

Laws of Her Majesty's Province of Newfoundland, passed in the year 1866. J. C. Withers,
Queen's Printer, 1866.

29 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 23rd March, 1866.)**

MAY IT PLEASE YOUR MAJESTY:—

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

Ale, Porter, Cider, and Perry	the gallon	\$0 08
Apples	the barrel	0 03
Bacon and Hams, Smoked Beef and Sausages	the cwt.	1 00
Beef and Pigs' Heads, salted and cured	the barrel of 200 lbs	0 50
Biscuit or Bread	the cwt.	0 06
Butter	the cwt.	0 70
Cheese	the cwt.	1 25
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	the ton	0 25

Feathers and Feather Beds	the lb.	0 02
Fish - Salted, dried and picked, being of Foreign catch and cure, for every cwt. Imported		1 32
Flour	the barrel	0 36
Fruit - dried	the lb.	0 02
" Other descriptions, except Apples, the \$100		5 00
Lumber	the M.	0 60
Molasses	the gallon	0 05
Oatmeal and Indian Meal	the barrel	0 12
Pork	the barrel of 200 lbs	0 70
Salt	the ton	0 12
Shingles	the M.	0 20
Shooks and Staves - manufactured and dressed	the \$100	11 00
SPIRITS, VIZ:		
Brandy 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 other Spirits, of greater strength than forty- three over proof, shall be deemed to be under- fined Spirits, and subject to duty accordingly.		
Gin and Rum, not exceeding the strength of proof by Sykes's Hy- drometer, and so in proportion for any greater strength than the strength of proof	the gallon	0 60
Whiskey, not exceeding the strength of proof by Sykes's Hy- drometer, and so in proportion for any greater strength than the strength of proof	the gallon	0 80
Cordials, Shrub and other Spirits, being sweetened or mixed so that the degree of strength can- not be ascertained as aforesaid	the gallon	0 50
Sugar - Loaf and Refined	the cwt.	3 20
" Unrefined	the cwt.	1 98

Sugar - Bastard	the cwt.	2 40		
Tea - Souchong, Congou and Bohea	the lb.	0 08		
" All other sorts	the lb.	0 10		
Tobacco - Manufactured and Leaf	the lb.	0 07		
" Stems	the cwt.	0 50		
Timber	the ton	0 30		
Vinegar	the gallon	0 06		
WINES, VIZ:				
Port, Madeira, Hock, Burgundy, and Champagne	the gallon	1 00		
Sherry, 12½ per cent ad valorem, and	the gallon	0 72		
Spanish Red, Sicilian, Figueira, Red, Lisbon Common, Manzanilla, Mala- ga, Cape and Claret	the gallon	0 24		
All other Wines, 12½ per cent ad valorem, and the gallon		0 60		
Anchors and Chain Cables, Copper and Composition Metal for Ships, viz.: Bar, Bolt and Sheathing Nails	}			
Iron, viz.: Bar, Bolt, Sheathing, and Sheet, Wrought Nails				
Cordage and Hemp Cables				
Oakum				
Canvas			the \$100	5 50
Corks and Corkwood				
Fishing Tackle				
Pitch, Tar, Rosin, Raw Turpentine				
Staves undress				
Masts and Spars				
Barley, Oats, Rice, Indian Corn, Pease, Bran				
Medicines				
Goods, Wares and Merchandise, not otherwise enumerated, described or charged with duty in this Act, and not otherwise exempt			the \$100	11 00
Packages in which Dry Goods are imported			the \$100	11 00

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, 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 48

Section 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
- Limestone
- Specimens illustrative of Natural History
- Works of Art, viz.: Engravings, Paintings, and Statuary, not intended for sale.
- Articles imported for Religious purposes, and not in-tended 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 the Island.
- Refuse Rice, Seeds for Agricultural purposes
- Vegetables of all sorts
- Hides, or pieces of Hides, not tanned, curried or dressed
- Animals of all kinds
- Coals, (except when imported or brought into St. John's)
- Poultry and Fresh Meats
- 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
- Bark for Tanning Leather
- Sulphuric Acid, when used for the manufacture of Manure

Materials for Sheathing the bottoms of Vessels, such as Zinc, Copper, and Composition Metal, together with Vails, 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 shall be entered for duty in the ordinary way.

Fish, British caught and cured.

Twines, to be used for manufacturing Vets in this Colony.

Dye Stuffs.

