

ANNO TERTIO

GEORGII IV. REGIS.

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Places which are or hereafter may be appointed in such Province for the Entry of Goods, Wares, and Commodities imported from the United States of *America*.

Duties to be paid on the Goods enumerated in Schedule (B.):

II. And be it further enacted, That from and after the passing of this Act, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, for and upon such of the Goods, Wares, and Commodities which shall be so imported, as are enumerated in the Schedule or Table annexed to this Act marked (B.), the several Duties of Customs as the same are respectively inserted or described and set forth in Figures in the said Schedule.

Where any Article is liable to a Colonial Duty equal to the one imposed, such Article shall not be charged with the Duty:

If Duty be less the Difference only shall be paid.

III. Provided always, and be it further enacted, That if upon the Importation of any Article charged with Duty by this Act, the said Article shall also be liable to the Payment of Duty under the Authority of any Colonial Law, equal to or exceeding in Amount the Duty charged by this Act, then and in such Case the Duty charged upon such Article by this Act shall not be demanded or paid upon the Importation of such Article: Provided also, that if the Duty payable under such Colonial Law shall be less in Amount than the Duty payable by this Act, then and in such case the Difference only between the Amount of the Duty payable by this Act, and the Duty payable under the Authority of such Colonial Laws, shall be deemed to be the Duty payable by this Act; and the same shall be collected and paid in such and the like Manner, and appropriated and applied to such and the like Uses, as the Duties specified in the said Schedule annexed to this Act marked (B.) are directed to be collected, paid, appropriated, and applied.

Tonnage Duties for American Vessels to be the same as United States impose on British Vessels.

IV. And be it further enacted, That the same Tonnage Duties shall be paid upon all *American* Vessels or Boats, importing any Goods into either of the said Provinces, as are or may be for the Time being payable in the United States of *America*, on *British* Vessels or Boats entering the Harbours of the State from whence such Goods shall have been imported.

Value of Goods to be ascertained in the Mode prescribed by 3 G. 4. c. 44.

V. And be it further enacted, That in all Cases in which the Duties imposed by this Act upon the Importation of Articles into the said Provinces, or either of them, are charged, not according to the Weight, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained in the Mode prescribed by an Act passed in this present Session of Parliament, intituled *An Act to regulate the Trade between His Majesty's Possessions in* America *and the* West Indies, *and other Places in* America *and the* West Indies.

If Payment of Duties be refused, Collector may secure the Goods, and sell the same within 20 Days.

VI. And be it further enacted, That if the Importer or Proprietor of such Articles shall refuse to pay the Duties hereby imposed thereon, it shall and may be lawful for the Collector or other Chief Officer of the Customs where such Articles shall be imported, and he is hereby respectively required, to take and secure the same, with the Casks or other Package thereof, and to cause the same to be publicly sold, within the Space of Twenty Days at the most after such Refusal

made, and at such Time and Place as such Officer shall, by Four or more Days public Notice, appoint for that Purpose; which Articles shall be sold to the highest Bidder; and the Money arising from the Sale thereof shall be applied to the Payment of the said Duties, together with the Charges which shall have been occasioned by the said Sale, and the Overplus (if any) shall be paid to such Importer, Proprietor, or any other Person authorized to receive the same.

After Payment of Duty, Overplus to be paid to the Importer.

VII. And whereas a certain Act made and passed in the Twenty-eighth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to allow the Importation of Rum and other Spirits from His Majesty's Colonies or Plantations in the* West Indies *into the Province of* Quebec, *without Payment of Duty, under certain Conditions and Restrictions*, has been repealed during the present Session of Parliament: And whereas Doubts may be entertained whether a certain other Act, passed in the Forty-ninth Year of His said late Majesty's Reign, intituled *An Act to allow the Importation of Rum and other Spirits from the Island of* Bermuda *into the Province of* Lower Canada, *without Payment of Duty, on the same Terms and Conditions as such Importation may be made directly from His Majesty's Sugar Colonies in the* West Indies, might not still remain in force, notwithstanding the Repeal of the said first-mentioned Act; be it therefore enacted and declared, That the said last-mentioned Act shall be and the same is hereby repealed.

28 G. 3. c. 39.

49 G. 3. c. 16. allowing the Importation of Rum, repealed.

VIII. And whereas it is expedient to afford Protection to the Trade between the said Colonies and Plantations and the Province of *Lower Canada*, by imposing the same Duty upon Rum or other Spirits, the Produce or Manufacture of the said Colonies, imported from *Great Britain* into the said Province, as is now payable upon the same Articles when imported from His Majesty's said Colonies or Plantations in the *West Indies;* be it therefore enacted, That from and after the passing of this Act, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, for and upon every Gallon of Rum or other Spirits, the Produce or Manufacture of any of His Majesty's Islands, Colonies, or Plantations in the *West Indies*, which shall be imported or brought into any Part of the said Province of *Lower Canada* from *Great Britain* or *Ireland*, or any of the *British* Dominions in *Europe*, the Sum of Sixpence, over and above all other Duties now or hereafter to be made payable thereon in the said Province.

