

Laws of Her Majesty's Province of Newfoundland, passed in the year 1849.

12 Victoria – Chapter 3

An Act for granting to Her Majesty certain Duties on Goods, Wares and Merchandise, imported into this Colony and its Dependencies. (Passed 23d April, 1849.)

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, and Be it therefore enacted, by the Governor, Council, and Assembly, in Legislative Session convened, that upon, from, and after the day appointed for this Act to come into operation, and during the continuance thereof, and instead and in lieu of all other Duties whatsoever and howsoever denominated (save and except as hereinafter provided), there shall be raised, levied, collected, and paid unto Your Majesty, Your Heirs and Successors, for the use of the Colony and the support of the Government thereof, and other public purposes within the same, for and upon all Goods, Wares, and Merchandise, imported or brought into this Colony on and after the time when this Act shall come into operation, and during the continuance thereof, the several 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 article therein specified.

TABLE OF DUTIES.

Articles.	Duties in Sterling Money.		
	£.	s.	d.
Apples, the Barrel	0	1	6
Bacon and Hams, the Cwt.	0	5	0
Beef, salted and cured, the Barrel, not exceeding Two Hundred Pounds	0	2	0
Bread or Biscuit, the Cwt.	0	0	3
Butter, the Cwt.	0	2	0
Cattle, Neat, each	0	5	0
Sheep, Calves, and Pigs, each	0	1	0
Cheese, the Cwt.	0	5	0
Cigars, the Thousand	0	5	0
Cocoa, the Cwt	0	5	0

Coffee, the Cwt	0	5	0
Imported direct from any British Possession in the West Indies, of which it is the produce or manufacture, or from the United Kingdom, the Cwt.	0	2	6
Coals, the Ton	0	1	0
Fish of Foreign taking or curing, dried or salted, the Cwt. ...	0	2	0
Flour, the barrel, not exceeding in weight 196 pounds	0	1	6
Horses, Mares, and Geldings, each	0	10	0
Lumber, the Thousand Feet, one inch thick	0	2	6
Molasses, the Gallon	0	0	1½
Imported direct from any British Possession in the West Indies, of which it is the produce or manufacture, or from the United Kingdom, the Gallon	0	0	1
Oatmeal or Indian Meal, the Barrel not exceeding in Weight Two Hundred Pounds	0	0	6
Pork, the Barrel not exceeding Two Hundred Pounds Weight	0	3	0
Salt, the Ton	0	0	6
Shingles, the Thousand	0	1	0
Spirits:			
Brandy, Whiskey, Gin, 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	3	0
Rum, 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	1	0
Rum, Imported direct from any British Possession in the West Indies, of which it is the Produce or Manufacture, or from the United Kingdom, the Gallon	0	0	6
Sugar, Loaf and Refined, the Cwt.	0	7	6
Bastard, the Cwt.	0	5	0
Unrefined, the Cwt.	0	5	0
Imported direct from any British Possession in the West Indies, of which it is the produce or manufacture, or from the United Kingdom, the Cwt.	0	2	6
Tea, the Pound	0	0	3
Timber, including Balk and Scantling, the Ton	0	1	6
Tobacco, Manufactured and Leaf, the Pound	0	0	2
Tobacco Stems, the Cwt.	0	2	0
Wines, in Bottles, the Gallon	0	3	0
All other Wines, the Gallon	0	2	0

Clocks and Watches, Furniture manufactured of Wood, Ale, Porter, Beer, Cider, Perry, Oil, Bluber, Furs and Skins, the Produce of Creatures living in the Sea	}	For every £100 of the Value	10	0	0
Candles, of all kinds, for every £100 of the Value			7	10	0
Goods, Wares and Merchandise, not otherwise enumerated, described, or charged with Duty in this Act, and not herein exempt from Duty,	}	For every £100 of the Value	5	0	0

EXEMPTIONS.

Printed Books, Pamphlets, Maps and Charts, Coin and Bullion, Hemp, Flax, and Tow, Lime and Lime Stone, Manure of all kinds, Provisions of every description imported or supplied for Her Majesty's Land or Sea Forces, Rice Feed, Refuse of Rice, Seed of all kinds, Vegetables of all sorts fresh, Mules and Asses. Provided always, that nothing herein contained shall be construed to repeal, alter, or make void, the Twenty-second Section of a certain Act passed in the Tenth Year of Her present Majesty's Reign, entitled, "An Act to amend an Act passed in the Ninth and Tenth Years of the Reign of Her present Majesty, entitled 'An Act to regulate the Re-building of the Town of Saint John's, and the Drainage and Sewerage of the same, and to Repeal certain Acts therein mentioned.'"

