

Laws of Her Majesty's Province of United Canada, passed in the year 1846. Montreal:
Stewart Derbishire & George Desbarats, 1846.

9 Victoria – Chapter 1

An Act to alter and amend the Laws imposing Provincial Duties of Customs. 18th May, 1846.

Whereas it is expedient to encourage the transport of Foreign Produce through the Canals of this Province, and to make certain changes in the Duties of Customs now imposed: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to Re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That so soon as any Act shall be passed during this year, by the Imperial Parliament, altering the Laws regulating the importation of Wheat, Maize and other grain into the United Kingdom, it shall be lawful for the Governor of this Province by Proclamation to make known the same; and that the third Section of this Act, and every matter and thing contained therein, and the Schedule hereunto annexed, marked A, shall, and they are hereby enacted and declared, to be in force upon, from and after the day of the date of such Proclamation, and not before.

II. And be it enacted, That upon, from and after the day of the date of such Proclamation, the Act of the Parliament of this Province, passed in the sixth year of Her Majesty's Reign, intituled, *An Act to impose a duty on Foreign Wheat imported into this Province*; and also so much of an Act passed in the last Session of this Parliament, intituled, *An Act for granting Provincial Duties of Customs, as relates to the duties on Maize or Indian Corn*, shall be, and the same are hereby repealed, and that in lieu thereof, and of all other Duties of Customs imposed by any Provincial Act on such articles, there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors, upon the articles mentioned in the Schedule A, to this Act annexed, the several duties of Customs respectively inserted, described and set forth therein.

III. And be it enacted, That Foreign Wheat imported into this Province for exportation, or to be ground for exportation, and Foreign Maize or Indian Corn imported into this Province for exportation, may be imported without payment of any duty under this Act, at such Ports within this Province, and subject to such regulations, either by payment of duties in the first instance, and subsequent return thereof, or by bonds being given, conditioned for the exportation of such Wheat, or the Flour made therefrom, or of any Maize or Indian Corn, as the Governor in Council shall from time to time make and appoint for the purpose of preventing any Wheat, Maize or Indian Corn so imported into this Province, from being used or consumed therein without payment of duty.

IV. And be it enacted, That from and after the passing of this Act, instead of all other Duties of Customs imposed by any Provincial Act on such articles, there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors upon the several articles named in the Schedule

B, to this Act annexed, the several Duties of Customs respectively inserted, described and set forth in the said Schedule: Provided always, that nothing in this Act contained shall extend to repeal any tonnage duty, or any duty except such as is imposed on the articles in the said Schedules A and B set forth.

V. And be it enacted, That the duties by this Act imposed, shall be deemed to be duties within the meaning of the Act passed during the last Session of this Parliament, and intituled, *An Act to provide for the management of the Customs and of matters relating to the Collection of the Provincial Revenue*, subject to the provisions of which Act, and of this Act, the said duties shall be ascertained, raised, levied, collected, paid and recovered under the same provisions of law as duties on like articles now are ascertained, raised, levied, collected, paid and recovered, and until some other Act or Acts shall be passed for the general regulation of the Customs, in which case all the duties hereby imposed shall be ascertained, raised, levied, collected, paid and recovered under the provisions of such Act or Acts.

VI. And be it enacted, That all sums of money which shall arise from the duties hereby imposed shall be paid to the Receiver General by the Collectors and other Officers and persons by whom the same shall have been received, and shall form part of the Consolidated Revenue Fund of the Province, and shall accounted for to Her Majesty, Her Heirs and Successors through the Lords Commissioners of Her Majesty's Treasury for the time being, in such manner and form as Her Majesty, Her Heirs and Successors shall be pleased to direct.

VII. And be it enacted, That all sums of money which shall arise from the duties hereby imposed and set forth in words and figures in the Schedules to this Act shall be sterling money, and payable in such coins as may be lawfully current in this Province and equivalent to the amount of sterling money to which such duties may amount in any case; and the weights and measures in the said Schedules mentioned and set forth shall be the Imperial weights and measures now by law established in the United Kingdom of Great Britain and Ireland; and in all cases where the said duties are imposed according to any specific quantity or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

VIII. And be it enacted, That all Foreign Wheat, or salted or cured meat, for the use of the Fisheries in the Gulf of St. Lawrence, shall be free of duty, subject to such regulations as may from time to time be made by the Governor of this Province in Council, for the purpose of ascertaining that such articles are bonâ fide intended to be applied to the use of such Fisheries.

IX. And be it enacted, That so much of the Act passed in the seventh year of Her Majesty's Reign, and intituled, *An Act to continue for a limited time the duties imposed on Agricultural Produce and Live Stock imported into this Province*, as now remains in force, shall be and is hereby continued and made permanent.

X. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present session of the Legislature.

Schedule A.

Each Imperial quarter of Foreign Wheat, not intended for exportation, or to be ground into flour and the flour exported, three shillings.

Each quarter (of four hundred and eighty pounds weight) of Maize or Indian Corn, not intended for exportation, three shillings.

Schedule B.

Muscovado and Clayed Sugar, Bastard Sugar, and all other Sugars not refined, per hundred weight, seven shillings and six pence.

Dye woods of all kinds, one per centum ad valorem.

Leather, or Leather Manufactures imported by sea, or inland from any British Possession in North America, five per centum ad valorem.

Upon the Following Articles Imported Otherwise Than by Sea, or Inland from any British Possession in North America:

Goat Skins, tanned, tawed or in any other way dressed, per dozen, five shillings.

Lamb or Sheep Skins, tanned, tawed or in any way dressed, per dozen, two shillings and six pence.

Calf Skins, tanned, tawed or in any way dressed, per pound, four pence.

Kip Skins, tanned, tawed or in any way dressed, per pound, two pence.

Harness Leather, Upper Leather, and Sole Leather, per pound, one penny and one half penny.

Leather cut into Shapes, per pound, four pence.

Leather Manufactures.

Womens' Boots, Shoes and Calashes of Leather, per dozen pairs, five shillings.

Womens' Boots and Shoes, of Silk, Satin, Jean, or other Stuffs, Kid or Morocco, per dozen pairs, five shillings.

Girls' Boots, Shoes and Calashes of Leather, under seven inches in length, per dozen pairs, two shillings.

From: British North America Legislative Database; University of New Brunswick
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Girls' Boots and Shoes, of Silk, Satin, Jean or other Stuffs, Kid or Morocco, per dozen pairs, two shillings.

Mens' Boots, per pair, two shillings.

Mens' Shoes, per pair, six pence.

Boys' Boots, under eight, inches in length, per pair, nine pence.

Boys' Shoes, under eight inches in length, per pair, four pence.