



ANNO VICESIMO PRIMO

VICTORIÆ REGINÆ.

CAP. V.

AN ACT to repeal and amend certain parts of an Act entitled “An Act for the Establishment of a Board of Revenue and for the Regulation, Management, and Collection, of all Duties granted to Her Majesty, Her Heirs and Successors, on Goods, Wares and Merchandize, imported into this Island and its Dependencies, and to repeal certain Acts relating thereto.”

[Passed 10th May, 1858.]

BE it enacted, by the Governor, Legislative Council and Assembly, of this Island, in Legislative Session convened—

I. That sections thirty-three, forty-one, forty-two, forty-three, forty-four, forty-six, (in reference to the importation of Liquors,) and section forty-nine, of an Act passed in the Eighteenth and Nineteenth Years of the Reign of Her Majesty, entitled “An Act for the Establishment of a Board of Revenue, and for the Regulation, Management, and Collection of all Duties Granted to Her Majesty, Her Heirs and Successors, on Goods, Wares and Merchandize imported into this Island and its Dependencies, and to repeal certain Acts relating thereto,” shall be, and the same are hereby severally repealed:

Repeal of Sections 33, 41, 42, 43, 44, 46, and 49 of the 18th & 19th Vic.

Proviso.

Provided always, that nothing herein contained shall be construed to annul, make void, or in any way affect, any proceedings, matters, or things, done or performed under and by virtue of the said respective sections of the said in part recited Act.

Master of ship arriving coast ways to report particulars.

II. The Master of every Ship having on board any Goods, Wares or Merchandize subject to duty, arriving coast-ways at any port in this Island or its Dependencies, shall within twenty-four hours after arrival, and before bulk be broken, make due Report (in such form as may be prescribed for that purpose) containing the several particulars set forth in the twelfth section of the said in part recited Act.

Goods reported for importation at a port other than that of arrival, or for exportation, or coast ways—importer or owner to give bond accordingly for payment of Duties thereon.

III. Whenever and so often as any Goods, Wares or Merchandize, subject to duty, shall be reported for Importation at a Port within this Island or its Dependencies, other than the port at which the importing ship shall first arrive, or for exportation, or shall be entered to be transhipped on board any vessel to be carried coast-ways, the proprietor of such Goods, Wares or Merchandize, or his Agent, shall give or procure to be given, security by Bond (in such of the approved forms A. B. C., in the Schedule to this Act, as may be applicable to the case) in treble the amount of duties of importation, that such Goods, Wares or Merchandize shall be duly landed at the port for which they are reported for entry, or to be landed, subject to the payment of the Duties leviabie thereon at such last mentioned port: Provided always, that it shall not be lawful to report such Goods, Wares or Merchandize for entry at a port or place within this Island and its Dependencies not duly constituted a port of entry, with a resident Officer of Customs appointed to carry out the provisions of this Act and of the other Acts of the Legislature, relating to the management and collection of the Revenue: But the duties leviabie on all Goods, Wares and Merchandize reported or entered to be landed or intended to be landed at any port or place within this Island or its Dependencies, not being a duly constituted port of entry, shall be paid at the port at which the importing ship shall first arrive; and such Goods, Wares and Merchandize shall be liable to the same duties, rules, and regulations, that the like articles are subject and liable to, if entered for the due landing thereof at such first port of arrival.

Proviso—As to where report is to be made.

Expenses of removing, weighing, unpacking Goods, to be paid by owner.

IV. The unshipping, carrying, and landing of all Goods, Wares and Merchandize, and bringing them to the proper place for examination, and weighing, putting them into the scales, opening, unpacking, re-packing, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary, or permitted, and removing to and placing them in the proper place of deposit, until duly delivered, shall be performed by or at the expense of the Importer.

Goods removed from ship, &c., to be warehoused according to regulations.