Additional Duty of 6*d.* per Gallon on West India Rum imported into Lower Canada from this Kingdom, &c.

IX. And be it further enacted, That the Rates and Duties chargeable by this Act shall be deemed, and are hereby declared to be Sterling Money of *Great Britain*, and shall be collected, recovered, and paid to the Amount of the Value which such nominal Sums bear in *Great Britain;* and that such Sums may be received and taken according to the Proportion and Value of Five Shillings and Sixpence to the Ounce in Silver; and that the said Duties herein-before granted shall be received, levied, collected, paid, and recovered in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures as any other Duties payable to His Majesty upon Goods imported into the said Provinces of *Upper* and *Lower*

Value of Duties, and Application of the Money arising thereby.

Lower Canada, or into either of them respectively, are or shall be raised, levied, collected, paid, and recovered by any Act or Acts of Parliament, as fully and effectually to all Intents and Purposes, as if the several Clauses, Powers, Directions, Penalties, and Forfeitures relating thereto were particularly repeated and again enacted in the Body of this Act; and that all the Monies which shall arise by the said Duties, (except the necessary Charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall be paid by the Collector of His Majesty's Customs, into the Hands of His Majesty's Receiver General in the said Provinces respectively for the Time being, and shall be applied to and for the Use of the Provinces of *Upper* and *Lower Canada* respectively, in such Manner only as shall be directed by any Law or Laws which may be made by His Majesty, His Heirs or Successors, by and with the Advice and Consent of the Legislative Council and Assembly of each of the said Provinces respectively.

Goods the Produce of His Majesty's Dominions may be exported to any Port in the United States; but no Arms or Naval Stores to be exported without a Licence.

X. And be it further enacted, That it shall be lawful to export in any *British* or *American* Vessel or Vessels, Boat or Boats, Carriage or Carriages, from any of the Ports or Places of Entry now or hereafter to be established in the said Provinces, to any Port or Place in the United States of *America*, any Article of the Growth, Produce, or Manufacture of any of His Majesty's Dominions, or any other Article legally imported into the said Provinces: Provided always, that nothing herein contained shall be construed to permit or allow the Exportation of any Arms or Naval Stores, unless a Licence shall have been obtained for that Purpose from His Majesty's Secretary of State; and in case any such Articles shall be shipped or waterborne for the Purpose of being exported contrary to this Act, the same shall be forfeited, and shall and may be seized and prosecuted as herein-after directed.

Not to affect Inland Navigations of the Provinces.

7 & 8 W. 3. c. 22.

XI. And be it further enacted, That nothing in this Act contained shall be construed to interfere with or repeal, as respects the Inland Navigation of the said Provinces, any of the Provisions contained in a certain Act passed in the Seventh and Eighth Years of the Reign of King *William*, intituled *An Act for preventing Frauds, and regulating Abuses in the Plantation Trade;* except in so far as the same are altered or repealed by this Act.

Recovery and Application of Penalties.

XII. And be it further enacted, That all Penalties and Forfeitures incurred in either of the said Provinces under this Act (except where it is otherwise provided), shall and may be sued for and prosecuted in any Court having competent Jurisdiction within such Province respectively; and the same shall and may be recovered, divided, and accounted for in the same Manner and Form, and by the same Rules and Regulations in all respects, as other Penalties and Forfeitures for Offences against the Laws relating to the Customs and Trade of the said Provinces respectively, shall or may by any Act or Acts of the Legislatures of such Provinces be directed to be sued for, prosecuted, recovered, divided, and accounted for within the same respectively.

Drawback on the Exportation of Rum and Spirits, from Newfoundland, &c. to Canada.

XIII. And whereas it is expedient to encourage the Trade between *Canada* and His Majesty's Colonies of *Newfoundland*, *Nova Scotia*, *New Brunswick*, and *Prince Edward's Island*, by enabling the Merchants and Traders of *Newfoundland* to export from thence into *Canada* Rum and other Spirits, the Produce of the *British West India* Islands, or any of His Majesty's Colonies on the Continent of *South America*, free of any Duty which may have been imposed upon its Importation from any of the Places last aforesaid, and for which Purpose to allow, upon the Export of such Rum or other Spirits, a Drawback of the full Duties paid upon the Importation thereof; be it therefore enacted, That from and after the passing of this Act, there shall be paid and allowed, upon the Exportation from any or either of the said Colonies of *Newfoundland*, *Nova Scotia*, *New Brunswick*, or *Prince Edward's Island*, into *Canada*, of Rum or other Spirits, being the Produce of the *British West India* Islands, or any of His Majesty's Colonies on the Continent of *South America*, a Drawback of the full Duties of Customs which may have been paid upon the Importation thereof from any of the Places last aforesaid, into any or either of the said Colonies of *Newfoundland*, *Nova Scotia*, *New Brunswick*, or *Prince Edward's Island*, upon a Certificate being produced, under the Hands and Seals of the Collector and Comptroller of His Majesty's Customs at *Quebec*, certifying that the said Rum or other Spirits have been duly landed in *Canada*.