III. 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 game 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.

IV. 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.

V. 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 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, and no reduction in the cost value of Goods shall be allowed, on account of what is usually termed Cash Discount.

VI. 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.

VII. 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.

VIII. 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.

Two Lockers at St. John's, each Three Hundred and Seventy Dollars.

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 Landing Waiter and Clerk at Harbour 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 Six-ty-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 Sub-Collector at LaManche, 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 Ferryland, 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 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 Pushtrough, Two Hundred and Thirty-one Dollars, and ten per cent, on 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 Bellorem, 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 Blanc 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.

IX. Every sworn Surveyor of Lumber, who shall measure or survey the cargo of Vessels importing Lumber, Timber and Shingles, into any Port or Ports in this Island, shall, and is hereby required to, produce to, and deposit with, the Receiver General, Assistant or Sub-Collector, or other proper Officer of Her Majesty's Customs for the Port where such Lumber, Timber and Shingles shall be landed, within twenty- four hours after discharging said cargo, a Certificate of the measurement, contents and quantity of said Lumber, Timber, and Shingles, respectively; for which Certificate the said Surveyor shall be entitled to receive Fifty Cents; and should said Surveyor neglect to produce his Certificate at the time hereby required, he shall be subject and liable to a fine of Twenty Dollars, to be recovered in a summary manner, upon complaint of an Officer of Her Majesty's Customs or other person, before a Justice of the Peace, and may be levied by distress and sale of Goods and Chattels.

X. There shall be a Drawback of Twenty Cents allowed on every Hundred Weight of Biscuit manufactured in this Colony, from Flour the Duty on which shall have been chargeable and paid: Provided that every person claiming such Drawback shall deliver to the Receiver General, Assistant or Sub-Collector, or other proper officer of Her Majesty's Customs, an account of the Biscuit baked; and shall annex thereto an affidavit, made before the Receiver General, Assistant or Sub-Collector of Her Majesty's Customs, that the full Duties on the Flour from which said Biscuit has been manufactured, were paid, and by whom, together with the name of the Establishment where such Biscuit was baked—whereupon such person shall be entitled to receive the Drawback allowed by this Act: Provided that no drawback shall be payable on any quantity of Biscuit, the Drawback in respect whereof would not amount to Twelve Dollars, nor on any Biscuit manufactured from Flour the Duty on which has been secured by Bond and not actually paid.

XI. The Owner or authorised Agent of every Establishment for the manufacture of Biscuit, shall make and subscribe the following Oath, before the Receiver General, Assistant or Sub-Collector:

I, A. B., do swear that the account now tendered by me is a just and true account of all Biscuit manufactured since the _____ day of _____ 186____, at (setting forth the name of the Establishment), calculating One hundred weight, Two quarters, and Fourteen pounds of Biscuit to each barrel of Flour, and that the full duties on such Flour has been duly paid by _____, and that Drawback has not been previously paid on the same.

Given under my hand at _____ this _____ day of _____ 18__.

A.B.

Sworn before me at _____ this _____ day of _____ 18__.

E. F.

XII. Any Person who shall, knowingly, make any false or untrue statements or declarations, under this Act, shall be liable to a penalty of Four Hundred Dollars.

XIII. There shall be allowed a Drawback in lieu of any Duties that may have been paid on Materials for Shipbuilding; which drawback shall be computed at the rate of One Dollar per Ton, on every Ship or Vessel newly built from the keel, in this Colony; which Drawback shall be paid by the Receiver General or Assistant Collector when such Vessel shall have been registered according to Law in this Colony.— The Drawback payable under this section shall be payable to the. person or persons for whom such Vessel as aforesaid shall have been built, or to such person or persons duly authorized by him or them to receive the same, when any such Vessel has been registered as required aforesaid: Provided further that no Drawback shall be paid on Vessels built or in course of building before the passing of this Act.

XIV. The Board of Revenue shall have power to make any Regulations they may deem necessary for the purpose of preventing fraud in obtaining Drawbacks under this Act.

XV. No Spirits (except from Europe, the British West Indies, or the British Possessions in North America) shall be imported into this Island or its Dependencies, or be carried coastwise from one Port to any other thereof, in any cask, or other vessel capable of containing Liquors, not being of the size or contents of Thirty Gallons at least, instead of Fifty Gallons as mentioned in the Sixty-third Section of the 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”; but the said Section shall otherwise apply and be in force.

XVI. 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.

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XVII. 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-seven, and no longer.