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Anno Vicesimo-Sexto

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 25th March, 1863.]

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.
Table of Duties.	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		the cwt...	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 0	
Spirits, viz :				
Brandy, Gin, Whiskey, or other Spirits not		} the gallon.. 0 5 0		
herein defined or enumerated, and not ex-				
ceeding the strength of proof by Sykes's				
Hydrometer, and so in proportion for any		} " .. 0 3 0		
greater strength than the strength of proof,				
Cordials, Shrub and other Spirits, being sweet-		} " .. 0 3 0		
ened or mixed so that the degree of strength				
cannot be ascertained as aforesaid,				

TABLE OF DUTIES (Continued.)

	£.	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	Table of Duties.
Sugar, viz., Loaf and Refined the cwt... and 10 per cent. thereon. }	0	12	0	
" 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 " .. and 10 per cent. thereon. }	0	0	3	
Tobacco Stems the cwt... and 10 per. cent thereon. }	0	2	0	
Vinegar the gallon.. and 10 per cent. thereon. }	0	0	3	
Wines, viz:				
Wines of all kinds, in bottles, (except Claret) the gallon..	0	6	0	
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.. and 12½ per cent. <i>ad valorem</i> . }	0	2	6	
All other Wines the gallon.. and 12½ per cent. <i>ad valorem</i> . }	0	2	6	
Anchors }				
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 }	the £100..	5	10	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 this Act, and not otherwise exempt, }	the £100..	11	0	0
Fish, salted, dried or pickled, for every cwt. imported.....	0	5	6	

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TABLE OF DUTIES (Continued.)**Local Distillation.**

		£	s.	d.
Table of Duties.	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 8
	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	2 0

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
 Sulphuric Acid, when used for the Manufacture of Manure
 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 the United States. Exemptions under Treaty.

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

Duties to be collected in Sterling money.

VI.—All Sums of Money payable under this Act, as Duties, Penalties, or Forfeitures, shall be deemed, and are hereby declared to be in Sterling Money of Great Britain, and shall be received, taken, and paid in such British Sterling Money; and all such Duties shall be paid and received according to Imperial Weights and Measures by law established in this Colony; and in all cases where such Duties are imposed according to any specific quantity or value, the same shall apply in like proportion to any greater or less quantity or value.

Goods landed at Labrador subject to Duties.

VII.—All Goods landed at the Labrador, after the passing of this Act, shall be subject to the Duties herein imposed, and to the same Laws, Rules, and Regulations, as though they were on board the importing Ship on arrival, before such landing; and unless the Owners, or their Agents, shall duly account for all such Goods to any Officer of the Revenue appointed to collect Duties at the Labrador, and to his satisfaction, and pass Entries for the same, and pay the Duties thereon, such Goods shall be Forfeited; and any such Officer may, at any time between Sunrise and Sunset, enter into any Building or Place of any Person dealing in or having in his possession Dutiable Goods, and take an account thereof; and if such Owner or Agent shall refuse to open the doors, or shall in any wise obstruct such Officer, he shall forfeit the sum of One Hundred Pounds;— and such Officer may, if he thinks fit at any time so to do, take with him a Writ of Assistance, and proceed therewith in manner by Law in that behalf directed in similar cases: Provided that nothing in this Section shall be construed to Exempt from Duty, under other provisions of the Law, Goods imported at the Labrador, but not landed.

Proviso.

No Goods to be unladen before Entry and Warrant granted.

VIII.—No Goods shall be unladen from any Ship, in any Port or Place in this Island or its Dependencies, nor within Three Miles of the Coasts thereof, until an Entry shall have been made of such Goods, and Warrant granted for unloading of the same; and all Goods unladen contrary to the Regulations of this or of any other Law relating to the Revenue, shall be Forfeited, and the Master of the Ship from which the same shall be unladen, shall forfeit the sum of One Hundred Pounds.

Penalty.

Revenue Officer may board Vessel, &c.

IX.—Any Officer of Revenue may go on board any Vessel, being within Three Miles of any of the Coasts of this Island or of its Dependencies, and stay on board while she remains in Port, or within such distance, and may examine, on Oath, the Master of such Vessel, touching his Cargo and Voyage, and if such Master shall not truly answer any Question that may be put to him, he shall forfeit the sum of Fifty Pounds.

Master of Vessel to produce Manifest and deliver copy.

X.—The Master of any such Vessel shall, if required, produce his Manifest to such Revenue Officer, and, if required, shall also deliver to him a Copy thereof, and such Officer shall note on the original Manifest the date of production, and return the same to the Master, and if any such Master shall refuse to produce his Manifest, or to deliver a Copy thereof, as aforesaid, he shall forfeit the sum of Fifty Pounds.

