Anno tricesimo

Georgii II. Regis.

An Act for the Relief and Encouragement of the Captors of Prizes, with respect to the Bringing and Landing Prize Goods in this Kingdom.



WHEREAS the Duties granted by an Act passed in the Seventh and Eighth Years of the Reign of the late King William the Third, upon French Wines, and other Goods, of the Growth, Product, or Manufacture of France, as well as several other Duties upon various Goods imported into this Kingdom, are by Law not to be drawn back upon the Re-exportation thereof into Foreign Parts: And whereas such Duties have been found in several Instances, to be equal to the Value of the Goods which have been taken as Prize from the French, and thereby the Captors have so far lost the Benefit of their Prizes; which Discouragement hath often induced Captors to carry their Prizes directly to Foreign Parts, to the Prejudice of this Kingdom; therefore be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent

Preamble reciting Act 7 & 8 *Will.* III.

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of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That any Goods of the Growth, Product, or Manufacture of France, or of any of the Dominions belonging to the Crown of France, that have been, or shall hereafter be taken, during the Continuance of the present War, and brought hither by any of His Majesty's Ships of War or Privateers, shall and may, upon Condemnation thereof as lawful Prize, be landed in any Port within this Kingdom, and secured under the King's Locks in Warehouses provided at the sole Expence of the Captors, with the Privity and Approbation, and under the Care and Inspection, of the Commissioners, or other Principal Officers for collecting and managing the respective Duties of Customs and Excise, to which such Goods are liable; and upon Admission of any such Goods taken since His Majesty's Declaration of War against France, into such Warehouses, there shall be paid by the Captors, or their Agents, the following Duties only; which shall not be afterwards drawn back or repaid upon the Exportation of the same Goods; that is to say; For all such Goods (except Wines and Vinegar, and such Goods as are herein after enumerated) of the Growth, Product, or Manufacture of France, or any of the Dominions belonging to the Crown of France, taken as aforesaid by any of His Majesty's Ships of War, the Half of the Old Subsidy granted by the Act of Tonnage and Poundage, passed in the Twelfth Year of the Reign of King Charles the Second; and the Whole of the further Subsidy of Poundage granted by an Act passed in the Twenty first Year of the Reign of His present Majesty, being what is commonly called The Subsidy One thousand seven hundred and forty seven; and for the like Goods if taken by any private Ship of War, the Half of the said Old Subsidy, and no more; which Duties shall be collected, paid, and applied, in the same Manner, and to the same Purposes, whereunto they are by Law appropriated, subject nevertheless to the customary and legal Discounts, and Abatements, and Allowances, for Damage; and for every Ton of French Wine and French Vinegar, taken as aforesaid, either by His Majesty's Ships of War, or Privateers, the Sum of Three Pounds; and so after the same Rate for any greater or lesser Quantity; to be paid into the Receipt of His Majesty's Exchequer, as Part of the Duties arising by an Act passed in the Eighteenth Year of the Reign of His present Majesty, intituled, An Act for granting to His Majesty several additional

Prize Goods, after Condemnation, may be lodged in private Warehouses, under the King's Locks;

Duties are to be paid thereon, but no Drawback on Exportation.

What Duties are payable on Goods, if taken by the King's Ships;

What if taken by Privateers.

Customary Allowances and Discounts to be made.

Duties on *French* Wine and Vinegar.

ditional Duties upon all Wines imported into *Great Britain*; and for raising a certain Sum of Money by Annuities and a Lottery, in Manner therein mentioned; to be charged on the said additional Duties.

