

Laws of Her Majesty's Province of Newfoundland, passed in the year 1846.

9 Victoria – Chapter 1 (Session 1)

An Act for Granting to Her Majesty certain Duties on Goods, Wares and Merchandize, Imported into this Colony and its Dependencies. (Passed 28th April, 1846.)

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 Island, and to provide for the permanent improvement of the 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—

I. And be it therefore enacted, by the Governor, Council and Assembly, in Legislative Session convened, That there be raised, levied, collected, and paid, unto Her Majesty, Her Heirs and Successors, upon all Wines, Spirits, Goods, Wares and Merchandize imported into this Colony and its Dependencies, the several Duties hereinafter respectively set forth in figures in the Table of Duties hereinafter contained, and denominated—

A TABLE OF DUTIES PAYABLE ON ALL WINES, SPIRITS, GOODS, WARES AND MERCHANDISE,
IMPORTED INTO NEWFOUNDLAND AND ITS DEPENDENCIES:

WINES, videlicet:--	£	s.	d.
All Wines in Bottles, the Gallon	0	2	6
All other Wines, the Gallon	0	1	6
For every Gallon of Brandy, Geneva, 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	2	6
For every Gallon of Rum and Whiskey 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	0	6
For every Barrel of Apples	0	1	6
For every one hundred and twelve pounds of Meat, salted or cured	0	1	6
For every one hundred and twelve pounds of Bread or Biscuit	0	0	3
For every one hundred and twelve pounds of Butter	0	2	0
For every Ton of Coals	0	1	0

For every Cwt. of Bastard Sugar, or Sugar the result of any manufacturing process, not being refined Sugar, and not subject to Duty under the Imperial Tariff	0	5	0
For every Barrel of Flour not exceeding in weight one hundred and ninety-six pounds	0	1	6
For every Barrel of Oatmeal not exceeding in weight two hundred pounds	0	0	6
For every Gallon of Molasses	0	0	1½
Salt			Free.
Implements and materials fit and necessary for the Fisheries -- that is to say -- Lines, Twines, Hoks, Nets, and Seines			Free.
Coin and Bullion			Free.
Horses, Mares, and Geldings			Free.
Neat Cattle and Calves			Free.
Sheep and Hogs			Free.
Corn and Grain, unground, and all Seeds			Free.
Potatoes and all other Vegetables			Free.
Manures of all kinds, including Lime and Limestone			Free.
Printed Books, Pamphlets, Maps and Charts			Free.
For every Thousand Feet of Lumber, one inch thick	0	2	6
For every Ton of Ton Timber, and for every Ton of Balk of any Kind, including Scantling	0	1	6
For every Thousand of Shingles	0	1	0
For every pound of Tea	0	0	3
For every one Hundred and twelve pounds of refined Sugar	0	5	0
Unrefined or Clayed Sugar			Free.
For every Thousand of Cigars	0	10	0
For every Pound of manufactured, and for every Pound of leaf, Tobacco	0	0	2
Coffee			Free.
Rice-feed, Refuse Rice, ground Rape-seed, and Linseed Cake			Free.
Ale, Porter, Beer, Cider, Perry -- For every One Hundred Pounds of the true value thereof	10	0	0
Household Furniture, manufacture from wood -- for every one Hundred Pounds of the true value thereof	10	0	0
Goods, Wares and Merchandize, not otherwise enumerated, described or charged with Duty in this Act, and not herein declared to be Duty free -- for every One Hundred Pounds of the true value thereof	5	0	0

All which Duties shall be paid by the Importer or Importers of such Articles to the Collector or Sub-Collectors of Her Majesty's Customs, and shall be collected and secured by the means and under the regulations and penalties, and in the way and manner, hereinafter provided.

II. And be it further enacted, That upon the entry of any Timber, Lumber or Shingles, subject to Duty by this Act, and which may hereafter be imported into this Island or its Dependencies, the Master or Commander of the Vessel in which such Timber, Lumber or Shingles may be imported, shall, before such vessel shall be cleared at the Customs, produce to the Collector or Sub-Collectors respectively, a Certificate from some one of the sworn Surveyors of Lumber appointed by Law, of the true measurement and contents of such Timber, Lumber, or Shingles, respectively.

