



ANNO QUINTO

# GULIELMI IV. REGIS.

(2ND SESSION.)

## CAP. I.

*An ACT for granting to His Majesty certain Duties on Articles imported into this Colony.*

[20th April, 1835.]

MAY IT PLEASE YOUR EXCELLENCY,

**WE**, His Majesty's most dutiful and loyal subjects the Commons of *Newfoundland*, in Parliament assembled, (towards raising the necessary supplies to defray His Majesty's Public Expenses in this Island, and to provide for the permanent internal improvement of the Colony,) have freely and voluntarily resolved to give and grant unto His Majesty the Duties hereinafter mentioned, and do therefore most humbly beseech Your Excellency that it may be enacted,—*And be it therefore enacted*, by the Governor, Council, and Assembly, in this present Parliament assembled, and by the authority of the same, that there be raised, levied, collected, and paid, unto His Majesty, His Heirs and Successors, the several Duties as the same are respectively set forth in figures in the Table of Duties hereinafter contained, and denominated

Preamble.

Duties imposed by this Act.

*A Table of Duties upon Goods, Wares and Merchandize (except Wines and Spirits) imported into Newfoundland and its Dependencies.*

Table.

	£	s.	d.
Beef and Pork (salted) the cwt.	0	0	9
Flour, the Barrel, not exceeding in Weight 196 Pounds	0	0	9
Oatmeal, the Barrel, not exceeding in Weight 200 Pounds	0	0	6
Bread or Biscuit, the cwt.	0	0	3
Butter, the cwt.	0	1	6
Molasses	Free.		
Salt	Free.		
Implements and Materials fit and necessary for the Fisheries,—videlicet, Lines, Twines, Hooks, Nets and Seines	Free.		

	£. s. d.
Coin and Bullion . . . . .	Free.
Apples, the Barrel . . . . .	0 0 6
Coals, the Ton . . . . .	0 0 6
Horses, Mares and Geldings, each . . . . .	0 10 0
Neat Cattle, each . . . . .	0 5 0
Calves . . . . .	Free.
Sheep, each . . . . .	0 0 6
Hogs, each . . . . .	0 0 6
Lumber, one inch thick, the Thousand Feet . . . . .	0 1 0
Ton Timber, and Balk, of all kinds, including Scantling, the Ton . . . . .	0 0 6
Shingles, the Thousand . . . . .	0 0 4
Goods, Wares, and Merchandise, (except Wines and Spirits) not otherwise enumerated, described, or charged with Duty in this Act, and not herein declared to be Duty Free, for every £100 of the true value thereof . . . . .	2 10 0

Duties to be paid by Importers.

All which Duties shall be paid by the Importer or Importers of such Articles to the Collector or Sub-Collectors of His Majesty's Customs, and shall be collected and secured by the means, and under the regulations and penalties, and in the way and manner, hereinafter provided.

Timber, Lumber, &c. previous to entry to be measured as required by Law.

II.—*And be it further enacted*, that upon the Entry of any Timber, Lumber, or Shingles, subject to Duty by this Act, and which may hereafter be imported into this Island or its Dependencies, the Master or Commander of the Vessel in which such Timber, Lumber or Shingles, may have been imported, shall, before such Vessel shall be cleared at the Customs, produce to the Collector or Sub-Collectors respectively, a certificate from some one of the sworn Surveyors of Lumber appointed by Law, of the true measurement and contents of such Timber, Lumber, or Shingles, respectively.

Duties hereby imposed to be in addition to those previously existing.

III.—*And be it further enacted*, that the said Duties shall be raised, levied, and exacted, on all such Goods, Wares, and Merchandise, over and above, and in addition to, the Duty or Duties now raised, levied, or collected on the same articles, under and by virtue of an Act of the Imperial Parliament passed in the third and fourth years of the Reign of His present Majesty King William the Fourth, intituled "An Act to regulate the Trade of the British Possessions abroad," and over and above and in addition to any Duty or Duties now raised, levied, or collected on the same, under or by virtue of any other Act or Acts of the Imperial Parliament: and that nothing in this Act contained shall reduce or lessen, or be construed to reduce or lessen, the amount of any such Duty or Duties now received or receivable under the said Acts of the Imperial Parliament, or any of them.

Duties to be in Sterling, and according to Imperial Weights and Measures of July 1825.

IV.—*And be it further enacted*, that all sums of Money granted or imposed by this Act, either as Duties, Penalties, or Forfeitures, shall be deemed and are hereby declared to be Sterling Money of Great Britain, and that all such Duties shall be paid and received according to British Weights and Measures in use on the Sixth day of July One Thousand Eight Hundred and Twenty-five, 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 less quantity or value.

