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ANNO DECIMO TERTIO

VICTORIÆ REGINÆ.

CAP. I.

AN ACT for granting to Her Majesty certain Duties on Goods, Wares and Merchandize, imported into this Colony and its Dependencies.

[Passed 30th April, 1850.]

MAY IT PLEASE YOUR MAJESTY:—

WE, Your Majesty's most dutiful and loyal subjects the Commons of Newfoundland, in General Assembly convened, towards raising the necessary Revenue to defray Your Majesty's public expenses in this Colony, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties hereinafter mentioned; and do therefore beseech Your Majesty that it may be enacted, and

Preamble.

Be it therefore enacted, by the Governor, Council and Assembly, in Legislative Session convened, that from and after the passing of this Act, and during the continuance thereof, and instead and in lieu of all other Duties whatsoever, and howsoever denominated, (save and except as hereinafter provided,) there shall be raised, levied, collected and paid unto Your Majesty, Your Heirs and Successors, upon all Goods, Wares and Merchandize imported or brought into this Island and its Dependencies, the several respective Duties inserted, described and set forth in Figures in the Table of Duties hereinafter contained, denominated Table of Duties, opposite to and against the respective articles in the said Table mentioned, described, and enumerated, and according to the value, number or quantity, of such article therein specified.

Duties imposed.

Table of Duties.

TABLE OF DUTIES.

ARTICLES.	DUTIES IN STERLING MONEY.		
	£	s.	d.
Apples, the Barrel	0	1	6
Bacon and Hams, the Cwt.	0	5	0
Beef, salted and cured, the Barrel, not exceeding Two Hundred Pounds	0	2	0
Bread or Biscuit, the Cwt.	0	0	3
Butter, the Cwt.	0	2	0
Calves, Sheep and Pigs, each	0	1	0
Cheese, the Cwt.	0	5	0
Cigars, the Thousand	0	5	0
Cocoa, the Cwt.	0	5	0
Coffee, the Cwt.	0	5	0
Coals, the Ton	0	1	0
Flour, the Barrel not exceeding in weight 196 pounds	0	1	6
Horses, Mares and Geldings, each	0	10	0
Lumber, the Thousand Feet, one inch thick	0	2	6
Molasses, the Gallon	0	0	1½
Oatmeal or Indian Meal, the Barrel not exceeding in weight Two Hundred Pounds	0	0	6
Pork, the Barrel not exceeding in weight Two Hundred Pounds	0	3	0
Salt, the Ton	0	0	6
Shingles, the Thousand	0	1	0
Spirits:—			
Brandy, Gin, Whiskey, Cordials, and other Spirits not herein defined or enumerated, and not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength, and for any greater or less quantity than a Gallon, the Gallon	0	3	0
Rum, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength and for any greater or less quantity than a Gallon, the Gallon	0	0	9
Sugar, Loaf and Refined, the Cwt.	0	7	6
“ Bastard, the Cwt.	0	5	0
“ Unrefined, the Cwt.	0	5	0
Tea, the Pound	0	0	3
Timber, including Balk and Scantling, the Ton	0	1	6
Tobacco, Manufactured and Leaf, the Pound	0	0	2
Tobacco Stems, the Cwt.	0	2	0
Wines, in Bottles, the Gallon	0	3	0
All other Wines, the Gallon	0	2	0
Clocks and Watches, Furniture manufactured of Wood, Ale, Porter, Beer, Cider, Perry, Oil, Blubber, Furs and Skins, the produce of Creatures living in the Sea	} For every £100 of the Value }		
	10	0	0
Candles of all kinds, for every £100 of the Value	7	10	0
Goods, Wares and Merchandize, not otherwise enumerated, described or charged with Duty in this Act, and not otherwise exempt from Duty, and Neat Cattle	} For every £100 of the Value }		
	5	0	0

EXEMPTIONS.

Table of Exemptions.

