

Laws of Her Majesty's Province of United Canada, passed in the year 1847. Montreal:
Stewart Derbishire & George Desbarats, 1847.

10 & 11 Victoria – Chapter 31

An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned. 28th July, 1847.

Whereas it is expedient for the interests of Commerce and the ends of Justice, and also for affording convenience and facility to all persons who may be subject to the operation, or who may be authorized to act in execution, of the Laws of the late Provinces of Upper and Lower Canada, and of this Province of Canada, relating to the Customs, that those Laws should be repealed, and that the purposes for which they have, from time to time, been made, should be secured by new enactments, more consonant with the state of this Province since the late Union of the Provinces, and exhibiting more perspicuously and compendiously the various provisions contained in them: And whereas, by the Act of the Parliament of the United Kingdom of Great Britain and Ireland, passed in the Session, held in the ninth and tenth years of Her Majesty's Reign, and intituled, *An Act to enable the Legislatures of certain British Possessions to reduce or repeal certain duties of Customs*, it is provided that whenever the Legislature, or other proper legislative authority of any of the British Possessions in America or the Mauritius, make or pass any Act or Ordinance, Acts or Ordinances, reducing or repealing all or any of the duties of Customs imposed by the Act of the said Parliament, passed in the Session, held in the eighth and ninth years of Her Majesty's Reign, and intituled, *An Act to regulate the Trade of British Possessions abroad*, upon any articles imported into such Possessions, and if Her Majesty, by and with the advice of Her Privy Council, assent to such Act or Ordinance, Acts or Ordinances, such Duties of Customs shall, upon the Proclamation of such assent in the Colony, or at anytime thereafter which may be fixed by such Act or Ordinance, be reduced or repealed in such Possession, as if such reduction or repeal had been effected by an Act or Acts of the Imperial Legislature, anything in any Act to the contrary notwithstanding; and it is expedient, and will greatly facilitate and encourage the commerce of this Province, to repeal all the duties imposed by the said Act of the Imperial Parliament, to the end that all the Duties of Customs, levied in this Province may be imposed, levied, and collected under one Act, and under the same regulations and provisions: 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, 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 this Act shall come into full force and effect upon, from and after, and not before, such day as shall be appointed for that purpose in any Proclamation to be issued by the Governor in Council, proclaiming Her Majesty's assent to this Act, by and with the advice of Her Privy Council, and appointing the day upon, from and alter which this Act shall come into full force and effect: Provided always, that such day shall not be before the fifth day of January, one thousand eight hundred and forty-eight, and that at any time alter the issuing of such Proclamation, it shall be lawful for the Governor in Council to make and publish regulations for any purpose for which he

may make regulations under this Act, but such regulations shall have no force or effect before the day upon which this Act shall come into full force and effect.

II. And be it enacted, That the several Acts relating to the Provincial Customs, hereinafter mentioned and referred to, that is to say: The Act of the Parliament of Lower Canada, passed in the fourth year of the Reign of His late Majesty King George the Fourth, and intituled, *An Act to authorize the Governor, Lieutenant, Governor, or person administering the Government of this Province, to restore goods and vessels seized to the proprietor or proprietors, on the terms and conditions therein mentioned*; — and the Act of the said Parliament, passed in the ninth year of the same Reign, and intituled, *An Act to authorize the collection of certain Duties at Montreal*; — and the Act of the said Parliament, passed in the second year of the Reign of His late Majesty King William the Fourth, intituled, *An Act to extend the provisions of a certain Act therein mentioned, and to authorize the collection of certain Duties at Montreal*; — and the Act of the said Parliament, passed in the sixth year of the same Reign, and intituled, *An Act to regulate and establish the salaries of the Officers of the Customs at the Inland Ports in this Province, and for other purposes therein mentioned*; — and the Act of the Parliament of Upper Canada, passed in the fourth year of the Reign of His late Majesty King George the Fourth, and intituled, *An Act further to regulate by Law the commercial intercourse of the Province of Upper Canada with the United States of America*; — and the Act of the said Parliament, passed in the same year of the same Reign, intituled, *An Act to repeal an Act passed in the forty first year of his late Majesty's Reign, intituled, An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on goods and merchandize, brought into this Province from the United States of America, as are now paid on goods and merchandize imported from Great Britain and other places*; and also an Act passed in the forty-third year of His late Majesty's Reign, intituled, *An Act to explain and amend, an Act passed in the forty-first year of His Majesty's Reign, intituled, An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on goods and merchandize, brought into this Province from the United States of America, as are now paid on goods and merchandize imported from Great Britain and other places, and to provide more effectually for the collection and payment of Duties on goods and, merchandize, coming from the United States of America into this Province, and also to establish a fund for the erection and repairing of Light-houses, and to make more effectual provisions for the due collection of Duties on goods imported into this Province*; — and the Act of the said Parliament, passed in the same year of the same Reign, and intituled, *An Act to compensate the services of the Commissioners of Customs*; — and the Act of the said Parliament, passed in the second year of the Reign of His late Majesty King William the Fourth, intituled, *An Act to remove doubts respecting the jurisdiction of Commissioners of Customs in this Province*; — and the Act of the said Parliament, passed in the seventh year of the same Reign, intituled, *An Act to amend the Laws relating to the collection of Duties on Imports from the United States into this Province, and for other purposes therein mentioned*; — and the Act of the said Parliament, passed in the third year of the Reign of Her present Majesty, Queen Victoria, intituled, *An Act to regulate the time for making returns and payments by Collectors and other persons receiving the Public Revenues of this Province, and for other purposes therein mentioned*; — and the Act of the Parliament of this Province, passed in the Session held in the fourth and fifth years of the Reign of Her present Majesty Queen Victoria, and intituled, *An Act to exempt from duty all copies of the Holy Scriptures imported into this Province by*

sea; — and the Act of the said Parliament, passed in the Session last aforesaid, and intituled, *An Act to repeal certain Acts therein mentioned, and to consolidate the Laws relating to the Provincial Duties to be levied on goods, leaves and merchandize, imported into this Province*; — and the Act of the said Parliament, passed in the Session last aforesaid, and intituled, *An Act to extend the benefit of the Warehousing System, established by a certain Act of the Imperial Parliament, passed in the Session held in the third and fourth years of His late Majesty's Reign, to Duties imposed by Provincial Acts*; — and the Act of the said Parliament, passed in the eighth year of Her Majesty's Reign, and intituled, *An Act to continue for a limited time the Act for imposing Duties on Agricultural Produce and Live Stock imported into this Province*; — and the Act of the said Parliament, passed in the same year of Her Majesty's Reign, and intituled, *An Act for granting Provincial Duties of Customs*; — and the Act of the said Parliament, passed in the ninth year of Her Majesty's Reign, and intituled, *An Act to alter and amend the Laws imposing Provincial Duties of Customs*; — and the Act of the said Parliament, passed in the same year of Her Majesty's Reign, and intituled, *An Act for the further prevention of smuggling*; — and so much of the Act of the Parliament of the United Kingdom of Great Britain and Ireland, passed in the Session held in the eighth and ninth years of Her Majesty's Reign, and intituled, *An Act to regulate the Trade of British Possessions abroad*, as imposes any Duties of Customs on any Goods, Wares and Merchandize imported into this Province, shall be, and the same are hereby repealed, upon, from and after the day on which this Act shall come into full force and effect, except so far as the said Acts, or any of them, or anything therein contained, repeal any former Act or Acts, or any part thereof, (and all and every such said Act or Acts or the part thereof so repealed, shall remain and continue so repealed, to all intents and purposes whatsoever); and except so far as relates to any arrears of duties or drawbacks, which shall have become due and payable, or duties for which Bonds shall have been given, or any penalty or forfeiture which shall have been incurred, under the said Acts hereby repealed, or any of them, or to any offence which shall have been committed contrary to the said Acts, or any of them.

III. And be it enacted, That in lieu and instead of all other Duties of Customs whether Imperial or Provincial, upon Goods, Wares and Merchandize imported into this Province, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon Goods, Wares and Merchandize imported into this Province, the several Duties of Customs respectively inserted, described and set forth in figures in the table to this Act annexed, and intituled, "Table of Duties of Customs Inwards," and that the articles enumerated or mentioned in the table to this Act annexed and intituled, "Table of Exemptions," may be imported without payment of any duty under this Act: Provided always, that the Governor in Council may by any regulation, to be from time to time made in that behalf, exempt from duty any article subjected in the first mentioned Table to an ad valorem duty as being unenumerated in the said Table; and from the day on which such regulation shall be therein appointed to take effect, (not being less than one month after the date thereof,) and while such regulation shall remain in force, such article shall be exempt from duty accordingly: Provided also, that if in any British North American Colony, all articles (except spirits or strong waters) being the growth, produce or manufacture of this Province, shall be exempt from duty on importation into such Colony, then the Governor in Council may exempt from duty on importation into this Province, all articles (except spirits or strong waters) being the growth, produce or manufacture of such Colony and imported directly therefrom.

IV. And be it enacted, That all sums of money granted or imposed by this Act, either as duties, penalties or forfeitures, shall be Provincial Currency; and that all duties shall be paid and received under this Act, according to British Weights and Measures in use on the sixth day of July, one thousand eight hundred and twenty-five; and that in all cases wherein the same 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.

V. And be it enacted, That the duties imposed by this Act shall be held to be duties within the meaning of the Act passed in the eighth year of Her Majesty's Reign, and intituled, *An Act to provide for the Management of the Customs and of matters relative to the collection of the Provincial Revenue*, and shall, as shall all matters and things thereunto relating, be subject to the provisions of the said Act, and to the regulations and orders of the Governor in Council, made or to be made under the authority thereof, in so far as the same may not be inconsistent with this Act; and all monies arising from such duties or from any penalties hereby imposed, and belonging to Her Majesty, shall be paid over by the officer receiving the same to the Receiver General, and shall form part, of the Consolidated Revenue Fund of this Province, and shall be accounted for to Her Majesty, through the Lords Commissioners of Her Majesty's Treasury for the time being, in such manner and form as Her Majesty shall direct.

VI. Provided always, and be it enacted, That all regulations and orders made by the Governor in Council, before this Act shall come into force and effect, under the authority of the said Act or of any other Act relating to the Customs, shall remain in force, and shall apply to the duties imposed by and things to be done under this Act, in so far as they may not be inconsistent with this Act, until revoked or altered by the Governor in Council, notwithstanding the repeal of any such Act as aforesaid.

VII. Provided also, and be it enacted, That neither the repeal of the Acts hereby repealed, nor anything in this Act contained, shall be construed to render necessary any new appointment of the several officers employed in the collection or management of, or in any matter relating to, the Provincial Customs, but such officers shall continue to act in their respective capacities under the provisions of this Act, and of the law, until removed, or permitted to resign, by competent authority, — nor shall anything herein contained be construed to affect the amount of the salary or allowances attached to any office connected with the management or collection of the Provincial Duties of Customs during the time it shall be held by the present incumbent; or to repeal or affect any provisions of any Imperial Act, except such only as impose Duties of Customs; and that all bonds which shall have been, given by any such officers and their respective sureties for good conduct or otherwise, shall remain in full force and effect.

