

Laws of His Majesty's Province of Newfoundland, passed in the year 1834.

4 William IV – Chapter 1 (Session 1)

An Act for the further increase of the Revenue. (24th March, 1834.)

Whereas in and by a certain Act passed in the General Assembly of this Island of Newfoundland, in the Fourth year of the Reign of His present Majesty, intituled “An Act for granting to His Majesty certain Duties on all Wines, and on all Brandy, Rum, Gin, and other Spiritous Liquors, imported into this Island and its Dependencies,” it is enacted that certain Duties therein mentioned shall be levied, collected and paid upon all Wines, and all Brandy, Gin, Rum, and other Spiritous Liquors imported into Newfoundland, over and above certain other Duties then raised, levied and collected by virtue of an Act of the Imperial Parliament passed in the Sixth Year of the Reign of His late Majesty King George the Fourth, intituled “An Act to regulate the Trade of the British Possessions abroad:” And Whereas the said last-mentioned Act of His said late Majesty hath been repealed, and a certain other Act hath passed in the Imperial Parliament in the Third and Fourth Years of the Reign of His said present Majesty, intituled “An Act to regulate the Trade of the British Possessions abroad:” And Whereas doubts have arisen as to the amount of the several Duties payable under or by virtue of the said Act of the General Assembly of this Island and the said Acts of the Imperial Parliament: Be it therefore enacted, by the Governor, Council and Assembly, in Colonial Parliament assembled, and by the authority of the same, that the full amount of the Duties mentioned and expressed in the said Act of the General Assembly of this Colony shall be levied, collected and paid, as therein directed, to His Majesty, his Heirs and Successors; and there shall be further raised, levied, collected, and paid to His Majesty, his Heirs and Successors, on all Brandy, Gin, Rum, and other Spiritous Liquors the manufacture of the United Kingdom or of any of His Majesty's Colonies or Possessions, which shall or may, from and after the passing of this Act, be imported into this Island of Newfoundland or its Dependencies, the additional Duty of Sixpence Sterling per Gallon.

II. And be it further enacted, that the Duties on all Wines, as contained and expressed in the said Act of the General Assembly passed in the Fourth Year of His present Majesty's Reign, shall be raised, levied and exacted on all such Wines, in addition to and over and above the Duty or Duties now raised, levied and collected on the same articles under and by virtue of an Act of the Imperial Parliament passed in the Third and Fourth Years of His present Majesty's Reign, entitled “An Act to regulate the Trade of the British Possessions abroad,” or any Act or Acts of the Imperial Parliament from time to time hereafter in force for the regulation of such Trade; and also in addition to and over and above any Duty or Duties now or hereafter to be raised, levied or collected on the same by any other Act or Acts of the Imperial Parliament; and that nothing in this Act contained shall reduce or lessen, or be construed to reduce or lessen, the amount of any such Duty or Duties now received or receivable under the said Acts of the Imperial Parliament, or any of them;—All which Duties shall be paid by the Importer or Importers of such articles respectively to the Collector of His Majesty's Customs, or to his Sub Collectors at the Outports of this Island, and shall be collected and secured by the means and under the Regulations and Penalties, and shall be drawn back on Exportation, in the way and manner hereinafter provided.

III. And be it further enacted, that the said Duties shall be raised, levied and exacted on all such Brandy, Gin, Rum, and other Spiritous Liquors as aforesaid, over and above and in addition to the Duties mentioned and expressed in the said recited Act of the General Assembly of this Island passed in the Fourth Year of the Reign of His said present Majesty, or which are thereby required to be raised, levied and collected.

IV. And be it further enacted, that all sums of Money granted or imposed by this Act, either as Duties, Penalties or Forfeitures, shall be deemed and are hereby declared to be Sterling Money of Great Britain; and that all such Duties shall be paid and received according to British Weights and Measures in use on the Sixth day of July One Thousand Eight Hundred and Twenty-Five; 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.

