



ANNO SEXTO

VICTORIÆ REGINÆ.

CAP. V.

An ACT for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize, imported into this Colony and its Dependencies, and for Repealing, from and after the Fifth day of July next, an Act passed in the present Session of the Legislature entitled "An Act for Granting to Her Majesty certain Duties on Goods, Wares, and Merchandize, imported into this Colony and its Dependencies, and to revive certain parts of an Act passed in the Fourth year of the Reign of Her said Majesty intituled "An Act for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize imported into this Colony and its Dependencies."

[Passed 22nd May, 1843.]

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 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, in General Assembly convened, that there be raised,

Preamble.

Duties imposed.¹ levied, collected and paid unto Your Majesty, Your Heirs and Successors, upon all Wines, Spirits, Goods, Wares, and Merchandize, imported into this Colony, and its Dependencies, the several Duties hereinafter respectively set forth in Figures in the Table of Duties hereinafter contained, and denominated—

A Table of Duties payable upon all Wines, Spirits, Goods, Wares and Merchandize, imported into Newfoundland and its Dependencies:—

Table of Duties.

	£	s.	d.
Wines, videlicet,—			
All Wines in Bottles the Gallon	0	2	6
All other Wines the Gallon	0	1	6
For every Gallon of Brandy, Geneva and Cordials, 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	2	6
For every Gallon of Rum and Whiskey, not exceeding the strength of Proof by Sykes's Hydrometer, and so in proportion for any greater strength or for any greater or less quantity than a Gallon. The Gallon	0	1	3
For every Barrel of Apples	0	1	6
For every One Hundred and Twelve Pounds of Meat—Salted or Cured	0	1	6
For every One Hundred and Twelve Pounds of Bread or Biscuit	0	0	3
For every One Hundred and Twelve Pounds of Butter	0	2	0
For every Ton of Coals	0	1	0
For every Barrel of Flour not exceeding in weight One Hundred and Ninety-six Pounds.	0	1	6
For every Barrel of Oatmeal not exceeding in Weight Two Hundred Pounds	0	0	6
For every Gallon of Molasses	0	0	1½
Salt	Free.		
Implements and Materials fit and necessary for the Fisheries, that is to say—Lines, Twines, Hooks, Nets, and Seines	Free.		
Coin and Bullion	Free.		
Horses, Mares, and Geldings	Free.		
Neat Cattle and Calves	Free.		
Sheep and Hogs	Free.		
Corn and Grain, unground, and all Seeds	Free.		
Potatoes and all other Vegetables	Free.		
Manures of all kinds	Free.		
Printed Books, Pamphlets, Maps, and Charts	Free.		
For every Thousand Feet of Lumber, One Inch thick ..	0	2	6
For every Ton of Ten Timber, and for every Ton of Balk, of any kind, including Scantling	0	1	6
For every Thousand of Shingles	0	1	0
For every Pound of Tea	0	0	3
For every One Hundred and Twelve Pounds of Refined Sugar,	0	5	0
Unrefined or Clayed Sugar	Free.		
For every Thousand of Cigars	0	10	0
For every Pound of Manufactured and for every Pound of Leaf Tobacco	0	0	2
For every One Hundred and Twelve Pounds of Tobacco Stems	0	2	0

Coffee	Free.
Ale, Porter, Beer, Cider and Perry—For every One Hundred Pounds of the true value thereof	10 0 0
Household Furniture, manufactured from Wood—For every One Hundred Pounds of the true value thereof	10 0 0
Goods, Wares, and Merchandize, not otherwise enumerated, described or charged with duty in this Act, and not herein declared to be duty free—For every One Hundred Pounds of the true value thereof	5 0 0

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. Duties to be paid by importer.

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 be 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. Timber, lumber, &c. to be measured previous to entry.

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 Sixth Year of the Reign of Her present Majesty, entitled, "An Act to amend the Laws for the Regulation of the Trade of the British Possessions Abroad," and over and above and in addition to any Duty or Duties now raised, levied, or collected, or which hereafter may be raised, levied, or collected, on the same, under and 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 imposed.

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 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 Imperial 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 Island; and that in all cases where such Duties are imposed according 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, or certain foreign coin, and according to imperial weights and measures.

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 authorized to receive the same, to be applied to such uses as shall be directed by the Legislature. Duties to be paid to the 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

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

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 of the third and fourth years of the Reign of His late Majesty King William the Fourth, entitled "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-Collector 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 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 the provisions of this Act, as fully and absolutely to all intents 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 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 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.

Proviso.

