ANNO TRICESIMO TERTIO

Georgii III. Regis.

CAP. LXX.

An Act for repealing the Duties and Drawbacks on Figs, and for granting and allowing other Duties and Drawbacks in lieu thereof; for charging a Duty on the Importation, and allowing a Drawback on the Exportation, of Virginal Wire of Copper; for empowering the Commiſſioners of the Cuſtoms to authorize their Officers to make Allowance for Damages received by Goods during the Voyage; and for authorizing the Commiſſioners of the Cuſtoms and Exciſe to ſell Veſſels, liable to be broken up, to private Perſons, to be uſed as Privateers.

[17th *June* 1793.]

WHEREAS by an Act, paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, intituled, (An Act for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, and for applying the ſaid Duties, together with the other Duties compoſing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the *European* Dominions of the *French* King, into this Kingdom; and for applying certain unclaimed Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Re- Preamble. 27 *Geo.* III, Cap. 13, recited.

duction of the National Debt); it is, amongst other Things, enacted, That if any Goods, Wares, or Merchandize whatever, on which specifick Duties are payable by the said Act, according to the Weight, Tale, Gauge, or Measure thereof, and which shall be imported or brought into Great Britain from Foreign Parts after the Tenth Day of May One thousand seven hundred and eighty-seven, (except Wine, Tobacco, Raisins, and Currants), shall receive any Damage by Salt Water, or otherwise, during the Course of the Voyage, after such Goods, Wares, or Merchandize shall have been laden or shipped in Foreign Parts, and before the same shall be unshipped or discharged from the Ship or Vessel in which they shall have been imported into Great Britain, so that the Owner thereof shall be prejudiced in the Sale of such Goods, Wares, or Merchandize, the principal Officers of the Customs, or any Two of them, (whereof the Collector for the Time being shall be One), the Proof of such Damage being first ascertained in the Manner required by Law, and immediately before the Tenth Day of May One thousand seven hundred and eighty-seven, shall have Power to choose Two indifferent Merchants, experienced in the Values of such Goods, Wares, or Merchandize, who, upon viewing the same, shall certify and declare, upon their Corporal Oaths, first administered by the said Officers, who are hereby authorized and impowered to administer the same, what Damage such Goods, Wares, or Merchandize have received, and how much the same are lessened in their true Value, according to such Damage, in relation to the Duties set on them in the Schedule thereunto annexed, marked (A); and thereupon the proper Officers shall and they are thereby authorized and required to make a just, reasonable, and proportionable Allowance to the Merchant, by Way of Return or Repayment out of the Duties due, and which shall have been actually paid for the same: And whereas frequent Disputes do arise between the Officers of the Customs and the Merchants, in adjusting the Allowance in regard to Figs; it having been found by Experience extremely difficult to distinguish what Damage such Goods have received by unavoidable Accidents in the Course of

the Voyage, from the Decay they are liable to by heating, if of an inferior Quality, or packed in bad Condition, before they are shipped in Foreign Parts; which has put the Merchants trading in that Commodity at different Ports of this Kingdom upon an unequal Footing, and been prejudicial to the Publick Revenue: Now, for Remedy whereof, may it please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the passing of this Act, the said herein-before recited Act, so far as the same relates to making any Allowance for Damage (by Way of Return or Repayment out of the Duties) on Figs, shall be and the same is hereby repealed, made void, and shall no longer be put in Practice, any Thing in the said Act to the contrary in anywise notwithstanding.

Recited Act, so far as relates to Allowance for Damage of Figs, repealed;

II. And whereas, in Consideration of the said recited Act being repealed, as to the Allowance for Damage on Figs, it may be reasonable to make the Merchants importing Figs a Compensation (for the Allowance they would have been entitled to) by lowering the Duties on the Importation of Figs; be it therefore further enacted by the Authority aforesaid, That, from and after the passing of this Act, the Duties to be paid on the Importation, and the Drawbacks to be allowed on the Exportation of Figs by virtue of the said recited Act, shall be and the same are hereby repealed (except as to the Recovery and Payment of Arrears), and instead and in lieu thereof the Duties on the Importation, and the Drawbacks on the Exportation of Figs shall be respectively as follows, (videlicet):

and also the Duties on Importation and Drawbacks on Exportation of Figs, in lieu of which they shall be as follow:

	Duty. s.	d.	Drawback. s.	d.
If imported in a British-built Ship, —the Hundred Weight - -	10	0	9	2
If imported in a Foreign Ship—the Hundred Weight - - -	10	6	9	2

Duty and Drawback.

