



ANNO DECIMO OCTAVO ET DECIMO NONO

VICTORIÆ REGINÆ.

CAP. III.

AN ACT for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize, imported into this Colony and its Dependencies.

[Passed 21st July, 1855.]

MAY IT PLEASE YOUR MAJESTY :—

WE, Your Majesty's most dutiful and loyal Subjects the Commons of Newfoundland, in General Assembly convened, towards raising ^{Preamble.} the necessary Revenue to defray Your Majesty's public expenses in this 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, Legislative Council and Assembly, in Legislative Session convened :

I.—That from and after the passing of this Act, and during the continuance thereof, there shall be raised, levied, collected, and paid, unto Your Majesty, Your Heirs and Successors, upon all Goods, Wares, and Merchandize, imported or brought into this Island and its Dependencies, ^{Duties imposed.}

the several and respective Duties inserted, described and set forth in Figures in the Table of Duties hereinafter contained, denominated "Table of Duties," opposite to and against the respective articles in the said Table mentioned, described, and enumerated, and according to the value, number or quantity of such articles therein specified, as follows; that is to say :

(No. 1.)

TABLE OF DUTIES.

		£	s.	d.
Table of Duties.	Ale, Porter, Cider, and Perry, viz :			
	In Bottles, the dozen, of 2 Gallons	—	—	0 0 9
	In Casks	—	—	the Gallon 0 0 3

ANIMALS, viz :

{	Horses	—	—	Each	—	0 10 0
	Oxen and Cows	—	—	"	—	0 5 0
{	Sheep, Swine and Calves	—	—	"	—	0 1 0
	Apples	—	—	the Barrel	—	0 1 6
	Bacon, Hams, Tongues, Smoked Beef & Sausages,	—	—	the Cwt.	—	0 7 6
	Beef, salted and cured	—	—	the Brl. of 200 lb.	—	0 2 0
	Biscuit	—	—	the Cwt.	—	0 0 3
	Butter	—	—	"	—	0 3 0
	Cheese	—	—	"	—	0 5 0
	Chocolate and Cocoa	—	—	the lb.	—	0 0 1
	Cigars	—	—	the M.	—	0 10 0
	Coals	—	—	the ton	—	0 1 0
	Coffee	—	—	the lb.	—	0 0 1
	Feathers	—	—	the lb.	—	0 0 1
	Flour	—	—	the Brl.	—	0 1 6
	Fruit, dried	—	—	the lb.	—	0 0 1
	" other descriptions	—	—	the £100	—	10 0 0
	Lumber	—	—	the M.	—	0 2 6
	Leather, Manufactures of, viz : Boots, Shoes,					
	Saddlery and Harness	—	—	the £100	—	10 0 0
	Molasses	—	—	the Gallon	—	0 0 2½
	Oatmeal and Indian Meal	—	—	the Brl.	—	0 0 6
	Pork	—	—	"	—	0 3 0
	Ready Made Clothing	—	—	the £100	—	10 0 0
	Salt	—	—	the ton	—	0 0 6
	Shingles	—	—	the M.	—	0 1 0

SPIRITS, viz :

Brandy, Gin, Whiskey, and Cordials, or other Spirits not herein defined or enumerated, and not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength than the strength of proof,				the gallon,	—	0 4 0
	Rum,	do.	do.	"	—	0 1 6

SUGAR, viz. :

{	Loaf and refined	—	—	the Cwt.	—	0 12 0
	Unrefined	—	—	"	—	0 7 6
	Bastard	—	—	"	—	0 7 6
	Tea	—	—	the lb.	—	0 0 4

Timber, including Balk and Scantling	—	the Ton	—	0	1	0	Table of Duties.
Tobacco, manufactured and leaf	—	the lb.	—	0	0	3	
“ Stems	—	the Cwt.	—	0	2	0	
Vinegar	—	the gallon	—	0	0	3	

WINE, viz.:

In Bottles,	—	the gallon	—	0	5	0
Wines in wood and other vessels, not being bottles, viz : Port, Madeira, Hock, Burgundy, Claret, Dry Lisbon,	} —	the gallon	—	0	4	0
Sherry	—	the gallon	—	0	2	6
		and 2½ per cent ad valorem.	}			
All other Wines	—	the gallon	—	0	2	0

- Anchors
- Barley and Oats
- Canvass
- Cordage and Cables
- Copper and Composition Metal for
Ships, viz : Sheathing, Bar,
Bolt and Nails
- Corks and Corkwood
- Fishing Tackle
- Indian Corn
- Iron, viz : Bar, Bolt, Sheathing and
Sheet, Wrought Nails
- Medicines
- Oakum
- Peas
- Pitch, Tar, Turpentine and Rosin
- Poultry and Fresh Meat

the £100 5 0 0

- Cotton, Manufactures of, except Can-
vas and Ready Made Clothing
- Linen, Manufactures of, except Canvas
and Ready-made Clothing
- Woollen, Manufactures of, except Rea-
dy-made Clothing
- Leather in the hide

the £100 7 10 0

- Goods, Wares and Merchandize, not
otherwise enumerated, described
or charged with duty in this Act,
and not otherwise exempt

the £100 10 0 0

Silk, Manufactures of, in whole or in part. the £100 10 0 0

LOCAL DISTILLATION.