Conditions which the Drawback shall be paid to be exported with-out a Licence.

XIV. And be it further enacted, That no Entry shall pass, nor any Drawback be paid or allowed, upon the Exportation of Rum or other Spirits from any or either of the said Colonies of *Newfoundland*, *Nova Scotia*, *New Brunswick*, or *Prince Edward's Island*, into *Canada*, unless such Entry be made in the Name of the real Owner or Owners, Proprietor or Proprietors of the said Goods; and that before such Owner or Owners, Proprietor or Proprietors, shall receive the said Drawback so allowed as aforesaid, One or more of them shall verify upon Oath, upon the Debenture to be made out for the Payment of such Drawback, that he or they is or are the real Owner or Owners of the said Goods; nor unless Proof on Oath shall be made to the Satisfaction of the Collector and Comptroller of His Majesty's Customs at the Port from whence the said Goods shall be so imported into *Canada*, that the full Duties due upon the Importation of the said Goods at the said Port had been paid and discharged: Provided always, that in Cases where the Owners of the said Goods are resident in any other Part of the *British* Dominions, it shall be lawful for their known and established Agents in the Colonies from whence the said Goods shall be so imported into *Canada*, to take the necessary Oaths on behalf of the said Owners.

Drawback how payable.

XV. And be it further enacted, That the said Drawback shall be paid by the Collector of His Majesty's Customs at the Port from whence the said Goods shall be so imported into *Canada*, with the Consent of the Comptroller there, out of any Monies in his Hands arising from the Duties of Customs.

Rum to be exported from New-

XVI. And be it further enacted, That no Drawback shall be paid and allowed as aforesaid, unless the said Rum or other Spirits shall be

foundland within One Year after First Importation.

be duly entered for Exportation with the proper Officers of the Customs, and actually shipped on board the Ship or Vessel in which the said Goods are intended to be exported, within the Space of One Year from the Time such Rum or other Spirits were originally imported into the Colony from whence it is intended to export them to *Canada*, nor unless such Drawback shall be claimed within one Year after the Goods are so shipped for Exportation.

Regulations as to settling the Proportions of Duties and Drawbacks between the Provinces, by Arbitrators.

XVII. And whereas since the Division of the Province of *Quebec* into the Provinces of *Lower* and *Upper Canada*, divers Regulations have from Time to Time been made, by Agreements concluded under the Authority of Acts passed by the Legislatures of the said Two Provinces respectively, concerning the imposing of Duties upon Articles imported into the Province of *Lower Canada*, and the Payment of Drawbacks of such Duties to the Province of *Upper Canada*, on account of the Proportion of Goods so imported into *Lower Canada*, and passing from thence into the said Province of *Upper Canada*, and consumed therein; the last of which Agreements expired on the First Day of *July* One thousand eight hundred and nineteen: And whereas it appears by the Report of the Commissioners last appointed for the Purposes aforesaid, that the Province of *Upper Canada* claims certain Arrearages from the Province of *Lower Canada*, on account of such Drawbacks, which Claims are not admitted on the Part of the Province of *Lower Canada*; and it further appears by the Report of the said Commissioners, appointed on behalf of both Provinces for the Purposes aforesaid, that they have failed to establish any Regulation for the Period beyond the First Day of *July* One thousand eight hundred and nineteen, by reason that they could not agree upon the Proportion of Duties to be paid to *Upper Canada* by way of Drawbacks: For Remedy of the Inconvenience occasioned by the Suspension of the said Agreement, and for the satisfactory Investigation and Adjustment of the said Claims, be it enacted, That it shall and may be lawful for the Governor, Lieutenant Governor, or Person administering the Government of each of the said Provinces of *Upper* and *Lower Canada*, so soon as conveniently may be after the passing of this Act, to appoint, by Commission under the Great Seal of his respective Province, One Arbitrator; and that the said Arbitrators so appointed shall have Power, by an Instrument under their Hands and Seals, to appoint a Third Arbitrator; and in case of their not agreeing in such Appointment within One Month from the Date of the Appointment of the Arbitrators so directed to be made on the Part of the respective Provinces, or the last thereof if the said Appointments shall not be made on the same Day, His Majesty, His Heirs or Successors, shall have Power, by an Instrument under His Sign Manual, to appoint such Third Arbitrator, who (if appointed in manner last mentioned) shall not be an Inhabitant of either of the said Provinces; and that the Three Arbitrators so appointed as aforesaid, shall have Power to hear and determine all Claims of the Province of *Upper Canada* upon the Province of *Lower Canada*, on account of Drawbacks or Proportion of Duties under Agreements made and ratified by the Authority of the Legislatures of the said Two Provinces, according to the fair Understanding and Construction of the said Agreements; and also to hear any Claim which may be advanced on