V.—*And be it further enacted*, that the produce of the Duties received by the means and powers of this Act, shall be accounted for

and paid Quarterly by the Collector or Sub-Collectors of His Majesty's Customs into the hands of the Treasurer or Receiver-General of this Island, or other proper Officer authorized to receive the same, to be applied to such uses as shall be directed by the Legislature of this Island of Newfoundland.

Duties to be paid over to Colonial Treasurer quarterly.

VI.—*And be it further enacted*, that all Ships and Vessels arriving at any Port, Harbor, Roadstead, or Cove, in this Island or its Dependencies, having on board any Goods, Wares or Merchandize, and the Masters, Owners, Consignees and Importers of the same, respectively, shall be under and subject and be liable to the same Rules, Regulations, Forms, and Restrictions, as are expressed and contained in an Act passed in the Imperial Parliament in the third and fourth years of the Reign of His present Majesty King William the Fourth, intituled "An Act to regulate the Trade of the British Possessions abroad," in respect to the report and entry of such Vessels and their Cargoes with the Collector of His Majesty's Customs, or the Sub-Collectors, as aforesaid, both inwards and outwards, the entry of Goods comprising any of the said Articles to be laden or unladen, the payment of all Duties and Dues, the Entry Inwards of such Goods by Bill of Sight, the Regulations made and provided in case the Importer of any Goods subject to Duty under this Act should refuse to Enter the same and pay the Duties thereon, the validity of any Entry made, the Fines, Penalties and Forfeitures imposed or incurred on a breach of any and of all such Regulations, the mode and manner of prosecuting for and recovering any such Penalties or Forfeitures, and all Enactments, Rules, and Regulations contained in the said Act of the Imperial Parliament; all which shall be in full force and operation, and shall be used and applied to fulfil the intents and purposes of this Act, so far as the same are applicable to this Island and its Dependencies, and not repugnant to any of the provisions of this Act, as fully and absolutely, to all intents and purposes, as if the same were fully detailed, contained, and re-enacted herein: *Provided nevertheless*, that the said Imperial Act shall not extend to annul, restrain, or restrict, or be deemed to extend to annul, restrain, or restrict, the operation and effect of any of the Sections, Clauses, or Provisions of this Act, in reference to the Colonial Duties imposed on any of the said Articles, the Rules or Regulations under which the same are prescribed to be collected, or the Fines, Forfeitures, and Penalties herein imposed, anything herein contained to the contrary thereof notwithstanding.

Same forms of entry &c. to be observed as directed by 3 & 4 Wm. 4, Cap. 59.

Proviso.

VII.—*And be it further enacted*, that in all cases of Goods entered for Duty, and chargeable to pay Colonial Duty according to the Tale, Guage, Measure, or Weight thereof, such Tale, Guage, Measure, or Weight, shall be stated in the Entry; and if the Goods in such Entry be charged to pay Duty according to the Value thereof, such Value shall be stated in the Entry, and shall be affirmed by the declaration of the Importer, or his known Agent, written upon the Entry and attested by his signature; and if any Person make such declaration, not being the Importer or Proprietor of such Goods, nor his Agent duly authorized by him, such Person shall forfeit the sum of One Hundred Pounds; and such declaration shall be made in manner and form following, and shall be binding on the Person by or in behalf of whom the same shall be made—(that is to say)—

Value of Goods imported to be stated in the entry.

Penalty on persons making entry without being duly authorized.

I, *A. B.*, do hereby declare, that the Articles mentioned in the Entry above written, and contained in the packages therein specified, are of the value of                      Pounds                      Shillings  
and                      Pence Sterling; and I do now tender the same for

Form of declaration of Value.

all Duties. Witness my Hand the                      day of  
One Thousand Eight Hundred and Thirty

The above Declaration signed }  
the            day of            A. D. 183    ,  
in the presence of

C. D. (Collector.)

Importers may be  
examined on Oath  
as to the true value  
of Goods.

8th.—*And be it further enacted*, that at the time of entering such Goods, Wares or Merchandize, the Importer thereof, or his known Agent, shall, if required by the Collector or Sub-Collector of His Majesty's Customs respectively, produce the Invoice of such Goods, Wares, or Merchandize, and shall answer on oath all such questions relating to the value thereof, as shall be put to him by such Collector or Sub-Collector of His Majesty's Customs, who are hereby respectively authorized to administer such oath: and in case of failure or refusal to produce such Invoice, (unless there be no such Invoice,) or to answer such questions, or to answer them truly, or if other than the true and real Invoice be produced, or if such true and real Invoice be altered by such Importer or his known Agent, then, and in every such case, such Importer shall forfeit the sum of One Hundred Pounds: *Provided always*, that if such Articles be charged with Imperial Duties, and have been valued according to the provisions of the Imperial Act, such valuation shall be accepted as the true value for paying or securing the Colonial Duties thereon.