II. And be it further enacted, that the several Duties hereinbefore imposed and in the said Table or Schedule mentioned, 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 Colony for collecting the Revenues of this Colony.

III. 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, in case any dispute shall arise as to the quantity thereof, produce to the Collector or other Principal Officer in charge of the Port or District, 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.

IV. And be it further enacted, that the Collector, or other Proper Officer, at the Port where any Vessel having onboard any Cattle shall arrive, shall, upon the application of the Importer or Importers thereof, permit the immediate landing of the same, provided that at the time of Entry of such Vessel, due Entry of and Payment of the Duties herein imposed upon such Cattle shall be made.

V. And be it further enacted, that all Sums of Money granted or imposed either as Duties, Penalties, or Forfeitures, by this or any Act or Acts of the General Assembly of this Colony, 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.

VI. And be it further enacted, that all Monies arising from the Duties by this Act imposed shall be remitted and paid by Quarterly payments by the Collector at the Port of Saint John's into the hands of the Treasurer of this Colony, and shall be paid, applied, and appropriated to such purposes, and no other, as are or may be expressed or contained in the several Acts of the General Assembly of this Colony from time to time in force.

VII. And be it further enacted, that all Yachts sailing under Warrant of the Lords of the Admiralty, as belonging to the Royal Yacht Club, shall be exempted, on view of the said Warrant, from the payment of all Local Dues whatever.

VIII. And be it further enacted, that it shall be lawful for the Importer of any Goods subject to the duties hereby imposed, to Warehouse such Goods upon the first Entry thereof, under and according to such Rules, Regulations, and Conditions, as shall be prescribed by any Act of the General Assembly of this Colony, that may be passed concerning the Warehousing of Goods, and without payment of Duty upon such first Entry thereof.

IX. 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, the Import Duties on which were chargeable and paid according to the Tale, Guage, Weight or Measure thereof, 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 other Principal 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 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 Collector, or other Officer, aforesaid; 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 of the Collector of the Duties 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 Forty 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.

X. And be it further enacted, that there shall be allowed and paid to the Collector at the Port of Saint John's, and other Officers of Her Majesty's Customs, in the said Colony, hereinafter mentioned, and to defray all other expenses of remuneration for the collection of the Colonial Revenue, and charges incidental thereto, the sums set opposite to the names of the said several Officers for the period during which this Act shall be in operation, viz.:—

To the Collector at Saint John's, Five Hundred Pounds.

The Landing and Tide Surveyor at Saint John's, Two Hundred and Fifty Pounds.

Two Landing Waiters at Saint John's, each Two Hundred Pounds.

First Clerk and Warehouse Keeper at Saint John's, Two Hundred Pounds.

Second Clerk at Saint John's, One Hundred and Fifty Pounds.

Two Lockers at Saint John's, each Twenty Pounds, and when employed Three Shillings per diem.

The Sub-Collector at Lamaline, One Hundred Pounds.

The Sub-Collector at Fogo, One Hundred Pounds.

The Sub-Collector at La Poile, One Hundred Pounds.

The Sub-Collector at Greens Pond, One Hundred Pounds.

The Sub-Collector at Gaultois, One Hundred Pounds.

The Preventive Officer at Bay of Bulls, Fifty Pounds.

The Tide Waiters at Saint John's, Six Hundred and Two Pounds, Nineteen Shillings and Eight Pence.

The Preventive Boat and Crew, One Hundred and Eighty-six Pounds, Thirteen Shillings and Four Pence.

Stationery, Printed Forms, Postages, and other Incidental Expenses, Fifty Pounds.

XI. And be it further enacted, that from and after the Fifth day of July, in this Year of Our Lord One Thousand Eight Hundred and Forty-nine, or in case the Act passed during the present Session of the General Assembly, entitled "An Act to Repeal Certain Duties of Customs," shall not previously to the said Fifth day of July have come into operation, then from and after the day when such Act shall come into operation, this Act shall come into and be in operation and shall remain and continue in operation for One Year thence ensuing, and no longer.