the Part of the Province of *Upper Canada*, to a Proportion of Duties heretofore levied in *Lower Canada* under *British* Acts of Parliament, the Division of which Duties shall not have been embraced within the Terms of any Provisional Agreement, and to report the Particulars of any such Claim, with the Evidence thereupon, to the Lords Commissioners of His Majesty's Treasury for the Time being; and if it shall appear to the Commissioners of His Majesty's Treasury that any Sum is justly due from the Province of *Lower Canada* to the Province of *Upper Canada* on account of such last-mentioned Claim, they shall signify the same, together with the Amount, to the Governor or Person administering the Government of the Province of *Lower Canada* for the Time being, who shall thereupon issue his Warrant upon the Receiver General of *Lower Canada*, to pay such Amount to the Receiver General of *Upper Canada*, in full Discharge of any such Claims.

Power of Arbitrators to send for Persons and Records.

XVIII. And be it further enacted, That the said Arbitrators shall have Power to send for and examine such Persons, Papers, and Records as they shall judge necessary for their Information in the Matters referred to them; and that if any Person or Persons shall refuse or neglect to attend the said Arbitrators, or to produce before them any Papers or Documents, having been duly served in either Province with reasonable Notice in Writing for that Purpose, he, she, or they shall forfeit and pay the Sum of Fifty Pounds, to be recovered by Bill, Plaint, or Information, in any Court having competent Jurisdiction within the Province in which such Person usually resides, to be applied towards the Support of the Civil Government of the said Province, and to be accounted for to His Majesty, through the Lords Commissioners of His Majesty's Treasury for the Time being, in such Manner and Form as it shall please His Majesty to direct.

Penalty on Persons refusing, 50*l.*

Witnesses to be sworn.

XIX. And be it further enacted, That the Witnesses to be produced before the said Arbitrators, if it is desired by either of the said Arbitrators, shall and may be sworn before any of His Majesty's Justices of the Peace within either of the said Provinces, or before any One of the said Arbitrators, who are hereby empowered jointly or severally to administer such Oath; and that if any Person shall, in any such Oath so taken as aforesaid, wilfully forswear himself, he shall be deemed guilty of wilful and corrupt Perjury.

Penalty for false swearing.

Appointing Arbitrators on Vacancies.

XX. And be it further enacted, That in case of the Death, Removal, or Incapacity of either of the said Arbitrators before making an Award, or in case the Third Arbitrator chosen or appointed as aforesaid shall refuse to act, another shall be appointed in his Stead, in the same Manner as such Arbitrator so dead, removed, or become incapable or refusing to act as aforesaid, was originally appointed; and that in case a Third Arbitrator shall be appointed by His Majesty as herein-before mentioned, it shall and may be lawful for the Governor-in-Chief in and over the said Provinces, to determine the Amount of Remuneration to be paid to such Arbitrator, which Amount shall be defrayed in equal Proportions by each Province, and shall be paid by Warrants, to be issued for that Purpose by the Governor, Lieutenant Governor, or

Person administering the Government of each Province, upon the Receiver General thereof respectively.

Award of Arbitrators to be final.

XXI. And be it further enacted, That the Award of the Majority of the said Arbitrators, so far as the same shall be authorized by this Act, shall be final and conclusive as to all Matters therein contained; and that if either of the Arbitrators nominated by the Governor, Lieutenant Governor, or Person administering the Government of either of the said Provinces, shall refuse or neglect to attend, on due Notice being given, the Two remaining Arbitrators may proceed to hear and determine the Matters referred to them, in the same Manner as if he were present.

Award to be certified to the Treasury and the Governor, &c. of the Provinces.

Payment of Sum awarded.

XXII. And be it further enacted, That the said Arbitrators, or a Majority of them as herein-before mentioned, shall certify the Award to be made by them in the Premises, under their Hands and Seals, to the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, and to the Governor, Lieutenant Governor, or Person administering the Government of each of the said Provinces; and that if any Sum be directed by the said Award to be paid to the Province of *Upper Canada* by the Province of *Lower Canada*, it shall and may be lawful for the Governor, Lieutenant Governor, or Person administering the Government of the said Province of *Lower Canada*, and he is hereby required to issue his Warrant upon the Receiver General of the Province of *Lower Canada*, in favour of the Receiver General of the Province of *Upper Canada*, for the Sum so awarded; which Sum shall be accordingly paid by the Receiver General of *Lower Canada*, in discharge of such Warrant, and shall be accounted for by him to the Lords Commissioners of His Majesty's Treasury for the Time being, in such Manner and Form as His Majesty, His Heirs and Successors, shall be graciously pleased to direct.