VIII. And be it enacted, That no goods shall be unladen from any vessel arriving from any place out of this Province, until due entry shall have been made of such goods, and warrant granted for the unloading of the same; and that no goods shall be so unladen, (unless for the purpose of lightening any ship, or vessel in crossing over any shoal, or bar, or sand-bank,) except at some place at which, an officer of the Customs is appointed to attend the unloading of goods, or at some place for which

a sufferance shall be granted by the Collector or other proper officer, for unloading of such goods; Provided always, that all goods unladen, contrary to the regulations of this Act, shall be forfeited.

IX. And be it enacted, That it shall not be lawful to bring or import any goods into this Province, whether by sea, land, coastwise or by inland navigation, and whether any duty be or be not payable on such goods, except into some port or place of entry at which a Custom House now is or hereafter may be lawfully established; and if any goods shall be brought or imported into this Province at any other place, or being brought into such port or place of entry by land or inland navigation, shall be carried past such Custom House, or shall be removed from the station or place appointed for the examination of such goods by the Collector or other officer of the Customs at such port or place, before the same shall have been examined by the proper officer, and all duties thereon paid and a permit given accordingly, such goods shall be forfeited, together with the vessel in which the same, shall be imported: if of less value than two hundred pounds and if the same be worth more than that sum, it may be seized, and the master or person in charge thereof shall incur a penalty of two hundred pounds, and the vessel may be detained until such penalty be paid or security given for the payment thereof; and unless payment be made or satisfactory security be given, within thirty days, such vessel may, at the expiration thereof be sold for the said penalty; and in any case of importation by land, such goods shall be forfeited, together with the carriage and all the harness and tackle thereof, in or by which such goods shall have been so imported or removed, and the horses or other cattle employed in drawing such carriage, or in importing or removing such goods: Provided, always, that it shall be lawful for the Governor in Council, by regulation from time to time to appoint, alter, increase, or diminish the number, position or limits of the ports and places of entry for the purposes of this Act.

X. And be it enacted, That the master of every vessel arriving from sea or coastwise in any port in this Province, whether laden or in ballast, shall come directly, and before bulk be broken, to the Custom House for the port or place, of entry where he arrives, and there make a report in writing to the Collector or other, proper officer, of the arrival and voyage of such vessel, stating her name, country, and tonnage, and if British, the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such vessel, and whether she be laden or in ballast, and if laden, the marks and numbers of every package and parcel of goods on board, and where the same was laden, and where and to whom consigned, and where any and what goods, if any, have been, unladen during the voyage, as far as any of such particulars can be known to him; and the Master shall further answer all such questions concerning the vessel and cargo, and the crew, and the voyage, as shall be demanded of him by such officer; and if any goods be unladen from any vessel before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of one hundred pounds; and if any goods be not reported, such goods shall be forfeited, unless it shall appear that there was no fraudulent intention, in which case the Master shall be allowed to amend his report: Provided always, that the Governor in Council may by regulation declare any trade or voyage on the rivers, lakes or waters, within or adjacent to this Province, whether to or from any place within or without this Province, to be a coasting trade or a coasting voyage within the meaning of this Act, whether such rivers, lakes or waters, be or be not geographically or for the purposes of other Acts or law's, inland

waters; and all carrying by water which shall not be a carrying by sea, or coastwise, shall be deemed to be a carrying by inland navigation; and the Governor in Council may also from time to time, with regard to any such coasting trade, dispense with such of the requirements of this section as he may deem it expedient or unnecessary to enforce: Provided always, that the necessary discharging of any goods for the purpose of lightening the vessel in order to pass any shoal, or otherwise for the safety of such vessel, shall not be deemed an unlawful landing or breaking of bulk, under this section.

XI. And be it enacted, That the master or person in charge of every vessel or carriage arriving by land or inland navigation, in any port or place of entry in this Province, from any place beyond the limits of this Province, and having any goods therein, (whether any duty be payable on such goods or not) or if the carriage or its tackle or the horses or cattle drawing the same or any of them be liable to duty, and any person whatsoever so arriving and having with him or in his charge or custody any goods, — shall come directly and before any such goods shall be unladen or put out of his custody, to the Custom House for such port or place of entry, and make a report in writing (in such form as may be appointed for that purpose by competent authority) to the Collector or other proper officer, of the arrival of such vessel, carriage, or goods, stating in such report the marks, and numbers of every package and parcel of goods in such vessel or carriage, or in the charge and custody of such person, from what place the same are respectively brought, and to what place and to whom consigned or belonging, as far as such particulars shall be known to him, and shall then and there produce such goods to the Collector or other proper officer, and shall declare that no goods have been unladen from such vessel or carriage or have been put out of his possession, between the time of his coming within the limits of this Province and of his making such report and declaration, and shall further answer all such questions concerning such vessel, carriage, or goods, as shall be demanded of him by such Collector or officer; and if any goods be unladen from such vessel or carriage, or put out of the custody of such master or person, before such report shall be made, or if such master or person fail to make such report or to produce such goods, or shall make an untrue report, or shall not truly answer the questions demanded of him, he shall for each or any such offence forfeit the sum of one hundred pounds, and if any such goods be not so reported and produced, or if the marks and numbers of any package do not agree with the report made, such goods or package shall be forfeited.

XII. And be it enacted, That every importer of any goods by sea or from any place without this Province shall, within five days after the arrival of the importing vessel make due entry inwards of such goods, and land the same; and every importer of any goods imported by inland navigation in a decked vessel of one hundred tons burthen or more shall within two days of the arrival of the importing vessel make due entry inwards of such goods, and land the same, and every importer of any goods imported by inland navigation in any undecked vessel or in any vessel of less than one hundred tons burthen, or by land, shall within twenty-four hours after the importation of such goods, make due entry inwards of such goods, and produce the same to the proper officer: And the person entering any goods, whether inwards or outwards, shall deliver to the Collector or other proper officer, a Bill of the entry thereof, in such form as shall be appointed by competent authority, fairly written or printed, or partly written or partly printed, and in duplicate, containing the name of the importer or exporter, and if imported or exported by water, the name of the

vessel, and of the master, and of the place to or from which bound, and of the place within the port where the goods are to be unladen or laden, and the description of the goods, and the marks and numbers and contents of the packages, and the place from or to which the goods are imported or exported or carried, and stating whether such place be within or without the limits of this Province; And, unless the goods are to be warehoused in the manner by this Act provided, such person shall at the same time pay down all duties due upon all goods entered inwards; and the Collector, or other proper officer, shall immediately thereupon grant his warrant for the unloading or lading of such goods, and grant a permit for the conveyance of the same further into the Province, if so required by the importer; And in default of such entry and landing, or production of such goods, or payment of duty, it shall be lawful for the Officers of Customs to convey such goods to the Customs' Warehouse; and if such goods be not duly entered and the duties due thereon paid within three months from the date of such warehousing, together with all charges of removal and warehouse rent, the same shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied first to the payment of duties and charges, and the overplus, if any, after discharging the vessel's lien, shall be paid to the owner of the goods or to his lawful agent; Provided, always, that if any goods be brought in any decked vessel, from any place out of this Province to any port of entry therein, and not landed, but it be intended to convey such goods to some other port in this Province in the same vessel, there to be landed, then the duty shall not be paid nor the entry completed at the first port, but at the port where the goods shall be landed, and to which they shall be conveyed accordingly, under such regulations and with such security or precautions for compliance with the requirements of this Act, as the Governor in Council shall from time to time appoint,

XIII. And be it enacted, That if the importer of any goods whereon a duty ad valorem is imposed, or the person authorized to make the declaration required with regard to such goods, shall make and subscribe a declaration before the Collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, it shall be lawful for such Collector or officer to cause such goods, to be landed on a Bill of Sight for the packages and parcels thereof, by the best description that can be given, and to be seen and examined by such person, and at his expense, in the presence of the Collector or principal officer, or of such other officer of the Customs as shall be appointed by the said Collector or other proper officer, and to be delivered to such person on his depositing in the hands of the Collector or officer, such sum of money as shall, in the judgment of the Collector or officer, be fully sufficient to pay the duties thereon, and engaging to make perfect entry thereof, within a time to be appointed by such Collector or officer; and in the event of any such importer not completing a perfect entry within the time so appointed, the money so deposited shall be taken and held to be the duty accruing on such goods, and shall be dealt with and accounted for accordingly.

XIV. And be it enacted, That whenever any person shall make any application to any officer of the Customs to transact any business on behalf of any other person, it shall be lawful for such officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default of the production of such authority, to refuse to transact such business; and any act or thing done or performed by such agent, shall be binding

upon the person by or on behalf of whom the same shall be done or performed, to all intents and purposes, as fully as if such act or thing had been done or performed by such principal.

XV. And be it enacted, That in all cases where the duties imposed upon goods imported into this Province are charged not according to the weight, tale, guage, or measure. but according to the value thereof, such value shall be the invoice value of the goods at the place whence the same were imported with the addition of ten pounds per centum thereon; and the importer or his known agent or clerk shall in the bill of entry thereof state the value for duty of such goods respectively calculated as aforesaid, and shall immediately produce to the Collector or other proper officer of the Customs the original invoice (if any there be) of such goods, in order to prove the value of such goods, and shall make and subscribe a declaration in the following form:

“I, A. B. of _____ do declare that the invoice (or invoices) now produced by me is (or are) just and true, and that it contains (or they contain) the exact particulars and true prices of the articles subject to ad valorem duty and mentioned in the annexed Bill of Entry, and that I am the importer (or the agent or clerk of C. D. the importer) thereof.

Witness my hand the _____ day _____ of _____

A. B.

The above declaration signed at _____ this _____ day of _____ in my presence.

E. F., Collector,
(or other proper-officer.”)

Which declaration shall be written or printed, or partly printed and partly written, on the Bill of Entry of such articles, and shall be subscribed with the hand of the importer thereof or his known agent or clerk in the presence of the Collector or other proper officer of the Customs at the port or place of entry, and the cost so declared shall, if not disputed by him with the addition of ten per centum as aforesaid, be the value for duty: Provided always, that if it shall appear to the Collector or other proper officer, that such articles have been invoiced below the real and true value thereof, at the place whence the same were imported, or if there be no invoice, the articles may in such case be examined by two competent persons, to be nominated and appointed from time to time by the Governor in Council, to act whenever need shall be, as such examiners at the port or place; and such persons shall declare on oath before the Collector or other proper officer, what is the true and real value of such articles at the place whence the same were imported, and the value so declared on the oath of such persons with the addition of ten per centum thereon, shall be deemed to be the true and real value of such articles for duty and according to which the duties imposed thereon, shall be charged and paid.

XVI. And be it enacted, That it shall be lawful for the Collector or proper officer of Customs to require from the importer (or from his agent) of any goods charged with duty, or conditionally exempted from duty, or exempt therefrom under this Act, before admitting the said goods to entry, such further proof as he may deem necessary, by oath or declaration, production of invoice

or invoices, or bills of lading or otherwise, that such goods are properly described and rated for duty or come properly within the meaning of such exemptions.