- Rum, not exceeding the strength of
proof by Sykes's Hydrometer,
and so in proportion for any grea-
ter strength than the strength of
proof

the gallon 0 0 8

Exemptions. 2.—All Articles in the following Table shall be exempt from any Duty, viz:—

(No. 2.)

TABLE OF EXEMPTIONS.

Printed Books
 Pamphlets
 Maps and Charts
 Coin and Bullion
 Hemp
 Flax, Tow
 Plants, Trees and Shrubs
 Specimens illustrative of Natural History
 Works of Art, viz :
 Engravings
 Paintings
 Statuary
 Manures of all kinds
 Provisions for H. M. Land and Sea Forces
 Passengers' Baggage
 Household Furniture, and Working Tools and Implements used and
 in the use of persons arriving in this Island
 Refuse of Rice
 Seeds for Agricultural purposes
 Vegetables of all sorts
 Mules and Asses
 Animals, certified by President of Agricultural Society to be imported
 for improvement of Stock
 Printing Paper, Royal and Demi, in use for Newspapers
 Cotton Yarn
 Pig Iron

Products of United
 States admitted
 free under Treaty
 when in force.

III.—When the Governor of this Island shall, by Proclamation, declare that the Treaty between Her Majesty and the United States of America, signed on the Fifth day of June, A. D. 1854, has taken effect in this Island, according to the terms thereof, the following Articles, being the growth and produce of the United States of America, mentioned and enumerated in the Schedule to an Act made and passed in the present Session of the Legislature, entitled "An Act to give effect, on the part of the Island of Newfoundland, to a certain Treaty between Her Majesty and the United States of America," namely—

Grain, Flour and Bread Stuffs of all kinds
 Animals of all kinds
 Fresh, smoked and salted Meats
 Cotton Wool, Seeds and Vegetables
 Undried Fruits, Dried Fruits
 Fish of all kinds
 Products of Fish and all other Creatures living in the water
 Poultry, Eggs
 Hides, Furs, Skins, or Tails, undressed
 Stone or Marble in its crude or unwrought state
 Slate
 Butter, Cheese, Tallow, Lard
 Horns, Manures
 Ores of Metals of all kinds

Coal

Pitch, Tar, Turpentine, Ashes

Timber and Lumber of all kinds, round, hewed and sawed, unmanufactured in whole or in part

Firewood

Plants, Shrubs and Trees

Pelts, Wool

Fish Oil

Rice, Broom Corn, and Bark

Gypsum, ground or unground

Hewn or wrought or unwrought Burr or Grindstones.

Dye Stuffs

Flax, Hemp and Tow, unmanufactured.

Unmanufactured Tobacco

Rags

Table of Articles free of Duty under Treaty.

shall be introduced into this Island Free of Duty, so long as the said Treaty between Great Britain and the United States of America, in the said recited Act mentioned, shall remain in force in this Island.

IV.—When the Governor shall issue his said Proclamation, it shall be lawful for him also to declare by Proclamation that the following articles be admitted into this Island and its Dependencies Free of Duty, when imported directly from the United Kingdom, the British North American Provinces, and the Island of Prince Edward, and being the growth, produce or manufacture of the said United Kingdom, or of the said Provinces or Island respectively, notwithstanding any law to the contrary ; viz :

Certain Products of the United Kingdom and the Colonies admitted duty free on Proclamation.

Animals, Beef, Pork

Biscuit, Bread, Butter, Cocoa Paste

Corn or Grain of all kinds

Flour

Fish, fresh or salted, dried or pickled

Fish Oil

Furs or Skins, the produce of Fish or creatures living in the sea

Gypsum, Horns, Poultry

Plants, Shrubs and Trees

Potatoes and Vegetables of all kinds

Seeds of all kinds

Pelts, Skins, Furs, or Tails, undressed

Wood, viz : Boards, Planks, Staves, Timber and Firewood

And it shall also be lawful for the Governor to declare by the said Proclamation that the following articles be admitted into this Island and its Dependencies Free of Duty, when imported directly from the Provinces of Nova Scotia, New Brunswick and Prince Edward Island, and being the growth, produce, or manufacture of the said Provinces or Island respectively ; viz. :

Grain and Breadstuffs of all kinds

Vegetables, Fruits, Seeds, Hay and Straw

Hops, Animals, Salted and Fresh Meats

Butter, Cheese,

Chocolate and other preparations of Cocoa

Lard, Tallow, Hides, Horns, Wool

Undressed Skins and Furs of all kinds

Ores of all kinds, Iron in Pigs and Blooms

Copper, Lead in Pigs

Grindstones and Stones of all kinds

Earth, Coals, Lime
 Ochres, Gypsum, ground or unground
 Rock Salt
 Wood, Bark, Timber and Lumber of all kinds
 Firewood, Ashes
 Fish
 Fish Oil, viz. : Train Oil, Spermaceti Oil, Head Matter and Blubber
 Fins and Skins the produce of Fish, or Creatures living in the Sea.

