

*Court of Sessions*  
*Quarterly*



ANNO QUARTO

**GULIELMI IV. REGIS.**

(2ND SESSION.)

**CAP. XXIV.**

*An ACT to declare the legality of the collection of certain Duties by the Collector of His Majesty's Customs.*

[12th June, 1834.]

**W**HEREAS by an Act of the Parliament of this Island, passed in the Fourth Year of his present Majesty's Reign, entitled "An Act for granting to His Majesty certain Duties on all Wines, and on all Brandy, Rum, Gin, and other Spirituous Liquors imported into this Island and its dependencies," certain Duties, in the said Act specified, were imposed on all Wines therein mentioned, and a Duty of Six Pence per Gallon was also imposed on all Brandy, Gin, Rum and other Spirituous Liquors, imported into Newfoundland, over and above, and in addition to, the Duty or Duties then raised, levied and collected on the same articles, under and by virtue of an Act of the Imperial Parliament passed in the Sixth Year of the Reign of His late Majesty King George the Fourth, entitled "An Act to regulate the Trade of the British Possessions abroad," or by any other Act or Acts of the Imperial Parliament then in force.—And whereas the said Act of the Imperial Parliament, passed in the Sixth Year of the Reign of His said late Majesty, hath been repealed; and by a certain Act passed in the Imperial Parliament, in the Third and Fourth Years of the Reign of His present Majesty, entitled "An Act to regulate the Trade of the British Possessions abroad," the like Duties which were imposed by the said Act passed in the Sixth Year of the Reign of his said late Majesty, on all Wines and Spirits imported into this Island, are continued and directed to be raised, levied and collected.—And Whereas since the passing, and promulgation in this Colony, of the said last in part recited Act of the Imperial Parliament, the Collector and Sub-Collectors of His Majesty's Customs of Newfoundland, have continued to levy, collect and receive, the full amount of the Duties imposed, and intended to be imposed, by the said Act of the Legislature of this Island, and a large Sum of Money on account of the same now remains in the hands of the Collector: And Whereas doubts

Amble.

4 Wm. 4, cap. 1.

6 Geo. 4, c. 114.

3 & 4 Wm. 4, c. 59.

have arisen whether the full amount of the Duties so levied, collected and received as aforesaid, were liable to be so levied; and whereas it is just and equitable that the said Collector should be authorized to retain, and pay over to the Treasurer of the Colony, the said several Duties or sums of Money so remaining in his hands as aforesaid:—  
*Be it therefore enacted*, by the Governor, Council and Assembly of Newfoundland, in Parliament assembled, and by the authority of the same, that the full amount of all Duties which have been levied, exacted and received by the Collector of His Majesty's Customs, or his Sub-Collectors in this Island, on all such Wines and Spirits imported into this Island, whether under the before recited Act or Acts of the Imperial Parliament, or under the aforesaid Colonial Act passed in the Fourth year of the Reign of His present Majesty, or under either or any of the said Acts, shall be deemed to have been, and are hereby declared to be, duly and legally levied and collected, and that the produce of the same shall be paid over to the Treasurer of this Colony, and be applied to such use as the Legislature of this Island shall direct.

Duties levied under either of the Acts herein recited, declared legal.