XVII. And be it enacted, That any package of which the importer or his agent shall declare the contents to be unknown to him, may be opened and examined by the Collector or other proper Officer in the presence of such importer or agent and at the expence of the importer, who shall also bear the expense of re-packing.

XVIII. And be it enacted, That no entry nor any warrant for the landing of any goods or for the taking of any goods out of any warehouse (as hereinafter provided,) shall be deemed valid, unless the particulars of the goods and packages in such entry or warrant shall correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel, or other report, (where any is required,) by which the importation or entry thereof is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty, or may be imported; and any goods taken or delivered out of any vessel, or out of any warehouse, or conveyed into the Province beyond the port or place of entry, by virtue of any entry or warrant not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited; and it shall be lawful for the Collector or proper officer, after the entry of any goods, on suspicion of fraud, to open and examine any package of such goods, in presence of two or more credible witnesses, and if upon examination the same should be found to agree with the entries, they shall be repacked by such Collector or proper officer, at the public cost, but otherwise they shall be forfeited.

XIX. And be it enacted, That if any goods imported by water on which duties are made payable by this Act, shall receive any damage by water or otherwise during the course of the voyage, after such goods shall have been laden or shipped, and before the same shall be unshipped or discharged from the vessel in which they shall be imported into this Province, or from any vessel or craft into which the said goods may have been transhipped for the purpose of being conveyed to the port of destination, so that the owner or owners thereof shall be prejudiced in the sale of such goods, the Collector or proper officer of the Customs at the place where the same shall be landed, shall have power to choose three disinterested merchants, experienced in the value of such goods, who, or any two of them, upon viewing the same, shall certify and declare, what damage such goods have received, or how much the same are lessened in their true value by such damage, in relation to the duties imposed on them, and thereupon such officer shall, and he is hereby authorized and required to make or repay a proportionate allowance to the importer, by way of abatement of the duties due or payable, or which shall have been actually paid upon the same; and the said merchants shall be allowed in remuneration for such valuation at the discretion of such officer, a sum of not less than ten shillings nor more than fifty shillings for each merchant, and such remuneration shall be paid by the owner or owners of such goods.

XX. And be it enacted, That when any vessel shall be entered at the Custom House at any port in this Province, on board of which there shall be any goods, on which any duty has been levied or collected, or on which any duty has been deposited, and that thereafter the said goods, wares and

merchandise shall be lost or destroyed before the same shall be landed from such vessel, or from any vessel or craft employed to lighten such vessel; then, on proof being made on the oath of one or more credible witness or witnesses, before the Collector or proper officer of the Customs at the place, (which oath such Collector or officer is hereby authorized and required to administer,) and to his satisfaction, that such goods, or any part thereof (specifying the same) have been so lost or destroyed, before the landing of the same, the duties on the whole, or the part thereof so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his agent.

XXI. And be it enacted, That all goods, exempt from duty under this Act as being imported for the use of Her Majesty's Troops, or for any purpose for which such goods may be imported free of duty, shall in case of the sale thereof after importation, become liable to and be charged with the duties payable on like goods on their importation for other purposes; and if such duties be not paid such goods shall be forfeited and may be seized and dealt with accordingly.

XXII. And be it enacted, That in all cases where duties are charged according to the weight, tale, guage or measure, such allowances shall be made for tare and draft upon the packages as shall be appointed by regulation made by the Governor in Council: Provided always, that when the original invoice of any goods shall be produced, and a declaration of the correctness thereof made as aforesaid, the tare according to such invoice shall be deducted from the gross weight of the goods instead of the allowances aforesaid; subject, however, to such further regulation as the Governor in Council shall from time to time make.

XXIII. And be it enacted, That the following Ports shall be Warehousing Ports for the purposes of this Act, viz: — Amherstburgh, Belleville, Brockville, Chippewa, Cobourg, Colborne, Cornwall, Dalhousie, Dover, Goderich, Hamilton, Hope, Kingston, Maitland (on Grand River,) Montreal, Niagara, Prescott, Quebec, Stanley, St. John's and Toronto, as shall also such other Ports and places of Entry as the Governor in Council shall from time to time appoint to be warehousing ports.

XXIV. And be it enacted, That it shall be lawful for the importer of any goods into this Province to enter the same for exportation, on giving security by his own hand with one sufficient surety for the exportation of the same goods, or to warehouse the same on giving such security by his own bond for the payment of the amount of all duties to which such goods shall be liable, and the performance of all the requirements of this Act with regard to the same, the penalty of such bond being double the amount of the duty to which such goods are subject, without payment of any duties in either case on the first entry thereof, at such ports or places as aforesaid, and in such warehouses, and subject to such rules and regulations as shall be from time to time appointed by the Governor in Council in that behalf, not being repugnant to this Act, and, during the regular warehouse hours, and subject to such regulations as the Collector or proper officer of Customs at the warehousing ports shall see fit to adopt, (as well for the carrying and taking of such goods to the warehouse as for other purposes,) to sort, pack, repack, or make such lawful arrangements respecting the same, in order to the preservation or legal disposal thereof, and to take therefrom moderate samples without present payment of duty or entry, and to remove the same under the

authority of the said officer, from such warehousing port to any other warehousing port in this Province, under good and sufficient bonds to the satisfaction of such officer, or upon entry at any frontier port or Custom House, under the authority and with the sanction of the Collector or chief officer of Customs at such port or Custom House, and under bonds to his satisfaction, and subject to such regulations as may be made in that behalf by the Governor in Council, to pass such goods on to any warehousing port in any other part of this Province: Provided always, that all such goods shall be finally cleared, either for exportation or home consumption, within two years from the date of the first entry and warehousing thereof (unless such Collector or proper officer shall see fit to extend the time,) and in default thereof it shall be lawful for such officer to sell such goods for the payment first of the duties and secondly of the warehouse rent and other charges, and the surplus, if any, shall be paid to the owner or his lawful agent, and the Collector or proper officer shall have full power to charge or to authorize the occupier of the warehouse to charge a fair warehouse rent, subject to any regulation made by the Governor in Council in that behalf: Provided also, that the importer may abandon any whole packages for duties, without being liable to pay any duty on the same.

XXV. And be it enacted, That if any goods entered to be warehoused shall not be duly carried into and deposited in the warehouse, or shall afterwards be taken out of the warehouse without due entry and clearance, or having been entered and cleared for exportation from the warehouse, shall not be duly carried and shipped, or otherwise conveyed out of this Province, or shall be afterwards relanded, sold, used or brought into this Province, without the permission of the proper officer of the Customs, such goods shall be forfeited.

XXVI. Provided always, and be it enacted, That all goods which shall have been warehoused before this Act shall come into force and effect, and shall remain so warehoused after that time, shall, if taken out of the warehouse for consumption in this Province, be subject to the duties to which such goods would be subject if they were then imported into the Province, and not to any other: and all appointments of warehouses for the warehousing of goods made under the authority of any other Act in force before the commencement of this Act, shall continue in force as if the same had been made under the authority of this Act; and all bonds given in respect of any goods warehoused or entered to be warehoused under any Act in force at the time of the commencement of this Act shall continue in force for the purposes of this Act: and that all Goods taken out of warehouse at any time hereafter shall be subject to the duties to which they would be liable if then imported into this Province, and not to any other.

XXVII. And be it enacted, That it shall be lawful for the importer of any cattle or swine to slaughter and cure and pack the same (or if such cattle or swine should be imported in the carcass, to cure and pack the same) in bond; and for the importer of any wheat, maize or other grain, to grind and pack the same in bond; provided such slaughtering, curing, grinding and packing be done and conducted under such regulations and restrictions as the Governor in Council shall from time to time make for this purpose; and the said regulations may extend to the substitution of beef and pork, flour or meal, in quantities equivalent to the produce of such cattle and swine, wheat, maize or other grain.

XXVIII. Provided always, and be it enacted, That the property of any one or more parcel or parcels of any goods so warehoused shall be transferable from party to party on a bonâ fide bill of sale, on which there shall be a written agreement signed by the parties, or a written contract of sale made, executed and delivered by a broker or other person legally authorized for or in behalf of the parties respectively, and the amount of the price stipulated in the said agreement or contract shall have been actually paid or secured to be paid by the purchaser; and any such sale shall be valid, although such goods shall remain in such warehouse, provided that a transfer of such goods, according to such sale shall have been entered in a book to be kept for that purpose by the Collector or other proper officer of the Customs, who is hereby required to keep such book and to enter such transfers, with the dates thereof, upon application of the owners of the goods, and to produce such book upon demand made; and upon such sale it shall be lawful for the proper officer to admit fresh security to be given by the bond of the new proprietor of such goods or person having the control over the same, (with his sufficient surety, in cases where the former bond was given with surety,) and to cancel the bond given by the original bonder of such goods, or to exonerate him (and his surety if any he had,) to the extent of the fresh security so given: Provided that such sale shall be of whole packages only; and the party being the proprietor of any such goods for the time being shall then be deemed to be the importer thereof for the purposes of this Act.

XXIX. And be it enacted, That the Governor in Council may by regulation authorize such allowance to be made for leakage, natural and unavoidable waste or deficiency on goods warehoused, as he may deem expedient, but, subject to such regulations, the duties shall be payable on the quantity originally warehoused.

XXX. And be it enacted, That the unshipping, carrying and landing of all goods, and bringing of the same to the warehouse or the proper place after landing, and the opening, unpacking, and repacking of the same for examination or for weighing or guaging, as the case may be, and the putting of the same into the scales, and the letting out of and from the scales after weighing, warehouse rent and expenses of safe keeping in warehouse, and all other expenses attending any thing to be done with such goods in order to carry this Act into effect, shall be performed by or at the expense of the importer of such goods.

XXXI. And be it enacted, That the master of every vessel bound outwards from any port in this Province to any port or place beyond seas, or on any voyage to any place without the limits of this Province, shall deliver to the Collector or other proper officer, an entry outwards under his hand, of the destination of such vessel, stating her name, country, and tonnage, (and if British the port of registry,) the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such vessel; and before such vessel shall depart, the master shall bring and deliver to the Collector, or other proper officer, a content in writing under his hand, of the goods laden, and the names of the respective shippers and consignees of the goods, with the marks and numbers of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such content as far as any of such particulars can be known to him; and the master of every vessel bound outwards from any port in this Province to any port or place beyond seas, or on any voyage to any place without the limits of this Province, whether in ballast

or laden, shall, before departure, come before the Collector or other proper officer, and answer all such questions concerning the vessel, and the cargo, if any, and the crew, and the voyage, as shall be demanded of him by such officer; and thereupon the Collector or other proper officer, if such vessel be laden, shall make out and give to the master a certificate of the clearance of such vessel for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein, or a certificate of her clearance in ballast, as the case may be; and if the vessel shall depart without such clearance, or if the master shall deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit the sum of one hundred pounds.

XXXII. And be it enacted, That if after any goods shall have been duly entered, or landed to be warehoused, or entered and examined to be rewarehoused, and before the same shall have been actually deposited in the warehouse, the importer shall further enter the same, or any part for home use, or for exportation as from the warehouse, the goods so entered shall be considered as virtually and constructively warehoused or rewarehoused, as the case may be, although not actually deposited in the warehouse, and shall and may be delivered and taken for home use or exportation, as the case may be.