V. And be it further enacted, that the full amount and produce of the duties received under or by the means and Powers of this Act, shall be accounted for and paid quarterly, by the Collector of His Majesty's Customs, or other Collector or Receiver of the same, into the hands of the Treasurer or Receiver General of this Island, or other proper Officer authorized to receive the same, to be applied to such uses as shall from time to time be directed by the Local Legislature of this Island of Newfoundland.

VI. And be it further enacted, that all Ships and Vessels arriving at any Port, Harbour, Roadstead, or Cove, in this Island of Newfoundland or its Dependencies, having on board any Wines, Brandies, Gin, Rum, or other Spiritous Liquors, and the Masters, Owners, Consignees and Importers of the same, respectively, shall be under and subject and liable to the same Rules, Regulations, Forms and Restrictions as are expressed and contained in the said Act passed in the Imperial Parliament in the 3rd & 4th years of the Reign of His said present Majesty, intituled "An Act to regulate the Trade of the British Possessions abroad," in respect to the Report and Entry of such Vessels and their Cargoes with the Collector of His Majesty's Customs or the Sub-Collectors as aforesaid, both Inwards and Outwards, the Entry of Goods comprising any of the said enumerated Articles, to be laden or unladen, the payment of all Duties and Dues, the Entry Inwards of such Goods by Bill of Sight, the Regulations made and provided in case the Importer of any Goods subject to Duty under this Act refuse to Enter the same and pay the Duties thereon, the validity of any Entry made, the mode and manner of Warehousing Goods without Payment of Duty on the first Entry thereof, and the Rules in reference thereto, the mode of giving Bond on the Entry of Goods to be Warehoused, the Fines, Penalties, and Forfeitures imposed or incurred on a breach of any and of all such Regulations, the mode and manner of prosecuting for and recovering any such Penalties or Forfeitures, and all Enactments, Rules and Regulations contained in the said Act of the Imperial Parliament, all which shall be in full force and operation, and shall be used and applied to fulfil the intents and purposes of this Act so far as the same are applicable to this Island and its Dependencies, and not repugnant to any of the Provisions of this Act, as fully and absolutely, to all intents and purposes, as if the same were fully detailed, contained and re-enacted herein.

VII. And be it further enacted, that in all cases of Goods entered, whether for Duty or to be Warehoused, and chargeable to pay Colonial Duty according to the number, measure or weight thereof, such number, measure or weight shall be stated in the Entry, and if the Goods in such Entry be

charged to pay Duty according to the value thereof, such value shall be stated in the Entry, and shall be affirmed by the declarations of the Importer or his known Agent, written upon the Entry and attested by his Signature; and if any Person make such declaration, not being the Importer or Proprietor of such Goods, nor his Agent, duly authorized by him, such Person shall forfeit the sum of One Hundred Pounds; and such declaration shall be made in manner and form following, and shall be binding on the Person by or in behalf of whom the same shall be made (that is to say):

I, A. B., do hereby declare that the articles mentioned in the Entry above written, and contained in the packages therein specified, are of the value of _____ Pounds _____ Shillings and _____ Pence Sterling, and that I do now tender the same for all duties.

Witness my hand the _____ day of _____ One Thousand Eight Hundred and Thirty

The above Declaration signed the _____ day of _____ A. D. 183 _____ in the presence of _____ C. D. (Collector)

VIII. And be it further enacted, that if, upon examination, it shall appear to the Collector of His Majesty's Customs, or other person authorized to collect the Colonial Revenue, Landing Waiter, or Guager, that such articles are not valued according to the true value thereof, it shall be lawful for such Collector, or other Person as aforesaid, to detain and secure such articles, and within Three Days from the landing thereof to take such articles for the use of the Crown; and if a different rate of duty shall be charged upon any of the said enumerated articles, according as the value of the same shall be described in the Entry to be above or to be below any particular price or sum, and such articles shall be entered so as to be liable to the lower rate of duty, and it shall appear to the said Collector, or other Officer as aforesaid, that such articles, by reason of their real value, are properly liable to the higher rate of duty, it shall be lawful for such Collector, or other officer as aforesaid, in like manner to take such articles for the use of the Crown, and the said Collector, or other person, shall thereupon, in any such cases, cause the amount of such valuation, with an addition of Ten Pounds per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such articles in full satisfaction for the same, and shall dispose of such articles for the benefit of the Crown, and if the produce of such sale shall exceed the sums so paid and all charges incurred by the Crown, one moiety of the overplus shall be given to the Officer or Officers who had detained and taken such articles, and the other moiety shall be paid over to the Treasurer or Receiver General of this Island, or other proper Officer authorized to receive the same, to be applied to the use of the Colony, as the Legislature shall direct.

