

Laws of Her Majesty's Province of Newfoundland, passed in the year 1863.

26 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 25th March, 1863.)

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 Hand 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	1	0
In Casks	the gallon	0	0	4
Bacon, Hams, Smoked Beef and Sausages	the cwt	0	8	3
Beef, salted and cured	the bbl of 200 lbs.	0	2	0
	and 10 per cent. thereon			
Biscuit or Bread	the cwt	0	0	3
	and 10 per cent. thereon			
Butter	the cwt	0	3	0
	and 10 per cent. thereon			
Cheese	the cwt	0	5	6
Chocolate and Cocoa	the lb.	0	0	1
	and 10 per cent. thereon			
Cigars	the M	0	11	0

Coffee	the lb.	0	0	1	}
	and 10 per cent. thereon				
Feathers and Feather Beds	the lb.	0	0	1	}
	and 10 per cent. thereon				
Flour	the bbl	0	1	6	}
	and 10 per cent. thereon				
Fruit, dried	the lb.	0	0	1½	
" , other descriptions	the £100	11	0	0	
Confectionary	the cwt	0	13	9	
Packages in which Dry Goods are imported, ad valorem.		11 per cent.			
Molasses	the gallon	0	0	1½	
Oatmeal and Indian Meal	the bbl	0	0	6	}
	and 10 per cent. thereon				
Pork	the bbl of 200 lbs.	0	3	0	}
	and 10 per cent. thereon				
Salt	the ton	0	0	6	
Shooks and Staves, manufactured or dressed	the £100	11	0	0	
SPIRITS, VIZ:					
Brandy, Gin, Whiskey, or other Spirits not herein defined or enumerated, and 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	5	0	}
Cordials, Shrub, and other spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid,	"	0	3	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,	the gallon	0	2	6	}
Sugar, viz., Loaf and Refined	the cwt	0	12	0	
	and 10 per cent. thereon				
" , Unrefined	the cwt	0	8	8	
" , Bastard	"	0	10	0	
Souchong, Congou, Bohea Tea	the lb.	0	0	4	
All other Tea	"	0	0	5	
Tobacco, Manufactured and Leaf	"	0	0	3	}
	and 10 per cent. thereon				
Tobacco Stems	the cwt	0	2	0	}
	and 10 per cent. thereon				
Vinegar	the gallon	0	0	3	}
	and 10 per cent. thereon				

WINES, VIZ:						
Wines of all kinds, in bottles, (except Claret)	the gallon	0	6 0			
Port, Madeira, Hock, Burgundy, in wood or other vessels, not being bottles	"	0	5 0			
Sherry, 12½ per cent. ad valorem, and,	the gallon	0	3 0			
Claret, in wood or bottles	the gallon	0	2 6			
	and 12½ per cent. ad valorem					
All other Wines	the gallon	0	2 6			
	and 12½ per cent. ad valorem					
Anchors	}					
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				the £100	5	10 0
Iron, viz: Bar, Bolt, Sheathing and Sheet, Wrought Nails						
Medicines						
Oakum						
Pease						
Pitch, Tar, Turpentine and Rosin						
Poultry and Fresh Meat						
Goods, Wares, and Merchandise, not otherwise enumerated, described or charged with duty in this Act, and not otherwise exempt,				the £100	11	0 0
Fish, salted, dried or pickled, for every cwt. imported		0	5 6			
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 1 8			
Brandy, Gin, 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 2 0			

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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 other 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 every 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
Sulphuric Acid, when used for the Manufacture of Manure
Materials for Sheathing the bottoms of Vessels, such as Zinc, Copper and Metal, together with Nails, Paper or Felt, which may be used under the same, shall be free and exempt from duty when imported in the Vessel on which it is intended to be used, and entered as Ship's Stores; such Sheathing and Materials to be so used before the Ship again leaves port, or the same to be entered for duty in the ordinary way.

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 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 Corn and Bark
Gypsum—ground or unground
Hewn or wrought or unwrought Burr or Grindstones
Dye Stuffs
Flax, Hemp. Tow—unmanufactured
Unmanufactured Tobacco
Bags

—So long as the said Treaty between Great Britain and the United States of America, in the said 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 rate mentioned in the Table of Duties in this Act for Local Distillation.

VI. All Sums of Money payable under this Act, as Duties, Penalties, or Forfeitures, shall be deemed, and are hereby declared to be in Sterling Money of Great Britain, and shall be received, taken, and paid in such British Sterling Money; and all such Duties shall be paid and received according to Imperial Weights and Measures by law established in this Colony; and in all cases where such Duties are

imposed according to any specific quantity or value, the same shall apply in like proportion to any greater or less quantity or value.

VII. All Goods landed at the Labrador, after the passing of this Act, shall be subject to the Duties herein imposed, and to the same Laws, Rules, and Regulations, as though they were on board the importing Ship on arrival, before such landing; and unless the Owners, or their Agents, shall duly account for all such Goods to any Officer of the Revenue appointed to collect Duties at the Labrador, and to his satisfaction, and pass Entries for the same, and pay the Duties thereon, such Goods shall be Forfeited; and any such Officer may, at any time between Sunrise and Sunset, enter into any Building or Place of any Person dealing in or having in his possession Dutiable Goods, and take an account thereof; and if such Owner or Agent shall refuse to open the doors, or shall in any wise obstruct such Officer, he shall forfeit the sum of One Hundred Pounds;—and such Officer may, if he thinks fit at any time so to do, take with him a Writ of Assistance, and proceed therewith in manner by Law in that behalf directed in similar cases: Provided that nothing in this Section shall be construed to Exempt from Duty, under other provisions of the Law, Goods imported at the Labrador, but not landed.