V. If any Goods, Wares or Merchandize shall be removed from any ship, wharf, or other place, previous to the examination thereof by the proper Officer of Customs, unless under the care or authority of such Officer, or if any Goods, Wares or Merchandize entered to be warehoused, or to be re-warehoused, shall be carried into the warehouse, unless with the authority or under the care of the proper Officer, and in such manner and within such time and by such means of conveyance as such Officer shall direct, such Goods, Wares and Merchandize shall be forfeited.

VI. No Goods, Wares, or Merchandize, entered to be warehoused, shall be unshipped from any ship, or be landed, or put on shore on Sundays or Holidays without the special permission of the Receiver General or Assistant or Sub-Collector; nor shall they be so unshipped, landed, or put on shore on any other day except between the hours of eight o'clock in the morning, and four o'clock in the afternoon, or during such other hours as may be appointed by the Receiver General; nor shall any such Goods, Wares or Merchandize, be unshipped or landed unless with the authority of the proper Officer of Customs, nor shall they be landed, except at such wharf or place appointed for the landing of such Goods, Wares and Merchandize; and if any such Goods, Wares and Merchandize shall be unshipped, landed or removed contrary hereto, the same shall be forfeited.

Goods, &c., when to be landed.

VII. If after any Goods, Wares or Merchandize shall be duly entered and landed to be Warehoused, though not actually deposited in the warehouse, the Importer shall further duly enter the same or any part thereof, for home use, or for exportation, the same may be taken for home use or exportation as the case may be: Provided always, that if any such Goods, Wares or Merchandize, shall be delivered, withheld or removed from the proper place of examination without such entry for home use or exportation, such Goods, Wares or Merchandize shall be forfeited.

Goods entered and landed to be warehoused, though not actually so, the importer may enter same for home use or exportation.

VIII. The property of and in any one or more parcels of any Goods, Wares or Merchandize, warehoused, shall be transferable from party to party on a transfer note signed by the parties, or a written contract of sale made, executed, and delivered by a broker, or other person legally authorised for or on behalf of the parties respectively, provided that a transfer of such Goods, Wares or Merchandize, according to such sale, shall have been entered in the Warehouse Register or Book kept for that purpose by the proper Officer of Customs, who is hereby required to enter such transfer, with the dates thereof, upon the application of the owners of such Goods, Wares and Merchandize: Provided that such transfer or sale shall be of whole packages only, and the party being the proprietor of such Goods, Wares or Merchandize for the time being, shall be deemed to be the Importer thereof for the purposes of this Act, or any Act relating to the management and collection of the duties of Importation.

Transfer note.

IX. All warehoused Goods, Wares, or Merchandize, shall be cleared either for Home use or Exportation at the expiration of Five Years from the day on which the same were so warehoused, or within such further period, and in such cases, as the Receiver General, Assistant or Sub-Collector shall direct, unless the Owner or Proprietor of such Goods, Wares, or Merchandize, shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officers, and the duties due upon any deficiency or difference between the quantity ascertained on landing and the quantity found to exist on such examination, together with the necessary expense attendant thereon, shall be paid down, and the quantity so found shall re-warehoused in the name of the then owner or proprietor thereof in the same manner as on the first Importation.

Time when warehoused goods are to be cleared for home use or exportation.

Re-warehousing goods. &c.

X. If any warehoused Goods, Wares, or Merchandize, shall not be duly cleared, exported, or re-warehoused, and the duties ascertained

Sale of goods, warehoused, but not cleared, exported, or re-warehoused, to meet duties thereon.

