



ANNO QUARTO

GULIELMI IV. REGIS.

CAP. I.

An ACT for Granting to His Majesty certain Duties on all Wines, and on all Brandy, Rum, Gin, and other Spiritous Liquors, imported into this Island and its Dependencies.

[22d July, 1833.]

MAY IT PLEASE YOUR EXCELLENCY ;

WE His Majesty's dutiful and loyal Subjects the Commons of His Majesty's Island of Newfoundland, (towards raising a Revenue for defraying the Public Expenses of His Majesty's Government in this Island and its Dependencies,) have freely resolved to give and grant unto His Majesty the Duties hereinafter mentioned, and do therefore humbly beseech Your Excellency that it may be enacted, and *Be it Enacted*, by the Governor, Council, and Assembly, in Colonial Parliament convened, that there shall be raised, levied, collected and paid to His Majesty, his heirs and successors, on all Wines, and on all Brandy, Gin, Rum, and other Spiritous Liquors, which shall or may after the passing of this Act be imported or brought into this Island of Newfoundland or its Dependencies, the several Duties set forth in figures in the Table hereinafter contained, and denominated

Preamble.

Table of Duties ;

A Table of Duties payable upon all Wines, and upon all Brandy, Rum, Gin, and all Spiritous Liquors, the manufacture of the United Kingdom or of any of His Majesty's Colonies or Possessions.

INWARDS.	DUTIES.	DRAWBACK.
WINE; videlicet—		
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	0 1 6
Port, Madeira, Sherry, 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	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 Six Pence Sterling per gallon, the Gallon....	0 0 9	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	0 0 6
SPIRITS; videlicet—		
Brandy, Rum, Gin, and all Spiritous Liquors the manufacture of the United Kingdom or of any of His Majesty's Colonies or Possessions, the Gallon....	0 0 6	0 0 6

To be paid to the Collectors of the Customs ;

ALL which duties shall be paid by the Importer or Importers of such articles to the Collector of His Majesty's Customs, or his Sub-Collectors at the Out-Ports of this Island, and shall be collected and secured by the means and under the Regulations and Penalties, and shall be drawn back on exportation, in the way and manner hereinafter provided.

and to be in addition to those already levied.

II.—*And be it further enacted*, that the said duties shall be raised, levied, and exacted on all such Wines, and all such Brandy, Gin, Rum, and other Spiritous Liquors, over and above and in addition to the duty or duties now 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, 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 receiveable under the said Acts of the Imperial Parliament, or any of them.

To be paid in Sterling.

III.—*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, as required and prescribed by the said Act of the Sixth George the Fourth, Chapter One Hundred and Fourteen; 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.

IV.—*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 of His Majesty's Customs, or other Collector or Receiver of the same, 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 Local Legislature of this Island of Newfoundland.

V.—*And be it further enacted*, that all Ships and Vessels arriving at any Port, Harbour, Roadstead, or Cove, in the Island of Newfoundland or its Dependencies, having on board any Wines, Brandy, Gin, Rum, or other Spiritous Liquors, and the Masters, Owners, Consignees and Importers of the same, respectively, shall be under and subject and liable to the same Rules, Regulations, Forms and Restrictions as are expressed and contained in an Act passed in the Imperial Parliament in the Sixth year of the Reign of His late Majesty King George 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 enumerated 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 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 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 or Provincial Duties imposed, or to the Drawbacks allowed, on any of the said enumerated articles, the Rules or Regulations under which the same are prescribed to be collected or granted, or the fines, forfeitures and penalties herein imposed, any thing herein contained to the contrary thereof notwithstanding.

VI.—*And be it further enacted*, that in all cases of Goods entered, whether for Duty or to be Warehoused, and chargeable to pay Provincial Duty according to the number, measure or weight thereof, such number, 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 declarations 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

Collector of Customs to pay duties Quarterly to Treasurer.

Vessels with Wine and Spirits, and Masters & Owners, subject to the same regulations &c. as are contained in an Act passed in the 6th of Geo. 4th.

