

*Laws of Her Majesty's Province of Newfoundland*, passed in the year 1865. J. C. Withers, Queen's Printer, 1865.

28 Victoria – Chapter 1

**An Act for granting to Her Majesty certain Duties on Goods, Wares and Merchandise, imported into this Colony and its Dependencies. (Passed 7th April, 1865.)**

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 Merchandise, 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

Ale, Porter, Cider, and Perry, viz:--		
" , In Bottles the Dozen of 2 gallons		\$0 24
" , In Casks	the gallon	0 05
Bacon, Ham, Smoked Beef and Sausages	the cwt.	1 98
Beef, salted and cured, the barrel of 200 lbs.		0 50
Biscuit or Bread	the cwt.	0 06
Butter	the cwt.	0 72
Cheese	the cwt.	1 32
Chocolate and Cocoa	the lb.	0 02
Cigars	the M.	2 64
Coffee	the lb.	0 02

Coals -- imported or brought into the Port of St. John's, and other than such as come under the provisions of the Reciprocity Treaty	} the ton	0 24
Feathers and Feather Beds	the lb.	0 02
Flour	the barrel	0 36
Fruit, dried	the lb.	0 03
" , other descriptions	the \$100	11 00
Confectionary	the cwt.	3 30
Packages in which Dry Goods are imported, 11 per cent. ad valorem.		
Molasses	the gallon	0 05
Oatmeal and Indian Meal	the barrel	0 12
Pork	the barrel of 200 lbs.	0 72
Salt	the ton	0 12
Shooks and Staves, Manufactured or dressed, the \$100, 11 per cent.		
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	1 20
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 aforesaid,	} the gallon	0 72
Rum, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater strength than the strenght of proof,	} the gallon	0 60
Sugar, viz. Loaf and Refined	the cwt.	3 20
" , Unrefined	the cwt.	1 98
" , Bastard	the cwt.	2 40
Suchong, Congou and Bohea Tea	the lb.	0 08
All other Tea	the lb.	0 10

Tobacco, Manufactured and Leaf	the lb.	0 07
Tobacco Stems	the cwt.	0 50
Vinegar	the gallon	0 06
Wines of all other kinds, in bottles	the gallon	1 44
Port, Madeira, Hock, Burgundy, (in wood or other vessels, not being bottles,)	} the gallon	1 20
Sherry	the gallon	0 72
And 12½ per cent. ad valorem.		
All other Wines	the gallon	0 60
And 12½ per cent. ad valorem.		
Anchors	}	the \$100
Barley and Oats		
Canvass		
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 otherwise enumerated, described or charged with duty in this Act, and not otherwise exempt,		
Fish, salted, dried or pickled, for every cwt. Imported,	}	1 32
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 40

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 48

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

Table of Exemptions, (Continued.)

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 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  
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.

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 Spiritous 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 Dollars and Cents, Newfoundland Currency, and shall be received, taken and paid in such Currency; and all such Duties shall be paid and received according to Imperial Weights and Measures bylaw 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 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, One Thousand Three Hundred and Eighty-five Dollars.

The Landing and Tide Surveyor, One Thousand One Hundred and fifty-four Dollars.

Two Landing Waiters at St. John's, each Nine Hundred and Twenty-four Dollars.

First Clerk and Warehouse Keeper at St. John's, Nine Hundred and Twenty-four Dollars.

Second Clerk at St. John's, Six Hundred and Ninety-three Dollars.

Third Clerk at St. John's, Six Hundred and Ninety- three Dollars.

Fourth Clerk at St. John's, Six Hundred and Ninety- three Dollars.

Assistant Clerk at St. John's, Two Hundred and Thirty-one Dollars.

One Locker at St. John's, One Hundred and Thirty- nine Dollars, and Seventy Cents per day when employed.

The Collector at Labrador, Four Hundred and Sixty- two Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Lamaline, Four Hundred and Sixty-two Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Fogo, Five Hundred and Seventy-seven Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at LaPoile, Six Hundred and Twenty-four Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Greenspond, Five Hundred and Seventy-seven Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Gaultois, Four Hundred and Sixty-two Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Trinity, Six Hundred and Ninety-three Dollars, and two-and a half per cent, on all duties collected.

The Sub-Collector at Harbor Grace, Seven Hundred and Thirty-nine Dollars, 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 One Thousand One Hundred and Eighty-two Dollars.

The Tide Waiter and Clerk at Harbor Grace, Five Hundred and Seventy-Seven Dollars.

The Sub-Collector at Carbonear, Five Hundred and Seventy-seven Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Brigus, Four Hundred and Sixty-two Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Burin, Four Hundred and Sixty-two Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Harbor Britain, Four Hundred and Sixty-two Dollars, and two and a half per cent, on all duties collected.

The Sub-Collector at Twillingate, Four Hundred and Sixty-two Dollars, and two and a half per cent, on all duties collected.

The Preventive Officer at Great Placentia, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at Bay Bulls, Two Hundred and Thirty-one Dollars.

The Preventive Officer at Ferry land, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at St. Mary's, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at Little Placentia, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at LaManche, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at Bay Roberts, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at St. Lawrence, Two Hundred and Thirty-one Dollars, and ten per cent, on all Duties collected.

The Preventive Officer at Bellorem, Two Hundred and Thirty-one Dollars, and ten per cent, on all Duties collected.

The Preventive Officer at Pushtrough, Two Hundred and Thirty-one Dollars, and ten per cent, oh all Duties collected.

The Preventive Officer at Burgeo, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at Bay-de-North and English Harbor, combined, Three Hundred and Seventy Dollars, and ten per cent, on all duties collected.

The Preventive Officer at Channel, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at Catalina, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.

The Preventive Officer at Lance Sablon, Two Hundred and Thirty-one Dollars, and ten per cent, on all duties collected.



To defray the expense of Tide-Waiters and Preventive Boats and Crews at St. John's, and Tide-Waiters at the Outports, a sum not exceeding Eight Thousand and Thirty-one Dollars.

To defray the Expense of Night Boat and Crew at St. John's, One Thousand Three Hundred and Eighty-five Dollars.

Stationery, Printed Forms, Postages and other incidental expenses, Six Hundred and Ninety-three Dollars.

The Keeper of the Custom House at St. John's, One Hundred and Eighty-five Dollars.

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

XI. So much of the Thirty-first Section of an Act passed in the Twenty-seventh year of the Reign of Her present Majesty, entitled "An Act to amend and Consolidate the Laws of the Customs," as permits a Bond to be given for the payment of Duties on Wines, Spirits, Unrefined Sugar and Tobacco, shall be and the same is hereby repealed.

XII. 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.

XIII. 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-Six, and no longer.