III. And be it further enacted, That the said Duties shall be raised, levied and exacted on all such Goods, Wares and Merchandize, over and above and in addition to the Duty or Duties now raised, levied, or collected on the same articles, under and by virtue of an Act of the Imperial Parliament passed in the Eighth and Ninth Years of the Reign of Her present Majesty, entitled "An Act to regulate the Trade of the British Possessions abroad," and over and above and in addition to any Duty or Duties now raised, levied, or collected, or which hereafter may be raised, levied, or collected on the same, under and by virtue of 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 Ditty or Duties now received or receivable under the said Acts of the Imperial Parliament, or any of them.

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 shall be received and taken in Sterling Money of Great Britain, or in Foreign Coins at such rates as they are now received at in payment of Colonial Duties in this Colony, and that all such Duties shall be paid and received according to Imperial Weights and Measures now by Law established in this Island; 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 produce of the Duties received by the means and powers of this Act, shall be accounted for and paid quarterly by the Collector or Sub-Collectors of Her Majesty's Customs 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 be directed by the Legislature.

VI. And be it further enacted, That all Ships and Vessels arriving at any Port, Harbour, Roadstead or Cove in this Island or its Dependencies, having on board any Goods, Wares, or Merchandize, and the Masters, Owners, Consignees and Importers of the same respectively, shall be under and subject and be liable to the same rules, regulations, forms and restrictions as are expressed and contained in an Act passed in the Imperial Parliament of the Eighth and Ninth Years of the Reign of Her present Majesty Queen Victoria, entitled "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 Her Majesty's Customs, or the Sub-Collector as aforesaid, both inwards and outwards, the Entry of Goods comprising any of the said 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 should 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 Bonds 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 and 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 the provisions of this Act, as fully and absolutely to all intents as if the same were fully detailed, contained and re-enacted herein. Provided nevertheless, that the said Imperial Act shall not extend to annul, restrain, or restrict, or be deemed to annul, restrain, or restrict, the operation and effect of any of the sections, clauses or provisions of this Act in reference to the Colonial Duties imposed, or the Drawbacks allowed, on any of the said Articles, the rules or regulations under which the same are prescribed to be collected or granted, or the Fines, Forfeitures, or Penalties herein imposed, anything herein contained to the contrary thereof notwithstanding.

VII. And be it further enacted, That in all cases of Goods entered either for Duty, or to be warehoused, and chargeable to pay Colonial Duty, according to the tale, guage, weight or measure thereof, such tale, guage, weight or measure shall be stated in the Entry, and if the Goods in such Entry be chargeable to pay Duty according to the value thereof, such value shall be stated in the Entry, and shall be affirmed by the declaration of the Importer or his known Agent, written upon the Entry and attested by his signature; and if any person shall make such declaration not being the Importer or Proprietor of such Goods, nor his Agent duly authorised 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 on 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 I do now tender the same for all Duties. Witness my hand the _____ day of One Thousand Eight Hundred and Forty _____.

The above Declaration signed the _____ day of _____ A. D. Eighteen Hundred and Forty in presence of C. D., Collector.

VIII. And be it further enacted, That at the time of entering such Goods, Wares, or Merchandize, the Importer thereof, or his known Agent, shall, if required by the Collector or Sub-Collectors of Her Majesty's Customs respectively, produce the Invoice of such Goods, Wares, or Merchandize, and shall answer on Oath all such questions relating to the value thereof, as shall be put to him by such Collector or Sub-Collector of Her Majesty's Customs, who are hereby respectively authorized to administer such Oath; and in case of failure or refusal to produce such Invoice, (unless there be no such Invoice,) or to answer such questions, or to answer them truly, or if other than the true and real Invoice be produced, or if such true and real Invoice be altered by such Importer or his known Agent, then and in every such case, such Importer shall forfeit the sum of One Hundred Pounds. Provided always, that if such Articles be charged with Imperial Duties, and have been valued according to the provisions of the Imperial Act, such valuation shall be accepted as the true value for paying or securing the Colonial Duties thereon.