Value of Goods charged with duty to be stated in the entry.

£100; 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)

I, A. B., do hereby declare that the articles mentioned in the Entry abovementioned, and contained in the packages therein specified, are of the value of Pounds Shillings and Pence Sterling, and that I do now tender the same for all duties.

Witness my hand the day of One Thousand
Eight Hundred and Thirty

A. B.

The above Declaration signed the
day of

A. D. 183 in the presence of
C. D. (Collector)

Articles not properly valued may be taken and disposed of for the use of the Crown.

VII.—*And be it further enacted*, that if, upon examination, it shall appear to the Collector of His Majesty's Customs, or other person authorized to collect the Provincial Revenue, 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 as aforesaid, 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 if a different rate of duty shall be charged upon any of the said enumerated articles, according as the value of the same shall be described in the Entry to be above or to be below any particular price or sum, and such articles shall be entered so as to be liable to the lower rate of duty, and it shall appear to the said Collector, or other Officer as aforesaid, that such articles, by reason of their real value, are properly liable to the higher rate of duty, it shall be lawful for such Collector, or other officer as aforesaid, in like manner 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 to the Officer or Officers who had detained and taken such articles, and the other moiety shall be paid over to the Treasurer or Receiver General of this Island, or other proper Officer authorised to receive the same, to be applied to the uses of the Colony, as the Legislature shall direct.

Disposition of produce of sale.

Governor may order Goods or Vessels seized to be restored.

VIII.—*And be it further enacted*, that in case any goods, ships, vessels, or boats, shall be seized as forfeitures, or detained as undervalued, by virtue of this Act, it shall and may be lawful for the Governor or Acting Governor of this Island 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 or Acting Governor, 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.

Duties not amounting to £25, to be paid immediately—if above that sum, Bond to be taken payable at 3 & 6 months.

IX.—*And be it further enacted*, that in all cases when the duty imposed by this Act on any Wine, or on any Brandy, Gin, Rum, or other Spiritous Liquors, imported into this Island or its dependencies, shall not amount to more than Twenty Five Pounds, the Collector of His Majesty's Customs, or other person authorized to collect the

Provincial Revenues, 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 other person aforesaid, shall secure the said duties by taking Bonds 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 and form following; that is to say, One-half of the said rates in Three Months, and the remainder of the same in Six Months, from the date or dates of such Bond or Bonds respectively.

X.—*And be it further enacted*, that there shall be allowed upon the Exportation of all Wines, and of all Brandy, Gin, Rum, and other Spiritous Liquors, 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 Provincial Revenue in this Island, that such Wine, Brandy, Gin, Rum, or other Spiritous Liquors, respectively, had been duly imported into the United Kingdom or such other British Possession, or 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 Wine, Brandy, Gin, Rum, or other Spiritous Liquors, 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 of the said enumerated articles 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.

Drawback of Duties on all Wines and Spirits exported from the Island.

XI.—*And be it further enacted*, that all and singular the Duties imposed by this Act shall attach to, and be raised, levied, and exacted, upon all or any of the above enumerated articles which may be stored or deposited in any of His Majesty's Warehouses in this Island, at the time of the passing of this Act.

Wines & Spirits in Bond at the passing of this Act liable to duty.

XII.—*And be it further enacted*, that there shall be paid and allowed to the Collector of His Majesty's Customs, and the other persons employed in collecting the duties imposed by this Act, the sum of Two Pounds and Ten Shillings upon every Hundred Pounds by him or them collected and paid into the Treasury of this Island, which sum shall be in full of all charges and expenses which may be incurred in collecting the same.

Allowance to Collectors of Customs for collecting Duties.

XIII.—*And be it further enacted*, that this Act, and every clause, matter, and thing herein contained, shall be and remain in full force and virtue for the space of One year, and from thence until the end of the then next session of the Legislature of this Island, and no longer.

Act to remain in force for one year.