to be due on the deficiencies as aforesaid, shall not be paid down, at the expiration of Five Years from the previous entry and warehousing thereof, or within such further period as shall be directed as aforesaid, the same, if worth the duty due thereon, shall, after Three Months' notice to the owner, or proprietor, if known, with all convenient speed be sold, either for Home use or Exportation, with or without the consent of the owner or proprietor, and the proceeds thereof shall be applied to the payment of the duties, warehouse rent and charges, and the surplus, if any, shall be paid to the owner or proprietor of such Goods, Wares, or Merchandize, if known; but if such owner or proprietor cannot be found, such surplus shall be carried to the Colony's account, to abide the claim of such owner or proprietor, on his appearing and making good his claim thereto; and if such Goods, Wares, or Merchandize, shall not be worth the duty, then the same, after such Three Months' notice as aforesaid, may be exported or destroyed, with or without the concurrence of the owner thereof, or of the proprietor of the warehouse in which the same were so warehoused, as the Receiver General, Assistant or Sub-Collector, shall see fit; and the duties due upon any deficiency thereof shall be forthwith paid by the proprietor or owner of the goods.

If such goods be not worth the duty, they are to be destroyed &c

Goods, warehoused, may be re-packed, assorted, &c.

XI. With the sanction of the Receiver General, Assistant or Sub-Collector, and after such notice given by respective importers or proprietors, and at such times and under such regulations and restrictions as any of the said respective officers shall from time to time require and direct, it shall be lawful, in the warehouse, to sort, separate, pack, and re-pack any Goods, Wares, or Merchandize, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof; Provided, that such Goods, Wares, or Merchandize, be repacked in the packages in which they were imported, or in such other packages as any of the said respective officers shall permit: and after such Goods, Wares, or Merchandize, have been so separated and re-packed in proper or approved packages, any of the said respective officers may, at the request of the importer or proprietor of such Goods, Wares, or Merchandize, cause or permit any refuse, damage, or surplus Goods, Wares, or Merchandize, occasioned by such separation or re-packing, which may not be worth the duty, to be destroyed, and may remit the duty payable thereon; and also to permit any packages of Sugar and Molasses, or other Goods, Wares, or Merchandize, in casks, to be taken out of the warehouse, without payment of duty, for the purpose of being repaired, or trimmed, or such other purpose as to any such respective officers may appear expedient, and in such quantities and under such regulations and restrictions, and with such security by bond for the return thereof, or the payment of the duties due thereon, as any such officer may direct or require: Provided that the Goods, Wares, or Merchandize, taken out of the warehouse for this purpose shall not be deemed Goods, Wares, or Merchandize, duly cleared and delivered.

Forfeiture of goods for clandestine removal or concealment of warehoused goods.

XII. If the proprietor or owner of any warehoused goods, or his agent, shall fraudulently conceal in or remove from the warehouse, or abstract from any package, or transfer from one package to another, or otherwise, for the purpose of illegal removal or concealment, any warehoused goods, such goods shall be forfeited.

XIII. No compensation shall be made by any of such respective officers to the importer, proprietor, or consignee of any Goods, Wares, or Merchandize, by reason of any damage occasioned thereto in the warehouse, except by his or their wilful act or default.

Indemnity to officers in reference to damage to goods while so warehoused.

XIV. Any Goods, Wares, or Merchandize, warehoused at any port in this Island and its Dependencies, may be removed by sea or by inland carriage to any other port of entry therein, and be re-warehoused or entered for duty at such port; or, with the permission of the proper Officers of Customs, removed from any warehouse in any port, to any other warehouse in the same port, under such regulations as may be directed by the Receiver General, and with security by bond [in the form marked D in the Schedule of forms to this Act] in treble the amount of the duties of importation, on the delivery to the proper Officer, by the person requiring such removal, of an entry, stating the particulars of the Goods, Wares and Merchandize required to be removed, the name of the port, or of the warehouse, if in the same port to which the same are intended to be removed, and with such other information, and in such manner and form, as the Receiver General may direct or require.

