



AND

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An Act for Granting to Her Majesty certain Duties on Goods, Wares, and Merchandize, Imported into this Colony and its Dependencies.

[12th October, 1839.]

MAY IT PLEASE YOUR MAJESTY.

WE, Your Gracious Majesty's most Dutiful and loyal subjects the Commons of Newfoundland, in General Assembly convened, towards raising the necessary Revenue, to defray Her Majesty's Public Expenses, in this Island, and to provide for the permanent improvement of the 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, And be it therefore enacted, by the Governor, Council, and Assembly of Newfoundland, in General Assembly convened, and by the authority of the same, that there be raised, levied, collected and paid unto Your Majesty, Your Heirs and Successors, upon all Wines and Spirits, and upon all Goods, Wares, and Merchandize imported into this Colony and its Dependencies, the several Duties as the same are respectively set forth in Figures in the Table of Duties hereinafter contained, and denominated—

A Table of Duties payable upon all Wines, Spirits, Goods, Wares, and Merchandize, imported into Newfoundland and its Dependencies.

WINE.—Videlicet—	£	s.	d.
Champagne, Burgundy, Claret, Hock, & all Wines not otherwise enumerated, described or charged with Duty, the value of which in this Market (exclusive of the Duty hereby imposed thereon) shall exceed the sum of Eight Shillings Sterling per Gallon.....	0	1	6
Port, Sherry, Madeira, and all other Wines the value of which as aforesaid shall exceed the sum of Five Shillings Sterling per Gallon.....	0	1	0
Fayal Madeira, Bronte Madeira, Marsala, Malaga Sherry, Figueira Port, Tene-riffe, and all other Wines the value of which as aforesaid shall exceed the sum of Two Shillings and Sixpence Sterling per Gallon.....	0	0	9
Catalonia, Benecarlo, Common Fayal, Cargo Claret, and all other Wines the value of which shall not exceed the sum of Two Shillings and Sixpence Sterling per Gallon.....	0	0	6
SPIRITS.—Videlicet—			
Brandy, Rum, Gin, & all other Spirituous Liquors, the Manufacture of the United Kingdom, or of any of Her Majesty's Colonies or Possessions.....	0	0	6
Beef and Pork (Salted) the Cwt	0	0	9
Flour, the Barrel, not exceeding in weight 196 pounds....	0	0	9
Oatmeal, the Barrel, not exceeding in weight 200 pounds	0	0	6
Bread or Biscuit, the Cwt....	0	0	3
Butter, the Cwt.....	0	1	6
Molasses.....	Free.		
Salt.....	Free.		
Implements and Materials fit and necessary for the Fisheries—			
Videlicet, Lines, Twines, Hooks, Nets and Seines..	Free.		
Coin and Bullion.....	Free.		
Horses, Mares and Geldings..	Free.		

Neat Cattle and Calves.....	Free.
Sheep.....	Free.
Hogs.....	Free.
Potatoes and all other Vegetables	Free.
Printed Books.....	Free.
Apples, the Barrel.....	0 0 6
Coals, the Ton.....	0 0 6
Lumber, one inch thick, the thousand feet.....	0 1 0
Tou Timber & Balk of all kinds, including Scantling, the Ton	0 0 6
Shingles, the thousand.....	0 0 4
Tea, the pound.....	0 0 1
Goods, Wares and Merchandizes not otherwise enumerated, described, or charged with duty in this Act, and not herein declared to be duty free, for every £100 of the value thereof.....	2 10 0

All which Duties shall be paid by the Importer or Importers of such articles to the Collector or Sub-Collectors of Her Majesty's Customs, and shall be collected and secured by the means, and under the regulations and penalties, and in the way and manner hereinafter provided.

2nd.—And be it further enacted, that upon the entry of any Timber, Lumber or Shingles, subject to duty by this Act, and which may be hereafter imported into this Island or its Dependencies, the Master or Commander of the Vessel in which such Timber, Lumber, or Shingles may have been imported, shall, before such Vessel shall be cleared at the Customs, produce to the Collector of Sub-Collectors, respectively, a certificate from some one or the Sworn Surveyors of Lumber appointed by Law, of the true measurement and contents of such Timber, Lumber, or Shingles respectively.

