



ANNO SECUNDO

VICTORIÆ REGINÆ.

CAP. II.

An ACT for Granting to Her Majesty certain Duties on Goods, Wares, and Merchandize, Imported into this Colony and its Dependencies.

[Passed 25th October, 1838.]

MAY IT PLEASE YOUR MAJESTY.

WE, Your Gracious Majesty's most dutiful and loyal subjects the Commons of Newfoundland, in General Assembly convened, towards raising the necessary Revenue to defray Her Majesty's Public Expenses in this Island, and to provide for the permanent improvement of the 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 be it therefore enacted*, by the Governor, Council and Assembly of Newfoundland, in General Assembly convened, and by the authority of the same, that there be raised, levied, collected and paid unto Your Majesty, Your Heirs and Successors, upon all Wines and Spirits, and upon all Goods, Wares, and Merchandize imported into this Colony and its Dependencies, 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 payable upon all Wines, Spirits, Goods, Wares and Merchandize, imported into Newfoundland and its Dependencies.

Table.

WINE,—Videlicit—	£ s. d.
Champagne, Burgundy, Claret, Hock, and all Wines not otherwise enumerated, described or charged with Duty, the value of which in this Market (exclusive of the Duty hereby imposed thereon) shall exceed the sum of Eight Shillings Sterling per gallon	
.....the Gallon	0 1 6

	£	s.	d.
Port, Sherry, Madeira, and all other Wines the value of which as aforesaid shall exceed the sum of Five Shillings Sterling per gallon.....the Gallon	0	1	0
Fayal Madeira, Bronte Madeira, Marsala, Malaga Sherry, Figueira Port, Teneriffe, and all other Wines the value of which as aforesaid shall exceed the sum of Two Shillings and Sixpence Sterling per gallon	0	0	9
..... the Gallon	0	0	9
Catalonia, Benecarlo, Common Fayal, Cargo Claret, and all other Wines the value of which as aforesaid shall not exceed the sum of Two Shillings and Sixpence Sterling per gallon..... the Gallon	0	0	6
SPIRITS,—Videlicit—			
Brandy, Rum, Gin, and all other Spirituous Liquors, the Manufacture of the United Kingdom, or of any of Her Majesty's Colonies or Possessions.....the Gallon	0	0	6
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			Free.
—Videlicit, Lines, Twines, Hooks, Nets and Seines			Free.
Coin and Bullion			Free.
Horses, Mares and Geldings			Free.
Neat Cattle and Calves			Free.
Sheep			Free.
Hogs			Free.
Potatoes and all other Vegetables			Free.
Printed Books			Free.
Apples, the Barrel	0	0	6
Coals, the Ton	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
Tea, the pound	0	0	1
Goods, Wares and Merchandizes 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 Her 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 be hereafter 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.

III.—*And be it further enacted*, that the said Duties shall be raised, levied, and exacted, on all such Goods, Wares and Merchandize, 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 late 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 hereby imposed to be in addition to those previously existing.

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.

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

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 Her Majesty's Customs, into the hands of the Treasurer or Receiver General of this Island, or other proper Officer authorised 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, Harbour, 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 late 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 Her 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 mode and manner of Warehousing Goods without Payment of Duty on the first entry thereof, and the Rules in reference thereto, the mode of giving Bond on the entry of Goods to be Warehoused, 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 same Act of the Imperial Parliament,—all which shall be in full force and operation, and shall be used and applied to

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

Proviso.

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, or to the Drawbacks allowed, on any of the said Articles, the Rules or Regulations under which the same are prescribed to be collected or granted, or the Fines, Forfeitures or Penalties herein imposed, any thing herein contained to the contrary thereof notwithstanding.

Value of Goods imported to be stated in the entry.

VII.—*And be it further enacted*, that in all cases of Goods entered, either for Duty or to be Warehoused, 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 chargeable 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)

Penalty on persons making entry without being duly authorized.

Form of declaration of Value.

