

*Laws of Her Majesty's Province of Newfoundland, passed in the year 1855.*

18 Victoria – Chapter 4

**An Act for the Establishment of a Board of Revenue, and 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, and to Repeal certain Acts, relating thereto. (Passed 4th August, 1855.)**

Whereas it is necessary that provision should be made for the more efficient Management of the Customs and Revenue Department in this Colony; and that an Act passed in the twelfth year of the Reign of Her Majesty, intituled “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;” and an Act passed in the Thirteenth year of the Reign of Her Majesty, intituled “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on all Goods, Wares and Merchandize, imported into this Island and its Dependencies;’” should be respectively repealed, and other, provisions adopted in lieu thereof:

Be it therefore Enacted, by the Governor, Legislative Council and Assembly of this Island, in Legislative Session convened:—

I. That the said Act passed by the Legislature of this Colony, in the twelfth year of the Reign of Her Majesty, intituled “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,” and the said Act of the Legislature of this Colony, passed in the thirteenth year of Her Majesty's Reign, intituled “An Act to amend an Apt 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Wares, and Merchandize, imported into this Island and its Dependencies,” shall be, and the same are, hereby, severally repealed: Provided always, that nothing here in contained shall be construed to annul, make void, or in any way affect, any proceedings, matters, or things, done or performed under and by virtue of the said several recited Acts.

II. That the Receiver-General shall be the President of, and with three other persons, to be appointed by the Governor in Council, shall, constitute the Board of Revenue, and hold office during pleasure; the members thereof shall be sworn into office—the President, and any other two members, to be a quorum for the transaction of business; and that there shall be paid to each non-official member, for every day's attendance at the Board, half a guinea a day; Provided the amount so to be paid shall not exceed the sum of fifty pounds in any year for the whole of the said expenditure.

III. The Board shall superintend the working and practical operations and effects of the Revenue system, and report thereon to the Governor, when required; they shall examine disputed claims for Drawbacks, and grant certificates therefor when allowed; and shall direct and carry on Prosecutions against Delinquent Officers and their Sureties, and also prosecutions for Seizures, Forfeitures, Penalties,

and Breaches of Revenue Laws, over which they shall have a general control; and they may remit penalties in whole or in part, and direct the restoration of property seized, under such terms as they may deem just.

IV. It shall be lawful for the Governor in Council to appoint proper persons to execute the Duties of the several Officers necessary to the due Collection and Management of the Revenue now levied, or which may hereafter be levied, on Goods, Wares, and Merchandize, imported into this Island and its Dependencies; that is to say:—

The Receiver-General at St. John's, who shall superintend the Collection, Receipt and Payment, of all the said Revenue, and shall have under his direction and control an Assistant Collector, at St. John's.

Landing and Tide Surveyor.  
Two Landing Waiters.  
First Clerk and Warehouse Keeper.  
Second Clerk.  
Third Clerk.  
Two Lockers.  
Tide Walters.  
Boat and Hands.  
Preventive Officer at Bay Bulls.  
Sub-Collector at Lamaline.  
“ at Fogo.  
“ at Twillingate.  
“ at Greenspond.  
“ at Galtois.  
“ at Trinity.  
“ at Harbour Grace.  
“ at Carbonear.  
“ at Brigus  
“ at Placentia.  
“ at Burin.  
“ at Harbour Britain.  
“ at La Poile.  
“ at Ferryland.

V. The Governor in Council shall have power to alter the limits of Ports and to abolish any office of Sub-Collector and substitute a Preventive Officer therefor, subject to the approval of the Legislature.

VI. It shall be lawful for the Governor, by and with the advice of Her Majesty's Council, on the recommendation of the said Board of Revenue, to appoint, from time to time, such additional or extra Officers and Tide Waiters as shall be necessary for the due security and collection of the Revenue, and to grant to such additional or extra Officers and Tide Waiters, so appointed, such salaries or allowances as may be deemed reasonable: Provided always, that no salary or allowance so granted shall exceed in

amount the salary or allowance payable to the like officer: Provided also, that a copy or copies of the Warrant or Warrants appointing such extra or additional Officer or Officers shall be laid before the Legislature, if then in session, or if not then in Session, then within one month from the commencement of its next following Session.

VII. If any Officer, Clerk, or other person, acting in any office or employment under this Act, shall take or receive any Fee, Perquisite, Gratuity or Reward, whether pecuniary or of any other sort or description whatever, directly or indirectly, from any person (not being a person duly appointed to some office under this Act), on account of anything done or to be done by him in, or in anywise relating to, his said office or employment, except such as he shall receive under any order or permission of the Governor, any such officer so offending shall, on proof thereof to the Governor in Council, be dismissed from his office; and if any person (not being a person duly appointed to some office under this Act) shall give, offer, or promise to give, any such Fee, Perquisite, Gratuity or Reward, such person, for every such offence, shall forfeit the sum of One hundred pounds.

VIII. Every person who shall be appointed to any office or employment under this Act, shall, on his admission thereto, make the following declaration, that is to say;—“I, A. B., do declare that I will be true and faithful in the execution, to the best of my knowledge and power, of the Trust committed to my charge and inspection; and that will not require, take or receive, any Fee, Perquisite, Gratuity or Reward, whether pecuniary or of any sort or description whatever, either directly or indirectly, for any Service, Act, Duty, Matter or Thing, done or performed, in the execution or discharge of any of the duties of my office or employment, on any account whatever, other than my salary, and what is or shall be allowed me by Law, or by any Special Order of the Governor, or Officer Administering the Government of this Island and its Dependencies.”