XXXIII. And be it enacted, That upon the entry outwards of any goods to be exported from the Customs' warehouse, either by sea or by land or inland navigation, as the case may be, the person entering the same shall give security by bond, in double the duties of importation on such goods, and with a sufficient surety, to be approved by the Collector or proper officer, that the same shall, when the entry aforesaid shall be by sea, be actually exported, and when the entry aforesaid shall be by land or inland navigation, be landed or delivered at the place for which they shall be entered outwards, or in either case be otherwise accounted for to the satisfaction of the Collector or proper officer, and that such proof or certificate that such goods have been so exported, landed, or delivered, or otherwise legally disposed of, as the case may be, as shall be required by any regulation of the Governor in Council, shall be produced to the Collector or proper officer within a period to be appointed in such bond.

XXXIV. And whereas it is expedient that certain goods when imported into this Province should be marked or branded, with such mark or brand as may hereafter be deemed necessary, in order to denote the payment of the duty to which such goods are liable: Be it therefore enacted, That the Governor in Council may, by regulation, direct that after, any goods have been entered at the Custom House, and before the same shall be discharged by the officers and delivered into the custody of the importer or his agent, such goods shall be marked or stamped in such manner or form as may be directed by such regulations for the security of the Revenue, and by such officer as may be directed or appointed for that purpose.

XXXV. And be it enacted, That if any person or persons shall at any time forge or counterfeit any mark or brand to resemble any mark or brand which shall be provided and used for the purposes of this Act, or shall forge or counterfeit the impression of any such mark or brand, or shall sell or expose to sale, or have in his, her, or their custody or possession, any goods with a counterfeit mark or brand, knowing the same to be counterfeit, or shall use or affix any such mark or brand to any other goods required to be stamped as aforesaid, other than those to which the same was

originally affixed, such goods so falsely marked or branded shall be forfeited, and all and every such offender or offenders, and his, her, or their aiders, abettors, or assistants, shall, for every such offence, forfeit and pay the sum of fifty pounds, which penalty shall be recoverable in a summary way, on legal proof before any two Justices of the Peace in this Province, and in default of payment the party so offending shall be committed to any of Her Majesty's Jails in this Province, for a period not exceeding twelve calendar months; and if any wilfully false oath be made in any case where by this Act an oath is required or authorized, the party wilfully making the same shall be guilty of wilful and corrupt perjury, and liable to the punishment provided for that offence.

XXXVI. And be it enacted, That if any person shall counterfeit or falsify, or use when so counterfeited or falsified, any paper or document required under this Act or for any purpose therein mentioned, whether written, printed, or otherwise, or shall by any false statement procure such document, — or shall forge or counterfeit any certificate relating to any oath, affirmation, or declaration, hereby required or authorized, knowing the same to be so forged or counterfeited, such person shall be guilty of a misdemeanor, and being thereof convicted, shall be liable to be punished accordingly.

XXXVII. And be it enacted, That if any person or persons shall offer for sale any goods under pretence that the same are prohibited, or have been unshipped and run on shore, or brought in, by land or otherwise without payment of duties, then and in such case all such goods (although not liable to any duties nor prohibited) shall be forfeited, and the person or persons, and every of them, offering the same for sale shall forfeit the treble value of such goods, or the penalty of fifty pounds, at the election of the prosecutor, which penalty shall be recoverable, in a summary way, upon legal proof thereof, before any one or more Justices of the Peace, and in default of payment on conviction, the party so offending shall be committed to any of Her Majesty's Jails for a period not exceeding sixty days.

XXXVIII. And be it enacted, That all officers and persons employed by virtue and under the authority of an Act, intituled, *An Act to provide for the management, of the Customs and of matters relative to the collection of the Provincial Revenue*, passed in the eighth year of Her Majesty's Reign, or under the direction of any officer or officers in the Customs department, or being an officer of the said department, shall be deemed and taken to be duly employed for the prevention of smuggling; and in any suit or information, the averment that such party was so duly employed shall be sufficient proof thereof, unless the Defendant in such suit or information shall prove to the contrary; and every such officer or person shall have full power and competent authority, upon information or upon reasonable grounds of suspicion, to detain, open and examine any package suspected to contain prohibited property or smuggled goods, and to go on board of and enter into any vessel, boat, canoe, carriage, waggon, cart, sleigh, or other vehicle or means of conveyance of any description whatsoever, and to stop and detain the same, whether arriving from places beyond or within the limits of this Province, and to rummage and search all parts thereof, for prohibited, forfeited or smuggled goods; and if any such prohibited, forfeited or smuggled goods shall be found in any such vessel or vehicle, it shall be lawful for such officer or person so employed to seize and secure such vessel or vehicle, together with all such sails, rigging, tackle, apparel, horses, harness, and all other appurtenances as shall at the time of such seizure

belong to or be attached to such vessel or vehicle, with all goods and other things which shall be laden therein or thereon, and the same shall be forfeited; and it shall be lawful for such officer in the discharge of the said duty, to call in such lawful aid and assistance in the Queen's name, as may be necessary for securing and protecting such seized vessels, vehicles, or property; and if no such prohibited, forfeited or smuggled goods shall be found, such officer or person employed, having had reasonable cause to suspect that prohibited, forfeited or smuggled goods would be found therein, shall not be liable to any prosecution or action at law for any such search, detention or stoppage; and all masters or persons in charge of any such vessels, and all drivers or persons conducting or having charge of such vehicles or conveyances, refusing to stop when required to do so by such officer or person in the Queen's name, or any person being present at any such seizure or stoppage, and being called upon in the Queen's name by such officer or person to aid and assist him in a lawful way, and refusing so to do, shall forfeit and pay the sum of fifty pounds, which penalty shall be summarily recovered, on legal proof before any two Justices of the Peace in this Province, and in default of payment the offender shall be committed to any of Her Majesty's Jails in this Province, for a period not exceeding six months.

XXXIX. And be it enacted, That if any person or persons whatsoever shall, under any pretence, either by actual assault, force or violence, or by threats of such assault, force or violence, in any way resist, oppose, molest or obstruct any officer of Customs, or any person acting in his aid or assistance, in the discharge of his or their duty under the authority of this Act, or any other Act of this Province relating to Customs, trade or navigation, — or shall wilfully or maliciously shoot at or attempt to destroy or damage any vessel, or boat belonging to Her Majesty, or in the service of the Province, or maim or wound any officer of the Army, Navy, Marine, or Customs, or any person acting in his aid or assistance, while duly employed for the prevention of smuggling, and in execution of his or their duty, — or if any person or persons shall be found with any goods liable to seizure or forfeiture, under this or any other Act relating to Customs, trade, or navigation, and carrying offensive arms or weapons, or in any way disguised, — or shall stave, break, or in any way destroy any such goods, before or after the actual seizure thereof, — or shall scuttle, sink, or cut adrift any vessel, or destroy or injure any vehicle, before or after such seizure, — or shall wilfully and maliciously destroy or injure by fire or otherwise any Custom-house, or any building whatsoever in which seized or forfeited goods are deposited or kept, — such person or persons being convicted thereof, shall be adjudged guilty of felony, and shall be punishable accordingly.

XL. And be it enacted, That if any five or more persons in company be found together and they or any of them shall have any goods liable to forfeiture under this Act, every such person shall be guilty of misdemeanor and punishable accordingly.

XLI. And be it enacted, That any person or persons who shall by any means procure or hire any person or persons, or who shall depute, authorize or direct any person or persons to assemble for the purpose of being concerned in the landing or unshipping or carrying or conveying any goods which are prohibited to be imported, or the duties for which have not been paid or secured, shall for every person so procured or hired forfeit the sum of twenty-five pounds.

XLII. And be it enacted, That if any vessel shall be found hovering (in British waters) within one league of the coasts or shores of this Province, it shall be lawful for any officer of Customs to go on board and enter into such vessel, and freely to stay on board such vessel, while she shall remain within the limits of this Province; and if any such vessel shall be bound elsewhere, and shall so continue hovering for the space of twenty-four hours after the master shall be required to depart by such officer of Customs, it shall be lawful for such officer to bring the vessel into port, and to examine her cargo, and if any goods prohibited to be imported into this Province be found on board, such ship or vessel, with her apparel, rigging, tackle, furniture, stores and cargo, shall be forfeited; and if the master or person in charge shall refuse to comply with the lawful directions of such officer, or shall not truly answer such questions as shall be put to him, respecting such ship and vessel or her cargo, he shall forfeit and pay the sum of one hundred pounds.

XLIII. And be it enacted, That if any person or persons shall knowingly harbour, keep, conceal, purchase, sell or exchange any goods illegally imported into this Province, (whether such goods be dutiable or not) or whereon the duties lawfully payable shall not have been paid, such person shall for such offence forfeit treble the value of the said goods, as well as the goods themselves.

XLIV. And be it enacted, That all vessels and boats, with the guns, tackle, apparel and furniture thereof, carriages, harness, tackle, horses, and cattle made use of in the removal of any goods liable to forfeiture under this Act, shall be forfeited; and every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, or in the harbouring of such goods, or into whose hands or possession the same shall knowingly come, shall besides the goods themselves, forfeit treble the value thereof, or the penalty of fifty pounds at the election of the officers of Customs or the party who shall sue for the same; and the averment in any information or libel to be exhibited for the recovery of such penalty, that such officer or party has elected to sue for the sum mentioned in the information or libel, shall be deemed sufficient proof of such election, without any other evidence of such fact.

XLV. And be it enacted, That if any person whatever, whether pretending to be the owner or not, shall either secretly or openly, and whether with or without force or violence, take or carry away any goods, vessel, carriage or other thing which shall have been seized or detained on suspicion, as forfeited under this Act, before the same shall have been declared by competent authority to have been seized without due cause, and without the permission of the officer or person having seized the same, or of some competent authority, such person shall be deemed to have stolen such goods, being the property of Her Majesty, and to be guilty of felony, and liable to punishment accordingly.

XLVI. And be it enacted, That if any goods, vessel, boat, or carriage, subject or liable to forfeiture, under this or any other Act relating to the Customs, shall be stopped or taken by any Police Officer, or any person duly authorized, such goods shall be carried to the Custom House next to the place where the goods were stopped or taken, or to the place which shall have been appointed for that purpose by the Governor in Council, and there delivered to the proper officer appointed to receive the same within forty-eight hours after the said goods were stopped and taken.

XLVII. And be it enacted, That if any such goods shall be stopped or taken by such Police Officer, on suspicion that the same have been feloniously stolen, such Officer shall carry the same to the Police Office to which the offender is taken, there to remain until, and in order to be produced at the trial of the said offender; and in such case, the Officer shall give notice in writing to the Collector, or principal officer of Her Majesty's Customs, at the port nearest to the place where such goods may have been detained, of his having so detained the said goods, with the particulars of the same; and immediately after the trial, all such goods shall be conveyed to and deposited in the Custom House, or other place appointed as aforesaid, and proceedings relative to the same shall be had according to Law; and in case any Police Officer making detention of such goods, shall neglect to convey the same to such warehouse, or to give such notice of having stopped the same as before described, such officer shall forfeit the sum of twenty-five pounds; and such penalty shall be recoverable in a summary way before any one or more Justices of the Peace, and in default of payment the party so offending shall be committed to any of Her Majesty's Jails, for a period not exceeding thirty days.