Value of Goods 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, Gauge, Measure or Weight thereof, such Tale, Gauge, 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 shall 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 on behalf of whom the same shall be made, that is to say—

Penalty on persons
making entry not
duly authorized.

Form of Debenture.

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 Forty
The above declaration signed the _____ day of _____
A. D. Eighteen Hundred and _____ in presence of
C. D., Collector.

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-Collector of Her 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 Her 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.

Importers may be examined on oath as to the true value of goods.

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 case 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 to the Officer or Officers who shall have detained or taken such articles and the other moiety 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 the Colony as the Legislature shall direct.

Goods undervalued may be detained and sold.

Appropriation of proceeds.

X.—*And be it further enacted*, That in 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 articles 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 hereinbefore mentioned, in manner following, that is to say—for Wines and Spirits, and for all other Goods, Wares and Merchandize whatsoever, in four months from the date or dates of such bonds respectively.

Bond may be taken for duties over £25.

XI.—*And be it further enacted*, That there shall be allowed, on 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, on which, by virtue of this Act, any Duties of the Customs chargeable and calculated by the Tale, Gauge, Weight or Measure on such Goods, Wares or Merchandize, shall have been paid on importation, a Drawback of the full duties which shall have been so paid as aforesaid: *Provided* that on every such exportation

Drawback allowed on certain articles under certain regulations.

the Exporter of such Goods, Wares, or Merchandize, shall, before the same shall be laden on board any Ship or Vessel, give notice in writing of such intended export, and shall deliver to the Collector or 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 that the full Colonial Duties due 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 said Collector or other Officer; 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 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 as 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 the original Packages in which the same were Imported, and in Boats or Vessels exceeding in burthen Sixty 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.

Proviso.

Certain goods may be warehoused in certain cases in private warehouses.

XII.—*And be it further enacted*, That in all cases where any Goods, Wares or Merchandize, not subject to Imperial Duties, may or may not now by law be Warehoused on the Importation thereof, it shall and may be lawful for the Importer of such Goods, Wares, or Merchandize, to Warehouse the same in the private Store or Warehouse of such Importer, in like manner as Goods, Wares, or Merchandize may now be Warehoused in Warehouses appointed by the Collector of Her Majesty's Customs: *Provided always*, that every such private Store or Warehouse shall be subject to the like inspection and approval and to the like regulations as are now by Law provided with respect to Warehouses appointed by the Collector as aforesaid, and shall be opened for the reception of Warehoused Goods, Wares, and Merchandize, other than those of the Owner of such private Store or Warehouse: *Provided also*, that it shall and may be lawful for such Collector, from and out of such Colonial Duties as may from time to time be received by him, to pay and discharge all such Lockers' Salaries, Fees, and other necessary expenses as may by such Warehousing as aforesaid be from time to time occasioned.

Proviso.

Duty may be remitted on damaged goods.

XIII.—*And be it further enacted*, That if any Goods, Wares, or Merchandize, which are rated to pay duty according to the tale, gauge, weight or measure thereof, shall receive Damage during the Voyage, an Abatement of such Duties shall be allowed in proportion to the Damage so received: *Provided* proof be made to the satisfaction of the Officer in charge of the Port or District in which the Vessel importing such Goods, Wares or Merchandize shall have arrived, that such

Proviso.

Damage was received after such Goods, Wares, or Merchandize were shipped, and before they were landed in this Island or its Dependencies, and that such Abatement be claimed at the time of the first examination of such Goods, Wares, or Merchandize.

XIV.—*And be it further enacted*, That upon such claim, as aforesaid, the Officer appointed to superintend the Landing of such Goods, Wares, or Merchandize, shall examine the same with reference to such Damage, and shall thereupon state the amount of Damage received and make a proportionable Abatement of Duties accordingly: Provided that if such Officer be incompetent to estimate such Damage—or if the importer of such Goods, Wares, or Merchandize, be not satisfied with the Abatement made by him, the said Officer shall appoint Two disinterested Merchants, experienced in the nature and value of such Goods, Wares or Merchandize, to examine the same and to report in writing the amount of Damage so received as aforesaid, and an Abatement of Duties shall thereon be made in proportion to the amount of Damage ascertained by such Report.

Amount of duty to be remitted—how settled.

XV.—*And be it further enacted*, That in case any Goods, Ships, Vessels, or Boats, shall be seized as forfeited, or detained as undervalued, under this or any Colonial Law, it shall and may be lawful for the Governor or Administrator of the Government 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 upon such terms and conditions as he shall think fit to direct; and if the proprietors of the same shall, within Twenty Days, accept the terms and conditions prescribed by the said Governor or Administrator of 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 to be restored.