IX. The several Officers appointed as aforesaid, shall enter into, and they are hereby required to give, such security, by Bond, to Her Majesty, Her Heirs and Successors, with Two sufficient Sureties, for the due Collection and Safe-keeping of such Public Monies as may come into their hands, and for their good conduct in their respective Offices and employments, as the Governor shall, by and with the advice of Her Majesty’s Council, deem reasonable and necessary.

X. No person appointed to any office or employment under this Act, shall, during the time of his acting in such office or employment, be compelled to serve in any Corporate or Parochial or other Public Office or employment, or to serve on any Jury or Inquest; any Law, Usage or Custom, to the contrary thereof notwithstanding.

XI. That no Day shall be kept as a Public Holiday by the Officers appointed under this Act, except Christmas Day and Good Friday in every year, and any Days appointed by the Governor, by Proclamation, for purpose of a General Fast, or General Thanksgiving, and also such days as shall have been or shall hereafter be appointed for the celebration of the Birth-day of Her Majesty and Her Successors.

XII. The Master of every Ship arriving in any Port or Place in this Island or its Dependencies, whether laden or in ballast, shall come directly, and before bulk is broken, to the office of the Receiver-General,

Assistant or Sub-Collector of the said Duties, of the Port or District where he arrives, and there make a Report in writing, to the said Receiver-General, Assistant or Sub-Collector, or other proper Officer, of the arrival and voyage of such Ship, stating her Name and Tonnage, the name of the Master, and the number of the Crew of such Ship, and whether she be laden or in ballast, and if laden, the Marks, Numbers and Contents of every Package and Parcel of Goods on board, and where the same were respectively laden, and where and to whom Consigned, and where any and what Goods, if any, had been unladen during the voyage, as far as any such particulars can be known to him; and the Master shall further answer all such questions concerning the Ship and Cargo, and the Crew and the Voyage, as shall be demanded of him by such Officer; and if any Goods be unladen from any Ship before such Report be made, or if the Master fail to make such Report, or make an untrue Report, or do not truly answer to the questions demanded of him, he shall forfeit the sum of One hundred pounds; and if any Goods be not Reported, such Goods, shall be Forfeited.

XIII. The Master of every Ship shall, at the time of making such Report, deliver to the said Receiver-General, Assistant or Sub-Collector or other proper Officer, a Manifest of the Cargo of such Ship; and every such Manifest shall set forth the Name and Tonnage of the Ship, the Name of the Master, and the Place or Places where the Goods, if any, were respectively taken on board, and of the Place or Places for which they are respectively destined; and shall contain a particular account and description of all the Packages on board, with the Marks and Numbers thereon, and of the sorts of Goods, and of the different kinds of each sort: contained therein, to the best of the Master's knowledge and belief; and the particulars of such Goods as are stowed loose; and the names of the respective Consignees, so far as the same can be known to the said Master; and to such particular account shall be subjoined a general account or recapitulation in words at length, of the total number of the Packages of each sort, describing the same by their usual names, or by such description as the same can be known by, and the different Goods therein, and also the total quantities of the different Goods stowed loose; and that all Goods not so Manifested shall be Forfeited.

XIV. It shall be lawful for the Tide Surveyor, or other proper Officer, to board any such Ship arriving at any such Port or Place in this Island 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 Officer 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 be withheld, such Officers, if they be of a degree superior to Tidesmen or Boatmen, may open any 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:

Provided always that Tidewaiters on duty on board of any Vessel shall be provided with suitable boarding and accommodation therein, by the Captain or Owner of such Vessel.

XV. No Goods shall be unladen from on board any Ship, in any Port or Place in this Island or its Dependencies, until due Entry shall have been made of such Goods, and Warrant granted for the unloading of the same; and that no Goods shall be so unladen, except at some Place at which an Officer is appointed to attend the unloading of Goods, or at some Place for which a Sufferance shall be granted by the Receiver- General, Sub-Collector, or other principal Officer of the Port or District, for the unloading of such Goods; and that no Goods shall be so unladen except in the presence, or with the permission, in writing, of the proper Officer; and that all Goods unladen contrary to the Regulations of this Act shall be forfeited.

XVI. That whenever Goods are entered to pay Duty according to the value thereof, such value shall be stated in the Entry; and the Importer, or his known Agent, shall make a Declaration written upon the Entry, setting forth that such value is the true value thereof; and if any person shall make such Declaration, not being the Importer or Proprietor of such Goods, nor his Agent duly authorised by him, or if any person shall make an untrue Declaration, such person shall forfeit the sum of One Hundred Pounds; and such affirmation shall be binding on the person by or on behalf of whom the same shall be made, and shall be in manner and form following; that is to say:

I, (A. B. the Importer, or G. D; the known Agent of the Importer as the case may be,) do 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 such value is the true value thereof; and I do now tender the same for all duties.

Witness my hand \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 1855.

Taken before me, A. B. or C. D. as the case may be, this \_\_\_\_\_ day of \_\_\_\_\_ 1855.

(E. F. Receiver General, Assistant, or Sub-Collector, as the case may be.)

XVII. That at the time of entering such Goods, Wares or Merchandize, the Importer thereof, or his known Agent, shall, if required by the Receiver-General, Assistant, or Sub- Collector, or other proper Officer, exhibit the original Invoices of such Goods, Wares or Merchandize, and shall, if required, certify on Oath that they are the original Invoices, and that they contain all the Dutiable Goods imported by or belonging to or consigned to him in the packages specified in the Entry, to the best of his knowledge or belief; or if he has not and cannot procure, the original Invoices, he shall, if required, make Oath thereof, and account for the want of the same; and shall also slate on Oath what he believes, to be the true value of the Goods at the place whence they were imported; as near as can be ascertained. All such Oaths shall be signed by the party attesting, and taken before the Receiver-General, Assistant Collector, or other proper Officer.