XLVIII. And be it enacted, That all vessels, vehicles, goods, and other things, which have been or may be seized as forfeited under this or any other Act relating to Customs, or to trade, or navigation, shall be deemed and taken to be condemned, and may be dealt with accordingly, unless the persons from whom they were seized, or the owners thereof, shall, within one calendar month from the day of seizure, give notice in writing to the seizing officer, or other chief officer of Customs at the nearest port, that they claim or intend to claim the same: Provided always, that it shall be lawful for any Judge, having competent jurisdiction to try and determine such seizure, with the consent of the Collector, at the place where such seized articles as aforesaid may be secured, to order the delivery thereof to the owner, on receiving security, by bond with two sufficient sureties, to be first approved by such Collector, to pay double the value, in case of condemnation, — which bonds shall be taken to Her Majesty's use in the Collector's name, and shall be delivered to and kept by such Collector; and in case such seized articles shall be condemned, the value thereof shall be forthwith paid to the Collector, and the bond cancelled — otherwise the penalty of such bond shall be enforced and recovered.

XLIX. And be it enacted, That upon the exhibiting or fying of any information or other proceeding for the recovery of any penalty or forfeiture under the provisions of this Act, it shall be lawful for any Judge of the Court in which the prosecution shall be brought, upon affidavit fyled by the officer or person bringing such prosecution, showing that there is reason to believe that the Defendant will leave this Province without satisfying such penalty, to issue a warrant under his hand and seal for the arrest and detention of such Defendant in the Common Jail of the District, until he shall have given security, (before and to the satisfaction of such Judge or some other Judge of the same Court) for the payment of such penalty with costs, in case he be convicted; and in every suit or proceeding brought under this Act for any penalty or forfeiture, or upon any bond given under it, or in any matter relating to the Customs, Her Majesty, or those who sue for such penalty or forfeiture, or upon such bond, shall, if they recover the same, be entitled also to recover full costs of suit: and all such penalties and costs, if not paid, may be levied on the goods and chattels, lands and tenements of the Defendant, in the same manner as sums recovered by judgment of the Court in which the prosecution shall be brought may be levied by execution, or

payment thereof may be enforced by *capias ad satisfaciendum* against the person of the Defendant under the same conditions, and in like manner.

L. And whereas, it may frequently happen that goods are conveyed directly through the Provincial Canals, or otherwise by land or inland navigation, from one part of the frontier line between this Province and the United States to another, without any intention of unlading such goods in this Province, and that travellers may, in like manner, pass through a portion of this Province, or may come into it with their carriages, horses, or other cattle, drawing the same and personal baggage, with the intention of forthwith returning to the United States, or having gone to the United States from this Province may return to it with such articles, and, though the bringing of such goods and other articles into this Province be strictly an importation thereof, it may nevertheless be inexpedient that duties should be levied thereon: Be it therefore enacted, That with regard to all such cases as aforesaid, it shall be lawful for the Governor in Council, from time to time, and as occasion may require, to make such regulations as to him shall seem meet, and to direct under what circumstances such duty shall be or shall not be paid, — and on what conditions it shall be remitted or returned, and to cause such bonds or other security to be given, or such precautions taken at the expense of the importer (whether by placing Officers of the Customs on board any such vessel or otherwise) as to him shall seem meet; and on the refusal of such importer to comply with the regulations to be so made, the duty on the goods imported shall forthwith become payable; and all and every horse and carriage, vehicle or goods of any kind, brought into this Province by any traveller or travellers exempted from duty under such regulation or otherwise, shall, if sold or offered for sale, provided the duties thereon have not been previously paid, be held to have been illegally imported and shall be forfeited, together with the harness or tackle employed therewith, or in the conveyance thereof.

LI. And be it enacted, That all penalties and forfeitures, which may have been heretofore or may be hereafter incurred under this or any other Act relating to the Customs or to trade or navigation, shall and may be prosecuted, sued for and recovered in the Court of Queen's Bench or of Vice Admiralty having jurisdiction in that division of this Province where the cause of prosecution arises, or wherein the Defendant shall be served with process; and if the amount or value of any such penalty or forfeiture shall not exceed fifty pounds, the same may also be prosecuted, sued for and recovered in any District Court or Circuit Court having jurisdiction in the place where the cause of prosecution arises or the Defendant shall be served with process.

LII. And be it enacted, That all penalties and forfeitures imposed by this Act, or by any other Act relating to the Customs or to trade or navigation, shall and may, unless other provision be made for the recovery thereof, be sued for, prosecuted and recovered with costs by Her Majesty's Attorney General, or Solicitor General, or in the name or names of some officer or officers of the Customs, or other person or persons thereunto authorized by the Governor in Council, either expressly or by general regulation or order, and by no other party; and if the prosecution be brought before any District Court or Circuit Court, it shall be heard and determined in a summary manner upon information filed in such Court; and if the prosecution be brought before any Court of Queen's Bench or Court of Vice Admiralty, it shall be heard and determined as prosecutions for penalties and forfeitures are heard and determined in Her Majesty's Court of Exchequer in

England; and the forfeiture and penalty, after deducting the expenses of prosecution, shall, unless it be otherwise provided, belong to Her Majesty for the public uses of the Province: Provided always, that the net proceeds of such penalty or forfeiture, or any portion thereof, may be divided between and paid to the Collector or chief officer of the Customs at the port or place where the seizure shall have been made or the information given on which the prosecution shall have been founded, and any person having given information or otherwise aiding in effecting the condemnation of the goods, vessel or thing seized, or the recovery of the penalty, in such proportions as the Governor in Council shall in any case or class of cases direct and appoint: Provided always, that nothing herein contained shall be construed to limit or affect any power vested in the Governor in Council with regard to the remission of penalties or forfeitures by this Act or any other Act or Law.

LIII. And be it enacted, That if any goods shall be seized for non-payment of duties or any other cause of forfeiture, or any prosecution shall be brought for any penalty or forfeiture under this Act or any other Act relating to the Customs, and any question shall arise whether the duties have been paid on such goods, or the same have been lawfully imported, or lawfully laden or exported, or whether any other thing hath been done by which such forfeiture would be prevented or such penalty avoided, the burden of proof shall lie on the owner or claimant of such goods, and not on the officer who shall seize and stop the same, or the party bringing such prosecution.

LIV. And be it enacted, That in any prosecution or other proceeding, for any offence against this Act or any other Act relating to the Customs, or to trade and navigation, the averment that such offence was committed within the limits of any port, shall be sufficient without proof of such limits, unless the contrary be proved.

LV. Provided always, and be it enacted, That in case of the seizure of any cattle, horse or animal, or of any perishable article, it shall be lawful for the Collector of the port at which the same shall have been secured as aforesaid, to sell the same within such delay as to prevent its becoming deteriorated in value, or a part of the value consumed, by reason of the expense of keeping or the decay of the same, as if it had been condemned, and to keep in his hands the proceeds of such sale until the same shall have been condemned, or deemed to be condemned, or ordered to be restored to any claimant, in which last mentioned case, the Court before which the claim shall be heard shall order the Collector to pay over to the claimant the proceeds of such sale, in lieu of awarding restitution: Provided nevertheless, that the Collector or principal officer of Customs shall deliver up to any claimant, any horse, cattle, animal, or perishable article seized as aforesaid, upon such claimant depositing in the hands of the Collector or principal officer such sum of money as will represent the full value thereof, or giving security to the satisfaction of such Collector or principal officer, that the value of such seizure and all costs, shall be paid to the use of Her Majesty, if such article should be condemned.

LVI. And be it enacted, That no claim to anything seized under this Act, and returned into any of Her Majesty's Courts for adjudication, shall be admitted as valid, unless such claim be entered in the name of the owner, with his residence and occupation, nor unless oath to the property in such

thing be made by the owner, or by his agent knowing the fact, by whom such claim shall be entered, to the best of his knowledge and belief.

LVII. And be it enacted, That no person so admitted as aforesaid to claim, shall enter a claim to, or shall be deemed to have validly claimed any vessel, goods or thing seized in pursuance of this Act, or of any Act relating to the Customs or to trade or navigation, until sufficient security shall have been given to the satisfaction of the Court where such seizure is prosecuted, in a penalty not exceeding fifty pounds, to answer and pay the costs occasioned by such claim and any penalty incurred by the claimant, in respect of such vessel, goods or thing, and in default of giving such security, such vessel, goods or thing shall be dealt with as if no claim had been made, and after the lapse of the period in that behalf provided shall be deemed to be condemned.

LVIII. And be it enacted, That so soon as any information shall have been exhibited in any Court for the condemnation of any vessel, goods or thing so seized, notice thereof shall be put in the office of the Clerk or Prothonotary of such Court, and also in the office of the Collector or principal officer of the Customs, at the port at which such vessel, goods or thing shall have been secured as aforesaid; and if the owner or person having charge of the vessel, goods, or tiling, shall exhibit a claim to the same or any part thereof, and shall give security, and comply with all the requirements of this Act in that behalf, then it shall be lawful for the said Court at its next sitting, after the said notice shall have been so posted during one calendar month, to proceed to hear and determine any claim which may have been validly made and fyled in the meantime, and to the release or condemnation of such vessel, goods or thing as the case may require, otherwise the same shall, after the expiration of such calendar month, be deemed to be condemned as aforesaid, and may be sold without any formal condemnation thereof: Provided always, that no claim on the behalf of any party who shall have given notice of his intention to claim before the posting of such notice as aforesaid, shall be admitted, unless validly made within one week after the posting thereof; nor shall any claim be admitted, unless notice thereof shall have been given to the Collector within one calendar month from the seizure, as aforesaid.

LIX. Provided always, and be it enacted, That all sales of goods forfeited or otherwise liable to be sold by any Officer of the Customs under this Act shall be by public auction, and after a reasonable public notice, and subject to such further regulations as may be made by the Governor in Council.

LX. And be it enacted, That no writ shall be sued out against, nor a copy of any process served upon any officer of the Customs or person employed for the prevention of smuggling, as aforesaid, for any thing done in the exercise of his office, until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the attorney or agent to the party who intends to sue out such writ or process, in which notice shall be clearly and explicitly contained the cause of the action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the attorney or agent; and no evidence of any cause of such action shall be produced except of such as shall be contained in such notice, and no verdict or judgment shall be given for the plaintiff, unless he shall prove on the trial, that such notice was given; and in default of such proof, the defendant shall receive in such action a verdict or judgment and costs.

