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Anno Vicesimo-Quinto

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 22d February, 1862)

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 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, 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.
Ale, Porter, Cider, and Perry, viz :			
In Bottles the dozen of 2 gallons.	0	1	0
In Casks the gallon.	0	0	4
Bacon, Hams, Smoked Beef and Sausages	0	8	3
Beef, salted and cured the bbl. of 200 lbs.	0	2	0
			} and 10 per cent. thereon.
Biscuit or Bread the cwt.	0	0	3
			} and 10 per cent. thereon.
Butter the cwt.	0	3	0
			} and 10 per cent. thereon.
Cheese the cwt.	0	5	6
Chocolate and Cocoa the lb.	0	0	1
			} and 10 per cent. thereon.
Cigars the M.	0	11	0
Coffee the lb.	0	0	1
			} and 10 per cent. thereon.
Feathers and Feather Beds the lb.	0	0	1
			} and 10 per cent. thereon.
Flour the bbl.	0	1	6
			} and 10 per cent. thereon.
Fruit, dried the lb.	0	0	1½
" other descriptions the £100.	11	0	0
Confectionary the cwt.	0	13	9
Packages in which Dry Goods are imported, 11 per cent. ad valorem.			
Molasses the gallon.	0	0	2½
Oatmeal and Indian Meal the bbl.	0	0	6
			} and 10 per cent. thereon.
Pork the bbl. of 200 lbs.	0	3	0
			} and 10 per cent. thereon.
Salt the ton.	0	0	6
Shooks and Staves, manufactured or dressed	the £100.	11	0

Spirits, viz:

Brandy, Gin, Whiskey, 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	5	0
Cordials, Shrub and other Spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid,	"	0	3	0

TABLE OF DUTIES (Continued).

Table of Duties.

	£	s.	d.
Rum, 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	2	6
Sugar, viz , Loaf and Refined	the cwt. . .	0	12 0 } and 10 per cent. thereon. }
" Unrefined	the cwt. . .	0	8 3
" Bastard	" ..	0	10 0
Souchong, Congou and Bohea Tea	the lb. . .	0	0 4
All other Tea	" ..	0	0 5
Tobacco, Manufactured and Leaf	" ..	0	0 3 } and 10 per cent. thereon. }
Tobacco Stems	the cwt. . .	0	2 0 } and 10 per cent. thereon. }
Vinegar	the gallon . .	0	0 3 } and 10 per cent. thereon. }

Wines, viz :

Wines of all kinds, in bottles, (except Claret)	the gallon . .	0	6 6
Port, Madeira, Hock, Burgundy, in wood or } other vessels, not being bottles }	" ..	0	5 0
Sherry, 12½ per cent <i>ad valorem</i> , and, the gallon	..	0	3 0
Claret, in wood or bottles	the gallon . .	0	2 6 } and 12½ per cent <i>ad valorem</i> . }
All other Wines	the gallon . .	0	2 6 } and 12½ per cent <i>ad valorem</i> . }

Anchors	} the £100. . .	5	10	0
Barley and Oats				
Canvas				
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				
Pease				
Pitch, Tar, Turpentine and Rosin				
Poultry and Fresh Meat				

Goods, Wares and Merchandize, not otherwise enumerated, described or charged with duty in this Act, and not otherwise exempt, } the £100. . .	11	0	0
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Fish, salted, dried or pickled, for every cwt. imported	0	5	6
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TABLE OF DUTIES (Continued).

Table of Duties.

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,	} the gallon . . 0 1 4
Brandy, Gin, or other Spirits, not herein defined or enumerated, 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 1 8

II.—All Articles in the following Table shall be exempt from any duty, viz :—

No. 2.**TABLE OF EXEMPTIONS.**

Exemptions.