XVIII. At any time after Entry, or within Five Days after landing, the Importer thereof, or his known Agent, shall, if required by the Receiver-General, Sub-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 Officer, who is 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.

XIX. If upon examination it shall appear to the Receiver-General, Assistant or Sub-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 Officer 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 the said Receiver-General, Assistant or Sub-Collector or other Officer, 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 so 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 Receiver-General of this Island, to be applied to the public uses of the Colony, as the Legislature shall direct: Provided always, that should any Articles whatsoever, seized and detained under this Act, be of a perishable nature, and likely to deteriorate in value by being kept to abide the provisions hereof, it shall be lawful for the Receiver-General, Assistant or Sub-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 this Act with respect to the said Articles themselves.

XX. When the true weight shall not be given of Articles subject and liable to Duty according to Weight, it shall be lawful for the Receiver General, Assistant or Sub-Collector, or other proper Officer, to detain and secure so much of such Articles as may be over the Weight set forth in the Entry; and within Three Days from the landing thereof, to take such Articles for the use of the Crown; and the said Receiver General, Assistant or Sub-Collector, or other proper Officer, shall thereafter, in any such case, cause the valuation to be calculated on such Articles so detained as aforesaid, at the prices stated in the Invoices, should the true Invoices be produced by the Importer to the satisfaction of the Receiver General, Assistant or Sub-Collector, or other proper Officer; otherwise such Articles to be appraised by two fit persons to be chosen by the said Officer; and it shall be the duty of such Appraisers to estimate such Articles according to such value as they shall deem to be a fair first cost market price of such Articles, free of charge, at the place from whence such Goods may have been imported; and the said Officer shall cause the amount of either of such valuations, together with an addition of Ten per centum thereon, to be paid to the Importers or Proprietors 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 foregoing Section of this Act, in respect of Goods detained and sold as undervalued.

XXI. The Person entering any Goods shall deliver to the Receiver General, Assistant or Sub-Collector or other proper Officer, a Bill of the Entry thereof, fairly written in words at length, containing the name of the Importer, and of the Ship, and of the Master, and of the Place whence the Goods were Imported, and of the Place within the Port or District where the Goods are to be unladen, and the particulars of

the quality and quantity of the Goods, and the Packages containing the same, and the Marks and Numbers on the Packages, and shall also deliver at the same time, one or more Duplicates of such Bill, in which all sums and numbers may be expressed in figures; and the particulars to be contained in such Bill of Entry, shall be written and arranged in such form and manner, and the number of Duplicates shall be such, as the Receiver General, Sub- Collector or other principal Officer shall require; and such person shall, at the same time, pay down or otherwise secure all Duties due upon the said Goods; and the said Officer shall thereupon grant his Warrant for the unlading of such Goods.

XXII. No Entry nor any Warrant for the landing of any Goods or for the taking of any Goods out of any Warehouse, shall be deemed valid, unless the particulars of the Goods and Packages in such Entry shall correspond with the particulars of the Goods and Packages purporting to be the same in the Report and Manifest of the Ship, or in the Certificate, or other Document, where any is required, by which the Importation or Entry of such Goods is authorised, nor unless the Goods shall have been properly described in such Entry by the denominations and with the character and circumstances according to which such Goods are charged with Duty or may be Imported; and any Goods taken or delivered out of any Ship or out of any Warehouse by virtue of any Entry or Warrant not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be Goods landed or taken without due Entry, thereof, and shall be Forfeited.

XXIII. If the Importer of any Goods shall make and subscribe a Declaration before the Receiver General, Assistant or Sub- Collector, or other proper Officer, that he cannot, for want of full information, make perfect Entry thereof, it shall be lawful for such Officer to receive an Entry by Bill of Sight for the Packages or Parcels of such Goods by the best description that can be given, and to grant a Warrant thereupon, in order that the same may be landed and secured to the satisfaction of the proper Officer, and at the expense of the Importer, and may be seen and examined by such Importer in the presence of the proper Officer; and within Three Days after the Goods shall have been so landed, the Importer shall make a perfect Entry thereof, and pay down or otherwise secure all Duties due thereon, and in default of such Entry, such Goods shall be secured by the proper Officer and if the Importer shall not within One Month after such landing, make perfect Entry of such Goods, and pay down, or otherwise secure the Duties due thereupon, together with charges of Removal and Warehouse Rent, such Goods shall be sold for the payment thereof, and the overplus, if any, shall be paid to the Proprietor, of the Goods.

XXIV. It shall and may be lawful for the proper Officers 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 shall be disposed of and accounted for in such manner as the Governor shall, with the advice of Her Majesty's Council, direct.

XXV. In any case where the Duly set forth in any Entry shall not amount to Forty Pounds, the Receiver General, Assistant or Sub-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 the Receiver General, Assistant, or Sub-Collector, or Officer aforesaid, 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 securities for the payment thereof, in Four Months from the date of such Bond.

