



British North America Act 1867

1867 CHAPTER 3

VIII.—REVENUES ; DEBTS; ASSETS ; TAXATION.

102 **Creation of Consolidated Revenue Fund.**

All Duties and Revenues over which the respective Legislatures of *Canada*, *Nova Scotia*, and *New Brunswick* before and at the Union had and have Power of Appropriation, except such Portions thereof as are by this Act reserved to the respective Legislatures of the Provinces, or are raised by them in accordance with the special Powers conferred on them by this Act, shall form One Consolidated Revenue Fund, to be appropriated for the Public Service of *Canada* in the Manner and subject to the Charges in this Act provided.

103 **Expenses of Collection, &c.**

The Consolidated Revenue Fund of *Canada* shall be permanently charged with the Costs, Charges, and Expenses incident to the Collection, Management, and Receipt thereof, and the same shall form the First Charge thereon, subject to be reviewed and audited in such Manner as shall be ordered by the Governor General in Council until the Parliament otherwise provides.

104 **Interest of Provincial Public Debts.**

The annual Interest of the Public Debts of the several Provinces of *Canada*, *Nova Scotia*, and *New Brunswick* at the Union shall form the Second Charge on the Consolidated Revenue Fund of *Canada*.

105 **Salary of Governor General.**

Unless altered by the Parliament of *Canada*, the Salary of the Governor General shall be Ten thousand Pounds Sterling Money of the United Kingdom of *Great Britain* and *Ireland*, payable out of the Consolidated Revenue Fund of *Canada*, and the same shall form the Third Charge thereon.

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106 Appropriation from Time to Time.

Subject to the several Payments by this Act charged on the Consolidated Revenue Fund of *Canada*, the same shall be appropriated by the Parliament of *Canada* for the Public Service.

107 Transfer of Stocks, &c.

All Stocks, Cash, Banker's Balances, and Securities for Money belonging to each Province at the Time of the Union, except as in this Act mentioned, shall be the Property of *Canada*, and shall be taken in Reduction of the Amount of the respective Debts of the Provinces at the Union.

108 Transfer of Property in Schedule.

The Public Works and Property of each Province, enumerated in the Third Schedule to this Act, shall be the Property of *Canada*.

109 Property in Lands, Mines, &c.

All Lands, Mines, Minerals, and Royalties belonging to the several Provinces of *Canada*, *Nova Scotia*, and *New Brunswick* at the Union, and all Sums then due or payable for such Lands, Mines, Minerals, or Royalties, shall belong to the several Provinces of *Ontario*, *Quebec*, *Nova Scotia*, and *New Brunswick* in which the same are situate or arise, subject to any Trusts existing in respect thereof, and to any Interest other than that of the Province in the same.

110 Assets connected with Provincial Debts.

All Assets connected with such Portions of the Public Debt of each Province as are assumed by that Province shall belong to that Province.

111 Canada to be liable to, Provincial Debts.

Canada shall be liable for the Debts and Liabilities of each Province existing at the Union.

112 Debts of Ontario and Quebec.

Ontario and *Quebec* conjointly shall be liable to *Canada* for the Amount (if any) by which the Debt of the Province of *Canada* exceeds at the Union Sixty-two million five hundred thousand Dollars, and shall be charged with Interest at the Rate of Five *per Centum per Annum* thereon.

113 Assets of Ontario and Quebec.

The Assets enumerated in the Fourth Schedule to this Act belonging at the Union to the Province of *Canada* shall be the Property of *Ontario* and *Quebec* conjointly.

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114 Debt of Nova Scotia.

Nova Scotia shall be liable to *Canada* for the Amount (if any) by which its Public Debt exceeds at the Union Eight million Dollars, and shall be charged with Interest at the Rate of Five *per Centum per Annum* thereon.

115 Debt of New Brunswick.

New Brunswick shall be liable to *Canada* for the Amount (if any) by which its Public Debt exceeds at the Union Seven million Dollars, and shall be charged with Interest at the Rate of Five *per Centum per Annum* thereon.