Printed Books and Pamphlets, Maps and Charts, Coin and Bullion, Hemp, Flax and Tow, Lime and Lime Stone, Manures of all kinds, Provisions of every description imported or supplied for Her Majesty's Land or Sea Forces, Passengers' Personal Luggage, Rice Feed, Refuse of Rice, Seed of all kinds intended to be used for agricultural purposes, Vegetables of all sorts fresh, Mules and Asses, and Fish, fresh or salted, dried or pickled.

Provided always, that nothing herein contained shall be construed to repeal, alter, or make void the Twenty-second Section of a certain Act passed in the Tenth Year of Her present Majesty's Reign, entitled "An Act to amend an Act passed in the Ninth and Tenth Years of Her present Majesty's Reign, entitled An Act to regulate the Re-building of the Town of Saint John's, and the Drainage and Sewerage of the same, and to repeal certain Acts therein mentioned," nor the provisions of an Act passed in the Twelfth Year of the Reign of Her present Majesty, entitled "An Act to regulate the Importation of Books into this Colony, and to protect the British Author."

II.—*And be it enacted*, That every sworn Surveyor of Lumber shall, and he is hereby required to, within Twenty-four hours after the discharge of the cargo of any Vessel importing Timber, Lumber, or Shingles, produce to and deposit with the Collector or other proper Officer of Her Majesty's Customs for the Port where such Vessel shall have discharged her cargo as aforesaid, a Certificate of the true measurement and contents of such Timber, Lumber, and Shingles respectively; and such Surveyor shall receive for such Certificate, on production thereof, a Fee of Two Shillings and Six Pence; and in case he shall neglect to produce the same within the period aforesaid, shall, upon the complaint of such Officer or other person, be subject and liable to a fine of Five Pounds, to be recovered in a summary manner, with costs, before any Justice of the Peace for the District where such Surveyor may reside, and levied by distress and sale of his goods and chattels.

III.—*And be it enacted*, That at the time of entering Neat Cattle, subject to an *ad valorem* Duty by this Act, the Importer or known Agent thereof, shall, at the time of such entry, pay a sum as Duty, to be calculated upon the valuation of Five Pounds for each of such Cattle: *Provided always*, that within Fourteen Days after the landing of such Cattle, the said Importer or his authorised Agent shall, if in the mean time the same have been realised by Public Auction or Private Sale, produce the original Account Sales thereof, and answer all such questions respecting the same as the Collector or other proper Officer may propose, on Oath, (if required,) who are hereby authorized to administer the same; and if upon such examination it shall appear to either of the said Officers that the amount of value exceeds that for which the said Cattle were first entered, the Importer or known Agent shall then pay, by post entry, the amount of Duty that may exceed the original Duty paid on the same; or if the value should be less, the surplus Duty received shall be returned, by Certificate of over entry, to the said Importer or known Agent; and if such Importer or known Agent shall refuse to produce the Account Sales at the time aforesaid, or produce any other than the true Account, or alter the same, or refuse to answer upon Oath such questions as aforesaid, or to answer them truly, or to pay the additional Duty (if any) due as aforesaid, such Importer or known Agent shall forfeit, in either case aforesaid, the sum of One Hundred Pounds; and should the said Cattle not have been disposed of within the time aforesaid, or appraised as hereinafter provided, the Duty already paid thereon shall be detained and deemed to be the true Duty: *Provided also*, that one day's notice in writing of the time of the intended Sale at Auction as aforesaid, be given to