A Duty of 7 *l.* 6 *s.* 11 *d. per* C. wt. to be paid on Importation, and a Drawback of 6 *l.* 12 *s.* 11 *d.* to be allowed on Exportation of Virginal Wire of Copper.

III. And whereas by the said recited Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, a Duty of Seven Pounds Six Shillings and Eleven-pence per Hundred Weight is imposed upon the Importation, and a Drawback of Six Pounds Twelve Shillings and Eleven-pence per Hundred Weight is allowed on the Exportation of Virginal Wire of Brass: And whereas it is expedient that the like Duty should be imposed on the Importation, and the like Drawback allowed on the Exportation, of Virginal Wire of Copper; be it therefore further enacted by the Authority aforesaid, That, from and after the passing of this Act, a Duty of Seven Pounds Six Shillings and Eleven-pence per Hundred Weight shall be paid upon the Importation, and a Drawback of Six Pounds Twelve Shillings and Eleven-pence per Hundred Weight shall be allowed upon the Exportation of Virginal Wire of Copper.

Duties and Drawbacks to be paid, &c. according to recited Act.

IV. And be it further enacted by the Authority aforesaid, That the several Duties and Drawbacks by this Act respectively imposed and allowed shall be raised, levied, collected, paid, recovered, allowed, and applied in like Manner, and under such and the same Rules, Regulations, Restrictions, Penalties, and Forfeitures, as the Duties on the Importation, and the Drawbacks on the Exportation, of Figs and Virginal Wire of Brass respectively, are respectively now raised, levied, collected, paid, recovered, and allowed, by virtue and in pursuance of the said recited Act.

V. And whereas by the said recited Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, the principal Officers of the Customs, or any Two of them (whereof the Collector for the Time being to be One) are impowered, in the Case of Goods which have been duly proved to have received Damage during the Course of the Voyage, to choose Two indifferent Merchants, experienced in the Values of such Goods, who upon viewing the same shall certify and declare, upon their Corporal Oaths, what Damage such Goods, Wares, or Merchandize have received, and how much the same are lessened in their true Value, according to such Damage, in relation to the Duties set on them in the Schedule

dule to the said Act annexed, marked (A); and thereupon the proper Officers are to make a just, reasonable, and proportionable Allowance to the Merchant, by Way of Return or Repayment out of the Duties due, and which shall have been actually paid for the same: And whereas it is expedient to empower the Commissioners of the Customs in England and Scotland respectively to authorize their Officers to make Allowance for Damage, in order that, if the Importer of the Goods shall be satisfied therewith, the calling in of Merchants to ascertain the Quantum of Damage, as directed by the said recited Act, may not be resorted to; be it therefore enacted by the Authority aforesaid, That, from and after the passing of this Act, it shall and may be lawful for any Four or more Commissioners of the Customs in England, and any Three or more Commissioners of the Customs in Scotland respectively, to authorize such Officers under their respective Management as they shall judge proper, in the Case of Goods, Wares, or Merchandize which shall have received Damage during the Course of the Voyage (the Proof of such Damage being first ascertained in the Manner required by Law), to view and examine such Goods, Wares, or Merchandize, and to certify what Damage such Goods, Wares, or Merchandize have received, and how much the same are lessened in their true Value, according to such Damage, in relation to the Duties set on them in the Schedule annexed to the said recited Act, marked (A); and thereupon the Commissioners of the Customs, or any Four or more of them, in England, and the Commissioners of the Customs in Scotland, or any Three or more of them, respectively, shall direct a just, reasonable, and proportionable Allowance to be made to the Importer of such Goods, by Way of Return or Repayment out of the Duties due, and which shall have been actually paid for the same: Provided always, That if the Importer of such Goods shall not be satisfied with the Allowance so made, or the said Officers so authorized by the said Commissioners shall represent themselves to be incompetent to determine what will be a just, reasonable, and proportionable Allowance in any particular Case, then the Rules, Regulations, and Directions of

Commissioners of the Customs to direct their Officers to examine Goods damaged on the Voyage, and to make a proportionable Allowance out of the Duties;

but if the Importer is not satisfied with the Allowance, or the Officers incompetent to determine it, the Directions of the recited Act to be followed.

of the said recited Act shall be resorted to, and duly observed and complied with, in regard to ascertaining the Quantum of such Damage, on the Oaths of Two indifferent Merchants.