Power to Arbitrators to determine Claims advanced by Lower Canada on Upper Canada.

XXIII. And be it further enacted, That the Arbitrators to be appointed under this Act shall have Power to hear and determine any Claim which may be advanced on the Part of the Province of *Lower Canada*, upon the Province of *Upper Canada*, being of the same Description as those which by this Act may be preferred to the same Arbitrators on the Part of *Upper Canada*; and that their Award thereupon shall be final and conclusive, and shall be carried into Effect if the same be made in Favour of the Province of *Lower Canada*, in the same Manner as is herein directed with respect to any Award which may be made in favour of the Province of *Upper Canada*.

Proportion of Duties arising in Lower Canada shall be One Fifth to Upper Canada.

XXIV. And be it further enacted, That of all Duties which have been levied in the Province of *Lower Canada* since the First Day of *July* One thousand eight hundred and nineteen, under any Act passed in the said Province, upon any Goods, Wares, Merchandize, or Commodities imported by Sea into the Province of *Lower Canada*, and also of all Duties which after the passing of this Act, and before the First Day of *July* One thousand eight hundred and twenty-four, shall be levied in the Province of *Lower Canada*, under any Act passed in the said Province, upon any Goods, Wares, Merchandizes, or Commodities imported by Sea into the said Province of *Lower Canada*, the

the Province of *Upper Canada* shall be entitled to have and receive One-fifth Part as the Proportion of Duties arising and due to the said Province of *Upper Canada* upon such Importations; and that the Governor, Lieutenant Governor, or Person administering the Government of the Province of *Lower Canada*, shall and may issue his Warrant forthwith upon the Receiver General of *Lower Canada*, in favour of the Receiver General of the Province of *Upper Canada*, for such Proportion of the Duties as shall have been received in the Province of *Lower Canada* before the passing of this Act, and shall and may on the First Day of *January* and the First Day of *July*, in each and every Year thereafter, issue his Warrant upon the Receiver General of *Lower Canada* in like Manner, for the Payment to the Receiver General of *Upper Canada*, of such Sum as may be then ascertained to be due on account of the said Proportion, according to the Provisions of this Act.

After July 1, 1824, Divisions of Duties shall be awarded by Arbitrators as herein-before mentioned.

XXV. And be it further enacted, That immediately after the said First Day of *July* One thousand eight hundred and twenty-four, the Proportion to be paid to *Upper Canada* for the Four Years next succeeding, of Duties levied in the Province of *Lower Canada*, under the Authority of any Act or Acts passed or to be passed therein, upon Goods, Wares, and Commodities imported therein by Sea, shall and may be ascertained by the Award of Arbitrators, to be appointed in the same Manner and with the same Powers as herein-before provided with respect to the Arbitrators to whom the Question of Arrears is to be referred, and that Arbitrators shall in like Manner be appointed, and an Award made Once after every Four Years thereafter, for the Purpose of establishing such Proportion from Time to Time; and all and every the Provisions contained in this Act, respecting the Appointment, Powers, and Remuneration of the Arbitrators to be first appointed after the passing thereof, and regarding the Execution of their Duty, shall apply and extend to the Arbitrators to be appointed for the Purposes last herein mentioned.

Award to be made every Four Years.

Proportion hereby established to be paid, until a new one is made.

XXVI. And be it further enacted, That after the said First Day of *July* One thousand eight hundred and twenty-four, and until a new Proportion of Duties, to be paid to *Upper Canada*, shall be established, as herein-before provided, and also at all Times hereafter, in default of any such Proportion being appointed, the Proportion of Duties last assigned to be paid to *Upper Canada* under the Authority of this Act, shall continue to be paid by the Province of *Lower Canada*, and Warrants shall issue for the Payment of the same, in the same Manner as for the Period before the same First Day of *July* One thousand eight hundred and twenty-four: Provided always, that it shall be in the Power of the Arbitrators nevertheless, by their subsequent Award, to alter such Proportion from the Period for which it was last established, if it shall appear to them just so to do.

Proportion of Duties how to be allotted between the Two Provinces.

