

Laws of Her Majesty's Province of United Canada, passed in the year 1851. Quebec: Stewart Derbyshire and George Desbarts, 1852.

16 Victoria – Chapter 85

An Act further to amend the Laws relating to Duties of Customs. Assented to 22nd April, 1853.

Whereas it is expedient to reduce the Duties of Customs on certain articles hereinafter mentioned, and in other respects to amend or explain the Laws relative to Duties of Customs: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That the Duties imposed on the articles hereinafter mentioned, by the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to amend the Law relative to Duties of Customs*, and set forth in the Schedule A to the said Act annexed, shall be and are hereby respectively altered and reduced as follows, that is to say:

The specific duty on Sugar, refined, in loaves or crushed, or candy, shall be reduced from Fourteen Shillings the hundred weight, to Ten Shillings the hundred weight:

The specific duty on Sugar, bastard and other kinds, shall be reduced from Nine Shillings the hundred weight, to Six Shillings the hundred weight:

The specific duty on Molasses, shall be reduced from Three Shillings the hundred weight to Two Pence the Gallon:

The following articles shall be subject to a duty of Two Pounds Ten Shillings for every Hundred Pounds of the value thereof, and no more, that is to say:

Caoutchouc, cordage of all kinds, sail-cloth, copper in bars or in sheets, yellow metal in bars or in sheets, iron in scraps, bars, pigs or sheets and not otherwise manufactured, bright and black varnish, pine oil, marine cement, chain cables of all sizes and iron chains of all sorts, tree-nails, bunting, felt-sheeting, printing presses, printing types, printer's ink, printing implements of all kinds, old nets and ropes, cotton and flax waste, rags, fire clay, and Russia hemp yarn.

The duty on Wine of all kinds, shall be uniform, and such uniform Duty shall be Six Pence the gallon, and Thirty Pounds for every Hundred Pounds of the value thereof, whatever be the value of the Wine, and whether it be in wood, in bottles or in vessels of any other material or kind.

The specific and *ad valorem*, duties on Salt shall be and are hereby repealed, and it shall be admitted free of duty.

Seeds of all kinds shall be admitted free of duty in all cases; but the term "seeds" shall not include barley, buckwheat, bear and bigg, oats, rye, beans or peas.

II. And be it enacted, That the third section of the Act last above cited shall be and is hereby repealed.

III. And in amendment of the Act last above cited, Be it enacted:

That so much of the fourth section of the Act last above cited as is in the words following: —
"Excepting always such packages as are required only for the security of the goods during the transport thereof, and which do not usually accompany the goods when sold in this Province, as being necessary for containing the same," shall be and is hereby repealed; and that the duty on the packages in which any goods are contained, shall be an *ad valorem* duty on the value of such packages at the same rate per centum as the *ad valorem* duty on the goods contained in them, unless such goods be free of duty or chargeable with a less duty than would be payable on the packages if imported empty as merchandise, in which case they may be charged with duty as merchandise apart from the goods they contain: Provided always, that by any departmental order or orders, to be from time to time made and approved by the Governor, certain packages containing goods of small value, to be described and mentioned in such order, may be wholly exempted from duty.

The sixth section of the Act last above cited, shall be and is hereby repealed; and in all cases where any duty is or shall be imposed on any goods imported into this Province *ad valorem* or according to the value of such goods, such value shall be understood to be the fair market value thereof in the principal markets of the country whence the same were exported directly to this Province: and it shall be the duty of each and every Appraiser and of every Collector when acting as such, by all reasonable ways and means in his power to ascertain the fair market value as aforesaid of any goods to be appraised by him, and to estimate and appraise the value for duty of such goods, at the fair market value as aforesaid; Provided always, that by any departmental order authorized by the Governor, it may be provided that in the cases and on the conditions to be mentioned in such order, and while the same shall be in force, goods *bonâ fide* exported to this Province from any Country, but passing *in transitu* through another Country, shall be valued for duty as if they were imported directly from such first mentioned Country.

The costs of the appraisal of any goods by merchants, under the fifteenth section of the Act last, above cited, shall be paid by the party dissatisfied with the former appraisal, whenever the value ascertained by such second appraisal shall exceed by ten per centum or more, the value of such goods for duty, as it would appear by the Invoice and Bill of Entry thereof.

IV. And be it enacted, That spirits and strong waters having the flavor of any kind of spirits or strong waters subject to a higher duty than that imposed on Whiskey, shall be liable to the duty imposed on the kind of spirits or strong waters of which they have the flavor as aforesaid, from whatever substance they may be distilled or prepared; but nothing in this Section shall be

construed as a declaration that spirits and strong waters so flavored, were or were not before the passing of this Act subject to the duty imposed on those of which they have the flavor.

V. And for the better understanding of the Act last above cited, Be it declared and enacted, That the Invoice of any goods produced and delivered to the Collector with the Bill of Entry thereof, under the eighth section of the Act last above cited, must in every case, if required by the Collector, be attested by the oath of the owner or one of the owners of such goods, and must be verified also by the oath of the Importer or Consignee or other person who may under the said Act lawfully make entry of such goods and verify such Invoice, if the owner or one of the owners be not the person entering such goods, and must be attested by the oath of the non-resident owner being the manufacturer or producer of such goods, in the case mentioned in the eleventh section of the said Act, although one of the owners be the person entering such goods and verifying the Invoice on oath.

VI. And inasmuch as doubts may arise as to whether any or what duty is payable on any goods, more especially when such goods are of a new or unusual kind, or compounded of various kinds of materials, or imported in an unusual manner or under unusual circumstances; for removing such doubts and avoiding litigation, Be it enacted, That if in any case any doubt shall arise as to whether any or what duty is, under the laws then in force, payable on any kind of goods, and there be no decision in the matter by any competent tribunal, or decisions inconsistent with each other, the Governor in Council may declare the duty payable on the land of goods in question or goods imported in the manner or under the circumstances in question, or that such goods are exempt from duty; and any order in Council containing such declaration and fixing such duty (if any) and published in the *Official Gazette*, shall have the same force and effect as if such duty had been fixed and declared by this Act, until it shall be otherwise ordered by the Legislature; and a copy of the said Gazette containing a copy of any such order shall be evidence thereof.

VII. And be it enacted, That if any warehoused goods shall be fraudulently concealed in or removed from any public or private warehouse in this Province, such goods shall be forfeited; and any person fraudulently concealing or removing such goods, or aiding or abetting such removal, shall incur the penalties now imposed on persons illegally importing or smuggling goods into this Province; and if any importer or owner of any warehoused goods, or any person in his employ, shall by any contrivance fraudulently open the warehouse in which they are, or shall gain access to the goods except in the presence of or with the express permission of the proper Officer of the Customs acting in the execution of his duty, such importer or owner shall for every such offence forfeit the sum of Two Hundred and Fifty Pounds; and any person who shall wilfully alter, deface or obliterate any mark placed by any Officer of the Customs on any package of warehoused goods, shall for every such offence forfeit the sum of One Hundred and Twenty-Five Pounds.

VIII. And be it enacted, That this Act shall be construed as if its provisions made part of the Act last above cited, and of the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, and intituled, *An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned*; and all words and expressions used in this Act shall be held to have the meaning assigned to them in the said Acts, and all the

provisions of the said Acts with regard to the penalties, forfeitures and duties imposed by either of them, shall apply to the penalties or forfeitures imposed or the duties payable under this Act, except in so far only as the said provisions may be inconsistent with this Act: Provided that nothing in this Act contained shall have a retroactive effect.