IX. And be it further enacted, That if upon examination it shall appear to the Collector or Sub-Collector of Her Majesty's Customs, 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 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 the said Collector or other person shall thereupon, in any such case, 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 the sale shall exceed the sum so paid and all charges incurred by the Crown, one moiety of the overplus shall be given to the Officer or Officers who shall have detained or taken such Articles,—and the other moiety, detained for the benefit of the Crown, shall be paid to the Treasurer or Receiver General of this Island, or other proper Officer authorized to receive the same, to be applied to the public uses of the Colony as the Legislature shall direct.

X. And be it further enacted, That in cases where the Duty imposed by this Act shall not amount to more than Twenty-five Pounds, the Collector or Sub-Collector of Her Majesty's Customs shall forthwith collect the same before granting his Warrant for the removal of the articles imported; and in case such Duty shall amount to more than Twenty-five Pounds, then such Collector or Sub-Collector shall be at liberty to secure the said Duties by taking Bond from the Importer, Owner, or Consignee, to Her Majesty, Her Heirs and Successors, with two sufficient Sureties for the payment of the Rates and Duties hereinbefore mentioned, in manner following, that is to say—for Wines and Spirits, and for all other Goods, Wares, and Merchandize whatsoever, in Four Months from the date or dates of such Bond respectively.

XI. And be it further enacted, That there shall be allowed on the Exportation from this Island and its Dependencies to the United Kingdom, to any other British Possession, or to any Foreign Port or place, of any Goods, Wares or Merchandize, on which by virtue of this Act any Duties of the Customs chargeable and calculated by the tale, guage, weight or measure, on such Goods, Wares or Merchandize, shall have been paid on importation, a drawback of the full Duties which shall have been so paid as aforesaid. Provided, that on every such Exportation the Exporter of such Goods, Wares or Merchandize, shall, before the same shall be laden on board any Ship or Vessel, give notice in writing of such intended Export, and shall deliver to the Collector or Officer in charge of the Port or District, an account specifying the several Articles intended to be exported, their nature, quantity and quality, and shall annex to the said account an Affidavit that the full Colonial Duties on such Goods, Wares or Merchandize, were paid at the time of the Importation thereof, and setting forth the date of such Importation, the name of the Importing Vessel, of the Master thereof, and of the place whence such Goods, Wares or Merchandize, were Imported; which account shall, on the Clearance of such Goods, Wares or Merchandize, be signed by the said Collector or other Officer; and on the production of a Certificate under the hand of the Collector of Her Majesty's Customs at the port of Importation in the United Kingdom, or in such other 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 in such Foreign Port or Place, then under the hands and seals of two well known Merchants, of the actual and due Landing of the several Articles specified in such account aforesaid at such Port in the United Kingdom, or in such British Possession, or in such Foreign Port or Place, such Exporter shall be entitled to receive the

Drawback herein granted. Provided always, that no Drawback shall be allowed on any such Goods, Wares or Merchandize, unless the same shall be Exported in Boats or Vessels exceeding in burthen Sixty Tons of Registered Tonnage, and unless such Drawback shall exceed the amount of Three Pounds on each Article so Exported, and be claimed within One Year from the day of shipment aforesaid. Provided nevertheless, that the aforesaid Collector, or other proper Officer, may allow a further time for the production of such Certificate on reasonable cause.

XII. And be it further enacted, That in all cases where any Goods, Wares or Merchandize, not subject to Imperial Duties, may or may not now by Law be warehoused on the Importation thereof, it shall and may be lawful for the Importer of such Goods, Wares or Merchandize, to warehouse the same in the private Store or Warehouse of such Importer, in like manner as Goods, Wares or Merchandize, may now be warehoused in Warehouses appointed by the Collector of Her Majesty's Customs. Provided always, that every such private Store or Warehouse shall be subject to the like inspection and approval, and to the like regulations, as are now by law provided with respect to Warehouses appointed by the Collector as aforesaid, and shall be opened for the reception of warehoused Goods, Wares and Merchandize, other than those of the owner of such private Store or Warehouse. Provided also, that it shall and may be lawful for such Collector, from and out of such Colonial Duties as may from time to time be received by him, to pay and discharge all such Lockers' Salaries, Fees, and other necessary expenses, as may by such warehousing as aforesaid, be from time to time occasioned.