XXVI. The Receiver-General, Assistant or Sub-Collector, may permit the master of any Steam-boat employed regularly in the conveyance of passengers, upon due report of such boat, to deposit the cargo in a Warehouse, to be provided by the Owner or Agent of the Boat and approved by the Receiver-General, the Owner or Agent of the Boat having first given general security by Bond, with two Sureties, for payment of the full Duties of Importation on all such Goods as shall be at any time so Warehoused therein, or for the Exportation thereof; and Goods so deposited shall be deemed to be on board the Importing Steamboat, and shall be subject to the same Regulations, Penalties and Forfeitures, as if they had not been taken thereout; and the Master or Owner of the Steamboat shall have the same lien on the Goods, for freight or other charges, as if the same had not been deposited in the Warehouse, but shall not be entitled to any Rent for the Goods so deposited. The Owner or Consignee of the Goods must make Entry thereof within Six days from the time of their being deposited in the Warehouse.

XXVII. The Receiver-General, Assistant or Sub-Collector, or other proper Officer at the Port where any Vessel, having on board any Cattle, may arrive, shall, upon the application of the Importer 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 imposed by Law on such Cattle shall be made.

XXVIII. No Goods shall be Imported into this Island and its Dependencies as being Imported from Places beyond the Seas, if any advantage attach to such distinction, unless such Goods appear by the Cocket, Clearance, or other proper Document for the same, to have been duly shipped and cleared outwards at the Port of Exportation.

XXIX. The surplus Store or Stores remaining unconsumed on board of any Snip arriving from Ports beyond the Seas in this Island 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 Merchandize; Provided always, that if it shall appear to the Receiver-General, Assistant or Principal 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.

XXX. Every Importer of any Goods shall, within Twenty Days after the arrival of the Importing Ship, make due Entry of such Goods, and land the same; and in default of such Entry and landing, it shall be lawful for the Proper Officers to land and convey such Goods to the Crown's Warehouse; and if the Duties due upon such Goods be not paid within Three Months after such Twenty Days shall have expired, together with all charges of Removal and Warehouse Rent, the same shall be sold, and the Produce thereof shall be applied, first to the payment of Freights and Charges, and next of the Duties, and the overplus, if any, shall be paid to the Proprietor of the Goods, or any other person authorised to receive the same.



XXXI. If any Goods, Wares or Merchandize, which are rated to pay Duty according to the Tale, Weight, Guage or Measure thereof, shall receive damage during the voyage, an abatement of such duties shall be allowed in 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.

XXXII. Upon such claims as aforesaid, the Officers 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 Officers, be incompetents to estimate such damage, or if the Importer of such Goods, Wares, or Merchandize, be not satisfied with the abatement made by them, the Receiver-General, Assistant or Sub-Collector, or other Principal Officer in charge of the Port or District, shall appoint two disinterested persons 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 thus ascertained.

XXXIII. Whenever and so often as any Goods, Wares, or Merchandize, subject to Duty, shall be reported for Importation at a Port or Place within this Island 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 and be under and liable to all the Rules and Regulations, Forms and Restrictions, that the like Articles are subject and liable to, when Exported from the Warehouse.

XXXIV. It shall be lawful for the Governor, by and with the advice of Her Majesty's Council, to constitute and appoint any port in this Island or its Dependencies to be a Warehousing Port for the purposes of this Act; and for the Receiver General, the Assistant or Sub-Collector of any Port so construed and appointed, by notice in Writing under his hand, to appoint from time to time such Warehouses at such Port as shall be approved by him for the Warehousing and securing of Goods therein, and also in such notice declare what sort of Goods may be so Warehoused, and also by like Notice to revoke or alter any such appointment or declaration: Provided always, that every such notice shall first be transmitted to the Colonial Secretary, and be published in such manner as the Governor shall direct.

XXXV. It shall be lawful for the Importer of any such Goods into the said Ports, to Warehouse the same in the Warehouses so appointed, without payment of any Duty on the first Entry thereof; subject nevertheless to the Rules, Regulations, Restrictions and Conditions hereinafter contained.

XXXVI. All Goods so Warehoused shall be stowed in such parts or divisions of the Warehouse, and in such manner, as the Receiver General, Assistant or Sub-Collector aforesaid, shall direct; and that the Warehouse shall be locked and secured in such manner, and shall be opened and visited only at such times, and in the presence of such Officers, and under such Rules and Regulations, as the said Receiver-General Assistant or Sub-Collector, shall direct; and that all such Goods shall, after being landed upon Importation, be carried to the Warehouse, or shall, after being taken out of the Warehouse for

Exportation, be carried and Shipped, under such Rules and Regulations as the Receiver General, Assistant or Sub-Collector of the Port, shall direct.

XXXVII. Upon the Entry of any Goods to be Warehoused, the Importer of such Goods, instead of paying down, or otherwise securing the Duties due thereon, shall give Bond, with two sufficient Securities to be approved of by the Receiver-General, Assistant or Sub-Collector of the Port, in Treble the Duties payable on such Goods, with condition for the safe depositing of such Goods in the Warehouse mentioned in such Entry, and for the payment of all Duties due upon such Goods, or for the Exportation thereof, according to the first account taken of such Goods upon the landing of the same; and with further condition, that no part thereof shall be taken out of such Warehouse until cleared from thence upon due Entry and payment of Duty, or upon Entry for Exportation; and with further condition, that the whole of such Goods shall be so cleared from such Warehouse, and the Duties upon any deficiency of the quantity according to such first account, shall be paid within Two Years from the date of the first Entry thereof; and if after such Bond shall have been given, the Goods or any part thereof shall be sold or disposed of, so that the original Bonder shall be no longer interested in or have any control over the same, it shall be lawful for the said Receiver General, Assistant or Sub-Collector, to direct fresh Security to be given by the Bond of the new Proprietor or other Person having control over such Goods, with his sufficient Securities, and to cancel the Bond given by the original Bonder of such Goods, or to exonerate him to the extent of the fresh security given.