XI.—Every Importer of any Goods at the Labrador shall, within Two Days after importation, make due Entry of such Goods, and pay the Duties thereon, and, if required by the Collector or Sub-Collector, Land the said Goods; and in default of such Entry and payment of Duties, it shall be lawful for the Collector or Sub-Collector to Seize and Sell the said Goods, or so much thereof as may be necessary for the payment of all Duties on such Importation, paying over the surplus of the proceeds, after payment of such Duties and Expenses of Seizure and Sale, to the Proprietor of such Goods, or to any Person authorized to receive the same.

Importers at Labrador to make Entry within two days, and pay Duties.

XII.—For the purpose of the Collection of the Revenue at the Labrador, the Office of Collector or Sub-Collector, where there is no such Office on Shore, shall be held to be in the Ship or Vessel in which such Collector or Sub-Collector shall be conveyed.

Collector's Office on board Ship in certain cases.

XIII.—Goods seized as Forfeited at Labrador, may be sold by the Collector or Sub-Collector, under the provisions of the Laws relating to the Revenue, at any Port or Place such Collector or Sub-Collector may deem most expedient.

Goods forfeited at Labrador may be sold, &c.

XIV.—It shall be lawful for the Governor in Council, by instructions to be given to the Collector or Sub-Collector in that behalf, to authorize the Importation and Entry of and Payment of Duties upon Spirits imported into the Labrador in Casks containing less than Fifty Gallons.

Governor may authorize importation of Spirits at Labrador, in casks less than 50 gallons.

XV.—Every Person who shall be concerned in Landing or Unshipping at the Labrador, any Goods, Wares, or Merchandize, liable to Duty, the Duties on which have not been paid or secured, shall forfeit and pay a Penalty of One Hundred Pounds, to be recovered in a summary manner, under the provisions of this Act.

Every Person concerned in landing Goods at Labrador, Duty not paid, liable to Penalty.

XVI.—All pecuniary Penalties and Forfeitures incurred by the breach of any Law relating to the Revenue, committed at the Labrador, may be sued for and recovered in any Court of Record, in a summary manner; and in default of payment thereof, upon conviction, it shall be lawful for the Judge of the said Court to imprison the Offender for any period not exceeding Two Calendar Months.

Penalties—how recovered.

XVII.—In order to the Trial of any Party charged as being liable to any such Penalty or Forfeiture, it shall be competent for the Judge of the said Court, upon an information upon Oath being laid before him against such party, to issue a Warrant for his apprehension; and any Party arrested under such Warrant shall not be discharged from arrest before he shall have been acquitted of the charge, or suffered the punishment or paid the fine upon conviction therefor, unless he shall give sufficient security, to the satisfaction of such Judge, for his appearance to answer such charge, and to abide the Judgment of the Court in that behalf.

Judge may issue Warrant to arrest party charged, &c.,

XVIII.—In any Proceeding for any such Penalty or Forfeiture, it shall be lawful for the said Judge to compel the appearance of any Witness by

And compel attendance of Witnesses.

Warrant, either in the first instance, or upon a Summons to such Witness being disobeyed.

Yachts exempt.

XIX.—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.

XX.—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 this Act, and by any other Act or Acts of the General Assembly of this Island for collecting the Revenue of this Island and its Dependencies.

Salaries to Officers.

XXI.—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.

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 that the

amount of the said salary shall be equal to but not more than Two Hundred and Fifty Six Pounds.

Salaries to Officers.

The Tide Waiter and Clerk at Harbor Grace, One Hundred and Twenty Five 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 Sub-Collector at Twillingate, 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.

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

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

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

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

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

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

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

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

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

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

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

- Tide Waiters.** 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 Seventeen Hundred Pounds.
- Night Boat.** To defray the expenses of Night Boat and Crew at St. John's, Three Hundred Pounds.
- Printed Forms and Postages.** Stationery and Printed Forms, Postages, and other incidental expenses, One Hundred and Fifty Pounds.
- Board of Revenue Allowance.** Allowance to Unofficial Members of the Board of Revenue, Fifty Pounds.
- Keeper of Custom House.** The Keeper of the Custom House at St. John's, Forty Pounds.
- This Act not to affect recited Act.** XXII.—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.** XXIII.—When and so soon as this Act shall come into operation, the Act of the Legislature, 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 and 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 of Act.** XXIV.—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 Four, and no longer.