

Oct. 23

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ANNO DECIMO OCTAVO

VICTORIÆ REGINÆ.

CAP. I.

AN ACT to continue and amend the Act for granting to Her Majesty certain Duties on Goods, Wares, and Merchandise, imported into this Colony and its Dependencies.

[Passed 26th May, 1855.]

WHEREAS it is expedient to continue and amend an Act passed in the Thirteenth Year of the Reign of Her Majesty, entitled "An Act for granting to Her Majesty certain Duties on Goods, Wares and Merchandise, imported into this Colony and its Dependencies."

Preamble:

Be it therefore enacted, by the Governor, Council and Assembly, in Legislative Session convened—

I.—That the said recited Act passed in the Thirteenth Year of the Reign of Her present Majesty, entitled "An Act for granting to Her Majesty certain Duties on Goods, Wares and Merchandise, imported into this Colony and its Dependencies," and every clause, matter and thing therein contained, save and except as is hereinafter provided, shall be and the same are hereby continued, in full force and effect, for One Year from and after the Twenty-seventh day of May, in the Year One Thousand Eight Hundred and Fifty-five, and until the Twenty-eighth day of May which will be in the Year One Thousand Eight Hundred and Fifty-six, anything in the said recited Act to the contrary notwithstanding.

Continuance of 13. Vic. Cap. 1.

II.—That from and after the passing of this Act, there be levied, collected and paid, upon every Gallon of Rum imported into this Colony, the duty of Three Pence in addition to the present Duty of Nine Pence per Gallon now imposed thereon: which Duties shall be respectively levied, collected and paid, in like manner and under and subject to the like regulations and provisions as are expressed in the said recited Act, or any Act of the Legislature of this Colony providing for the collection and management of Customs Duties.

Additional Duty of 3d. per gallon on Rum imported.

Duty on Neat Cattle to be paid after deducting Freight.

III.—The Duty imposed upon Neat Cattle by the said recited Act shall be levied, collected and paid upon the proceeds of sale appearing upon the production of the original Account Sales, when such Cattle shall have been sold, or upon the appraised value, as provided for by the third section of the said recited Act, after deducting the amount of Freight of any such Cattle in either case.

£30 to Keeper of Custom House St. John's

IV.—That the sum of Thirty Pounds be allowed and paid to the Keeper of the Custom House in St. John's.

Furniture &c., of Immigrants exempt from duty.

V.—All Furniture that has actually been in use, Working Tools and Implements, the property of Immigrants or Persons coming to reside in this Colony, and not intended for Sale, shall be placed in the Table of Exemptions to the said Act.

Duty of 4½d. per Gallon on Spirits distilled in this Island.

VI.—And whereas it is expedient to impose a Duty on Spirits distilled in this Island or its Dependencies: Be it further enacted by the Authority aforesaid—

That from and after the passing of this Act, the Duty of Four Pence Half-Penny Sterling per Gallon shall be levied and paid on each and every Gallon of Spirituous Liquors manufactured, extracted, or distilled, in this Island or its Dependencies.

Returns of Spirits manufactured to be rendered on oath quarterly.

VII.—The owner of any Distillery, or any other person who shall manufacture any Distilled Spirituous Liquors in this Island, shall, on the first Monday in January, April, July and October, render a just and true account, in writing, to the nearest Collector or Sub-Collector of Customs of the quantity of all Distilled Spirituous Liquors manufactured, extracted, or distilled by him for the Quarter last past; and shall thereupon make and subscribe, before the said Collector or Sub-Collector, the following oath, which oath he is hereby empowered to administer:

Form of Oath.

I, A. B, do swear that the account which I have now rendered and subscribed, contains a just and true account of all the Rum, Brandy, Gin and Whisky, and other Distilled Spirituous Liquors, manufactured, extracted, or distilled by me, or any person or persons under me, or on my behalf, since the _____ day of _____ last past.
Sworn to at _____ this _____ day of _____

A. D. 185

Before me,

Collector (or Sub-Collector.)

So help me God.

A. B.

Duty to be paid to Collector.

VIII.—And the said Owner, or any such Person so manufacturing such Spirituous Liquors as aforesaid, after making and subscribing the above mentioned Oath, shall forthwith pay unto the said Collector or Sub-Collector the amount of Duty hereinbefore imposed on such Distilled Spirituous Liquors so manufactured, extracted, or distilled, by him, during the Quarter last past; the said Duties to be paid and appropriated in the way and manner, and under the like regulations, as Duties are payable and appropriated by this or any other Act of the General Assembly now in force relating to the importation of Spirituous Liquors into this Island.

Appropriation of Duties.

Penalty on persons neglecting to make affidavit, returns, &c.

IX.—If any Person shall neglect to make affidavit of his intention to Distil, as hereinafter mentioned, or to make such a Return as aforesaid, or shall make a false Return, of the quantity of Distilled Spirituous Liquors so manufactured, extracted, or distilled by him, or shall refuse to account

for or pay the amount of any such Duty as shall then be due as aforesaid, such Person shall, for each and every such offence, forfeit and pay the sum of One Hundred Pounds.

X.—Any Person who shall be convicted of having wilfully and fraudulently made a Return short of the real quantity of such Spirituous Liquors, so made by him, or those employed by him, or who shall be convicted of having refused to account or pay at the times prescribed by Law, or who shall have delayed his Return or Payment for more than six days after the expiration of the Quarter, from that day whereon he last accounted, shall on conviction thereof, over and above the aforesaid penalty, be held not entitled to distil for Six Months from and after the date of such conviction, under the penalty of Fifty Pounds for each and every day he or those employed by him, shall so distil after such conviction.

Penalty on persons convicted of wilfully making false returns, &c.

XI.—Any Person who shall hereafter manufacture, extract, or distil any Spirituous Liquors in this Island or its Dependencies, shall (six days before he shall first commence to do so) make affidavit before the Collector or Sub-Collector for the district or place wherein he resides, of his intention so to distil, and shall also state in such affidavit the locality of the premises wherein he intends so to distil, and also the name of the person who may have the right of Property in such Distillery and the Liquors distilled or made therein, and all other matters and things relating thereto, which affidavit the said Collector or Sub-Collector is hereby authorised to take from such party as aforesaid.

Affidavit to be made of intention to distil.

XII.—All Fines and Penalties mentioned in this Act relating to the Distillation of Spirituous Liquors within this Island or its Dependencies, and the Duties imposed on such Spirituous Liquors by this Act, may be sued for and recovered with Costs, by Bill, Plaint or Information, in Her Majesty's Supreme Court or in any of the Circuit Courts of this Island, and paid one half to the person who shall inform and sue for the same, and the other half to the Treasurer of this Island; to and for the use of Her Majesty's Government therein.

Recovery and appropriation of Penalties.

XIII.—Provided always that it shall be lawful to expend the sum of One Hundred and Twenty Pounds in addition to the Salaries hereinbefore appropriated to the Second-class Tide Waiters in St. John's.

£120 additional to second-class Tide Waiters, in St. John's.

XIV.—This Act may be amended, altered, or repealed, by any Act or Acts to be passed during the present Session of the Legislature.

Act may be amended in present Session.

XV.—This Act shall go into operation on the Twenty-eighth day of May in the Year One Thousand Eight Hundred and Fifty-five, and not before, and shall continue in force for One Year and no longer.

Continuance of Act.