XIII. And be it further enacted, That whenever and so often as any Goods, Wares, or Merchandize, subject to Duty by this Act, shall be reported for Importation at a Port or Place within this Colony or its Dependencies, other than the Port or Place at which the Importing Ship shall first arrive, or for Exportation, such Goods, Wares, or Merchandize, shall be subject, under, and liable, to all the rules, regulations, forms, and restrictions, that the like articles are subject and liable to, when Exported from the Warehouse.

XIV. And be it further enacted, That it shall be lawful for the Tide-Surveyor, and other proper Officers, to board any such Ship, arriving at any Port or Place in this Colony or its Dependencies, and freely to stay on board until all the Goods laden therein shall have been duly delivered from the same; and such Officers shall: have free access to every part of the Ship, with power to fasten down hatchways, and to mark any Goods before landing, and to lock up, seal, mark, or otherwise secure, any Goods on board such Ship; and if any place, or any box or chest, be locked, and the keys withheld, such Officers, if they be of a degree superior to Tidesmen or Boatmen, may open such place, box, or chest, in the best manner in their power, and if any Goods be found concealed on board of any such Ship, they shall be forfeited; and if the proper Officer shall place any lock, mark, or seal, upon any Goods on board any such Ship, and such lock, mark, or seal, be wilfully opened, altered, or broken, before due delivery of such Goods, or if any such Goods be secretly conveyed away, or if the hatchways after having been fastened down by such Officer be opened, the Master of such Ship shall forfeit a sum not exceeding One Hundred Pounds.

XV. And be it further enacted, That the surplus Store or Stores remaining unconsumed on board of any Ship arriving from Ports beyond the seas in this Colony or its Dependencies, shall be subject to the same Duties, restrictions and regulations, as the like sort of Goods shall be subject to when Imported

by way of Merchandise Provided always, that if it shall appear to the Collector of Her Majesty's Customs or Officer in charge of the Port or District where such ship shall arrive, that the quantity or description of such Stores is not excessive or unsuitable under all the circumstances of the voyage, such Stores, if not landed, shall be duty free.

XVI. And be it further enacted, That if any Goods, Wares or Merchandize, which are rated to pay Duty according to the tale, guage, weight or measure thereof, shall receive damage during the voyage, an abatement of such Duties shall be allowed on proportion to the damage so received; provided proof be made to the satisfaction of the officer in charge of the Port or District in which the vessel importing such Goods, Wares or Merchandize shall have arrived, that such damage was received after such Goods, Wares or Merchandize were shipped, and before they were landed in this Island or its Dependencies, and that such abatement be claimed at the time of the first examination of such Goods, Wares or Merchandize.

XVII. And be it further enacted, That upon such claim as aforesaid, the Officer appointed to superintend the landing of such Goods, Wares or Merchandize, shall examine the same with reference to such damage, and shall thereupon state the amount of damage received, and make a proportionate abatement of Duties accordingly. Provided, that if such officer be incompetent to estimate such damage, or if the importer of such Goods, Wares or Merchandize, be not satisfied with the abatement made by him, the said officer shall appoint two disinterested Merchants experienced in the nature and value of such Goods, Wares or Merchandize, to examine the same and to report in writing the amount of damage so received as aforesaid, and an abatement of Duties shall thereon be made in proportion to the amount of damage ascertained by such report.

XVIII. And be it further enacted, That in case any Goods, Ships, Vessels or Boats, shall be seized as forfeited, or detained as undervalued, under this or any Colonial Law, it shall and may be lawful for the Governor or Administrator of the Government for the time being, by and with the advice and consent of Her Majesty's Council, to order the same to be restored in such manner and upon such terms and conditions as he shall think fit to direct; and if the proprietors of the same shall within Twenty Days accept the terms and conditions prescribed by the said Governor or Administrator of the Government, by and with the advice and consent aforesaid, 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.