LXI. And be it enacted, That it shall be lawful for any such officer or person against whom any action shall be brought on account of any such seizure, or of anything done under the authority of this Act, within one calendar month after such notice, to tender amends to the party complaining or his agent, and to plead such tender in bar to any action, together with other pleas; and if the Court or jury (as the case may be) shall find the amends sufficient, they shall give a judgment or verdict for the defendant; and in such case, or in case the plaintiff shall become non-suited, or shall discontinue his action, or judgment shall be given for the defendant upon demurrer or otherwise, then such defendant shall be entitled to the like costs as he would have been entitled to in case he had pleaded the general issue only: Provided always, that it shall be lawful for such defendant, by leave of the court where such action shall be brought, at any time before issued joined, to pay money into Court as in other actions.

LXII. And be it enacted, That every such action shall be brought within three calendar months after the cause thereof, and shall be laid and tried in the place or district where the facts were committed; and the defendant may plead the general issue, and give the special matter in evidence; and if the plaintiff shall become nonsuited, or shall discontinue the action, or if upon a demurrer or otherwise, judgment shall be given against the plaintiff, the defendant shall recover costs, and have such remedy for the same as any defendant can have in other cases where costs are given by Law.

LXIII. And be it enacted, That in any such action, if the Judge or Court before whom such action shall be tried shall certify upon the record that the defendant or defendants in such action acted upon probable cause, then the plaintiff in such action shall not be entitled to more than one shilling damages nor to any costs of suit.

LXIV. And be it enacted, That in case any information or suit shall be brought to trial, or determined, on account of any seizure made under this Act, and a verdict shall be found, or decision or judgment given for the claimant thereof, and the Judge or Court before whom the cause shall have been tried or brought shall certify on the record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action, indictment or other suit or prosecution on account of such seizure; and if any action, indictment, or other suit or prosecution shall be brought to trial against any person on account of such seizure, wherein a verdict or judgment shall be given against the defendant, the plaintiff, if probable cause be certified as aforesaid on the record, besides the thing seized, or the value thereof, shall not be entitled to more than one shilling damages nor to any costs of suit, nor shall the defendant in such prosecution in such case be fined more than six pence.

LXV. And be it enacted, That all actions or suits for the recovery of any of the penalties or forfeitures imposed by this Act, or any other Act relating to the customs, may be commenced or prosecuted at any time within three years after the offence committed by reason whereof such penalty or forfeiture shall be incurred; any law, usage, or custom to the contrary notwithstanding.

LXVI. And be it enacted, That an appeal shall be from the conviction by any justices of the Peace under this Act to the Quarter Sessions to be tried by a Jury in the same manner as from convictions in any case of summary punishment allowed by Law on furnishing security by bond or recognizance with two sureties to the satisfaction of such convicting Justices to abide the event of such appeal and also from the said District Courts and Circuit Courts, and from decisions or judgments of the Courts of Queen's Bench respectively, in cases where the amount of the penalty or forfeiture shall be such that if a judgment for a like amount were given in any civil case an appeal would lie; and such appeal shall be allowed and prosecuted on like conditions, and subject to like provisions as other appeals from the same Court, in matters of like amount: Provided always, that if the appeal be brought by Her Majesty's Attorney General, or Solicitor General, it shall not be necessary for him to give any security on such appeal.

LXVII. Provided always, and be it enacted, That in any case in which proceedings shall have been or shall hereafter be instituted in any Court against any vessel, goods or thing, for the recovery of any penalty or forfeiture under this Act or any Act relating to the Customs, trade or navigation, the execution of any decision or judgment, for restoring such vessel, goods or thing to the claimant thereof, which shall be pronounced by the Court in which such proceedings shall have been had, shall not be suspended by reason of any appeal which shall be prayed and allowed from such decision or judgment, provided the party or parties appellant shall give sufficient security, to be approved of by the Court, to render and deliver the vessel, goods or things concerning which such decision or judgment shall be pronounced or the full value thereof, (to be ascertained, either by agreement between the parties, or in case the said parties cannot agree, then by appraisement under the authority of the said Court) to the appellant or appellants, in case the decision or judgment so appealed from shall be reversed, and such vessel, goods or things be ultimately condemned.

LXVIII. And be it enacted, That if any declaration required to be made by this Act, or by any Act relating to the Customs, or to trade or navigation (except incases otherwise provided for by this Act or by some other) be untrue in any particular, or if any person required by this Act or by any such Act as aforesaid to answer questions put to him by any officer of the Customs touching certain matters, shall not truly answer such questions, except in cases otherwise provided for by this Act or by some other, the person making such untrue declaration or not truly answering such questions, shall, over and above any other penalty to which he may become subject, forfeit the sum of one hundred pounds, currency.

LXIX. And be it enacted, That under authority of a Writ of Assistance granted or to be granted, (and all such Writs heretofore granted shall remain in full force for the purposes of this Act,) by any Judge of the Court of Queen's Bench or of Vice Admiralty, the resident Judge of the District of Three-Rivers [Trois-Rivières], the Provincial Judge of the District of St. Francis, or a District Judge of the District of Gaspé, having jurisdiction in the place (who are hereby authorized and required to grant such Writ of Assistance upon application made to them for that purpose by the Collector or principal officer of the Customs at the port or place, or by Her Majesty's Attorney General or Solicitor General,) it shall be lawful for any officer of the Customs, or for any person employed for that purpose with the concurrence of the Governor in Council, expressed either by special order or

appointment or by general regulation, taking with him a peace-officer, to enter in the day time any building or other place within the jurisdiction of the Court granting such Writ, and to search for and seize and secure any goods liable to forfeiture under this Act, and, in case of necessity, to break open any doors and any chests or other packages for that purpose: and such Writ of Assistance, when issued, shall be deemed to be in force during the whole of the Reign in which the same shall have been granted, and for twelve months from the conclusion of such Reign.

LXX. And be it enacted, That when any person shall have occasion to remove from any port of entry to any other port or place, any goods duly entered, and on which the duties imposed by law shall have been paid, the Collector or principal officer of the Customs at such port, on the requisition in writing of such person, within thirty days after the entry of such goods, specifying the particular goods to be removed, and the packages in which such goods are contained, with their marks and numbers, shall give a permit or certificate in writing, signed by him, bearing date on the day it shall be made, and containing the like particulars and certifying that such goods have been duly entered at such port and the duties paid thereon, and stating the port or place at which the same were paid, and the port or place to which it is intended to convey them, and the mode of conveyance, and the period within which they are intended to be so conveyed.

LXXI. And be it enacted, That if any officer or officers of the Customs, or any person employed for the prevention of smuggling with the concurrence of the Governor in Council, expressed either by special order or appointment or by general regulation, shall make any collusive seizure, or deliver up, or make any agreement to deliver up or not to seize any vessel, boat, carriage, goods or thing liable to forfeiture under this Act, or shall take or accept any promise of any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, every such officer or other person shall forfeit for every such offence the sum of five hundred pounds, and be rendered incapable of serving Her Majesty in any office whatever; and every person who shall give or offer or promise to give or procure to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to so conceal or connive at any act whereby the provisions of this Act or any such Act relating to the Customs, trade or navigation, might be evaded, shall forfeit the sum of five hundred pounds.

LXXII. And be it enacted, That it shall be lawful for the Governor in Council, and he is hereby authorized, from time to time, and in the manner hereinafter provided, to make regulations relating to the warehousing and bonding of such cattle and swine as may be slaughtered and cured, and of such wheat, maize and other grain as may be ground and packed in bond, and for branding and marking all duty-paid goods, and goods entered for exportation, and for regulating and declaring what allowances shall be made for tare on the gross weight of goods, and for declaring what shall be coasting trade, and how the same shall be regulated, and for appointing places and ports of entry, and warehousing and bonding ports, and respecting goods and vessels passing the Canals, and respecting the horses, vehicles and personal baggage of travellers, coming into this Province or returning thereto, or passing through any portion thereof, and for exempting from duty any flour or meal or other produce of any wheat or grain grown in and taken out of this Province into the United States to be ground and brought back into this Province within two days

after such wheat or grain shall have been so taken out to be ground, or any boards, planks or scantling the produce of any logs or timber grown in and taken out of this Province into the United States to be sawn and brought back into the same within seven days after such logs or timber shall have been so taken out to be sawn, and for regulating the quantity to be so taken out or brought in at any one time by any party, and the mode in which the claim to exemption shall be established and proved, and for authorizing the appointment of warehouses, and regulating the security which shall be taken from warehouse keepers, the forms and conditions subject to which goods are to be warehoused, the mode of keeping goods in warehouse, the allowance for natural waste or deficiency, and the amount of warehouse rent, and upon application, and if he shall see fit, and either by general regulation or by special order, to extend the time for clearing warehoused goods, and for the transport of goods in bond from one port or place to another, and for regulating the form in which transfers of goods in warehouse or bond from one party to another shall be entered, for exempting goods from duty as provided by the third section of this Act, and regulating the mode of proving such exemption, and for appointing the manner in which the proceeds of penalties and forfeitures shall be distributed, and for any other purpose for which by this Act or any other Act relating to the Customs or to trade and navigation, or by law, the Governor in Council is empowered to make orders or regulations, it being hereby declared competent for him (if he shall deem it expedient,) to make general regulations in any matter in which he may make a special order, and such general regulation shall apply to each particular case within the extent and meaning thereof, as fully and effectually as if the same referred directly to each particular case within the intent and meaning thereof, and the officers, functionaries and parties had been specially named therein, and to authorize the taking of such bonds and security as he may deem advisable for the performance of any condition on which any remission or part remission of duty, indulgence or permission shall be granted to any party, or of any other condition made with such party, in any matter relating to the Customs or to trade or navigation, which bonds and all bonds taken with the sanction of the Governor in Council, expressed either by general regulation or by special order, shall be valid in law, and upon breach of any of the conditions thereof, may be sued and proceeded upon in like manner as any other bond entered into under this Act or any other Act relating to the Customs.

LXXIII. And be it enacted, That all goods shipped or unshipped, imported or exported, carried or conveyed, contrary to any regulation so made or to be made by the Governor in Council, and all goods or vehicles and all vessels under the value of one hundred pounds currency, with regard to which the requirements of any such regulation shall not have been complied with, shall be forfeited, and if such vessel be of or over the value of one hundred pounds, the master thereof shall by such non-compliance incur a penalty of one hundred pounds; and such forfeitures and penalties shall be recoverable and may be enforced in the same manner, before the same Court and tribunal as if incurred by the contravention of any direct provision of this Act, and all general regulations to be made by the Governor in Council under this Act, shall have force and effect from and after the day on which the same shall be published in the Official Gazette, or from and after such later day as shall be appointed for the purpose in such regulations, and during such time as shall be therein expressed, or if no time be expressed for that purpose, then until the same shall be revoked or altered; and all such regulations may be revoked, varied or altered by any

subsequent regulation; and a copy of the Official Gazette containing any such regulation shall be evidence of such regulation to all intents and purposes whatsoever.

LXXIV. And be it enacted, That any copy of an order of the Governor in Council made in any special matter and not being a general regulation, certified as a true copy of such order by the Clerk of the Executive Council or his Deputy, shall be evidence of such order to all intents and purposes whatsoever.