Removal of warehoused goods, by sea or land, to any other port of entry,

XV. On delivery of any Goods, Wares or Merchandize, for removal, an account, containing the particulars thereof, shall be transmitted by the proper Officers of the port of removal to the proper Officers of the port of destination, and the person requiring the removal thereof shall enter into bond (in the form marked D in the Schedule to this Act) with two sufficient sureties in treble the amount of duties chargeable on such Goods, Wares or Merchandize, for the due arrival and re-warehousing or entry for duty thereof at the port of destination within such time as the Receiver General, Assistant or Sub-Collector, may direct, and such bond shall not be discharged unless such Goods, Wares or Merchandize, shall have been produced to the proper Officer, and duly re-warehoused or entered for duty at the port of destination within the time allowed for such removal, nor until the full duties due upon any deficiency of such Goods, Wares or Merchandize, not so accounted for, shall have been paid.

Regulations in reference to the removal of warehoused goods, &c.

XVI. Upon the arrival of such Goods, Wares and Merchandize at the port or place of destination, the same shall be entered for duty, or warehoused in the same manner, and under and subject to the same laws, rules, and regulations, as far as the same can be made applicable, as are required on the entry for duty or warehousing of Goods, Wares and Merchandize on the first importation thereof.

Warehoused goods removed, liable at port of destination to same restrictions as imposed at first port of importation.

XVII. Before any Goods, Wares and Merchandize shall be entered outwards for exportation from the warehouse, the exporter or his agents shall give security by bond (in the form marked D in the Schedule to this Act,) in treble the duties of importation, with two sufficient sureties, to be approved of by the Receiver General, Assistant or Sub-Collector, that such Goods, Wares or Merchandize shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards, or otherwise accounted for to the satisfaction of any of the said respective officers.

Warehoused goods entered for exportation, bond to be given therefor.

XVIII. The master of any vessel bound outwards from any port or place in this Island and its Dependencies, to any port or place beyond

Vessels bound outwards, masters to notify officer of Customs as to destination of vessel, &c.

the seas, shall deliver to the Receiver General, Assistant or Sub-Collector, or other proper Officer, an entry outwards, under his hand, of the destination of such ship, her name, country, and tonnage, (if British, the port of Registry), the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such vessel; and before such vessel shall depart, the master shall bring and deliver to the Receiver General, Assistant or Sub-Collector, or other proper Officer, a content in writing under his hand of the Goods, Wares or Merchandize laden, and the names of the respective shippers and consignees of the Goods, Wares or Merchandize, with the marks and number of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such content, as far as any particulars can be known to him; and the master of every vessel bound outwards from any port in this Island and its Dependencies, to any port or place beyond the seas, whether in ballast or laden, shall, before departure, come before the Receiver General, Assistant or Sub-Collector, or other proper officer, and answer all such questions concerning the vessel and the cargo, if any, and the crew and the voyage, as shall be demanded of him by such officer; and thereupon the Receiver General, Assistant or Sub-Collector, or other proper officer, if such vessel be laden, shall make out and give to the master a certificate of the clearance of such vessel for the intended voyage, containing an account of the total quantities of the several sorts of Goods, Wares or Merchandize laden therein, or a certificate of her clearance in ballast, as the case may be; and if the vessel shall depart without such clearance, or if the master shall deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit a sum not exceeding One Hundred Pounds Sterling.

Vessels engaged in Fisheries or Coasting Trade.

XIX. The master of every vessel engaged in the Fisheries or Coasting Trade of this Island and its Dependencies, not having on board any Goods, Wares or Merchandize subject to duty, shall, before departure from the port of lading, deliver to the proper Officer of Customs, an entry outwards, under his hand, of such ship, stating the name, country, and tonnage of the ship, the name of the master and the number of the crew, and thereupon the proper officer aforesaid shall give to the master a certificate under his hand that such vessel hath been specially cleared out for the Fisheries or Coasting Trade, and such certificate shall be in force till the 31st December next after the date thereof; and such vessel shall be exempt from all obligation to clear at any Custom House upon departure from any Port in the said Island or its Dependencies during the continuance of the season for which such certificate may have been granted; and if any vessel shall depart without such certificate the master shall forfeit the sum of Fifty Pounds: Provided always, that in case such vessel have on board, during the continuance of the season for which such certificate may have been granted, any Goods, Wares or Merchandize subject to duty, such vessel shall be subject and liable to the same rules, restrictions, and regulations, as vessels bound to ports beyond the seas are subject or liable to.