- Proviso. the Collector or other proper Officer: *Provided further*, that when the said Cattle so imported are not intended for immediate Sale, the Duty payable thereon shall be ascertained at the time of landing, by appraisement at their value in the place where imported; one Appraiser to be appointed by the Collector or other Officer as aforesaid, and one other by the Importer or his authorized Agent; and should the said parties disagree, they shall appoint a third Appraiser, the appraisement of any two of whom shall be final and binding; and in the event of the said Importer neglecting or refusing to appoint an Appraiser at the time aforesaid, it shall be lawful for the Collector or other Officer to appoint an Appraiser to act for the said Importer, by whose appraisement, with the other or others aforesaid, the said Importer or known Agent shall be bound, and shall also be subject to the same regulations and penalty as hereinbefore provided; and the said Importer or known Agent shall, at the time of entry aforesaid, deposit with the Collector or other Officer aforesaid, the sum of One Pound Ten Shillings, to meet the expenses of appraisement aforesaid, any part of which said sum unexpended shall be returned to the said Importer or known Agent.
- Cattle may be landed immediately after arrival. Proviso. IV.—*And be it enacted*, That the Collector or other proper Officer at the Port where any Vessel having on board any Cattle may arrive, shall, upon the application of the Importer or Importers thereof, permit the immediate landing of the same: *Provided*, that at the time of entry of such Vessel due entry of and payment of the Duties herein imposed upon such Cattle shall be made.
- Duties to be in Sterling, or in certain Foreign Coins, and according to Imperial Weights and Measures. V.—*And be it enacted*, That all sums of Money granted or imposed, either as Duties, Penalties, or Forfeitures, by this or any Act or Acts of the General Assembly of this Colony, shall be deemed and are hereby declared to be in Sterling Money of Great Britain, and shall be received and taken in Sterling Money of Great Britain, or in Foreign Coins at such rates as they are now received at in payment of Colonial Duties in this Colony; and that all such Duties shall be paid and received according to Imperial Weights and Measures now by Law established in this Colony; and that in all cases where such Duties are imposed according to any specific quantity or any specific value, the same shall be deemed to apply in the same proportion to any greater or lesser quantity or value.
- Duties to be paid to the Treasurer quarterly. VI.—*And be it enacted*, That all Monies arising from the Duties by this Act imposed, shall be remitted and paid, by quarterly payments, by the Collector at the Port of Saint John's, into the hands of the Treasurer of this Colony, and shall be paid, applied, and appropriated, to such purposes, and no other, as are or may be expressed or contained in the several Acts of the General Assembly of this Colony from time to time in force.
- Royal Yacht Club Yachts exempted from local dues. VII.—*And be it enacted*, That all Yachts sailing under Warrant of the Lords of the Admiralty, as belonging to the Royal Yacht Club, shall be exempted, on view of the said Warrant, from the payment of all Local Dues whatsoever.
- Importer may Warehouse goods upon first entry, under certain rules. VIII.—*And be it enacted*, That it shall be lawful for the Importer of any Goods subject to the Duties hereby imposed, to Warehouse such Goods upon the first entry thereof, under and according to such Rules, Regulations, and Conditions, as are or may be prescribed by any Act or Acts of the General Assembly of this Colony, now or hereafter in force concerning the Warehousing of Goods, and without payment of Duty upon such first entry thereof.
- Drawback allowed on certain articles under certain regulations. IX.—*And be it enacted*, That there shall be allowed, upon the exportation from this Island and its Dependencies to the United Kingdom, to any other British Possession, or to any Foreign Port or Place, of any Goods, Wares or Merchandize, the import Duties on which were chargeable