3rd.—And be it further enacted, that the said Duties shall be raised, levied, and exacted, on all such Goods, Wares, and Merchandize, over and above and in addition, to the Duty or Duties now raised, levied, or collected on the same articles, under and by virtue of an Act of the Imperial Parliament passed in the third and fourth years of the Reign of his late Majesty King William the Fourth, intituled "An Act to regulate the Trade of the British Possessions abroad," and over and above and in addition to any Duty or Duties now raised, levied, or collected on the same, under or by virtue of any other Act or Acts of the Imperial Parliament, and that, nothing in this Act contained shall reduce or lessen or be construed to reduce or lessen, the amount of any such Duty, or Duties, now received or receivable under the said Acts of the Imperial Parliament or any of them.

4th.—And be it further enacted, that all sums of Money granted or imposed by this Act, either as Duties, Penalties, or Forfeitures, shall be deemed and are hereby declared to be Sterling Money of Great Britain; and that all such Duties shall be paid and received according to British Weights and Measures in use on the Sixth day of July, One Thousand Eight Hundred and Twenty-five; 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.

5th.—And be it further enacted, that the produce of the Duties received by the means and powers of this Act shall be accounted for and paid quarterly by the Collector or Sub-Collectors of Her Majesty's Customs, into the hands of the Treasurer or Receiver General of this Island, or other proper Officer authorized to receive the same, to be applied to such uses as shall be directed by the Legislature of this Island of Newfoundland.

6th.—And be it further enacted, that all Ships and vessels arriving at any Port, Harbour, Roadstead or Cove, in this Island or its Dependencies, having on board any Goods, Wares or Merchandize, and the Masters, Owners, Consignees and Importers of the same respectively, shall be under and subject and be liable to the

same Rules, Regulations, Forms and Restrictions as are expressed and contained in an Act passed in the Imperial Parliament in the third and fourth years of the Reign of his late Majesty King William the Fourth, entitled "An Act to regulate the Trade of the British Possessions abroad," in respect to the report and entry of such Vessels and their Cargoes with the Collector of Her Majesty's Customs or the Sub-Collectors as aforesaid, both inwards and outwards, the entry of Goods comprising any of the said articles to be laden or unladen, the payment of all Duties and Dues, the entry inwards of such Goods by Bill of Sight, the Regulations made and provided in case the Importer of any Goods subject to Duty under this Act should refuse to enter the same and pay the Duties thereon, the validity of any entry made, the mode and manner of Warehousing Goods without payment of Duty on the first entry hereof, and the Rules in reference thereto, the mode of giving Bond on the entry of Goods to be Warehoused, the Fines Penalties and Forfeitures imposed or incurred on a breach of any and of all such Regulations, the mode and manner of prosecuting for and recovering any such Penalties or Forfeitures, and all Enactments, Rules and Regulations contained in the same Act of the Imperial Parliament,—all which shall be in full force and operation, and shall be used and applied to fulfil the intents and purposes of this Act, so far as the same are applicable to this Island and its Dependencies, and not repugnant to any of the provisions of this Act, as fully and absolutely, to all intents and purposes, as if the same were fully detailed, contained and re-enacted herein; Provided nevertheless, that the said Imperial Act shall not extend to annual, restrain or restrict, or be deemed to extend to annual, restrain or restrict, the operation and effect of any of the sections, clauses, or provisions of this Act, in reference to the Colonial Duties imposed, or to the Drawbacks allowed, on any of the said articles, the Rules or Regulations under which the same are prescribed to be collected or granted, or the Fines, Forfeitures, or Penalties herein imposed, any thing herein contained to the contrary thereof notwithstanding.