XXVII. And whereas by a certain Act of the Parliament of *Great Britain* passed in the Fourteenth Year of His late Majesty's Reign, intituled *An Act to establish a Fund towards farther defraying the Charges of the Administration of Justice and Support of the Civil Government within the Province of* Quebec *in* America, certain Duties were imposed 14 G. 3. c. 88.

posed upon Goods and Commodities imported into the said Province, which Duties are by the said Act directed to be applied, under the Authority of the Lord High Treasurer, or Commissioners of His Majesty's Treasury, in making a more certain and adequate Provision towards defraying the Expence of the Administration of Justice, and the Support of the Civil Government in the said Province of *Quebec* and since the Division of the said Province of *Quebec* into the Provinces of *Upper* and *Lower Canada*, it has been contended, on behalf of the said Provinces, that the Proceeds of such Duties should be distributed between the said Two Provinces in proportion to the Amount of Expences defrayed by each respectively towards the Administration of Justice and the Support of its Civil Government, and not in proportion to the estimated Consumption within either Province of the Articles upon which such Duties shall have been paid; be it therefore enacted, That it shall be lawful for the Arbitrators to be appointed, from Time to Time, for the Purpose of establishing the Proportion which shall be paid to *Upper Canada*, of such Duties as now are, or hereafter may be imposed, by Acts passed in the Province of *Lower Canada*, to receive the Claims in behalf of each Province with respect to its Proportion of Duties levied under the said Act passed in the Fourteenth Year of His said late Majesty's Reign, since the Expiration of the last Provisional Agreement heretofore ratified between the said Two Provinces, or which may hereafter be levied under the Authority of the said Act, upon Goods and Commodities imported into *Lower Canada*, and to report the same, with the Evidence thereon, to the Lords Commissioners of His Majesty's Treasury for the United Kingdom of *Great Britain* and *Ireland* for the Time being, in order that they may make such Order respecting the Proportion in which the same shall be expended within each of the said Provinces respectively, for the Purposes mentioned in the said Act, as to them shall seem meet: Provided always nevertheless, that until such Order shall be made by the Lords Commissioners of His Majesty's Treasury as aforesaid, the Proceeds of such Duties shall be distributed in the same Proportion between the said Two Provinces, as the Duties levied under the Provincial Acts of the Province of *Lower Canada* within the same Period, subject nevertheless to be increased or diminished, as respects either of the said Provinces, by any subsequent Order of the said Lords Commissioners, extending to the Period for which no such Order had before been made.

Duties imposed by Lower Canada to remain in force till repealed or altered by a Legislative Act of that Province.

XXVIII. And whereas the Division of the Province of *Quebec*, into the Two Provinces of *Upper* and *Lower Canada*, was intended for the common Benefit of His Majesty's Subjects residing within both of the newly constituted Provinces, and not in any Manner to obstruct the Intercourse or prejudice the Trade to be carried on by the Inhabitants of any Part of the said late Province of *Quebec* with *Great Britain*, or with other Countries; and it has accordingly been made a Subject of mutual Stipulation between the said Two Provinces, in the several Agreements which have heretofore subsisted, that the Province of *Upper Canada* should not impose any Duties upon Articles imported from *Lower Canada*, but would permit and allow the Province of *Lower Canada* to impose such Duties as they might think

think fit, upon Articles imported into the said Province of *Lower Canada*; of which Duties a certain Proportion was by the said Agreements appointed to be paid to the Province of *Upper Canada*: And whereas in consequence of the Inconveniences arising from the Cessation of such Agreements as above recited, it has been found expedient to remedy the Evils now experienced in the Province of *Upper Canada*, and to guard against such as might in future arise from the Exercise of an exclusive Controul, by the Legislature of *Lower Canada*, over the Imports and Exports into and out of the Port of *Quebec*; and it is further expedient, in order to enable the said Province of *Upper Canada* to meet the necessary Charges upon its ordinary Revenue, and to provide with sufficient Certainty for the Support of its Civil Government, to establish such Controul as may prevent the Evils which have arisen or may arise from the Legislature of *Lower Canada* suffering to expire unexpectedly, or repealing suddenly, and without affording to *Upper Canada* an Opportunity of Remonstrance, existing Duties, upon which the principal Part of its Revenue, and the necessary Maintenance of its Government may depend; be it therefore enacted, That all and every the Duties which, at the Time of the Expiration of the last Agreement between the said Provinces of *Upper* and *Lower Canada*, were payable under any Act or Acts of the Province of *Lower Canada*, on the Importation of any Goods, Wares, or Commodities into the said Province of *Lower Canada* (except such as may have been imposed for the Regulation of the Trade by Land or Inland Navigation, between the said Province and the United States of *America*), shall be payable and shall be levied according to the Provisions contained in any such Acts, until any Act or Acts for repealing or altering the said Duties, or any Part thereof respectively, shall be passed by the Legislative Council and Assembly of the said Province of *Lower Canada*, and until such Act or Acts, repealing or altering such Duties, shall, after a Copy thereof has been transmitted to the Governor, Lieutenant Governor, or Person administering the Government of the Province of *Upper Canada*, be laid before both Houses of the Imperial Parliament, according to the Forms and Provisions contained in a certain Act of the Parliament of *Great Britain*, passed in the Thirty-first Year of the Reign of His said late Majesty, intituled *An Act to repeal certain Parts of an Act passed in the Fourteenth Year of His Majesty's Reign, intituled 'An Act for 'making more effectual Provision for the Government of the Province 'of* Quebec, *in* North America,' *and to make further Provision for 'the Government of the said Province*, and the Royal Assent thereto proclaimed within the Province of *Lower Canada*, according to the Provisions of the said last-mentioned Act. 31 G. 3. c. 31.