XXXVIII. If any Goods which have been Entered to be Warehoused shall not be duly carried into and deposited in the Warehouse, or shall afterwards be taken out of the Warehouse without due Entry and Clearance, or having been Entered and Cleared for Exportation from the Warehouse, shall not be duly carried and Shipped, or shall afterwards be re-landed, except with the permission of the proper Officer, such Goods shall be Forfeited.

XXXIX. Upon the Entry and Landing of any Goods to be Warehoused, the Proper Officer shall take a particular Account of the same, and shall Mark the Contents on each package, and shall enter the same in a Book to be kept for that purpose; and no Goods which have been so Warehoused shall be taken or delivered from the Warehouse, except upon due Entry and under the care of the Proper Officer, for Exportation, or upon due Entry and payment of Duty for Home Use; and whenever the whole of the Goods Warehoused under any Entry shall be cleared from the Warehouse, or whenever further time shall be granted for any such Goods to remain Warehoused, an Account shall be made out of the Quantity upon which the Duties have been paid, and of the Quantity Exported, and of the Quantity (to be then ascertained) of the Goods still remaining in the Warehouse, as the case may be, deducting from the whole the quantity contained in any Original Package, if any, which may have been abandoned for Duties; and if upon such Account there shall in either case appear to be any Deficiency of the Original Quantity, the Duty payable upon the Amount of such Deficiency shall then be paid.

XL. It shall be lawful for the Receiver General, Assistant or Sub-Collector of the Port, under such Regulations as he shall see fit, to permit moderate Samples to be taken, without Entry, of any Goods so Warehoused, and without Payment of Duty, except as the same shall eventually become payable, as on a Deficiency of the Original Quantity.

XLI. It shall be lawful for the Receiver General, Assistant or Sub-Collector of the Port, under such Regulations as he shall see fit, to permit the Proprietor or other Person having control over the Goods so Warehoused, to sort, separate, pack and repack any such Goods, and to make such lawful alterations therein, or arrangements and assortments thereof, as may be necessary for the Preservation of such Goods, or in order to the Sale, Shipment, or legal disposal of the same, and also to permit any Parts of such Goods so separated to be destroyed, without prejudice to the claim for Duty upon the whole Original Quantity of such Goods: Provided always, that it shall be lawful for any Person to abandon any Original Package for the Duties, without being liable to any Duty upon the same.

XLII. All Goods Warehoused at any Warehousing Port in this Island or its Dependencies, being first duly entered, may be delivered, under the authority of the proper Officer, without payment of Duty, except on any Deficiency thereof, for the purpose of removal to another Warehouse, in the same or any other Warehouse Port therein, under Bond, to the satisfaction of such officer, for the due arrival, and Re-Warehousing such Goods at such other Port.

XLIII. All Goods which have been so Warehoused or Re-Warehoused shall be duly cleared, either for Exportation or for Home Consumption, within two Years from the day of the first Entry for the Warehousing thereof; and if any such Goods be not so cleared, it shall be lawful for the Receiver General, Assistant or Sub-Collector of the Port or District, to cause the same to be Sold; and the produce shall be applied, first to the payment of Duties, next of Warehousing Rent and other charges, and the overplus, if any, shall be paid to the Proprietor: Provided always that it shall be lawful for such Officer to grant further time for any such Goods to remain Warehoused, if he shall see fit to do so.

XLIV. Upon the Entry outwards of any Goods, to be Exported from the Warehouse, the Person entering the same shall give security by Bond in Treble the Duties of Importation on the quantity of such Goods, with two sufficient Sureties, to be approved by the Collector of the Port or District, that the same shall be landed at the Place for which they are entered outwards, or be otherwise accounted for to the satisfaction of the said Receiver General, Assistant or Sub-Collector.

XLV. There shall be allowed, upon 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 Duties on which were chargeable and paid, according to the Tale, Weight, Guage 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 be laden on board of any Ship or Vessel, give notice, in writing, of such intended Export, and shall deliver to the Receiver General, Assistant or Sub-Collector, or other principal Officer in charge of the Port or District, an account specifying the several articles intended to be Exported, their nature, quality and quantity, and shall annex to the said account an affidavit; to be made before the Receiver General, Assistant or Sub-Collector, or other principal Officer aforesaid, or any Justice of the Peace for the District, that the full Duties on such Goods, Wares or Merchandize, were paid at the time of the Importation or Entry thereof, and setting forth the date of such Importation or Entry, the name of the importing vessel; of the Master thereof, and of the Place whence such Goods, Wares and Merchandize were Imported,, and of the Establishment where such Goods were manufactured—which Account shall, on the clearance of such Goods, Wares and Merchandize, be signed by the Receiver General,

Assistant or Sub-Collector, or other principal Officer aforesaid; and on the production of Certificates under the hand of the Collector of Her Majesty's Customs at the Port of Importation in the United Kingdom, or of the Receiver General or 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, as 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 granted by Law; 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 Receiver General, Assistant or Sub-Collector, or other proper Officer, may allow a further time for the production of such Certificate, on reasonable cause shewn: Provided further, that if it be proven to the satisfaction of the Receiver General, Assistant Collector, or other proper Officer, that the Vessel in which such Goods so exported has been lost at Sea, or otherwise destroyed, and that such Goods so exported are totally lost, it may be lawful for the Receiver General, Assistant Collector, or other proper Officer, to return the Duties paid on such Goods, as if proof had been given of the actual and due landing of the same.