Strength of Li-
 quors of home
 manufacture, and
 duty thereon.

V.—From and after the passing of this Act the Duty to be levied, paid and collected on Spirituous Liquors manufactured, extracted, or distilled in this Island, shall be, on such Spirituous Liquors not exceeding the strength of proof by Sykes's Hydrometer, the sum of Eight Pence per gallon; and so in proportion for any greater strength, and for any greater or less quantity than a gallon; as mentioned in the Table of Duties to this Act.

Duties &c. to be
 in Sterling money

VI.—All sums of Money granted or imposed, either as Duties, Penalties, Forfeitures, or otherwise, by this or any Act or Acts of the General Assembly of this Island, shall be deemed and are hereby declared to be in Sterling Money of Great Britain, and shall be received, taken and paid in such Sterling Money, or in Foreign Coins at such rates as they are now received in payment of Colonial Duties in this Island; and that all such Duties shall be paid and received according to Imperial Weights and Measures now by law established in this Colony; 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.

Yachts sailing
 under Admiralty
 Warrant exempt
 from Duty, &c.

VII.—All Yachts sailing under Warrant of the Lords of the Admiralty, as belonging to the Royal Yacht Club, shall be exempted, on view of the said Warrant, from payment of all Local Duties whatsoever.

Importer to pay
 Duties; power
 and mode of col-
 lecting the same.

VIII.—The several Duties imposed, and in the said Table of Duties mentioned in this Act, shall be paid by the Importer or Importers of such articles respectively, and shall be collected and secured by means of and under the regulations and penalties, and in the way and manner, provided by any Act or Acts of the General Assembly of this Island for collecting the Revenues of this Island and its Dependencies.

Salaries of officers
 of Customs.

IX.—There shall be allowed and paid to the following Officers of Her Majesty's Customs in this Colony, hereinafter mentioned, to defray all expenses of remuneration for the collection of the Colonial Revenue, and charges incidental thereto, the sums set opposite the names of the said Officers, for the period during which this Act shall be in operation; viz.

The Assistant Collector at St. John's, the sum of Three hundred pounds.
 The Landing and Tide Surveyor, Two hundred and fifty pounds.
 Two Landing Waiters at St. John's, each Two hundred pounds.
 First Clerk and Ware-house Keeper at St. John's, Two hundred pounds.
 Second Clerk at St. John's, One hundred and fifty pounds.
 Third Clerk at St. John's, One hundred and twenty pounds.
 Two Lockers at St. John's, Twenty pounds each, and three shillings per day when employed.
 The Sub-Collector at Lamaline or Ojerin, One hundred pounds, and Two and a-half per cent. on all duties collected.
 The Sub-Collector at Fogo, One hundred pounds, and Two and a-half per cent on all Duties collected.
 The Sub-Collector at LaPoile, One hundred pounds, and Two and a-half per cent on all Duties collected.

- The Sub-Collector at Greenspond, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Gaultois, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Twillingate, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Trinity, One hundred and fifty pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Harbour Grace, One hundred and sixty pounds and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Carbonear, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Brigus, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Placentia, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Burin, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Sub-Collector at Harbor Briton, One hundred pounds, and Two and a-half per cent on all Duties collected.
- The Preventive Officer at Bay of Bulls, Fifty pounds.
- The Sub-Collector at Ferryland, One hundred pounds, and Two and a-half per cent on all Duties collected.
- To defray the expense of Tide Waiters and Preventive Boats and Crews at St. John's, and Tide Waiters at Harbour Grace, a sum not exceeding Eleven Hundred and Fifty Pounds.
- Stationery and Printed Forms, Postages and other incidental expenses, Fifty five pounds.
- The Keeper of the Custom House at St. John's, Forty Pounds.

X.—When and so soon as this Act shall come into operation, the Act of the Legislature of this Colony passed in the present Session thereof, intituled “An Act to continue and amend the Act for granting to Her Majesty certain duties on Goods, Wares and Merchandize imported into this Colony and its Dependencies,” shall be repealed, and the same shall stand repealed: provided always that all Bonds given and Payments made for Duties under the said Act, are hereby confirmed and declared valid, and nothing herein contained shall be construed to affect the same.

The present Revenue Act to stand repealed, on this one coming into operation

Proviso.

XI.—This Act shall continue in force for one year from the passing thereof, and no longer.

Continuance of Act.