XXIX. And be it further enacted, That from and after the passing of this Act, no Act of the Legislature of the Province of *Lower Canada*, whereby any additional or other Duties shall or may be imposed on Articles imported by Sea into the said Province of *Lower Canada*, and whereby the Province of *Upper Canada* shall or may in any respect be directly or indirectly affected, shall have the Force of Law until the same shall have been laid before the Imperial Parliament, as provided in certain Cases by the said Act passed in the Thirty-first Year of His said late Majesty's Reign, and the Royal

No Act of Legislature imposing Duties, whereby the Province of Upper Canada may be affected, to be valid until laid before Parliament.

Royal Assent thereto published by Proclamation in the said Province of *Lower Canada*, a Copy of such Act having, within One Month from the Time of presenting the same for the Royal Assent in the said Province, been transmitted by the Governor, Lieutenant Governor, or Person administering the Government of the Province of *Lower Canada*, to the Governor, Lieutenant Governor, or Person administering the Government of the Province of *Upper Canada*: Provided always nevertheless, that it shall not be necessary to transmit any such Act to be laid before the Imperial Parliament, if, before the same shall have been presented for the Royal Assent within the said Province of *Lower Canada*, the Legislative Council and House of Assembly of the said Province of *Upper Canada* shall, by Address to the Governor, Lieutenant Governor, or Person administering the Government of the said Province of *Upper Canada*, pray that their Concurrence in the Imposition of the Duties intended to be imposed by such Act may be signified to the Governor, Lieutenant Governor, or Person administering the Government of the said Province of *Lower Canada*.

Boats and other Craft belonging to His Majesty's Subjects may go from Upper Canada into Lower Canada, not laden with Foreign Productions, without being subject to any Duty.

XXX. And whereas it is expedient that the Productions of the Province of *Upper Canada* should be permitted to be exported without being made subject by any Act of the Province of *Lower Canada*, either directly or indirectly, to Duties or Impositions on their Arrival in that Province, or in passing through the Waters thereof: Be it enacted, That from and after the passing of this Act, all and every the Boats, Scows, Rafts, Cribs, and other Craft belonging to any of His Majesty's Subjects, and coming from the Province of *Upper Canada* into the Province of *Lower Canada*, not laden with the Productions of any Foreign Country, shall be allowed freely to pass into and through the said Province, and shall not be subject to any Rate, Tax, Duty, or Imposition, other than any Charge which may now exist for Pilotage, or which may now be established for Toll at any Lock or other Work now actually erected on the navigable Waters thereof; any Law, Statute, or Usage of the Province of *Lower Canada* to the contrary notwithstanding; and that the Expence of improving the Navigation of the Waters of the River *Saint Lawrence* shall in future be defrayed by such Measures and in such Proportions as the Arbitrators to be appointed under the Provisions of this Act shall determine, upon the Prayer of either Province: Provided always, that no such Determination shall be carried into effect until sanctioned and enacted by the Legislatures of both of the said Provinces.

How Expences of improving the Navigation shall be paid.

Lands held in Fief and Seignory may, on Petition of the Owners to His Majesty, &c. be changed to the Tenure of free and common Soccage.

XXXI. And whereas Doubts have been entertained whether the Tenures of Lands within the said Provinces of *Upper* and *Lower Canada* holden in Fief and Seignory can legally be changed: And whereas it may materially tend to the Improvement of such Lands, and to the general Advantage of the said Provinces, that such Tenures may henceforth be changed in manner herein-after mentioned: Be it therefore further enacted and declared, That if any Person or Persons holding any Lands in the said Provinces of *Lower* and *Upper Canada*, or either of them, in Fief and Seignory, and having legal Power and Authority to alienate the same, shall at any Time from and after the Commencement of this Act, surrender the same into the Hands of