and paid according to the Tale, Guage, Weight, or Measure, thereof, a Drawback of the full Duties which shall have been so paid as aforesaid: *Provided*, that on every such exportation, the Exporter of such Goods, Wares, or Merchandize, shall, before the same be laden on board of any Ship or Vessel, give notice, in writing, of such intended export, and shall deliver to the Collector or other Principal Officer in charge of the Port or District, an Account, specifying the several Articles intended to be exported, their Nature, Quantity and Quality, and shall annex to the said Account an Affidavit, to be made before the Collector or other Principal Officer aforesaid, or any Justice of the Peace for the District, that the full Duties on such Goods, Wares, or Merchandize, were paid at the time of the Importation thereof, and setting forth the Date of such Importation, the Name of the importing Vessel, of the Master thereof, and of the Place whence such Goods, Wares, or Merchandize, were imported; which Account shall, on the clearance of such Goods, Wares, or Merchandize, be signed by the Collector or other Officer aforesaid; and on the production of a Certificate under the hand of the Collector of Her Majesty's Customs at the Port of Importation in the United Kingdom, or of the Collector of the Duties in such other British Possession, or under the Hand and Seal of the British Consul or Vice Consul in such Foreign Port or Place, or if there be no Consul or Vice-Consul in such Foreign Port or Place, then under the Hands and Seals of two well-known Merchants, of the actual and due landing of the several Articles specified in such Account aforesaid, at such Port in the United Kingdom, or in such British Possession, or in such Foreign Port or Place, such Exporter shall be entitled to receive the Drawback herein granted: *Provided always*, that no Drawback shall be allowed on any such Goods, Wares, or Merchandize, unless the same shall be exported in Boats or Vessels exceeding in burthen Forty Tons of Registered Tonnage, and unless such Drawback shall exceed the amount of Three Pounds on each Article so exported, and be claimed within One Year from the day of shipment aforesaid: *Provided nevertheless*, that the aforesaid Collector, or other proper Officer, may allow a further time for the production of such Certificate, on reasonable cause.

X.—*And be it enacted*, That the several Duties imposed, and in the said Table or Schedule mentioned, shall be paid by the Importer or Importers of such Articles respectively, and shall be collected and secured by means of and under the regulations and penalties, and in the way and manner, provided by any Act or Acts of the General Assembly of this Colony for Collecting the Revenues of this Colony, and under the provisions of which Act or Acts penalties imposed by this Act shall be sued for, recovered and appropriated. Duties to be paid by the Importer. Recovery of penalties.

XI.—*And be it enacted*, That there shall be allowed and paid to the Collector at the Port of Saint John's, and other Officers of Her Majesty's Customs, in the said Colony, hereinafter mentioned, and to defray all other expenses of remuneration for the Collection of the Colonial Revenue, and charges incidental thereto, the Sums set opposite to the names of the said several Officers for the period during which this Act shall be in operation, viz:— Remuneration to Officers of Customs for collection of duties.

To the Collector at Saint John's, Five Hundred Pounds.

The Landing and Tide Surveyor at Saint John's, Two Hundred and Fifty Pounds.

Two Landing Waiters at Saint John's, Two Hundred Pounds each.

First Clerk and Warehouse Keeper at Saint John's, Two Hundred Pounds.

Second Clerk at Saint John's, One Hundred and Fifty Pounds.

Two Lockers at Saint John's, Twenty Pounds each, and Three Shillings per day when employed.

- The Sub-Collector at Lamaline, or Oderin, One Hundred Pounds, and Two and a Half per centum on all Duties collected.
- The Sub-Collector at Fogo, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at La Poile, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Greenspond, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Gaultois, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Twillingate, One Hundred Pounds and Two and a Half per centum as aforesaid.
- The Sub-Collector at Trinity, One Hundred and Fifty Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Harbor Grace, One Hundred Pounds, in full.
- The Sub-Collector at Carbonear, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Brigus, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Ferryland, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Placentia, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Burin, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Sub-Collector at Harbor Britain, One Hundred Pounds, and Two and a Half per centum as aforesaid.
- The Preventive Officer at Bay of Bulls, Fifty Pounds.
- The Tide Waiters at Saint John's, and Two at Harbor Grace, Six Hundred Pounds.
- The Second Class Tide Waiters at Saint John's, in addition to their daily pay, to be appropriated by the Collector, under the sanction of the Governor and Council, at the termination of the year, Ninety Pounds.
- The Preventive Boat and Crew, for Four men, One Hundred and Eighty-six Pounds, Thirteen Shillings and Four Pence.
- Stationery and Printed Forras, Postages and other Incidental Expenses, Fifty-five Pounds.

Continuance of
Act.

XII.—*And be it enacted*, That this Act shall continue and be in force until the Thirtieth day of June, which will be in the Year of Our Lord One Thousand Eight Hundred and Fifty-one.