XIX. And be it further enacted, That all Penalties and Forfeitures imposed by this Act shall and may be sued for, prosecuted and recovered, by Action of Debt, Bill, Complaint or Information, in any of Her Majesty's Courts of Record in this Island, in the name of the Collector for the Port of St. John's.

XX. And be it further enacted, That it shall be lawful for the Governor or Administrator of the Government for the time being, to nominate one Member of Her Majesty's Council, sitting in the House of Assembly, and two elected Members of the said House of Assembly, who shall constitute a Board of Audit, and who shall have power to audit the Accounts of the receivers of the duties imposed by this Act, and finally to settle and close the Accounts of such receivers. Provided always, that such

Accounts so audited, shall be laid before the Legislature in each Session within one month from the commencement thereof.

XXI. And be it further enacted, That there shall be allowed and paid annually during the continuance of this Act to the undermentioned Officers of Her Majesty's Customs, and to defray all expenses of remuneration for the collection of the Colonial Revenue, and of Charges incidental thereto, the sums following, that is to say—

- To the Collector of Her Majesty's Customs at St. John's, Fifty Pounds.
- To the Tide Surveyor at St. John's, Two Hundred Pounds.
- To the Landing Waiter at St. John's, Two Hundred Pounds.
- To the Clerk of the Collector at St. John's, One Hundred and Eighty Pounds.
- To the Sub-Collector at Lamaline, One Hundred Pounds.
- To the Sub-Collector at Fogo, One Hundred Pounds.
- To the Sub-Collector at LaPoile, One Hundred Pounds.
- To the Sub-Collector at Greenspond, One Hundred Pounds.
- To the Preventive Officer at Bay Bulls, Fifty Pounds.
- To Tide Waiters at St. John's, Two Hundred and Seven Pounds and Seventeen Shillings.
- To Imperial Sub-Collectors, Two Hundred Pounds.

Provided that no one of such-Imperial Sub-Collectors shall receive more than two and a half per cent, on the amount of Colonial Revenue by him collected.

For Stationery, Printed Forms, Postages, and other ordinary charges, Thirty Pounds.

XXII. And be it further enacted, That there shall be granted to Her Majesty, her Heirs and Successors, the sum of One Hundred and Eighty-six Pounds Thirteen Shillings and Fourpence, out of such Duties as may be collected under this Act, for defraying the expense of a Preventive Boat and Crew, to be placed under the control and direction of the Collector at the Port of St. John's, for the better protection of the Colonial Revenue.

XXIII. And be it further enacted, That all Penalties and Forfeitures recovered under this Act shall be divided, paid and applied, as follows, that is to say; After deducting the charges of Prosecution and Sale from the produce thereof, one third part of the net produce shall be paid into the hands of the Treasurer of the Colony to be applied as the Legislature shall direct; one-third part to the person who shall inform for the same, and one third part to the Officer who shall seize and sue for the same.

XXIV. And be it further enacted, That all Yachts sailing under Warrant of the Lords of the Admiralty, as belonging to the Royal Yacht Club, be exempted, on view of the said Warrant, from the payment of all Local Dues whatever; and that it shall and may be lawful for the said Vessels, or any of them, to enter the several Ports in this Colony, and depart therefrom, without obtaining an Entrance or Clearance from the Custom House.

XXV. And be it further enacted, That it shall and may be lawful for the Officers of Her Majesty's Customs to take such Samples of any Goods as shall be necessary for ascertaining the amount of any Duties payable on the same, and that all such samples, whether taken under the authority of this or of any former Act, shall be disposed of and accounted for in such manner as the Governor or Administrator of the Government for the time being, shall, with the advice of Her Majesty's Council, direct.

XXVI. And be it further enacted, That this Act shall commence and have operation from and after the Fifth day of July in this present Year, and shall be in force for the period of Eighteen Calendar Months, and no longer.