XVI.—*And be it further enacted*, That all Penalties and Forfeitures imposed by this Act, shall and may be sued for, prosecuted, and recovered, by action of debt, bill, plaint, or information, in any of Her Majesty's Courts of Record in this Island, in the name of the Collector for the Port of St. John's.

Penalties—how recovered.

XVII.—*And be it further enacted*, That it shall be lawful for the Governor or Administrator of the Government for the time being to nominate One Member of Her Majesty's Council, sitting in the House of Assembly, and Two Elected Members of the said House of 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 board to audit the accounts of collectors.

XVIII.—*And be it further enacted*, That there shall be allowed and paid annually during the continuance of this Act, to the undermentioned Officers of Her Majesty's Customs, and to defray all the expenses of remuneration for the collection of the Colonial Revenue and of charges incidental thereto, the Sums following, that is to say:—

Remuneration to officers of customs for collection of duties.

To the Collector of Your Majesty's Customs at Saint John's, Fifty Pounds.

To the Tide Surveyor at Saint John's, One Hundred and Fifty Pounds.

To the Landing Waiter at Saint John's, Two Hundred Pounds.

To the Clerk of the Collector at Saint John's, One Hundred and Thirty Pounds.

To the Sub-Collector at Lamaline, One Hundred Pounds.
 To the Sub-Collector at Fogo, One Hundred Pounds.
 To the Sub-Collector at LaPoile, One Hundred Pounds.
 To the Sub-Collector at Greenspond, One Hundred Pounds.
 To the Preventive Officer of Bay Bulls, Fifty Pounds.
 To Tide Waiters at St. John's, Two Hundred and Seven Pounds
 Seventeen Shillings.
 To Imperial Sub-Collectors, One Hundred and Ten Pounds.
 For Stationery, Printed Forms, Postages and other ordinary charges,
 Thirty Pounds.

£186 13s 6d granted to her Majesty for a Colonial Preventive Boat and Crew.

XIX.—*And be it further enacted*, That there shall be granted to Her Majesty, Her Heirs and Successors, the Sum of One Hundred and Eighty-six Pounds Thirteen Shillings and Four Pence out of such Duties as may be Collected under this Act for defraying the expense of a Preventive Boat and Crew, to be placed under the control and direction of the Collector of the Port of Saint John's, for the better protection of the Colonial Revenue.

Appropriation of penalties and forfeitures.

XX.—*And be it further enacted*, That all Penalties and Forfeitures recovered under this Act shall be divided, paid, and applied as follows, that is to say—after deducting the charges of Prosecution and Sale from the produce thereof, one-third part of the net produce shall be paid into the hands of the Treasurer of the Colony to be applied as the Legislature shall direct—one-third part to the person who shall inform for the same—and the other third part to the officer who shall seize and sue for the same.

Royal Yacht Club Yachts exempt from duties and from entry.

XXI.—*And be it further enacted*, that all Yachts sailing under Warrant of the Lords of the Admiralty as belonging to the Royal Yacht Club, be exempted, on view of the said Warrant, from the payment of all local dues whatever; and that it shall and may be lawful for the said Vessels or any of them to enter the several Ports in this Colony and depart therefrom, without obtaining an entrance or clearance from the Custom House.

Officers of customs may take samples of goods.

XXII.—*And be it further enacted*, That it shall and may be lawful for the Officers of Her Majesty's Customs to take such Samples of any Goods as shall be necessary for ascertaining the amount of any Duties payable on the same; and that all such Samples whether taken under the authority of this Act, or any former Act, shall be disposed of and accounted for in such manner as the Governor or Administrator of the Government for the time being, shall with the advice of Your Majesty's Council direct.

Former Revenue Act repealed,

XXIII.—*And be it further enacted*, That from and after the time hereinafter limited and appointed for the commencement of this Act, an Act passed in the present Session of the Legislature, entitled "An Act for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize imported into this Colony and its Dependencies, and to revive certain parts of an Act passed in the Fourth Year of the Reign of Her said Majesty, entitled 'an Act for Granting to Her Majesty certain Duties on Goods, Wares, and Merchandize imported into this Colony and its Dependencies,'" shall be and the same is hereby repealed.

Commencement and duration of this Act.

XXIV.—*And be it further enacted*, That this Act shall commence and have operation from and after the Fifth Day of July in this present year, and shall be in force for the period of One Year, and no longer.