

Additional duty of 3d. per gallon on Rum imported.

addition to the present duty of Nine Pence per gallon now imposed thereon; all which duties shall be respectively levied, collected and paid in like manner and under and subject to the like regulations and provisions as are expressed in the said first recited Act, or any other Act of the Legislature of this Colony providing for the collection and management of Customs duties.

Salted Fish, &c., not to be Warehoused, or entitled to Drawback.

III.—That it shall not be lawful for any Importer or Importers of Fish, salted, dried, or pickled, as aforesaid, of Foreign taking or manufacture, to Warehouse the same in any of the Ports of this Colony and 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 Drawback upon Exportation, shall not in either case apply, or be construed to apply, to Fish, salted, dried, or pickled, as aforesaid.

Duty on Neat Cattle to be paid after deducting Freight.

IV.—The duty imposed upon Neat Cattle by the said first recited Act shall be levied, collected and paid upon the proceeds of sale appearing upon the production of the original account sales, when such Cattle shall have been sold, or upon the appraised value, as provided for by the third section of the said Act, after deducting the amount of Freight of any such Cattle in either case.

£30 to Keeper of Custom-house, St. John's.

V.—That the sum of Thirty Pounds be allowed and paid to the Keeper of the Custom-house in Saint John's.

Furniture &c. of Immigrants, exempt from duty.

VI.—All Furniture that has actually been in use, Working Tools and Implements, the property of Immigrants or Persons coming to reside in this Colony, and not intended for sale, shall be placed in the table of exemptions to the said Act.

Duty of 4½d per gall. on Spirits distilled in this Island.

VII.—And whereas it is expedient to impose a Duty on Spirits distilled in this Island: Be it further enacted by the authority aforesaid—

That from and after the passing of this Act, a duty of Four Pence Half-penny Sterling per gallon shall be levied and paid on each and every gallon of Spirituous Liquors manufactured, extracted, or distilled, in this Island.

Returns of Spirits manufactured to be rendered on oath, quarterly.

VIII.—The owner of any Distillery, or any other person who shall manufacture any distilled Spirituous Liquors in this Island, shall, on the first Monday in January, April, July and October, render a just and true account in writing, to the nearest Collector or Sub-Collector of Customs, of the quantity of all distilled Spirituous Liquors manufactured, extracted, or distilled by him for the quarter last past; and shall thereupon make and subscribe, before the said Collector or Sub-Collector, the following oath, which oath he is hereby empowered to administer:

Form of oath.

I, A. B., do hereby swear that the account which I have now rendered and subscribed, contains a just and true account of all the Rum, Brandy, Gin and Whisky, and other distilled Spirituous Liquors, manufactured, extracted or distilled by me, or any person or persons under me, or on my behalf, since the _____ day of _____ last past.

Sworn to at _____ this _____ day of _____ A. D. 185
Before me, _____ Collector (or Sub-Collector)

So help me God. A. B.

Duty to be paid to Collector.

IX.—And the said Owner or any such Person so manufacturing such Spirituous Liquors as aforesaid, after making and subscribing the above-mentioned Oath, shall forthwith pay unto the said Collector or Sub-Collector the amount of Duty hereinbefore imposed on such Distilled Spirituous Liquors so manufactured, extracted, or distilled, by him, during the Quarter last past; the said Duties to be paid and appropriated in the way and manner, and under the like regulations, as Duties are