XLVI. After Six Months from the time this Act shall come into operation, no Rum, Brandy, Gin, or Alcohol, shall be imported or brought into this Colony in Casks not capable of containing at least Fifty Gallons; nor shall any such Liquors in any smaller Casks or Packages be exposed for sale, or be in the possession of any Person unless Imported before the said time, or unless the same shall have been transferred to such smaller Casks or Packages after it shall have been brought into this Island, or its Dependencies; of all which the proof shall be upon the party in possession; any Person offending against any of the Provisions of this Section shall forfeit Ten Pounds for every such Cask or Package, and the Liquor shall be forfeited. Nothing in this Act contained shall apply to any such Liquors imported into this Island or its Dependencies from Europe, the British West Indies, or any of the British Possessions in North America.

XLVI. The Owner or Manager, or their authorized Agent, of every Establishment where Spirituous Liquors are made, shall, the first Monday in every Month, render to the Receiver General, or his Assistant or Sub-Collector of the Colonial Revenue, an account of the Spirituous Liquors made at the Establishment since the last preceding account, and shall, subscribe before the Receiver General, Assistant or Sub-Collector, the following Oath;

"I, A. B., do swear that the account which I have now rendered is a correct account of all Spirituous Liquors made at the Establishment of \_\_\_\_\_ since the \_\_\_ day of \_\_\_\_\_ and that no Spirituous Liquors, to my belief, have been removed from the Establishment without being guaged and strength ascertained according to Law, or without a permit from the Receiver General or Assistant or Sub-Collector of the Colonial Revenue for the District."

XLVIII. Entry shall at the same time be made of the Liquors and the Duties thereon paid, or the Liquors warehoused. If the Duties are paid, the Receiver General, Assistant or Sub-Collector, shall give a removal permit in the following form:

“Permit A. B. to receive from the Stock of \_\_\_\_\_ the following Liquors made by him, that is to say:

Given under my hand at \_\_\_\_\_ this \_\_\_\_\_ day \_\_\_\_\_ A. D., 185\_\_

(Signed) G. D. Receiver General, Assistant or Sub-Collector, (as the case may be.”)

XLIX. No Spirituous Liquors, if of the value of Five Pounds, shall be removed or transferred to another Person without the removal permit.

L. For investigating into the correctness of the accounts, and for ascertaining the true quantity of Liquors made at any Establishment, the Revenue Officers shall have the same power as by Law conferred with respect to the Dutiable Goods imported.

LI. If any such Spirituous Liquors shall be found in any Establishment after the day on which the same ought to have been reported, without having been reported and entered, the same shall be forfeited.

LII. If the Duty on Entry for home use be not paid within twenty-four hours thereafter, the Receiver General, Assistant or Sub-Collector or other Officer, shall take the Liquor into his custody, and shall within fifteen days sell at Public Auction, giving ten days’ public notice thereof, so much of the Liquors as shall suffice to pay the Duties on the whole, with the charges of storage and sale, and shall pay the surplus monies and deliver the remaining Liquors to the Person entitled thereto.

LIII. If any Spirituous Liquors shall be found in the possession of any person other than the maker, or laden on any carriage or animal, or on board any vessel or boat, without the duties thereon having been paid, or without the removal permit when required, the person in possession shall forfeit fifty pounds, and the liquor, carriage, animal, vessel or boat, shall be forfeited. The duty shall be deemed unpaid until the contrary be shown.

LIV. The Board of Revenue shall, if they see fit, employ Officers for attending the Manufactories or Distilleries, so that one Officer shall always be present at every Manufactory or Distillery while in operation; and the Officers under the direction of the Board, or of the Receiver-General, Assistant or Sub-Collector shall be employed alternately in superintending the progress of the Manufactory or Distillery, and shall report the same at least twice a week to the Receiver General, Assistant or Sub-Collector.

LV. The Officers shall be sworn by the Receiver General, Assistant or Sub-Collector, faithfully to attend the Establishment to which they may be appointed, and to report to the Receiver General, Assistant or Sub-Collector, to the best of their belief, all quantities of Spirituous Liquors made thereat, and to use their utmost exertion in preventing evasion of the Revenue Laws.

LVI. The Officers shall be entitled to receive from the Office of the Receiver General, on the Certificate of the Board, at the rate of five shillings a day while actually employed.

LVII. If any Officer shall absent himself from the Establishment to which he may have been appointed while at work, or shall in any way connive at an evasion of the Revenue Laws, he shall be forthwith dismissed from Office, and forfeit Fifty Pounds.

LVIII. The Board may make Regulations, if they see fit, respecting the attendance of the Officers, and the seasons of the year, and hours, at which Distilleries and Manufactories shall, be allowed to work, and for checking frauds therein, for the supervision of the buildings in which the same are conducted when not in operation as well as when at work, and for keeping closed such buildings when the Manufactory or Distillery may not be in operation, and for the expenses incident thereto, and for searching for concealed pipes and other secret means by which fraud may be perpetrated, and with that object for opening doors or windows, or otherwise entering buildings, and taking down and removing partitions and other impediments to search, which it may be proper to take down or remove for that purpose, and also for making the owners or occupiers of the buildings, when fraud shall be detected, liable for the expenses incident thereto, and generally for insuring a faithful account of the Duties payable and for carrying into effect the provisions of this Act in relation to the manufacture and distillation of such Liquors. Manufacturers and Distillers shall observe the regulations made under the preceding Section, and give free access to the Officers at all times, by day or by night, when required; and any Manufacturer who shall not obey such Regulations, or shall impede the Officer in the execution of his duty, shall, for every such offence, forfeit Fifty Pounds.

