

*Laws of Her Majesty's Province of Newfoundland*, passed in the year 1853.

16 Victoria – Chapter 1

**An Act to continue and amend the Act for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize imported into this Colony and its Dependencies. (Passed 28th May, 1853.)**

Whereas an Act was passed in the Thirteenth Year of the reign of Her Majesty, entitled “An Act for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize, imported into this Colony and its Dependencies,” which, as was therein declared, was to continue and be in force until the Thirtieth day of June, in the year One Thousand Eight Hundred and Fifty One; and whereas by an Act passed in the Fourteenth Year of the Reign of Her Majesty, the said recited Act was continued in force for a further period, which on expiring was by an Act passed in the Fifteenth Year of the Reign of Her Majesty continued in force for a further period, which will shortly expire; and it is expedient to continue the said recited Act for the period hereinafter limited.

Be it therefore enacted, by the Governor, Council and Assembly, in Legislative Session convened,

I. That the said recited Act passed in the Thirteenth Year of the reign of Her present Majesty, entitled “An Act for granting to Her Majesty certain Duties on Goods, Wares, and Merchandize imported into this Colony and its Dependencies,” and every clause, matter and thing therein contained, save and except as is hereinafter provided, shall be and the same are hereby continued, in full force and effect, for One Year after the passing of this Act, any thing in the said recited Acts to the contrary notwithstanding.

II. That from and after the passing of this Act, there be levied, collected, and paid upon every Hundred Weight of Fish, salted, dried, or pickled, imported into this Colony and its Dependencies, the duty of Five Shillings; and also that there be levied, collected, and paid, upon every Gallon of Rum imported into this Colony, the duty of Three Pence in addition to the present duty of Nine Pence per gallon now imposed thereon; all which duties shall be respectively levied, collected and paid in like manner and under and subject to the like regulations and provisions as are expressed in the said first recited Act, or any other Act of the Legislature of this Colony providing for the Collection and management of Customs duties.

III. That it shall not be lawful for any Importer or Importers of Fish, sailed, dried, or pickled, as aforesaid, of Foreign faking or manufacture, to Warehouse the same in any of the Ports of this Colony and 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 Drawback upon Exportation, shall not in either case apply, or be construed to apply, to Fish, salted, dried, or pickled, as aforesaid.

IV. The duty imposed upon Neat Cattle by the said first recited Act shall be levied, collected and paid upon the proceeds of sale appearing upon the production of the original account sales, when such

Cattle shall have been sold, or upon the appraised value, as provided for by the third section of the said Act, after deducting the amount of Freight of any such Cattle in either case.

V. That the sum of Thirty Pounds be allowed and paid to the Keeper of the Custom-house in Saint John's.

VI. All Furniture that has actually been in use, Working Tools and Implements, the property of Immigrants or Persons coming to reside in this Colony, and not intended for sale, shall be placed in the table of exemptions to the said Act.

VII. And whereas it is expedient to impose a Duty on Spirits distilled in this Island: Be it further enacted by the authority aforesaid—

That from and after the passing of this Act, a duty of Four Pence Half-penny Sterling per gallon shall be levied and paid on each and every gallon of Spirituous Liquors manufactured, extracted, or distilled, in this Island.

VIII. The owner of any Distillery, or any other person who shall manufacture any distilled Spirituous Liquors in this Island, shall, on the first Monday in January, April, July and October, render a just and true account in writing, to the nearest Collector or Sub-Collector of Customs, of the quantity of all distilled Spirituous Liquors manufactured, extracted, or distilled by him for the quarter last past; and shall thereupon make and subscribe, before the said Collector or Sub-Collector, the following oath, which oath he is hereby empowered to administer;

I, A.B., do hereby swear that the account which I have now rendered and subscribed, contains a just and true account of all the Rum, Brandy, Gin and Whisky, and other distilled Spirituous Liquors, manufactured, extracted or distilled by me, or any person or persons under me, or on my behalf, since the \_\_\_\_\_ day of \_\_\_\_\_ last past.

Sworn to at \_\_\_\_\_ this day of \_\_\_\_\_ A. D. 185 \_\_\_\_

Before me, Collector (or Sub-Collector)

So help me God. \_\_\_\_\_ A. B.

IX. And the said Owner or any such Person so manufacturing such Spirituous Liquors as aforesaid, after making and subscribing the above- mentioned Oath, shall forthwith pay unto the said Collector or Sub- Collector the amount of Duty hereinbefore imposed on such Distilled Spirituous Liquors so manufactured, extracted, or distilled, by him, during the Quarter last past; the said Duties to be paid and appropriated in the way and manner, and under the like regulations, as Duties are payable and appropriated by this or any other Act of the General Assembly now in force relating to the importation of Spirituous Liquors in this Island.

X. If any Person shall neglect to make affidavit of his intention to Distil, as hereinafter mentioned, or to make such Return as aforesaid, or shall make a false Return, of the quantity of Distilled Spirituous

Liquors so manufactured, extracted or distilled by him, or shall refuse to account for or pay the amount of any such Duty as shall then be due as aforesaid, such Person shall, for each and every such offence, forfeit and pay the sum of One Hundred Pounds.

XI. Any Person who shall be convicted of having wilfully and fraudulently made a return short of the real quantity of such Spirituous Liquors so made by him, or by those employed by him, or who shall be convicted of having refused to account or pay at the times prescribed by Law, or who shall have delayed his return or payment for more than six days after the expiration of the Quarter, from that day whereon he last accounted, shall, on conviction thereof, over and above the aforesaid penalty, be held not entitled to distil for six months from and after the date of such conviction, under the penalty of Fifty Pounds for each and every day he or those employed by him, shall so distil after such conviction.

XII. Any Person who shall hereafter manufacture, extract, or distil any Spirituous Liquors in this Island, shall (six days before he shall first commence to do so) make affidavit before the Collector or Sub-Collector for the district or place wherein he resides, of his intention so to distil, and shall also state in such affidavit the locality of the premises wherein he intends so to distil, and also the name of the person who may have the right of property in such distillery and the liquors distilled or made therein, and all other matters and things relating thereto, which affidavit the said Collector or Sub-Collector is hereby authorised to take from such party as aforesaid.

XIII. That all Fines and Penalties mentioned in this Act relating to the distillation of Spirituous Liquors within this Island, and the Duties imposed on such Spirituous Liquors by this Act, may be sued for and recovered with Costs, by Bill, Complaint or Information in Her Majesty's Supreme or Circuit Courts of this Island, and paid one half to the person who shall inform and sue for the same, and the other half to the Treasurer of this Island/ to and for the use of Her Majesty's Government therein.