LXXV. And be it enacted, That all bonds and securities, of what kind and nature soever, authorized to be taken by virtue or under the authority of this or any Act relating to Customs, Trade or Navigation, shall be taken by the Collector or principal officer of the Customs at the place where the same is to be taken, and to and for the use and benefit of Her Majesty, Her Heirs and Successors; and such bonds shall be taken before the delivery of any goods, wares, merchandize, vessel, carnage or vehicle, horses or cattle, of any kind or description whatsoever, and before the performance of any act or matter with regard to which the taking of any such bond or bonds shall be required; and all such bonds and securities shall be, as nearly as practicable, uniform; and printed or lithographed forms thereof kept in each and every office of Customs throughout the Province.

LXXVI. And be it enacted, That all forms and papers necessary for the transaction of any business at the respective Custom Houses or places or ports of entry in this Province, shall henceforth be printed uniformly, and supplied by the proper officer to all such Collectors or other officers as may be in charge of any Custom House, and other officers of Customs at any port or place of entry within the Province, for the use of persons transacting Customs business thereat.

LXXVII. And be it enacted, That although any duty of Customs shall have been overpaid, or although after any duty of Customs have been charged and paid, it shall appear or be judicially established that the same had been charged under an erroneous construction of the law, it shall not be lawful to return any such overcharge after the expiration of three years from the date of such payment.

LXXVIII. And be it enacted, That whenever on the levying of any duty, or for any other purpose, it shall become necessary to determine the precise time of the importation or exportation of any goods, or of the arrival or departure of any vessel, such importation, if made by sea, coastwise, or by inland navigation in any decked vessel, shall be deemed to have been completed from the time the vessel in which such goods shall be imported, came within the limits of the port at which they ought to be reported, and if made by land, or by inland navigation in any undecked vessel, then from the time such goods were brought within the limits of this Province; And the exportation of any goods shall be deemed to have been completed from the time of the legal shipment of such goods for exportation, after due entry outwards, in any decked vessel, or from the time the goods shall have been carried beyond the limits of the Province, if the exportation be by land or in any undecked vessel; and the time of the arrival of any vessel shall be deemed to be the time at which the report of such vessel shall be or ought to have been made, and the time of the departure of

any vessel to be the time of the last clearance of such vessel on the voyage for which she departed.

LXXIX. And in order to avoid the frequent use of numerous terms and expressions in this Act and in other Acts relating to the Customs or to Trade or to Navigation, and to prevent misconstruction of the terms and expressions used therein; Be it enacted, That in this Act, or in any such Act as aforesaid, the words, "Her Majesty," or "the Crown," shall be understood to mean Her Majesty, Her Heirs and Successors; the word "Governor" shall be understood to mean the Governor, Lieutenant Governor, or person administering the Government of this Province for the time then being; the words "Governor in Council" shall be understood to mean the Governor, Lieutenant Governor, or person administering the Government of this Province, acting by and with the advice and consent of the Executive Council thereof; the word "Collector" shall be understood to mean the Collector of the Customs at the port or place intended in the sentence, or any person lawfully deputed or appointed to do the duty of Collector thereat; the word "Vessel" shall be understood to mean any ship, vessel, or boat of any kind whatever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, unless the context be manifestly such as to distinguish one kind or class of vessel from another; the word "Master" shall be understood to be the person having or taking charge of any ship or vessel; the word "Owner" shall be understood to mean the owners if there be more than one in any case; the word "Goods" shall be understood to mean goods, wares and merchandize, or moveable effects of any kind, including carriages, horses, cattle and other animals, except where these latter are manifestly not intended to be included by the said word; the word "Warehouse" shall be understood to mean any place, whether house, shed, yard, dock, pond, or other place, in which goods imported may be lodged, kept and secured without payment of duty; and the words "Customs Warehouse" shall be understood to mean any such place appointed or approved for the said purpose by competent authority; words importing the singular number or the masculine gender only, shall be understood to include more persons or things of the same kind than one, and females as well as males, unless there be something in the context inconsistent with or repugnant to such construction; and generally all the terms and provisions of this Act or of any such Act as aforesaid, shall receive such fair and liberal construction and interpretation as will best insure the protection of the Revenue and the attainment of the purpose for which such Act shall have been passed according to its true intent, meaning and spirit.

LXXX. And be it enacted, That this Act may be altered, varied or repealed by any Act to be passed in the present session of the Provincial Parliament.

Schedule.

Table of Duties of Customs Inwards.

<i>Articles.</i>	<i>Duty Currency.</i>			<i>Articles.</i>	<i>Duty Currency.</i>		
	£	s.	d.		£	s.	d.
Animals, viz:							
Cows and Heifers, each	1	2	6	<i>The following Articles shall be liable to a duty of Seven pounds ten shillings on every One hundred pounds of the value thereof: *</i> Books, Blank, bound, unbound or in sheets, Burr Stones, wrought,			
Calves, each	0	5	0				
Goats, each	0	2	6				
Horses, Mares, Geldings, Colts,							
Fillies, Foals, each	1	15	0				

Kids, each	0	2	6	Chicory.
Lambs, each	0	1	0	Chains,
Oxen, Bulls, Steers, each	1	15	0	Cotton – manufactures of,
Pigs, (sucking) each	0	0	6	Cordage,
Swine and Hogs, each	0	5	0	Canvass,
Sheep, each	0	2	0	Camblets and Cambletines,
Candles, Wax, the lb	0	0	3	Cain Work,
Sperm, the lb	0	0	3	Casks, empty,
Tallow, the lb	0	0	1	Casts in Plaster of Paris or Composition, unless
All other kinds	0	0	2	their material is otherwise charged with a
Chocolate, the lb	0	0	2	higher duty,
Cocoa, the lb	0	0	0½	Drawings, Engavings, Maps, Globes,
Coffee, Green, the lb	0	0	1½	Extracts and essences used as Medicines,
Roasted, the lb	0	0	2½	Furs and Skins – manufactures of,
Ground, the lb	0	0	4	Fins and Skins, the produce of creatures living in
Corn Brooms, the dozen	0	1	3	the sea,
Fish, Salted or Dried, per 112 lbs	0	2	6	Feathers,
Pickled, the barrel	0	5	0	Flowers, artificial, not Silk,
Flour, the barrel of 196 lbs	0	3	0	Good, whose foundation is Wool,
Fruit, viz:–Almonds, the lb	0	0	1½	Glass Manufactures, not otherwise described,
Apples, the bushel	0	0	6	Gunpowder,
Do. Dried, the bushel	0	1	0	Guns and Fire Arms,
Currants, the lb	0	0	1	Gold and Silver Leaf,
Figs, the lb	0	0	1	Hair, manufactures of,
Nuts of all kids, the lb	0	0	1	Horns, Horn Tips and pieces,
Peaches, the bushel	0	1	0	Hardware, Shelf Goods and Cutlery,
Pears, the bushel	0	1	0	Hats,
Prunes, the lb	0	0	1½	Hemp, Flax or Tow in any way dressed,
Quinces, the bushel	0	1	0	Juice of Limes, Lemons or Oranges, not mixed with
Raisins – Muscatel, Bloom and				Spirits or sweetened, so as to be Syrup,
Bunch, in boxes, the lb	0	0	1	Ink, Printers',
Do. otherwise, the lb	0	0	1	Ivory, Bone and Horn – manufactures of,
Glass – Window and Common				Lead – manufactures of,
German Sheet Glass, per box of				Lead fore Paint not ground with Oil,
50 feet	0	1	3	Lead ground in Oil for Paint,
Grain viz:				Linen and Liene Manufactures,
Barley, the quarter	0	3	0	Mules and Asses,
Buckwheat, Bere and Bigg, the				Mustard,
quarter	0	3	0	Medicines, Musical Instruments of Wood,
Maize or Indian Corn, the quarter,				Mercury,
of 480 lbs	0	3	0	Marble, polished or cut,
Oats, the quarter	0	2	0	Oil or Spirits of Turpentine,
Rye, Beans and Pease	0	3	0	Oil, Castor,
Meal of the above Grains, and of				Oil, all not otherwise enumerated,
Wheat not bolted, the 196 lbs	0	2	0	Oil Cloth,
Bran or Shorts, the 112 lbs	0	0	3	Oysters, Lobsters, Turtles, and all other Shell Fish –
Hops, the lb	0	0	3	fresh,
Honey, the lb	0	0	1	Paints, unground,

India Rubber Boots and Shoes, the pair	0	0	7½	Paints, Water Colours, Paint Brushes,
Leather, viz:				Quills,
Goat Skins, tanned, tawed, or in any way dressed, the dozen . .	0	5	0	Silk, raw, Silks manufactures of, not Millinery made up, Silks – all Goods being in whole or part Silk, not otherwise specified,
Lamb or Sheep Skins, tanned, tawed, or in any way dressed, the dozen	0	2	6	Silks Sewing, Cord, and Tassels, Spermaceti, except Candles,
Calf Skins, tanned, tawed, or in any way dressed, the lb	0	0	4	Sponge,
Kip Skins, the lb	0	0	2	Starch,
Harness Leather, the lb	0	0	1½	Straw Boards for Book Binders,
Sole Leather, the lb	0	0	2	Sulphur,
Leather cut into shapes, the lb . .	0	0	4	Tiles and Roofing,
Patent or Glazed Leather, the lb .	0	0	4	Toys,
All Leather not above described .	0	0	1½	Turpentine, Thread, Linen, Vetches, Varnish, Whalebone, Worsted – manufactures of Woollen – manufactures of Wax, Wax – manufactures of except Candles, Wood, all manufactured articles of having no part metal And all Goods, Wares and Merchandizes, not otherwise charged with duty, and not herein declared to be free of duty.
Leather Manufactures, viz:				
Women's Boots and Shoes, the dozen	0	6	6	
Girls' Boots and Shoes under seven inches in length, the dozen, including all kinds . . .	0	2	6	
Children's Boots and Shoes over three inches in length, the dozen	0	2	6	
Infant Shoes under three inches in length, the dozen	0	1	6	
Men's Boots, the pair	0	2	0	
Men's Shoes, the pair	0	1	7½	
Boy's Boots under eight inches in length, the pair	0	1	0	<i>The following Articles shall be liable to a duty of Ten pounds on every One hundred pounds of the value thereof:</i>
Boy's Shoes under eight inches in length, the pair	0	0	4	Biscuits and Crackers, Bastard Sugar, together with 12s. per cwt., and Clayed Sugar, with 15s. 3d. per cwt. Cork and Cork Manufactures, Eggs, Fruit, unenumerated, Leather Manufactures not described, Machines for agricultural purposes, excepting Threshing Machines and Fanning Mills, Meats prepared otherwise than by salt or pickle, Musical Instruments of Metal, Oil, { Animal, except Lard, Vegetable, not otherwise enumerated, Essential, Chemical and Volatile, Perfumed,
Liquids, not Spirituous, viz:				
Ale and Beer in casks, per gallon . . .	0	0	4	
Do. do. in bottles, per dozen . . .	0	1	3	
Cider and Perry, the gallon	0	0	1½	
Vinegar, the gallon	0	0	3	
Maccaroni & Vermicelli, the lb	0	0	1½	
Molasses and Treacle, the cwt.	0	4	0	
Oils, Olive in casks, the gallon	0	0	5	
Do. In jars or bottles, the gallon	0	1	3	
Lard, the gallon	0	0	5	
Linseed Oil, the gallon	0	0	2½	
Sperm Oil, the gallon	0	0	6	
Other Oils from creatures living in the sea	0	0	1	
Paper, &c.	£	s.	d.	