LIX. All Vessels, Boats, Carriages and Cattle, made use of in the removal of any Goods liable to Forfeiture under this Act, shall be Forfeited, and every Person who shall assist, or be otherwise concerned in the Unshipping, Landing, or Removal, or in Harboursing of such Goods, or into whose hands or possession the same shall knowingly come, shall forfeit Treble the value thereof, or the Penalty of One Hundred Pounds, at the election of the Office is appointed, or to be appointed under this Act; and the Averment in any Information or Libel to be exhibited for the Recovery of such Penalty, that the Officer proceeding has elected to Sue for the Sum mentioned in the Information, shall be deemed sufficient Proof of such election without any other or further evidence of such fact.

LX. All Goods, and all Ships, Vessels, and Boats, and all Carriages and all Cattle, liable to Forfeiture under this Act, shall be and may be seized and secured by any Officer appointed under this Act, or other Person employed for that purpose; and any Person who shall in any way binder, oppose, molest or obstruct any Officer, or any Person employed as aforesaid, in the exercise of his Office or Employment, or any Person acting in his aid or assistance, shall, for every such offence, forfeit the Sum of Two Hundred Pounds; and if any Person shall, by force or violence, assault, resist, oppose, molest, hinder or obstruct, any Officer appointed under this Act or other Person employed as aforesaid, in the exercise of his Office or Employment, or any Person acting in his aid or assistance, such Person, being convicted thereof, shall be adjudged a Felon, and shall be proceeded against as such, and punished at the discretion of the Court before whom such Person shall be tried.

LXI. If any Officer appointed under this Act, or any Person duly employed for the prevention of Smuggling, shall make any Collusive Seizure, or deliver up, or make any Agreement to deliver up, or not to seize, any Vessel, Boat, Carriage, or any Cattle or Goods, liable to forfeiture under this Act, or shall take any Bribe, Gratuity, Recompense or Reward, for the neglect or non-performance of his duty, every such Officer or other Person shall forfeit, for every such offence, the sum of Five Hundred Pounds; and every Person who shall give, or offer, or promise to give, or procure to be given, any Bribe, Recompense or Reward to, or shall make any Collusive Agreement with, any such Officer or Person, as aforesaid, to induce him in any way to neglect his Duty, or to do, conceal or connive at, any thing whereby the Provisions of this Act may be evaded, shall forfeit the sum of Two Hundred Pounds.

LXII. All Vessels, Boats, Goods, and other things which shall be seized as forfeited under this Act, shall be deemed and taken to be condemned, and may be dealt with in the manner directed by Law in respect of Vessels, Boats, Goods, and other things, seized and duly condemned for breach of the provisions of this Act, unless the person from whom such Vessels, Boats, Goods, and other things, shall have been seized, or the Owner of them, or some person authorised by him, shall, within One Calendar Month from the day of seizing the same, give notice in writing to the Person or Persons seizing the same, or to the Officer in charge of the nearest Port or District, that he claims the said Vessel, Boat, Goods, or other things, or intends to claim them.

XLIII. Under the authority of a Writ of Assistance granted by the Supreme Court of Justice or Court of Vice Admiralty having Jurisdiction in this Island and its Dependencies, (who are hereby authorised and required to grant such Writ of Assistance, upon application made to their, for that purpose by the Principal Officer appointed under this Act.) it shall be lawful for any Officer appointed under this Act, taking with him a Peace Officer, to enter any Building or other Place in the Day-time, and to search for, and seize, and secure, any Goods liable to Forfeiture under this Act, and, in case of necessity, to break open any Doors, and any Chests or other Packages, for that purpose and such Writ of Assistance, when issued, shall be deemed to be in force during the whole of the Reign in which the same shall have been granted, and for Twelve Months from the conclusion of such Reign.

LXIV. All Vessels, Boats, Goods, and other Things which shall be Seized as liable to Forfeiture under this Act, shall be forthwith delivered into the custody of the Officer in charge of the Port where the same shall have been Seized; and such Officer; after condemnation of such Vessels, Boats, and other Things, shall cause them to be Sold by Public Auction to the Highest Bidder; Provided always, that it shall be lawful for the Board to order such Vessels, Boats, Goods, and other Things, or the Proceeds of such Sale, to be restored in such manner and upon such conditions as they shall think fit to direct.

LXV. All Penalties and Forfeitures incurred, and Monies granted, under this Act, shall be deemed and are hereby declared to be Sterling Money of Great Britain; and shall and may be prosecuted, sued for, and recovered, in any Court of Record, or of Vice-Admiralty, having Jurisdiction in this Island and its Dependencies.

LXVI. No Suit shall be commenced for the recovery of any Penalty or Forfeiture under this Act, except in the name of the Principal Officer appointed under this Act, or in the name of Her Majesty's Attorney-General for this Island and its Dependencies.

LXVII. If any Goods shall be seized for non-payment of the Duties due thereon, or any other cause of Forfeiture, and any dispute shall arise whether the Duties have been paid on the same, or whether the same have been lawfully Imported, the Proof thereof shall lie on the owner or Claimant of such Goods, and not on the Officer by whom the same shall have been Detained or Seized.

LXVIII. No Claim to anything Seized under this Act, and returned into Her Majesty's Courts for Adjudication, shall be admitted, unless such claim be entered in the name of the owner, and his Residence and Occupation, nor unless Oath to the Property in such Thing be made by the Owner or by his Attorney or Agent, by whom such claim shall be entered, to the best of his knowledge and belief; and any person making a false Oath thereto, shall be deemed guilty of a Misdemeanor, and shall be liable to the pains and penalties to which such persons are liable for a Misdemeanor.