IX. And be it further enacted, that in case any Goods, Ships, Vessels, or Boats, shall be seized as forfeitures, or detained as undervalued, by virtue of this Act, it shall and may be lawful for the Governor or Acting Governor of this Island to order the same to be restored, in such manner and on such terms and conditions as he shall think fit to direct, and if the Proprietor or Proprietors of the same shall accept the terms and conditions prescribed by the said Governor or Acting Governor, he or they shall not have or maintain any action for recompense or damage on account of such seizure or detention, and the person making such seizure shall not proceed in any manner for condemnation.

X. And be it further enacted, that in all cases when the duty imposed by this Act on any Wine, or on any Brandy, Gin, Rum, or other Spiritous Liquors, imported into this Island or its Dependencies, shall not amount to more than Twenty-Five Pounds, the Collector of His Majesty's Customs, or other person authorized to collect the Colonial Revenue, shall forthwith collect the same before granting his warrant for the removal of the article so imported; and in case such duty shall amount to more than Twenty-Five Pounds, then such Collector, or other Person aforesaid, shall be at liberty to secure the said duties by taking Bonds from the Importer, Owner, or Consignee, to His Majesty, his heirs and successors, with two sufficient Sureties, for the payment of the rates and duties hereinbefore mentioned, in manner and form following; that is to say, One-half of the said rates in Three Months, and the remainder of the same in Six Months, from the date or dates of such Bond or Bonds respectively.

XI. And be it further enacted, that there shall be allowed upon the Exportation of all Wines, and of all Brandy, Gin, Rum, and other Spiritous Liquors, from this Island of Newfoundland to the United Kingdom, or to any other British Possession, or to any foreign port or place, a Drawback of the full duties which shall have been paid under this Act upon the importation thereof into this Colony, provided proof be made to the satisfaction of the Collector of His Majesty's Customs, or other proper officer authorized to collect the Colonial Revenue in this Island, that such Wine, Brandy, Gin, Rum, or other Spiritous Liquors, respectively, had been duly imported into the United Kingdom or such other British Possession, or such foreign port or place, by a certificate under the hands of the Collector and Comptroller of the Customs at such port in the United Kingdom, or in such British Possession, or under the hand and seal of the British Consul or Vice Consul in such foreign port or place, or if there be no Consul or Vice Consul at such place, then under the hands and seals of two well-known merchants, of the actual and due landing of such Wine, Brandy, Gin, Rum, or other Spiritous Liquors, at such Port in the United Kingdom, or such British Possession, or such Foreign port or place, respectively; Provided always, that no Drawback shall be allowed upon any of the said enumerated articles unless the same shall be exported in Boats or Vessels exceeding in burthen Sixty tons registered tonnage, and be claimed within One year from the day of such shipment; Provided nevertheless that the aforesaid Collector, or other proper Officer, is hereby authorized to allow a further time for the production of such certificate, on reasonable cause.

XII. And be it further enacted, that all and singular the Duties imposed by this Act shall attach to, and be raised, levied, and exacted, upon all or any of the above enumerated articles which may be stored or deposited in any of His Majesty's Warehouses in this Island, at the time of the passing of this Act.

XIII. And be it further enacted, that from and after the passing of this Act, so much of the said recited Act of the Legislature of this Colony passed in the Fourth Year of His present Majesty's Reign, as grants a certain Commission on the amount of Duties to the Collector of the Customs, shall be and the same is hereby repealed.

XIV. And be it further enacted, that this Act, and every clause, matter, and thing herein contained, shall be and remain in full force and virtue for the space of One Year, and from thence until the end of the then next Session of the Legislature of this Island, and no longer.