

Laws of Her Majesty's Province of Newfoundland, passed in the year 1864. J. C. Withers,
Queen's Printer, 1864.

27 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, 1864.)**

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, as follows:

I. 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, brought, or in any way coming into this Island or any of 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	0	8	3
Beef, Salted and cured, the bbl of 200 lbs	0	2	0
			} and 10 per cent. thereon
Biscuit or Bread	0	0	3
			} and 10 per cent. thereon
Butter	0	3	0
			} and 10 per cent. thereon
Cheese	0	5	6
Chocolate and Cocoa	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			
Coals - other than such as come under the Provisions of the Reciprocity Treaty	the ton	0	1	0
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 im- ported, 11 per cent. ad valorem				
Molasses	the gallon	0	0	2½
Oatmeal and Indian Meal	the bbl	0	0	6
	and 10 per cent. thereon			
Pork	the bbl of 200 lbs	0	0	6
	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
All Spirits of greater strength than forty-three over proof shall be deemed to be Undefined Spirits and subject to duty accordingly.				
Cordials, Shrub and other Spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as afore- said.	the gallon	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	3
" , Bastard	the cwt.	0	10	0
Souchong, Congou and 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	the gallon	0	5	0
Sherry, 12½ per cent. ad valorem, and, Claret, in wood or bottles	the gallon	0	3	0
	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	}	the £100	5	10	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	}	the £100	5	10	0
Oakum					
Pease					
Pitch, Tar, Turpentine, and Rosin					
Poultry and Fresh Meat	}	the £100	11	0	0
Goods, Wares and Merchandize, not otherwise enumerated, described or charged with duty in this Act, and not otherwise exempt,					
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 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

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 they
are 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 Dread stuffs, 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
Coals
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

Rags

—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, (except Coals) 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.

Biscuit, the produce of the United Kingdom, the Channel Islands and the North American Provinces, imported direct from these places, 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.—Provided, from and after the time when an Act passed in the last session of the Legislature, entitled “An Act for the Regulation of the Currency,” shall come into operation, the Duties and Monies unpaid, and payable by this Act shall be collected in Dollars and Cents; and whenever any amount of duty payable thereunder, on the importation of any article, shall give or have the fraction of a Cent, a whole Cent shall be payable by the Importer in lieu of such fraction; And whenever a Sum of Money payable under this Act shall give or have a fraction of a Cent, a whole Cent in lieu of such fraction shall be paid to the party receiving such Money.

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 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.

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

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

Assistant Clerk at St. John's, Fifty Pounds.

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

The Collector at Labrador, One Hundred Pounds, and per cent, on all Duties collected.

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 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 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 Great Placentia, Fifty Pounds, and ten per cent, on all duties collected.

The Preventive Officer at Bay Bulls, Fifty Pounds.

The Preventive Officer at Ferry land, 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 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 Pussthrough, 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 and Forty Pounds.

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

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

XII. 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 Five, and no longer.