

Laws of Her Majesty's Province of Newfoundland, passed in the year 1860.

23 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 13th April, 1860.)

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 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 gallons	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 bbl of 200 lbs.	0	2	0
Biscuit or Bread	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
Coffee	the lb.	0	0	1
Feathers and Feather Beds	"	0	0	1
Flour	the bbl.	0	1	6
Fruits, dried	the lb.	0	0	1
" , other description	the £100	10	0	0

Molasses	the gal.	0	0	2½
Oatmeal and Indian Meal	the bbl.	0	0	6
Pork	the bbl of 200 lbs.	0	3	0
Salt	the ton.	0	0	6
Shooks and Staves, manufactured or dressed	the £100	10	0	0

SPIRITS, VIZ:

Brandy, Gin, Whiskey, 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 poof,	the gallon	0	4	0
Cordials, Shrub and other Spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid	"	0	2	0
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, (except Claret)	the gal.	0	5	0
Port, Madeira, Hock, Burgundy, in wood or other vessels, not being bottles	"	0	4	0
Sherry, 12½ per cent. ad valorem, and	the gallon	0	2	6
Claret, in wood or bottles	the gal.	0	2	0
All other Wines	"	0	2	0

Anchors	}	the £100	5	0	0					
Barley and Oats										
Canvas										
Cordage and Cables										
Copper and Composition Metal for Ships, viz: Sheathing, Bar, Bolt and Nails										
Corks and Corkwood										
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 other- wise 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										
LOCAL DISTILLATION.										
Rum, 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	0	8					
Brandy, Gin, or other Spirits, not herein defined or enumerated, not exceeding the strength of proof by Sykes's Hydro- meter, and so in proportion 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.

Printing Presses, Printing Paper, (Royal and Demy) Types, and all other Printing Materials
 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
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

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. 8.

TABLE OF EXEMPTIONS UNDER THE TREATY WITH THE UNITED STATES.

Grain, Flour and Breadstuff's, of all kinds
Animals of all kinds
Fresh, smoked, and salted Meats
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, round, hewed and sawed—unmanufactured in whole or in part
Firewood, Plants, Shrubs and Trees
Pelts, Wool
Fish Oil
Rice, Broom Com 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 Warehouse 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 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 Togo, One Hundred and Twenty Five Pounds and two and a half per cent on all duties collected.

The Sub-Collector at La Poile, 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 Tittle Placentia, Fifty Pounds, and ten per cent on all duties collected.

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

Preventive Officer at Pushthrough, 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 Bay-de-North, 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 Out-ports, 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 from the passing thereof up to the Twentieth day of May in the Year One Thousand Eight Hundred and Sixty-One, and no longer.