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 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.

VIII.—*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-Collectors of Her Majesty's Customs, respectively, produce the Invoice of such Goods, Wares, and 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 Her Majesty's Customs, who are hereby respectively authorised 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.

IX.—*And be it further enacted*, that if, upon examination, it shall appear to the Collector or Sub-Collector of Her 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 Sum 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 Moiety detained for the benefit of the Crown shall be paid to the Treasurer or the 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.

Goods under-valued may be detained and sold.

Appropriation of proceeds.

X.—*And be it further enacted*, that in all cases where the Duty imposed by this Act shall not amount to more than *Twenty-five Pounds*, the Collector or Sub-Collector of Her 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 Her Majesty, Her Heirs, and Successors, with Two sufficient Sureties, for the payment of the Rates and Duties herein-before mentioned, in manner following, that is to say— for Wines and Spirits, one half of the said Duties in *Three Months*, and the remainder of the same in *Six Months*; and for all other Goods or Merchandize whatsoever, in *Three Months* from the date or dates of such Bond or Bonds respectively.

Duties not amounting to £25 to be paid immediately— above that amount Bond to be taken.

XI.—*And be it further enacted*, that there shall be allowed on the exportation of all Wines, and all Brandy, Gin, Rum, and other Spirituous Liquors, and of all Muscovado Sugar, from this Island of *Newfoundland* to the *United Kingdom*, or 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 Her Majesty's Customs, or other proper Officer authorised to collect the Colonial Revenue in this Island, that such Wines, Brandy, Gin, Rum, and other Spirituous Liquors, and such Sugar, respectively, had been duly imported into the *United Kingdom* or 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 Wines, Brandy, Gin, Rum, and other Spirituous Liquors, or 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 Wines, Brandy, Gin, Rum, or other Spirituous Liquors, or such Sugar, unless the same shall be exported in Boats or Vessels exceeding in burden 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.

Allows Drawback on Exportation of Wines, Spirits, and Muscovado Sugar.

Proviso.

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

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 Her 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 Proprietors 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 to appoint a Board to audit accounts of Receivers of Duties imposed by this Act.

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, 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.

Remuneration to Officers of Customs for Collection of Duties.

XIV.—*And be it further enacted*, That there shall be allowed and paid to the Collector and other Officers of Her Majesty's Customs, and to defray all expenses of remuneration for the collection of the Colonial Revenue, and charges incidental thereto, the Sum of One Thousand Two Hundred and Ninety Seven Pounds Seventeen Shillings, to be appropriated in the manner following, to wit:—

Collector of Her Majesty's Customs at Saint John's, Fifty Pounds.

To the same Officer, to be deposited in the Colonial Chest until the adjudication of Her Majesty's Secretary of State for the Colonies, on the subject of increased remuneration, be ascertained, One Hundred and Fifty Pounds.

Tide Surveyor at St. John's, One Hundred and Fifty Pounds.

Landing Waiter at St. John's, One Hundred and Fifty Pounds.

Clerk of Collector at St. John's, One Hundred Pounds.

Sub-Collector at Fogo, One Hundred Pounds.

Sub-Collector at La Poile, One Hundred Pounds.

Sub-Collector at Greenspond, One Hundred Pounds.

Preventive Officer at Bay Bulls, Fifty Pounds.

Tide Waiters at St. John's, Two Hundred and Seven Pounds Seventeen Shillings.

Imperial Sub-Collectors, One Hundred and Ten Pounds.

Stationery, Printed Forms, Postages, and other ordinary Charges and Expenses, Thirty Pounds.

Limitation.

XV.—*And be it further enacted*, that this Act shall be in force and continue from the period of the expiry of an Act passed Anno Primo Victoriae Reginae, Cap. 1, denominated "An Act for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize imported into this Colony and its Dependencies," and from thence until the Eighteenth day of November in the Year of Our Lord One Thousand Eight Hundred and Thirty-Nine, and no longer.