Penalty.

Proviso.

Goods under-valued  
may be detained and  
sold.

IX.—*And be it further enacted*, that if, upon examination, it shall appear to the Collector or Sub-Collector of His Majesty's Customs, Landing Waiter, or Guager, that such articles are not valued according to the true value thereof, it shall be lawful for such Collector, or other Person, to detain and secure such articles, and within three days from the landing thereof to take such articles for the use of the Crown; and the said Collector or other Person shall thereupon, in any such cases, cause the amount of such valuation, with an addition of Ten Pounds per Centum thereon, and also the Duties paid upon such Entry, to be paid to the Importer or Proprietor of such articles, in full satisfaction for the same; and shall dispose of such articles for the benefit of the Crown; and if the produce of such Sale shall exceed the sums so paid, and all charges incurred by the Crown, One Moiety of the overplus shall be given for the Officer or Officers who had detained and taken such articles; and the Money detained for the benefit of the Crown shall be paid to the Treasurer or Receiver General of this Island, or other proper Officer authorized to receive the same, to be applied to the Public Uses of this Colony, as the Legislature shall direct.

Appropriation of  
proceeds.

Duties not amount-  
ing to £25, to be  
paid immediately—  
above that amount  
Bond to be taken  
payable in three  
months.

X.—*And be it further enacted*, that in all cases when the Duty imposed by this Act shall not amount to more than Twenty-five Pounds, the Collector or Sub-Collector of His Majesty's Customs shall forthwith collect the same before granting his Warrant for the removal of the article so imported; and in case such Duty shall amount to more than Twenty-five Pounds, then such Collector or Sub-Collector shall be at liberty to secure the said Duties by taking Bond from the Importer, Owner, or Consignee, to His Majesty, his Heirs and Successors, with two sufficient Sureties for the payment of the Rates and Duties hereinbefore mentioned, in manner following; that is to say, in Three Months from the date of such Bond.

Allows Drawback  
on Exportation of  
Muscovado Sugar.

XI.—*And be it further enacted*, that there shall be allowed, on the Exportation of Muscovado Sugar from this Island of Newfoundland to the United Kingdom, or to any other British Possession, or to any Foreign Port or Place, a Drawback of the full Duties which shall

have been paid under this Act upon the Importation thereof into Newfoundland, provided proof be made to the satisfaction of the Collector of His Majesty's Customs, or other proper Officer authorized to collect the Colonial Revenue in this Island, that such Sugar had been duly Imported into the United Kingdom, or such other British Possession, or into such Foreign Port or Place, by a Certificate under the hands of the Collector and Comptroller of the Customs at such Port in the United Kingdom or in such 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 at such place, then under the hands and seals of two well-known Merchants, of the actual and due landing of such Sugar at such Port in the United Kingdom, or such British Possession, or such Foreign Port or Place, respectively: *Provided always*, that no Drawback shall be allowed upon any such Sugar unless the same shall be exported in Boats or Vessels exceeding in burthen Sixty Tons Registered Tonnage, and be claimed within One Year from the day of such Shipment: *Provided nevertheless*, that the aforesaid Collector, or other proper Officer, is hereby authorized to allow a further time for the production of such Certificate, on reasonable cause.

Proviso.

XII.—*And be it further enacted*, that in case any Goods, Ships, Vessels, or Boats, shall be seized as forfeitures, or detained as undervalued, under this or any Colonial Law, it shall and may be lawful for the Governor, Lieutenant Governor, or Person Administering the Government of this Island, for the time being, by and with the advice and consent of His Majesty's Council, to order the same to be restored, in such manner and on such terms and conditions as he shall think fit to direct; and if the Proprietor of the same shall accept the terms and conditions prescribed by the said Governor, Lieutenant-Governor, or Person Administering the Government, by and with the advice and consent aforesaid, he or they shall not have or maintain any Action for recompense or damage on account of such seizure or detention, and the person making such seizure shall not proceed in any manner for Condemnation.

Governor may order Goods &c., seized or detained to be restored.

XIII.—*And be it further enacted*, that it shall be lawful for the Governor, Lieutenant-Governor, or Person Administering the Government of this Island, to nominate One Member from the Council and Two Members from the Assembly, who shall constitute a Board of Audit, and who shall have power to Audit the Accounts of the Receivers of the Duties imposed by this Act, and finally to settle and close the Accounts of such Receivers: *Provided always*, that such Accounts so Audited shall be laid before the Legislature, in each Session, within One Month from the commencement thereof.

Governor to appoint a Board to Audit accounts of Receivers of Duties imposed by this Act.

XIV.—*And be it further enacted*, that this Act shall continue and be in force for Two Years, and no longer.

Limitation.