24 *Geo* III, Sess. 2, Cap. 47.

VI. And whereas by an Act, made and passed in the Twenty-fourth Year of the Reign of his present Majesty King George the Third, intituled, An Act for the more effectual Prevention of Smuggling in this Kingdom; it is, amongst other Things, enacted, That in case any Ship or Vessel, liable to be broken up or destroyed, shall be necessary and fit for the Service of His Majesty in His Royal Navy, it shall and may be lawful for the Commissioners of the Customs or Excise respectively, if they think proper, to cause such Ship or Vessel, instead of being broken up or destroyed, to be sold to the Officers appointed by the Lord High Admiral of Great Britain, or the Commissioners of the Navy, for that Purpose: And whereas it is expedient, during the present Hostilities, to authorize the Commissioners of His Majesty's Customs or Excise respectively to dispose of Ships or Vessels, which shall or may, on Condemnation, be liable to be broken up, to private Persons, for the Purpose of being used against the Enemy as Private Ships, under Commission from the Lord High Admiral of Great Britain, or the Commissioners for executing the Office of Lord High Admiral of Great Britain for the Time being: Be it therefore enacted by the Authority aforesaid, That it shall and may be lawful for the Commissioners of His Majesty's Customs and Excise respectively to sell and dispose of any Ship or Vessel which, on Condemnation, shall or may be liable to be broken up, to private Persons, for the Purpose of being used against the Enemy, under Commission from the Lord High Admiral of Great Britain, or the Commissioners for executing the Office of Lord High Admiral of Great Britain for the Time being; and One Moiety of the Produce of such Sale, after Charges of Condemnation and other Charges are deducted, to be paid into the Exchequer, for the Use of His Majesty, and the other Moiety to the Officer who sued and prosecuted for the same.

Condemned Vessels may be sold to be used as Privateers.

Application of the Produce.

ANNO REGNI

GEORGII III.

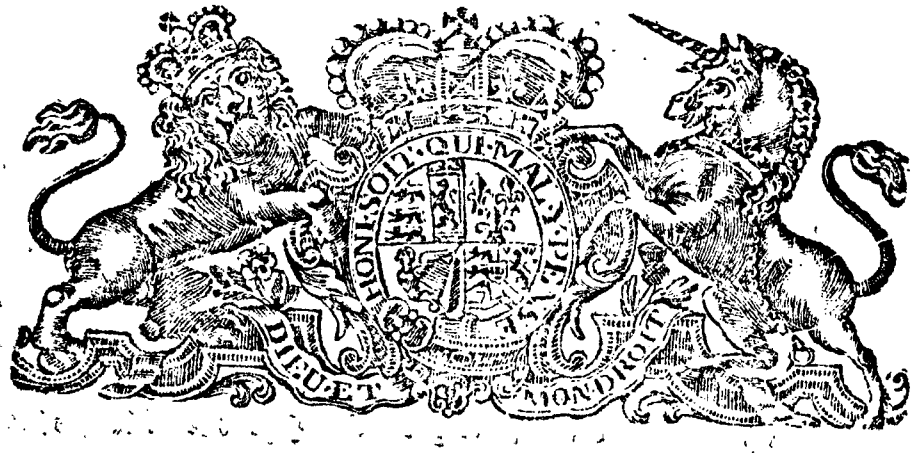
REGIS

Magnæ Britanniæ, Franciæ, & Hiberniæ,

TRICESIMO TERTIO.

At the Parliament begun and holden at *Weſtminſter*, the Twenty-fifth Day of *November Anno Domini* 1790, in the Thirty-firſt Year of the Reign of our Sovereign Lord GEORGE the Third, by the Grace of God, of *Great Britain, France,* and *Ireland,* King, Defender of the Faith, *&c.*

And from thence continued, by ſeveral Prorogations, to the Thirteenth Day of *December* 1792; being the Third Seſſion of the Seventeenth Parliament of *Great Britain.*



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