And be it further enacted by the Authority aforesaid, That the Half of the Old Subsidy granted by the said Act of the Twelfth of Charles the Second, and the Whole of the further Subsidy of Poundage, granted by the said Act of the Twenty first Year of the Reign of His present Majesty, which is directed by this Act to be paid for such Prize Goods taken by his Majesty's Ships of War; and the Half of the Old Subsidy granted by the said Act of the Twelfth of Charles the Second, which is directed by this Act to be paid for such Prize Goods taken by private Ships of War, shall be payable ad Valorem, and no otherwise, upon the Oath of the Captors, or their Agents, upon the following Goods; that is to say, Upon all Sorts of Woollen and Silk Manufactures, and Hats, Handkerchiefs, Checks, Knives, and Nails, notwithstanding the same may have been rated in the Book of Rates of the Twelfth Year of the Reign of Charles the Second, or the Additional Book of Rates of the Eleventh Year of the Reign of His late Majesty King George the First; and that the said Duties ad Valorem respectively on the Goods before enumerated, shall be levied and collected by the same Rules and Regulations, and under the same Penalties and Forfeitures, as are directed and prescribed in and by an Act of the Eleventh Year of the Reign of His late Majesty King George the First, intituled, An Act for rating such unrated Goods and Merchandizes as are usually imported into this Kingdom, and pay Duty *ad Valorem*, upon the Oath of the Importer; and for ascertaining the Value of all Goods and Merchandizes not inserted in the former or present Book of Rates; and for repealing certain Duties upon Drugs and Rags; and for continuing the Duty upon Apples; and for ascertaining the Method of admeasuring Pictures imported.

Duty to be paid *ad Valorem*, upon the Goods here enumerated.

How the same are to be levyed, &c.

Provided always, That no Duties or Customs whatsoever, shall be demanded or taken for any Prize Goods, consisting of any Military or Ship Stores; any thing in this or any other Act contained to the contrary notwithstanding.

Military or Ship Stores exempted from Duty.

And it is hereby further enacted by the Authority aforesaid, That any Prize Goods of the Growth, Product, or Manufacture of France, or any of the Dominions belonging to the Crown of France, which shall be received into any Warehouse in pursuance of this Act, or which

Prize Goods taken since the Declaration of War, may be exported,

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upon Payment of the Duties of this Act;

are now remaining in any Warehouse in this Kingdom, where they have been secured under the King's Locks, by the Permission of the Commissioners of the Customs, shall and may, upon Payment of the respective Duties before directed by this Act (if the same have been taken since the Declaration of War) be exported at any Time directly from thence, either by the Captors or their Agents, or by any other Person or Persons, without paying any further Duty of Customs or Excise for the same; and if such Goods shall have been taken before the said Declaration of War, the same shall and may be exported in like Manner, without Payment of any Duty of Customs or Excise whatsoever; the Person or Persons exporting the same, giving sufficient Security in Double the Value of the Goods, before the Delivery thereof out of the Warehouse, that the same shall be really and truly exported, and not brought back again or relanded in any Part of Great Britain, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man; which Security the Customer or Collector of the Port from whence the same are intended to be exported, is hereby required and authorized to take in His Majesty's Name, and to His Majesty's Use.

and such as were taken before, may be exported without paying any Duty; the Exporter giving Security.

Goods taken out of the Warehouse for Home Consumption, to pay the Duties payable on Importation.

Provided always, and it is hereby further enacted by the Authority aforesaid, That if any Goods shall be taken out of any Warehouse, wherein they are secured as aforesaid, to be consumed in this Kingdom, the Person or Persons so taking out the same, shall first pay up the Remainder of the Duties which would have been due and payable to His Majesty thereon, if the same had been regularly imported by way of Merchandize into this Kingdom; and such Goods shall, in all other Respects, be liable to the same Restrictions and Regulations to which they would have been subject, if this Act had not been made.

Damaged Wines, if given up to the King's Officers, not liable to the Duty of 3 *l. per* Ton.

Provided nevertheless, That nothing in this Act shall extend, or be construed to extend, to charge any Wine with the before-mentioned Duty of Three Pounds per Ton, which shall at the Time of landing the same be damaged, corrupt, or unmerchantable, and which shall be given up by the Captors or their Agents, to the Officers of the Customs, to be publickly sold, in order to be distilled into Brandy, or to be made into Vinegar, in the Manner directed by an Act passed in the Twelfth Year of the Reign of his late Majesty King George the First, intituled, An Act for the Improvement of His Majesty's Revenues of Customs, Excise, and Inland Duties.

Provided

Provided also, That nothing in this Act contained shall extend, or be construed to extend, to lessen, or any ways alter the Duties which by Law are due and payable upon Goods, that are the Growth, Product, or Manufacture, of any other Country or Place, except France and the Dominions belonging to the Crown of France, which may be taken as Prize, and condemned in this Kingdom.

The Duties payable on Goods of the Growth of other Countries, not altered by this Act.