Bonds for duties to form prior claim in all cases.

XX. All Bonds hereafter taken, for the payment of Duties under this or any Act, for the payment, regulation, or collection of any duties levied in this Island and its Dependencies, shall constitute and be a prior claim upon the Estate, Lands, Goods, Chattels, Credits and Effects of the Importer, Consignee, or other person executing such

Bond, from the time the person executing such Bond shall be actually insolvent or unable to pay his creditors twenty shillings in the pound, though not formally declared insolvent, until the amount thereby secured shall be paid.

XXI. No Spirits (except from Europe, the British West Indies, or the British Possessions in North America,) shall be imported into this Island or its Dependencies, or be carried coast-ways from one part to any other part thereof, in any cask or other vessel capable of containing liquors not being of the size or content of fifty gallons at least, or be exposed for sale, or be in the possession of any person, unless the same shall have been transferred to such smaller cask or vessel after it shall have been brought into this Island or its Dependencies, of which the proof shall be upon the party in possession: Provided that nothing herein contained shall extend to any spirits imported in any ship in bottles as part of the cargo, nor to any spirits being really intended for the consumption of the seamen or passengers of such ship during her voyage, and not being more in quantity than is necessary for that purpose; and if any Spirits or other Goods, Wares, or Merchandize, shall be imported or brought into this Island or its Dependencies contrary to the prohibitions or restrictions contained in this Act in respect thereof, then and in every such case, such Spirits or other Goods, Wares, or Merchandize, together with the packages containing the same, shall be forfeited.

Prohibition as to importation of Spirits in certain cases.

XXII. Every person who shall be concerned in importing or bringing into this Island or its Dependencies, any prohibited Goods, Wares, or Merchandize, or any Goods, Wares, or Merchandize, the importation of which is restricted, contrary to such prohibition or restriction, and whether the same be unshipped or not; and every person who shall unship, or assist, or be otherwise concerned in the unshipping of any Goods, Wares, or Merchandize, which are prohibited, or of any Goods, Wares, or Merchandize, which are restricted and imported contrary to such restriction, or of any Goods, Wares, or Merchandize, liable to duty, the duties of which have not been paid or secured, shall in every case forfeit the Goods, Wares, or Merchandize, or the value thereof, or pay a penalty not exceeding One Hundred Pounds, at the discretion of the Board of Revenue.

Penalty and forfeiture.

XXIII. In any case where the Duties on Spirits distilled in this Island shall amount to Forty Pounds, the Receiver General, Assistant or Sub-Collector, shall be, and is hereby authorized to secure the said duties by Bond, in the same period, and subject to the same regulations as apply to Bonds taken to secure the payment of duties on Goods imported into this Island and its Dependencies.

Duties on Spirits distilled in this Island.

XXV. Goods warehoused shall be liable for freight as if on ship-board.

Warehoused Goods liable for freight.

Schedule of Forms.

**Schedule of Forms referred to in the
foregoing Acts.**

A.

*(Bond given for the removal of Goods reported for Importation at
another port in the Colony.)*

KNOW ALL MEN, &c.

WHEREAS, the above bounden _____ has given
notice of his intention to convey or remove to
in the ship or vessel the following goods, that is to say :—

which said goods were on the _____ day of _____ in the
Year One Thousand Eight Hundred and _____ reported
inwards, at this Port of St. John's, by the said ship or vessel from
_____ for importation at
aforesaid : Now the condition of this obligation is such that if the said
goods, and every part thereof, shall be duly cleared outwards and
landed at _____ aforesaid ; and if within the space of
_____ days, from the date hereof, the above bounden
shall produce to the Receiver General, or other
proper officer, at St. John's aforesaid, a certificate under the hand of
the Sub-Collector, or other proper officer of Customs, at
_____ aforesaid, stating that the whole
and every portion of the said goods have been landed at
aforesaid, then this obligation to be void, otherwise to be and remain
in full force and virtue.

