



ANNO NONO DECIMO.

VICTORIÆ REGINÆ.

CAP. I.

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

[Passed 12th May, 1856.]

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 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;

Preamble.

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 Merchandise, imported or brought into this Island and its Dependencies, 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:

Duties imposed.

## 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 and Sausages,	.....	the Cwt.	0 7 6
	Beef, salted and cured	.....	the Brl. of 200 lbs.	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 description	.....	the £100	10 0 0
	Lumber	.....	the M.	0 2 6
	Molasses	.....	the Gallon	0 0 2½
	Oatmeal and Indian Meal	.....	the Brl.	0 0 6
	Pork	.....	the Brl. of 200 lbs.	0 3 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 and for any greater or less quantity than a Gallon,	}	the Gallon,	0 4 0
Rum, do. do			

## SUGAR, viz :

{	Loaf and Refined Sugar	.....	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
	Tobacco, Manufactured and Leaf	.....	the lb.	0 0 3
	Tobacco 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, }	.....	the gallon	0 4 0

Sherry	....	....	“	0 2 6	
			and 12½ 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				the £100.	5 0 0
Iron, viz: Bar, Bolt, Sheathing and Sheet,					
Wrought Nails					
Medicines					
Oakum					
Pease					
Pitch, Tar, Turpentine and Rosin					
Poultry and Fresh Meat					
Goods, Wares and Merchandize, not otherwise		}			
enumerated, described or charged with duty in			the £100.	10 0 0	
this Act, and not otherwise exempt					

LOCAL DISTILLATION.

Rum not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a Gallon,	}	the Gallon.	0 0 8.
Brandy, Gin, 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 or less quantity than a Gallon,		the Gallon.	0 1 0

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

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, and all Articles imported for Religious purposes, and not intended for sale,
- 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 Demy, in use for Newspapers,

## 19th Victoria, Cap. 1.

Cotton Yarn,  
Pig Iron,  
Coke.

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

III.—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 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," shall be admitted Free of Duty; namely,

Table of Articles free of Duty under Treaty.

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 ;

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.

Certain products of the United Kingdom and the Colonies admitted duty free.

IV.—The following Articles shall be admitted into this Island and its Dependencies free of Duty, being the growth, produce or manufacture of the United Kingdom, or of the British North American Provinces, or of the Island of Prince Edward, respectively, notwithstanding any Law to the contrary, viz :

Animals,  
Beef and Pork  
Biscuit, Bread,  
Butter, Cocoa Paste,  
Corn or Grain of all kinds,

Flour, and Bread Stuffs,  
 Fish, fresh or salted, dried or pickled,  
 Fish Oil,  
 Fins 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,  
 Apples,  
 Pelts, Skins, Furs or Tails undressed,  
 Wood, viz: Boards, Planks, Staves, Timber and Firewood.

V.—The following articles shall be admitted into this Island and its Dependencies **Certain Products of the**  
 Free of Duty, being the growth, produce, and manufacture of the Provinces of Nova **Colonies admitted free**  
 Scotia, New Brunswick, or Prince Edward Island, respectively, viz:— **of duty.**

Grain and Bread Stuffs 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  
 Grind-stones, 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.

VI.—From and after the passing of this Act the Duty to be levied, paid and col- **Liquors of home**  
 lected on Spirituous Liquors manufactured, extracted, or distilled in this Island, shall **manufacture, and duty**  
 be at the rates mentioned in the Table of Duties in this Act for Local Distillation. **thereon.**

VII.—All sums of Money granted or imposed, either as Duties, Penalties, Forfeitures, **Duties &c., to be in**  
 or otherwise, by this or any Act or Acts of the General Assembly of this Island, shall **Sterling money.**  
 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.**

VIII.—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.

**Importers to pay Duties; power and mode of collecting the same.**

IX.—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 Revenue of this Island and its Dependencies.

**Salaries of Officers of Customs.**

X.—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, 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 Oderin, One Hundred Pounds, and Two and a-half per cent. on all Duties collected.

The Sub-Collector at Fogo, One Hundred and Twenty Five Pounds, and Two and a-half per cent. on all Duties collected.

The Sub-Collector at LaPoile, One Hundred and Thirty Five Pounds, and Two and a-half per cent. on all Duties collected.

The Sub-Collector at Greenspond, One Hundred and Twenty Five 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: Provided the amount of the said salary shall be equal to but not more than Two Hundred and Fifty Six Pounds.

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 Breton, One Hundred Pounds, and Two and a-half per cent on all Duties collected.

The Preventive Officer at Bay of Bulls, Fifty Pounds.

The Preventive Officer at Ferryland, Fifty Pounds, and Two and a-half per cent on all Duties collected.

To Defray the Expenses of Tide Waiters and Preventive Boats and Crews at St. John's, and Tide Waiters at Harbor Grace, a sum not exceeding Eleven Hundred and Seventy Five 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.

XI.—Nothing in this Act contained shall in any way affect any matter or thing contained in the hereinbefore in part recited Act.

Nothing herein contained to affect recited Act.

XII.—When and so soon as this Act shall come into operation, the Act of the Legislature of this Colony, passed in the last Session thereof, entitled "An 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 Revenue Act of last Session to stand repealed, on this Act coming into operation.

Proviso.

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

Continuance of Act.