VIII. No Goods shall be unladen from any Ship, in any Port or Place in this Island or its Dependencies, nor within Three Miles of the Coasts thereof, until an Entry shall have been made of such Goods, and Warrant granted for unloading of the same; and all Goods unladen contrary to the Regulations of this or of any other Law relating to the Revenue, shall be Forfeited, and the Master of the Ship from which the same shall be unladen, shall forfeit the sum of One Hundred Pounds.

IX. Any Officer of Revenue may go on board any Vessel, being within Three Miles of any of the Coasts of this Island or of its Dependencies, and stay on board while she remains in Port, or within such distance, and may examine, on Oath, the Master of such Vessel, touching his Cargo and Voyage, and if such Master shall not truly answer any Question that may be put to him, he shall forfeit the sum of Fifty Pounds.

X. The Master of any such Vessel shall, if required, produce his Manifest to such Revenue Officer, and, if required, shall also deliver to him a Copy thereof, and such Officer shall note on the original Manifest the date of production, and return the same to the Master, and if any such Master shall refuse to produce his Manifest, or to deliver a Copy thereof, as aforesaid, he shall forfeit the sum of Fifty Pounds.

XI. Every Importer of any Goods at the Labrador shall, within Two Days after importation, make due Entry of such Goods, and pay the Duties thereon, and, if required by the Collector or Sub-Collector, Land the said Goods; and in default of such Entry and payment of Duties, it shall be lawful for the Collector or Sub-Collector to Seize and Sell the said Goods, or so much thereof as may be necessary for the payment of all Duties on such Importation, paying over the surplus of the proceeds, after payment of such Duties and Expenses of Seizure and Sale, to the Proprietor of such Goods, or to any Person authorized to receive the same.

XII. For the purpose of the Collection of the Revenue at the Labrador, the Office of Collector or Sub-Collector, where there is no such Office on Shore, shall be held to be in the Ship or Vessel in which such Collector or Sub-Collector shall be conveyed.

XIII. Goods seized as Forfeited at Labrador, may be sold by the Collector or Sub-Collector, under the provisions of the Laws relating to the Revenue, at any Port or Place such Collector or Sub-Collector may deem most expedient.

XIV. It shall be lawful for the Governor in Council, by instructions to be given to the Collector or Sub-Collector in that behalf, to authorize the Importation and Entry of and Payment of Duties upon Spirits imported into the Labrador in Casks containing less than Fifty Gallons.

XV. Every Person who shall be concerned in Landing or Unshipping, at the Labrador, any Goods, Wares, or Merchandize, liable to Duty, the Duties on which have not been paid or secured, shall forfeit and pay a Penalty of One Hundred Pounds, to be recovered in a summary manner, under the provisions of this Act.

XVI. All pecuniary Penalties and Forfeitures incurred by the breach of any Law relating to the Revenue, committed at the Labrador, may be sued for and recovered in any Court of Record, in a summary manner; and in default of payment thereof, upon conviction, it shall be lawful for the Judge of the said Court to imprison the Offender for any period not exceeding Two Calendar Months.

XVII. In order to the Trial of any Party charged as being liable to any such Penalty or Forfeiture, it shall be competent for the Judge of the said Court, upon an information upon Oath being laid before him against such party, to issue a Warrant for his apprehension; and any Party arrested under such Warrant shall not be discharged from arrest before he shall have been acquitted of the charge, or suffered the punishment or paid the fine upon conviction therefor, unless he shall give sufficient security, to the satisfaction of such Judge, for his appearance to answer such charge, and to abide the Judgment of the Court in that behalf.

XVIII. In any Proceeding for any such Penalty or Forfeiture, it shall be lawful for the said Judge to compel the appearance of any Witness by Warrant, either in the first instance, or upon a Summons to such Witness being disobeyed.

XIX. 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.

XX. 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 this Act, and by any other Act or Acts of the General Assembly of this Island for collecting the Revenue of this Island and its Dependencies.

XXI. There shall be allowed and paid annually 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 Clerical 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 Fogo, 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 that the amount of the said salary shall be equal to but not more than Two Hundred and Fifty Six Pounds.

The Tide Waiter and Clerk at Harbor Grace, One Hundred and Twenty Five 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 Britain, One Hundred Pounds, and two and a half per cent, on all duties collected.

The Sub-Collector at Twillingate, 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.

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

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

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

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

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

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

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

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

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

The Preventive Officer at Bay-de-North, Fifty Pounds, and ten per cent, on all duties collected.

The 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 Seventeen 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.

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

XXIII. When and so soon as this Act shall come into operation, the Act of the Legislature, 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 and 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.

XXIV. This Act shall continue in force from the passing thereof up to the Twentieth day of May, which will be in the Year One Thousand Eight Hundred and Sixty Four, and no longer.