

Laws of Her Majesty's Province of Newfoundland, passed in the year 1859.

22 Victoria – Chapter 1

An Act for Granting to Her Majesty certain Duties on Goods, Wares and Merchandize, imported into this Colony and its Dependencies. (Passed 20th April, 1859.)

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:--

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

I. That from and after the passing of this Act, and during the continuance thereof, there shall be raised, levied, collected and paid, unto Your Majesty, your Heirs and Successors, upon all Goods, Wares, and Merchandize, imported or brought into this Island and its Dependencies, the several and 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 Articles therein specified, as follows;—

No. 1.
TABLE OF DUTIES.

	£	S.	D.
Ale, Porter, Cider and Perry, viz:			
In Bottles, the dozen of 2 Gaollons	0	0	9
In Casks	the gallon	0	0 3
Bacon, Hams, Smoked Beef and Sausages	the cwt.	0	7 6
Beef, salted and cured	the brl. of 200 lbs.	0	2 0
Biscuit or Bred	the cwt.	0	0 3
Butter	"	0	3 0
Cheese	"	0	5 0
Chocolate and Cocoa	the lb.	0	0 1
Cigars	the M.	0	10 0
Coals	the ton	0	1 0
Coffee	the lb.	0	0 1

Feathers and Feather Beds	"	0	0	1
Flour	the brl.	0	1	6
Fruits, dried	the lb.	0	0	1
" , other descriptions	the £100	10	0	0
Molasses	the gal.	0	0	2½
Oatmeal and Indian Meal	the brl.	0	0	6
Pork	the brl. of 200 lbs.	0	3	0
Salt	the ton	0	0	6
Shingles	the M.	0	1	0

SPIRITS, VIZ:

Brandy, Gin, Whiskey and Cordials, or other Spirits not herein defined or enumerated, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength than the strength of proof,	}	the gallon	0	4	0
		"	0	1	6
Rum, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength than the strength of proof,	}	"	0	1	6

SUGAR, VIZ:

Loaf and Refined	the cwt.	0	12	0
Unrefined	"	0	7	6
Bastard	"	0	7	6
Tea	the lb.	0	0	4
Tobacco, Manufactured and Leaf	"	0	0	3
Tobacco Stems	the cwt.	0	2	0
Vinegar	the gal.	0	0	3

WINES, VIZ:

Wines of all kinds, in bottles	the gal.	0	5	0	
Port, Madeira, Hock, Burgundy, Claret, in wood or other vessels, not being bottles	}	"	0	4	0
		the gallon	0	2	6
Sherry, 12½ per cent. ad valorem, and All other Wines	"	0	2	0	

Anchors	}				
Barley and Oats					
Canvass					
Cordage and Cables					
Copper and Composition Metal for Ships, viz: Sheathing, Bar, Bolt and Nails					
Corks and Corkwood		}	the £100	5	0 0
Fishing Tackle, Indian Corn					
Iron, viz: Bar, Bolt, Sheathing and Sheet, Wrought Nails					
Medicines					
Oakum					
Pease					
Pitch, Tar, Turpentine and Rosin					
Poultry and Fresh Meat		}			
Goods, Wares and Merchandize, not otherwise enumerated, described or charged with duty in this Act, and not otherwise exempt.			the £100	10	0 0
Fish, salted, dried or pickled, for every cwt. Imported				0 5 0	
LOCAL DISTILATION					
Rum, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength of proof,	}	the gallon	0	0 8	
Brandy, Gin, or other Spirits, not here- in defined, or enumerated, not ex- ceeding the strength of proof by Sykes's Hydrometer, and so in pro- portion for any greater strength than the strength of proof,		the gallon	0	1 0	

II. All Articles in the following Table shall be exempt from any duty, viz:--

No. 2.
TABLE OF EXEMPTIONS.

- Printed Books, Pamphlets, Maps and Charts
- Coin and Bullion
- Hemp, Flax, Tow
- Plants, Trees and Shrubs
- Specimens illustrative of Natural History

Works of Art, viz:--Engravings, Paintings, Statuary, and all Articles imported for Religious purposes and not intended for sale

Manures of all kinds

Arms, Clothing, and Provisions, for her Majesty's Land and Sea Forces

Passengers' Baggage, Household Furniture, and Working Tools and Implements used and in the use of Persons arriving in this Island

Refuse of Rice

Seeds for Agricultural purposes

Vegetables of all sorts

Animals of all kinds

Printing Paper, Royal and Demy, in use for Newspapers

Articles of any description imported for the use of the Governor

Donations of Clothing, specially imported for distribution gratuitously by any Charitable Society

Cotton Yarn

Pig Iron

Coke

Printing Presses, Type, and all other Printing Materials.

III. The following Articles, being the growth and produce of the United States of America, mentioned and enumerated in the Schedule to an Act made and passed in the Legislature, entitled "An Act to give effect, on the part of the Island of Newfoundland, to a certain Treaty between Her Majesty and the United States of America," shall be admitted Free of Duty; viz:--

No. 3.

TABLE OF EXEMPTIONS UNDER THE TREATY WITH THE UNITED STATES.