His Majesty, His Heirs or Successors, and shall by Petition to His Majesty, or to the Governor, Lieutenant Governor, or Person administering the Government of the Province in which the Lands so holden shall be situated, set forth that he, she, or they is or are desirous of holding the same in free and common Soccage, such Governor, Lieutenant Governor, or Person administering the Government of such Province as aforesaid in pursuance of His Majesty's Instructions, transmitted through his Principal Secretary of State for Colonial Affairs, and by and with the Advice and Consent of the Executive Council of such Province, shall cause a fresh Grant to be made to such Person or Persons of such Lands to be holden in free and common Soccage, in like Manner as Lands are now holden in free and common Soccage in that Part of *Great Britain* called *England;* subject nevertheless to Payment to His Majesty, by such Grantee or Grantees, of such Sum or Sums of Money as and for a Commutation for the Fines and other Dues which would have been payable to His Majesty under the original Tenures, and to such Conditions as to His Majesty, or to the said Governor, Lieutenant Governor, or Person administering the Government as aforesaid, shall seem just and reasonable: Provided always, that on any such fresh Grant being made as aforesaid, no Allotment or Appropriation of Lands for the Support and Maintenance of a Protestant Clergy shall be necessary; but every such fresh Grant shall be valid and effectual without any Specification of Lands for the Purpose aforesaid; any Law or Statute to the contrary thereof in anywise notwithstanding.

His Majesty may commute with Persons holding Lands at Cens et Rentes.

XXXII. And be it further enacted, That it shall and may be lawful for His Majesty, His Heirs and Successors, to commute with any Person holding Lands at *Cens et Rentes* in any Censive or Fief of His Majesty within either of the said Provinces, and such Person may obtain a Release from His Majesty of all feudal Rights arising by reason of such Tenure, and receive a Grant from His Majesty, His Heirs or Successors, in free and common Soccage, upon Payment to His Majesty of such Sum of Money as His Majesty, His Heirs or Successors, may deem to be just and reasonable, by reason of the Release and Grant aforesaid; and all such Sums of Money as shall be paid upon any Commutations made by virtue of this Act shall be applied towards the Administration of Justice and the Support of the Civil Government of the said Province.

General Issue.

XXXIII. And be it further enacted, That if any Person or Persons shall be sued or prosecuted for any thing done or to be done in pursuance of this Act, such Person or Persons may plead the General Issue, and give this Act and the special Matter in Evidence; and if the Plaintiff or Plaintiffs, Prosecutor or Prosecutors, shall become nonsuit, or forbear the Prosecution, or discontinue his, her, or their Action, or if a Verdict shall pass against him, her, or them, the Defendants shall have Treble Costs, and shall have the like Remedy for the same as in Cases where Costs are by Law given to Defendants.

Treble Costs.

SCHEDULES to which this Act refers.

SCHEDULE (A.)

Asses.

Barley.
Beans.
Biscuit.
Bread.
Beaver, and all Sorts of Fur.
Bowsprits.

Calavances.
Cocoa.
Cattle.
Cochineal.
Coin and Bullion.
Cotton Wool.

Drugs of all Sorts.
Diamonds and Precious Stones.

Flax.
Fruit and Vegetables.
Fustick, and all Sorts of Wood for Dyers' Use.
Flour.

Grain of any Sort.
Garden Seeds.

Hemp.
Heading Boards.
Horses.
Hogs.
Hides.
Hay.
Hoops.
Hardwood or Mill Timber.

Indigo.

Live Stock of any Sort.
Lumber.
Logwood.

Mahogany, and other Wood for Cabinet Wares.
Masts.
Mules.

Neat Cattle.

Oats.

Pease.
Potatoes.
Poultry.
Pitch.

Rye.
Rice.

Staves.
Skins.
Shingles.
Sheep.

Tar.
Tallow.
Tobacco.
Turpentine.
Timber.
Tortoise-shell.

Wool.
Wheat.

Yards.

SCHEDULE

SCHEDULE (B.)

	£ s. d. Sterling.
Barrel of Wheat Flour, not weighing more than 196 lbs. net Weight	0 5 0
Barrel of Biscuit, not weighing more than 196 lbs. net Weight	0 2 6
For every Cwt. of Biscuit	0 1 6
For every 100 lbs. of Bread, made from Wheat or other Grain, imported in Bags or Packages	0 2 6
For every Barrel of Flour, not weighing more than 196 lbs. made from Rye, Peas, or Beans	0 2 6
For every Bushel of Peas, Beans, Rye, or Calavances	0 0 7
Rice, for every 100 lbs. net Weight	0 2 6
For every 1,000 Shingles, called Boston Chips, not more than 12 Inches in Length	0 7 0
For every 1,000 Shingles, being more than 12 Inches in Length	0 14 0
For every 1,000 Red Oak Staves	1 1 0
For every 1,000 White Oak Staves or Headings	0 15 0
For every 1,000 Feet of White or Yellow Pine Lumber, of One Inch Thick	1 1 0
For every 1,000 Feet of Pitch Pine Lumber	1 1 0
Other Kinds of Wood and Lumber, per 1,000 Feet	1 8 0
For every 1,000 Wood Hoops	0 5 3
Horses, for every 100*l.* of the Value thereof	10 0 0
Neat Cattle, for every 100*l.* of the Value thereof	10 0 0
All other Live Stock, for every 100*l.* of the Value thereof	10 0 0

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