LXIX. No person shall be admitted to enter a claim to anything Seized in pursuance of this Act, until sufficient Security shall be given in the Court where such Seizure is prosecuted, in a penalty not exceeding Sixty Pounds, to answer and pay the costs occasioned by such claim; and in default of giving such security such things shall be adjudged to be forfeited and condemned.

LXX. No writ shall be sued out against, nor a copy of any process served upon any Officer appointed under this Act, or other person as aforesaid, or anything done in the exercise of his Office, until One Calendar Month after notice in writing shall have been delivered to him, or left at his usual place of abode, by the Attorney or Agent of the party who intends to sue out such writ or process, in which notice shall be clearly and explicitly contained the cause of the action, the name and place of abode of the person who is to bring such action, and the name and place of abode of the Attorney or Agent; and no evidence of the cause of such action, shall be produced, except of such as shall be contained in such notice; and no verdict shall be given for the Plaintiff unless he shall prove on the trial that such notice was given; and in default of such proof the defendant shall receive in such action a verdict and costs.

LXXI. Every such action shall be brought within Three Calendar Months after the cause thereof, and shall, be laid and tried in the place or district where the facts were committed; and the Defendant may plead, the general issue and give the special matter in evidence; and if the Plaintiff shall become non-suited, or shall discontinue the action, or if upon a verdict of demurrer, judgment shall be given against the Plaintiff, the Defendant shall receive treble costs, and have such remedy for the same, as any Defendant can have in other cases where costs are given by law.

LXXII. In case any information or Suit shall be brought to trial, on account of any seizure made under this Act, and a verdict shall be found for the Claimant thereof, and the Judge or Court before whom the cause shall have been tried, shall certify on the record that there was probable cause of seizure, the Claimant shall, not be entitled to any costs of Suit, nor shall the person who made such seizure be liable to any Action, Indictment, or other Suit or Prosecution, on account of such seizure; and if any Action, Indictment or other Suit or Prosecution, shall be brought to trial against any person on account, of such seizure, wherein a verdict shall be given against, the Defendant, the Plaintiff, besides the things seized, or the value thereof, shall not be entitled to more than Two Pence damages, nor to any costs of Suit, nor shall, the Defendant in such Prosecution be fined more than One Shilling.



LXXIII. It shall be lawful for such Officer, within One Calendar Month after such notice, to tender amends to the party complaining, or his Agent, and to plead such Tender in bar to any Action, together with other Pleas; and if the Jury shall find the amends sufficient, they shall give a verdict for the Defendant; and in such case, or in case the Plaintiff shall become non-suited, or shall discontinue his Action, or Judgment shall be given for the Defendant, upon demurrer, then such Defendant shall, be entitled to the like costs as he would have been entitled, to in case he had pleaded the general issue only; Provided always that it shall be lawful for such Defendant, by leave of the Court where such Action shall be brought, at any time before issue joined, to pay money into Court, as in other actions.

LXXIV. In any such Action, if the Judge, or Court before whom such Action shall be tried, shall certify upon the Record that the Defendant or Defendants in such Action acted upon probable cause, then the Plaintiff in such Action shall not be entitled to more than Two Pence Damages, nor to any cost of Suit.

LXXV. All Fines, Forfeitures and Penalties recovered under this Act shall be paid into the hands of the Receiver General, and shall be divided and paid as follows, that is to say:—after deducting the charges of prosecution and sale, and the amount of Duty from the produce thereof, one-third part of the net produce shall be paid by the Receiver General to the person who shall inform for the same; one other third part of such net produce shall also be paid by such Receiver General to the Officer who shall seize and sue for the same; and the remaining third part of such produce shall be paid to the said Board of Revenue: Provided always, that it shall be lawful for the said Board of Revenue to distribute such remaining third part of such net produce among all or any of the seizing Officers and other persons aiding or assisting them, or any of them, to effect the seizure, in such proportions as the said Board may deem reasonable: And provided always, that when the said Officer who shall seize and sue for the same, shall be the informer, he shall be entitled to and paid two-thirds of the said full net produce and proceeds: Provided further that when the Articles seized are Common Brandy, Undefined Spirits, and Low Wines, the portion reserved by this Section for the Crown, shall be in lieu of all duties thereon.

LXXVI. In all cases in which no Fine, Penalty or Forfeiture is imposed or provided for by this Act, for a breach or violation of any of the provisions thereof, all Persons offending against the same, in any way, shall forfeit and pay a sum not exceeding Fifty Pounds, to be recovered and appropriated in the like manner as other fines and penalties are under, this Act.

LXXVII. All Actions or Suits for the recovery of any of the Penalties or Forfeitures imposed by this Act, may be commenced or prosecuted at any time within Three Years after the offence committed by reason whereof such Penalty or Forfeiture shall be incurred; any law, usage, or custom, to the contrary thereof notwithstanding.

LXXVIII. Whenever the several terms or expressions following occur in this Act or in any other Act of the General Assembly of this Island, the same shall be construed respectively in the manner hereinafter directed; that is to say, the term “Ship” shall be construed to mean “Ship or Vessel” generally that the term “Master” of any Ship shall be construed to mean the person having or taking charge of such ship; that the term “Her Majesty” shall be construed to mean “Her Majesty, Her Heirs and Successors;” and

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that the term "Warehouse" shall be construed to mean any Place, whether House, Shed, Yard, Timber Pond, or other Place, in which Goods, entered to be Warehoused, may be lodged, kept and secured.