Grain, Flour and Breadstuffs, of all kinds

Animals of all kinds

Fresh, smoked, and salted Vegetables

Cotton Wool, Seeds and Vegetables

Undried Fruits, Dried Fruits

Fish of all kinds

Products of Fish, and all other creatures living in the water

Poultry, Eggs

Hides, Furs, Skins or Tails – undressed

Stone or Marble, in its crude or unwrought state

Slate

Butter, Cheese, Tallow, Lard

Horns, Manures

Ores of Metals of all kinds

Coal

Pitch, Tar, Turpentine

Ashes

Timber and Lumber of all kinds

Firewood, Plants, Shrubs and Trees

Pelts, Wood

Fish Oil

Rice, Broom Corn and Bark

Gypsum – ground or unground

Hewn or wrought or unwrought Burr or Grindstones

Dye Stuffs

Flax, Hemp, Tow – unmanufactured

Unmanufactured Tobacco

Rags

So long as the said Treaty between Great Britain and the United States of America, in the recited Act mentioned, shall remain in force in this Island; and similar Articles, being the growth, produce, and manufacture of the United Kingdom, British North American Provinces, or of the Island of Prince Edward, or the Channel Islands, shall be admitted Duty Free, notwithstanding any law to the contrary.

IV. It shall not be lawful for any Importer of Fish, salted, dried or pickled, not exempted from duty by any of the provisions of this Act, to Warehouse the same in any of the Ports of this Colony or 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 Drawbacks upon Exportation, shall not in either case apply, or be construed to apply, to such Fish.

V. From and after the passing of this Act, the Duty to be levied, paid and collected on Spirituous Liquors manufactured, extracted, or distilled in this Island, shall be at the rates mentioned in the Table of Duties in this Act for Local Distillation.

VI. All Sums of Money granted or imposed, either as Duties, Penalties, Forfeitures, or otherwise, by this or any Act or Acts of the General Assembly of this Island, shall be deemed, and are hereby declared to be in Sterling Money of Great Britain, and shall be received, taken and paid in such Sterling Money, or in Foreign Coins at such Rates as they are now received in payment of Colonial Duties in this Island; and that all such Duties shall be paid and received according to Imperial Weights and Measures by law established in this Colony; 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.

VII. All Yachts sailing under Warrant of the Lords of the Admiralty, or belonging to the Royal Yacht Club, shall be exempted, on view of the said Warrant, from payment of all Local Duties whatsoever.

VIII. The several Duties imposed, and in the said Table of Duties mentioned in this Act, 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 Island for collecting the Revenue of this Island and its Dependencies.

IX. There shall be allowed and paid to the following Officers of Her Majesty's Customs in this Colony, hereinafter mentioned, to defray all expenses of remuneration for the collection of the Colonial

Revenue, and charges incidental thereto, the sums set opposite the names of the said Officers, for the period during which this Act shall be in operation, viz:

The Assistant Collector at St. John's, Three Hundred Pounds.

The Landing and Tide Surveyor, Two Hundred and Fifty Pounds.

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

First Clerk and Ware-house Keeper at St. John's, Two Hundred Pounds.

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

Third Clerk at St. John's, One Hundred and Fifty Pounds.

Fourth Clerk and Locker at St. John's, One Hundred and Fifty Pounds.

One Locker at St. John's, Thirty Pounds, and Three Shillings per day when employed.

The Sub-Collector at Lamaline, One Hundred Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Fogo, One Hundred and Twenty Five Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at LaPoile, One Hundred and Thirty Five Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Greenspond, One Hundred and Twenty Five Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Gaultois, One Hundred Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Trinity, One Hundred and Fifty Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Harbor Grace, One Hundred and Sixty Pounds, and two and a half per cent on all duties collected; Provided the amount of the said salary shall be equal to but not more than Two Hundred and Fifty Six Pounds.

The Sub-Collector at Carbonear, One Hundred and Twenty Five Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Brigus, One Hundred Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Placentia, One Hundred Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Burin, One Hundred Pounds, and two and a half per cent on all duties collected.

The Sub-Collector at Harbor Breton, One Hundred Pounds, and two and a half per cent on all duties collected.

The Preventive Officer at Bay Bulls, Fifty Pounds.

The Preventive Officer at Ferryland, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Twillingate, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at St. Mary's, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Little Placentia, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at LaManche, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Oderin, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Bay Roberts, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at St. Lawrence, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Bellorem [Belleoram], Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Burgeo, Fifty Pounds, and ten per cent on all duties collected.

Preventive Officer at Channel, Fifty Pounds, and ten per cent on all duties collected.

To defray the expenses of Tide Waiters and Preventive Boats and Crews at St. John's, and Tide Waiters at the Outports, a sum not exceeding Fifteen Hundred Pounds.

To defray the expenses of Night Boat and Crew at St. John's, Three Hundred Pounds.

Stationery and Printed Forms, Postages, and other incidental expenses, One Hundred and Fifty Pounds.

Allowance to Unofficial Members of the Board of Revenue, Fifty Pounds.

The Keeper of the Custom-house at St. John's, Forty Pounds.

X. Nothing in this Act contained shall in any way affect any matter or thing contained in the hereinbefore in part recited Act.

XI. When and so soon as this Act shall come into operation, the Act of the Legislature of this Colony passed in the last Session thereof, entitled "An Act for Granting to Her Majesty certain Duties on Goods, Wares and Merchandize imported into this Colony and its Dependencies," shall be repealed, and the same shall stand repealed; Provided always that all Bonds given and Payments made for Duties under the said Act are hereby confirmed and declared valid, and nothing herein contained shall be construed to affect the same.

XII. This Act shall continue in force for One Year from the passing thereof, and no longer.