Signed, Sealed, and Delivered, }
in presence of }

B.

Schedule of Forms.

(Bond given for the Clearance of Goods reported for Exportation.)

KNOW ALL MEN, &c.

WHEREAS the above bounden _____ has given notice of his intention to export to _____ in the ship or vessel the following goods, that is to say:—

which said goods were on the _____ day of _____ in the Year One Thousand Eight Hundred and _____ reported for exportation to _____ aforesaid, by the said ship or vessel from _____

Now the condition of this obligation is such, that if the said goods, and every part thereof, shall be duly exported to and landed at aforesaid; and if within the space of _____ days from the date hereof, the above bounden _____ shall produce to the Receiver-General, or other proper officer at _____ aforesaid, a certificate under the hand of _____ at _____ aforesaid, stating that the whole and every portion of the said goods have been landed at _____ aforesaid; then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, }
in presence of _____ }

C.

(Bond given on Entry of Goods to be transhipped.)

KNOW ALL MEN, &c.

WHEREAS the above bounden _____ has given notice of his intention to tranship on board the ship or vessel bound to _____ the following goods, that is to say:—

which said goods were on the _____ day of _____ in the Year One Thousand Eight Hundred and _____ reported inwards, at the Port of St. John's, by the _____ master, from _____

Now the condition of this obligation is such, that if the said goods, and every portion thereof, so reported inwards, as aforesaid, shall be duly and faithfully transhipped from the said import ship or vessel to the said ship or vessel _____ and within

the space of _____ days next following the date hereof, duly entered and landed, without alteration or diminution, at the port of _____ aforesaid; and if within the space of _____

days from the date hereof, the above bounden _____ shall produce to the Receiver General, or other proper officer at _____

_____ aforesaid, a certificate under the hand of the Sub-Collector, or other proper officer of Customs, at _____ aforesaid, stating that the whole, and every portion of the said goods have been there duly landed; then this obligation to be void, otherwise to remain in full force and virtue.

Signed, Sealed, and Delivered, }
in presence of _____ }

Schedule of Forms.

D.

(Bond to be given upon the removal of Warehoused Goods, from a Warehousing Port to any Port of Entry within this Colony.)

KNOW ALL MEN, &c.

WHEREAS the above bounden _____ has given notice of his intention to remove to the port of _____ the following goods, that is to say :—

which said goods are now lodged and deposited in a warehouse situate at _____

Now the condition of this obligation is such, that if the said goods, and every part thereof, shall be duly delivered, without alteration or diminution, into the custody and possession of the Sub-Collector, or other proper officer at _____ aforesaid ; and if the same goods, and every part thereof, shall be duly re-warehoused, or entered for duty at the said port of _____ within the space of _____ days next following the date hereof ; and if within the space of _____ days from the date hereof the above bounden _____ shall produce to the _____ or other proper officer at _____ aforesaid, a certificate under the hand of the _____ at _____ aforesaid, stating that the whole and every portion of the said goods have been there landed and re-warehoused, or entered for duty ; then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, }
in presence of _____ }

E.

(Bond to be given upon Entry of Goods to be Exported from the Warehouse.)

KNOW ALL MEN, &c.

WHEREAS the above bounden _____ has given notice of his intention to export to _____ in the ship or vessel _____ the following goods, that is to say :—

which said goods are now deposited in _____ warehouse, situate at _____ in the port of _____

Now the condition of this obligation is such, that if the said goods, and every part thereof, shall be duly shipped on board the said ship or vessel, and within the space of _____ next following the date hereof, shall be duly landed at _____ aforesaid ; and if within the space of _____ from the date hereof, the above bounden _____ shall produce to the _____ or other proper officer at _____ a certificate under the hand of the _____ stating that the whole and every portion of the said goods have been landed at _____ aforesaid ; then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, }
in presence of _____ }