Coarse or Wrapping, the cwt	0	2	9	Paper Manufactures not otherwise charged with	
Printing, the cwt	0	5	0	duty,	
Writing, the cwt	0	10	0	Plate and Plated Ware,	
Drawing, the lb	0	0	1½	Poultry, alive or dead,	
Music, the lb	0	0	1½	Sausages and Puddings,	
Marble or Glazed, the lb	0	0	1½	Seeds, Garden, Flower and Vegetable,	
Tissue, the lb	0	0	1½	Soaps of all kinds	
Pasteboard and Cards, the cwt	0	4	0	Vegetables, fresh,	
Bristol or Drawing Cards the lb	0	0	1½	Wine, in addition to 1s. a gallon, old Wine	
Milled or Trunkmakers' Boards,				measure.	
the cwt	0	3	0		
Playing Cards, the pack	0	0	3	<i>The following Articles shall be liable to a duty of</i>	
Potatoes, the bushel	0	0	3	<i>pounds and ten shillings for every One hundred</i>	
Provisions, viz:				<i>pounds of the value thereof:</i>	
Butter, the cwt	0	7	6	Axes and Scythes	
Cheese, the cwt	0	5	0	Billard and Bagatelle Balls of Wood and Ivory,	
Meats. {	Bacon and Hams, the cwt	0	6	0	Balls used at Bowls or Nine Pins,
	Salted, the cwt	0	6	0	Billiard Tables,
	Pickled, the cwt	0	6	0	Bagatelle Tables,
	Fresh, the cwt	0	4	0	Camphine Oil,
Rum, for every gallon (of old Wine				Carriage and Vehicles,	
measure) proof by Sykes'				Carriages and Vehicles, parts of,	
Hydrometer, all Spirits above				Castings,	
that strength to be reduced to				Clocks and Watches,	
equivalent of Proof	0	1	3	Clocks and Watches, parts of,	
Sweetened or Mixed, per gallon	0	3	0	Dice,	
Salt, from Mines, known as Rock Salt,				Flowers, Artificial, in part or whole Silk,	
and Salt made from Sea Water,				Fanning or Bark Mills,	
per ton	0	1	0	Jewelry, set or unset,	
Coarse, made from Salt Springs,				Machinery of all kinds and parts thereof,	
per bushel	0	0	2	Silk Millinery made up,	
Fine Basket and stoved 5 per				Silk Velvet,	
cent. ad valorem and per				Threshing Machines and Fanning and Bark Mills,	
bushel	0	0	2		
Spices, viz:				<i>The following Articlcs shall be liable to a duty of Fifteen</i>	
Cassia, the lb	0	0	2½	<i>pounds on every One hundred pounds of the value</i>	
Cinnamon, the lb	0	0	2½	<i>thereof:</i>	
Cloves, the lb	0	0	2½	Extracts, Essences and Perfumery, not otherwise	
Nutmegs, the lb	0	0	5	provided for,	
Pimento, the lb	0	0	1	Fish, preserved in Oil,	
Pepper, the lb	0	0	1	Fruit, preserved,	
Ginger and Allspice the lb	0	0	1	Ginger, preserved,	
Mace, the lb	0	0	4	Pickles and Sauces,	
Spirits, except Rum, as of Proof, the					
old Wine gallon	0	2	0	<i>The following Articlcs shall be liable to a Duty of Twenty</i>	
Sweetened or Mixed, including				<i>pounds on every One hundred pounds of the value</i>	
Bitters, per gallon	0	3	0	<i>thereof:</i>	
Sugar, Refined or Candy, per cwt	1	7	6	Roulette Tables,	
Muscovado, per cwt	0	15	3	Succades and Confectionary made of Sugar, either	
Clayed Sugar (10 per cent. ad				in whole or in part, in addition to 2d. per lb.	
valorem) and per cwt	0	15	3		

				Table of Exemptions.
Bastard, per cwt. (and £10 for every £100 value,)	0	12	0	Anatomical Preparations when imported expressly for the use of any College or School of Anatomy or Surgery, incorporated by Royal Charter or Act of Parliament, not imported for sale.
In which are preserves, per cwt	1	6	6	
Succades, including Confectionary, 20 per cent. ad valorem, and on the lb	0	0	2	Copies of the Holy Scriptures printed in the United Kingdom of Great Britain and Ireland, and not imported for sale.
Syrups, except Spirits, the gallon	0	1	0	
Tea, the lb	0	0	2½	Books and Maps and Illustrative Drawings, imported for the use of any Library to which the public may have free admission, as also for the Libraries of either Branch of the Legislature.
Tobacco, viz:				
Unmanufactured, the lb	0	0	1½	Coin and Bullion.
Manufactured, the lb	0	0	2	
Snuff, the lb	0	0	6	Donations of Books or Clothing specifically imported for the use of, or to be distributed gratuitously by any Charitable Society in this Province.
Segars, the lb	0	3	0	
Wine, (in addition to 10 per cent. On the value, including Cask and Bottles) the old Wine gallon	0	1	0	Fish, fresh, not described.
Wood, Staves, Standard or Measurement, per mille	1	5	0	
Puncheon or West India, viz:				Horses and Carriages of Travellers, and Horses, Cattle and Carriages and other Vehicles, when employed in carrying merchandize, together with the necessary Harness and Tackle, so long as the same are <i>bon â fide</i> in use for that purpose, except the Horses, Cattle, Carriages and Vehicles and Harness, of persons hawking goods, wares and merchandizes through the Provinces for the purpose of retail, and the Horses, Carriages and Harness of any Circus or Equestrian Troop for exhibition. The Horses, Carriages, Caravans and Harness of any Menagerie to be free. Horses and Cattle belonging to persons coming into the Province for the purpose of actually settling therein.
White Oak, per standard mille.	0	10	6	
Red Oak, do. do.	0	7	6	Hides, Offal and Tallow of cattle and Swine, slaughtered in bond.
Ash do. do. do.	0	4	0	
Barrel do. do. do.	0	4	0	Manures of all kinds.
Deals, Pine, per Quebec standard hundred	0	15	0	
Spruce do. do. do.	0	7	6	Models of Machinery, and of other inventions and improvements in the Arts.
Handspikes, per dozen	0	0	3	
Oars, per pair	0	0	3	Packages containing Dutiable Articles.
Planks, Boards, and all kinds of Sawed Lumber not herein charged with duty, per thousand superficial feet, inch thick, and so in proportion for any greater thickness	0	7	0	
Pine, White, and in proportion for any smaller quantity thereof, per one thousand cubic feet	1	5	0	Philosophical Apparatus, Instruments, Books, Maps, Stationary, Busts, and Casts of Marble, Bronze, Alabaster or Plaster of Paris, Paintings, Drawings, Engravings, Etchings, specimens of Sculptures, Cabinets of Coins, Medals, Gems, and all other collections of Antiquities, provided the same be specially imported in good faith for the use of any Society incorporated or established for Philosophical or Literary pursuits, or for the encouragement of Fine Arts, or for the use or by the order of any University, College, Academy, School or
Red, per one thousand feet	1	15	0	
Oak, do. do. do.	2	15	0	
Birch, do. do. do.	2	10	0	
Ash, Elm, Tamarack or Hacmatack, and other woods not herein charged with duty, per one thousand cubic feet	1	5	0	

The following Articles shall be liable to a duty of One pound on every One hundred pounds of the value thereof:

- Ashes,
- Anchors and Chain Cables,

Bark,
Burr Stones, unwrought,
Berries, Nuts, Vegetables and Woods, used in dyeing,
Coals, Coke and Cinders,
Cotton Wool and Cotton Yarn,
Copper in Bars, Pig, Sheathing and Sheet,
Cocoa Nut Oil,
Drugs used *solely* for dyeing,
Flower Roots,
Fire Wood,
Grease and Scraps,
Hides,
Hardwood for Furniture, unmanufactured,
Hay,
Hemp, Flax and Tow, undressed,
Indigo,
Iron, { Bar, Rod and Nail,
Boiler Plates,
Pig,
Rail-road Bars,
Scraps and Old for remelting,
Junk or Oakum,
Lard,
Lead in Pig,
Marble in block, unpolished,
Ores of all Metals,
Palm Oil,
Resin,
Saw Logs,
Sheet and Hoop Iron,
Steel in Bar,
Stone for Building,
Soda Ash,
Tallow,
Teasles,
Tin, Sheet and Block,
Trees, Shrubs, Bulbs and Roots,
Type Metal, in Blocks or Pigs,
Tar and Pitch,
Wool,
Woollen Yarn,
Yellow Metal,

The following Articles shall be liable to a duty of Five pounds on every One hundred pounds of the value thereof:

Books, Printed, Unbound or in the Sheets,
Drugs being in a crude or unprepared state, except Dye Stuffs,
Furs, Skins and Peltries, dresses or undressed,
Gums,
Rice,

Seminary of Learning within this Province.
Philosophical Apparatus, &c. &c., imported for use by any public Lecturer for the purpose of gain, and to be re-exported, shall be allowed to be entered under Bond of two good and sufficient persons for their exportation within the specified time.

Arms or Clothing which any Contractor or Contractors, Commissary or Commissaries, shall import or bring into the Province for the use of Her Majesty's Army and Navy, or for the use of the Indian Nations in this Province; Provided the duty otherwise payable would be defrayed or borne by the Treasury of the United Kingdom or of this Province.

Specimens of Natural History, Mineralogy or Botany.

Seeds of all kinds, Farming Utensils and Implements of Husbandry, and Animals for the Implements of Stock when specially imported in good faith by any Society incorporated or established for the encouragement of Agriculture.

Wearing Apparel in actual use, and other Personal Effects not merchandize, Implements and Tools of handy-crafts-men, in the occupation or employment of persons coming into the Province for the purpose of actually settling therein.

[The Native Produce and manufactures of all or any such of the other British North American Colonies as shall admit the Native Produce and manufactures of Canada free of duty, shall be entitled to exemption from duties under this Act, with the exception of Spirituous Liquors.]

Also,

Salt, salted or cured Meats, Flour, Biscuits, Molasses, Cordage, Pitch, Tar, Turpentine, Leather, Leather-ware, Fishermen's Clothing, and Hosiery, Fishing Craft, Utensils and Instruments imported into the Channel Islands or neighbouring Colonies, for the use of the neighbouring Colonies, for the such regulations as the Principal Officer of Customs at the Port of Quebec shall make, and which he is hereby empowered to establish for the purpose of ascertaining that such articles are *bon â fide* intended to be applied to the use of such Fisheries.

The following articles are prohibited to be imported, under a penalty of Fifty pounds, together with the forfeiture of the Parcel or Package of Goods in which the same shall be found:

Shingles,
Tortoise Shell,
Wire, Iron,

Books and Drawings of an immoral or indecent
character.
Coin, Base or Counterfeit.