Printing Presses, Printing Paper, (Royal and Demy) Types, and all other Printing Materials
 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 other Articles imported for Religious purposes and not intended for sale
 Manures of all kinds
 Arms, Clothing, and Provisions for Her Majesty's 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
 Animals of all kinds
 Articles of every description imported for the use of the Governor
 Donations of Clothing specially imported for distribution gratuitously by any Charitable Society
 Cotton Yarn
 Pig Iron
 Coke
 Materials for Sheathing the bottoms of Vessels, such as Zinc, Copper and Metal, together with Nails, Paper or Felt, which may be used under the same, shall be free and exempt from duty when imported in the Vessel on which it is intended to be used, and entered as Ship's Stores; such Sheathing and Materials to be so used before the Ship again leaves port, or the same to be entered for duty in the ordinary way.

Exemptions under Treaty.

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, viz :—

No. 3.

TABLE OF EXEMPTIONS UNDER THE TREATY WITH Exemptions under Treaty.
THE UNITED STATES.

Grain, Flour and Breadstuffs, 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, 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.

And similar Articles, being the growth, produce, and manufacture of the United Kingdom, British North American Provinces, or of the Island of Prince Edward, or the Channel Islands, shall be admitted Duty Free, notwithstanding any law to the contrary.

IV.—It shall not be lawful for any Importer of Fish, salted, dried, or pickled, not exempted from duty by any of the provisions of this Act, to Warehouse the same in any of the Ports of this Colony or its Dependencies, without the payment of the Duty hereinbefore imposed; and the provisions of any Act of this Colony with regard to the Warehousing of Goods on the first Entry thereof, or to the allowance of Drawbacks upon Exportation, shall not in either case apply, or be construed to apply, to such Fish. Foreign Fish not to be Warehoused without payment of Duty.

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 at the rates mentioned in the Table of Duties in this Act for Local Distillation. Duties on Liquors distilled in this Island.

Duties, &c., collected
in Stg. Money, &c.

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 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 Exempt.

VII.—All Yachts sailing under Warrant of the Lords of the Admiralty, or 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,

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 Revenue of this Island and its Dependencies.

Salaries to Officers.

IX.—There shall be allowed and paid annually 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 Warehouse 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 Fifty Pounds.

Fourth Clerk at St. John's, One Hundred and Fifty Pounds.

One Locker at St. John's, Thirty Pounds, and Three Shillings per day when employed.

The Sub-Collector at Lamaline, 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 La Poile, 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. Salaries to Officers.

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 Harbor 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 and Twenty Five 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 Britain, One Hundred Pounds, and two and a half per cent on all duties collected.

The Preventive Officer at Bay Bulls, Fifty Pounds.

The Preventive Officer at Ferryland, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Twillingate, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at St. Mary's, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Little Placentia, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at La Manche, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Odegin, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Bay Roberts, Fifty Pounds and ten per cent on all duties collected.

Preventive Officer at St. Lawrence, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Bellorem, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Pushthrough, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Burgeo, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Bay-de-North, Fifty Pounds, and ten per cent on all duties collected.

Salaries to Officers. Preventive Officer at Channel, Fifty Pounds, and ten per cent on all duties collected.

Tide Waiters, &c. To defray the expenses of Tide Waiters and Preventive Boats and Crews at St. John's, and Tide Waiters at the Out Ports, a sum not exceeding Fifteen Hundred Pounds.

To defray the expenses of Night Boat and Crew at St. John's, Three Hundred Pounds.

Stationery and Printed Forms, Postages, and other incidental expenses, One Hundred and Fifty Pounds.

Allowance to Unofficial Members of the Board of Revenue, Fifty Pounds.

The Keeper of the Custom House at St. John's, Forty Pounds.

This Act not to affect recited Act.

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

Repeal of previous Act.

XI.—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 to continue an Act passed in the Twenty Third Year of the Reign of Her Majesty, Queen Victoria, 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.

Continuance.

XII.—This Act shall continue in force from the passing thereof up to the Twentieth day of May which will be in the Year One Thousand Eight Hundred and Sixty Three, and no longer.