

Laws of Her Majesty's Province of Newfoundland, passed in the year 1850.

13 Victoria – Chapter 2

An Act to amend an Act entitled “An Act to provide for the Regulation, Management and Collection of all Duties granted to Her Majesty, Her Heirs and Successors, on all Goods, Wares, and Merchandize, imported into this Island and its Dependencies.” (Passed 30th April, 1850.)

Whereas it is expedient to amend an Act passed in the Twelfth Year of the Reign of Her present Majesty, entitled “An Act to provide for the Regulation, Management and Collection of all Duties granted to Her Majesty, Her Heirs and Successors, on Goods, Wares and Merchandize imported into this Island and its Dependencies”:—

- I. Be it therefore enacted, by the Governor, Council and Assembly, in Legislative Session convened, and by the authority of the same, that the Sixth and Twelfth Sections of the said Act shall be and the same are hereby repealed: Provided always, that nothing herein contained shall be construed to annul or make void any Bond for securing the payment of Duties taken under and by virtue of the Twelfth Section of the said recited Act.
- II. And be it enacted, That at the time of entering any Goods, Wares, or Merchandize, in the manner provided by the said Act, or at any time within Five Days after entry, the Importer thereof, or his known Agent, shall, if required by the Collector, or other proper Officer, 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 Officer aforesaid, who are hereby authorized to administer such Oath; and in case of failure or refusal to produce such Invoice, (unless there be no 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.
- III. And be it enacted, That if, upon examination, it shall appear to the Collector, Landing Waiter, or other proper Officer, that such articles are not valued according to the true value thereof, it shall be lawful for such Collector or Officer aforesaid, to detain and secure such articles, and within Three Days after the landing thereof to take such articles for the use of the Crown, which said articles shall be dealt with in the manner, and shall be subject to such and the like regulations and provisions, and the proceeds thereof to the like appropriation, as are declared, contained and provided in the Seventh Section of the said recited Act, touching the articles therein mentioned: Provided always, that should any articles whatsoever, seized and detained under this or the said recited Act, be of a perishable nature, and likely to deteriorate in value by being kept to abide the provisions of the said Act concerning the same, it shall be lawful for the Collector, or other proper Officer aforesaid, at the expiration of Two Days after such seizure and detention aforesaid, to cause any such articles aforesaid to be sold, and the proceeds thereof shall be subject to the same provisions and conditions as are contained in the said recited Act with respect to the said articles themselves.

IV. And be it enacted, That where the true weight shall not be given of Articles subject and liable to Duty according to weight, in the cases provided for by the Ninth Section of the said Act, it shall be lawful for the Collector or other proper Officer 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 proper Officer shall thereafter, in any such case, cause the valuation of such articles to be calculated on the weights set forth in the Warrantor Entries passed, and at the prices stated in the Invoice, should the true Invoice be produced by the Importer to the satisfaction of the Collector or other proper Officer; otherwise such articles to be appraised by two fit persons to be chosen by the said Collector or other proper Officer; and it shall be the duty of such appraisers to estimate such articles according to the weight set forth in the Warrant and Entries passed as aforesaid, and at such values as the appraisers shall deem to be a fair first cost market price of such articles, free of charges, at the place from whence such Goods may have been imported; and the said Collector or other proper Officer shall further cause the amount of either of such valuations, together with an addition of Ten 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 of the same, and shall dispose of such articles for the benefit of the Crown; and the produce of such Sale shall be appropriated in the manner provided by the Seventh Section of the said Act in respect of Goods detained and sold as undervalued.

V. And be it enacted, That in any case where the Duty set forth in any Entry shall not amount to Forty Pounds, the Collector or other proper Officer shall forthwith collect the same before granting his Warrant for the removal of the articles imported; and in case such Duties shall amount to Forty Pounds, then such Collector or Officer aforesaid, shall small be at liberty to secure the said Duties by taking Bond from the Importer, Owner, or Consignee, to Her Majesty, Pier Heirs and Successors, with two sufficient securities for the payment thereof, in Four Months from the date of such Bond.

VI. And be it enacted, That all Goods Warehoused at any Warehousing Port in this Island, under the provisions of the said Act, may, upon application to the Collector or other proper Officer, and at his discretion, upon renewal of the Bond required by the said recited Act upon the first Warehousing of such Goods, be removed to any other Warehouse in the same Port.

VII. And be it enacted, That it shall be lawful for the Governor or Officer Administering the Government of this Island, by and with the advice of Her Majesty's Council, in any case where, upon the consideration of all the circumstances, he and they shall deem it expedient so to do, lo mitigate the payment of any Penalty or Penalties, whether before or after conviction of any party liable to the payment of the same, so as the sum to be paid by any such party shall not be less than the sum of Five Pounds, together with all expenses of prosecution.

VIII. And be it enacted, That in all cases where any Goods, Ships, Vessels, or Boats, shall be seized or forfeited, it shall and may be lawful for the Governor or Officer Administering the Government, by and with the advice of Her Majesty's Council, to order the said articles, or any of them, to be restored, upon the same terms, conditions, and restrictions, as contained in the Seventh Section of the said recited Act with respect to Goods detained as undervalued.