116 Payment of Interest to Nova Scotia and New Brunswick.

In case the Public Debts of *Nova Scotia* and *New Brunswick* do not at the Union amount to Eight million and Seven million Dollars respectively, they shall respectively receive by half-yearly Payments in advance from the Government of *Canada* Interest at Five *per Centum per Annum* on the Difference between the actual Amounts of their respective Debts and such stipulated Amounts.

117 Provincial Public Property.

The several Provinces shall retain all their respective Public Property not otherwise disposed of in this Act, subject to the Right of *Canada* to assume any Lands or Public Property required for Fortifications or for the Defence of the Country.

118 Grants to Provinces.

The following Sums shall be paid yearly by *Canada* to the several Provinces for the Support of their Governments and Legislatures:

Dollars.

<i>Ontario</i>	Eighty thousand.
<i>Quebec</i>	Seventy thousand.
<i>Nova Scotia</i>	Sixty thousand.
<i>New Brunswick</i>	Fifty thousand.
	Two hundred and sixty thousand;

and an annual Grant in aid of each Province shall be made; equal to Eighty Cents *per Head* of the Population as ascertained by the Census of One thousand eight hundred and sixty-one, and in the Case of *Nova Scotia* and *New Brunswick*, by each subsequent Decennial Census until the Population of each of those Two Provinces amounts to Four hundred thousand Souls, at which Rate such Grant shall thereafter remain. Such Grants shall be in full Settlement of all future Demands on *Canada*, and shall be paid half-yearly in advance to each Province; but the Government of *Canada* shall deduct from such Grants, as against any Province, all Sums chargeable as Interest on the Public Debt of that Province in excess of the several Amounts stipulated in this Act.

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119 Further Grant to New Brunswick.

New Brunswick shall receive by half-yearly Payments in advance from *Canada* for the Period of Ten Years from the Union an additional Allowance of Sixty-three thousand Dollars per Annum; but as long as the Public Debt of that Province remains under Seven million Dollars, a Deduction equal to the Interest at Five *per Centum per Annum* on such Deficiency shall be made from that Allowance of Sixty-three thousand Dollars.

120 Form of Payments

All Payments to be made under this Act, or in discharge of Liabilities created under any Act of the Provinces of *Canada*, *Nova Scotia*, and *New Brunswick* respectively, and assumed by *Canada*, shall, until the Parliament of *Canada* otherwise directs, be made in such Form and Manner as may from Time to Time be ordered by the Governor General in Council.

121 Canadian Manufactures, &c.

All Articles of the Growth, Produce, or Manufacture of any one of the Provinces shall, from and after the Union, be admitted free into each of the other Provinces.

122 Continuance of Customs and Excise Laws.

The Customs and Excise Laws of each Province shall, subject to the Provisions of this Act, continue in force until altered by the Parliament of *Canada*.

123 Exportation and Importation as between Two Provinces.

Where Customs Duties are, at the Union, leviable on any Goods, Wares, or Merchandises in any Two Provinces, those Goods, Wares, and Merchandises may, from and after the Union, be imported from one of those Provinces into the other of them on Proof of Payment of the Customs Duty leviable thereon in the Province of Exportation, and on Payment of such further Amount (if any) of Customs Duty as is leviable thereon in the Province of Importation.

124 Lumber Dues in New Brunswick.

Nothing in this Act shall affect the Right of *New Brunswick* to levy the Lumber Dues provided in Chapter Fifteen of Title Three of the Revised Statutes of *New Brunswick*, or in any Act amending that Act before or after the Union, and not increasing the Amount of such Dues; but the Lumber of any of the Provinces-other than *New Brunswick* shall not be subject to such Dues.

125 Exemption of Public Lands, &c.

No Lands or Property belonging to *Canada* or any Province shall be liable to Taxation.

126 Provincial Consolidated Revenue Fund.

Such Portions of the Duties and Revenues over which the respective Legislatures of *Canada*, *Nova Scotia*, and *New Brunswick* had before the Union Power of

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Appropriation as are by this Act reserved to the respective Governments or Legislatures of the Provinces, and all Duties and Revenues raised by them in accordance with the special Powers conferred upon them by this Act, shall in each Province form One Consolidated Revenue Fund to be appropriated for the Public Service of the Province.