7th.—And be it further enacted, that in all cases of Goods entered, either for duty or to be Warehoused, and chargeable to pay Colonial Duty, according to the Tale, Gauge, Measure or Weight shall be stated in the entry, and if the Good in such entry be chargeable to pay Duty according to the value thereof, such value shall be stated in the entry and shall be affirmed by the declaration of the Importer, or his known Agent, written upon the entry, and attested by his signature; and if any Person make such declaration not being the Importer or Proprietor of such Goods, nor his Agent duly authorized by him, such Person shall forfeit the sum of One Hundred Pounds and such declaration shall be made in manner and form following, and shall be binding on the Person by or on behalf of whom the same shall be made—(that is to say)

I, A. B. do hereby declare that the Articles mentioned in the entry above written, and contained in the packages therein specified, are of the value of Pounds Shillings and Pence Sterling; and I do now tender the same for all Duties. Witness my hand the day of One Thousand Eight Hundred and the above Declaration signed } the day of A. D. } 18 in the presence of } C. D. (Collector.)

8th.—And be it further enacted, that at the time of entering such Goods, Wares or Merchandize, the Importer thereof, or his known Agent, shall, it required by the Collector or Sub-Collectors of her Majesty's Customs, respectively produce the Invoice of such Goods,

and shall answer on oath all such questions relating to the value thereof as shall be put to him by such Collector or Sub-Collector of Her Majesty's Customs, who are hereby respectively authorized to administer such oath; and in case of failure or refusal to produce such Invoice (unless there be no such Invoice) or to answer such questions, or to answer them truly, or if other than the true and real Invoice be produced or if such true and real Invoice be altered by such Importer or his known Agent, then and in every such case such Importer shall forfeit the sum of One Hundred Pounds: Provided always, that if such Articles be charged with Imperial Duties, and have been valued according to the provisions of the Imperial Act, such valuation shall be accepted as the true value for paying or securing the Colonial Duties thereon.

9th.—And be it further enacted, that if, upon examination, it shall appear to the Collector or Sub-Collector of Her Majesty's Customs, Landing Waiter, or Guager, that such Articles are not valued according to the true value thereof, it shall be lawful for such Collector or other Person to detain and secure such Articles, and within three days from the landing thereof to take such Articles for the use of the Crown; and the said Collector or other Person, shall thereupon, in any such cases, cause the amount of such valuation, with an addition of Ten pounds Per Centum thereon, and also the Duties paid upon such entry, to be paid to the Importer or Proprietor of such Articles, in full satisfaction for the same, and shall dispose of such Articles for the benefit of the Crown; and if the produce of such Sale shall exceed the sum so paid, and all charges incurred by the Crown, One Moiety of the overplus shall be given for the Officer or Officers who had detained and taken such Articles, and the Moiety detained for the benefit of the Crown shall be paid to the Treasurer or the Receiver-General of this Island, or other proper officer authorized to receive the same, to be applied to the public uses of this Colony, as the Legislature shall direct.

10th.—And be it further enacted, that in all cases where the Duty imposed by this Act shall not amount to more than Twenty-five Pounds, the Collector or Sub-Collector of Her Majesty's Customs shall forthwith collect the same, before granting his Warrant for the removal of the Article so imported; and in case such Duty shall amount to more than Twenty-five Pounds, then such Collector or Sub-Collector shall be at liberty to secure the said Duties by taking Bond from the Importer Owner, or Consignee, to her Majesty, Her Heirs, and Successors, with Two sufficient Sureties, for the payment of the Rates and Duties herein before mentioned, in manner following, that is to say—for Wines and Spirits, one half of the said Duties in Three Months, and the remainder of the same in Six Months, and for all other Goods, Wares and Merchandize whatsoever, in Three Months from the date or dates of such Bond or Bonds respectively.

11th.—And be it further enacted, that there shall be allowed on the exportation of all Wines, and all Brandy, Gin Rum, and all other Spirituous Liquors, and of all Muscovado Sugar, from this Island of Newfoundland to the United Kingdom, or any other British Possession, or to any Foreign Port or Place, a Drawback of the full Duties which shall have been paid under this Act upon the Importation thereof into Newfoundland: Provided proof be made, to the satisfaction of the Collector of Her Majesty's Customs, or other proper Officer authorized to collect the Colonial Revenue in this Island, that such Wines, Brandy, Gin, Rum, and other Spirituous Liquors, and such Sugar, respectively, had been duly imported into the United Kingdom, or other British Possession, or into such Foreign Port or Place, by a certificate, under the hands

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