ANNO TRICESIMO QUINTO

Georgii III. Regis.

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CAP. CXVIII.

An Act for charging Warehouſe Rent on Wines, in certain Caſes, ſecured in His Majeſty's Warehouſes; for equalizing the Duties on Wines exported to *India* and *China*; and for providing Warehouſes for Coffee and Cocoa Nuts imported into this Kingdom. [26th *June* 1795.]

WHEREAS it is expedient that Warehouſe Rent ſhould be paid for Foreign Wine, in certain Caſes, and that the ſame ſhould be diſpoſed of in Manner herein-after directed: May it therefore 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 Fifth Day of *July* One thouſand ſeven hundred and ninety-five, when the Proprietor or Proprietors, Importer or Importers, or Conſignee or Conſignees, ſhall neglect or refuſe to make due Entry of any Foreign Wine, or to pay the Duties, or to land ſuch Wine, within the Twenty Days preſcribed by an Act, made in the Twenty-ſixth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing certain Duties now payable on Wines imported, and for granting new Duties in lieu thereof,* to

Preamble.

If Foreign Wine is not entered, or the Duties paid, or if it is not landed within 20 Days after Entry ſhould have been made, and it ſhould be conveyed to the

King's Warehouſe agreeably to 26 *Geo.* III, Cap. 59, Warehouſe Rent ſhall be paid, with Expences.

to be collected under the Management of the Commiſſioners of Exciſe; and ſuch Wine, together with the Caſks, Bottles, and Packages, containing the ſame, ſhall, in purſuance of the ſaid Act, be carried or conveyed to any of His Majeſty's Warehouſes for Security of the Duties due or payable in reſpect of ſuch Wine, the Proprietor or Proprietors, Importer or Importers, or Conſignee or Conſignees, of ſuch Wine, over and beſides the Duties for or in reſpect of ſuch Wine, ſhall, before the ſame ſhall be delivered to him, her, or them, from or out of ſuch Warehouſe or Warehouſes, firſt pay into the Hands of the proper Warehouſe Keeper of Cuſtoms or Exciſe, Warehouſe Rent for ſuch Wine, at and after the Rate of Sixpence *per Week* for each and every Caſk or other Package of ſuch Wine, from the Day on which ſuch Wine ſhall have been unladen or taken from on board the Ship or Veſſel in which the ſame ſhall have been imported, until the Day on which ſuch Wine ſhall be cleared and taken out of ſuch Warehouſe or Warehouſes, together with the Coſts, Charges, and Expences, attending the conveying of ſuch Wine, Caſks, and Packages to ſuch Warehouſe or Warehouſes, or otherwiſe relating to ſuch Wine, Caſks, and Packages; and if the Proprietor or Proprietors, Importer or Importers, or Conſignee or Conſignees, of ſuch Wine, ſhall, for the Space of Three Months from the Time of ſuch Wine having been ſo carried or conveyed to ſuch Warehouſe or Warehouſes, omit, neglect, or refuſe, to pay and ſatisfy all the Duties due and payable for or in reſpect of ſuch Wine, together with ſuch Warehouſe Rent, Coſts, Charges, and Expences, it ſhall and may be lawful to and for the reſpective Commiſſioners of Cuſtoms and Exciſe in *England* and *Scotland*, or the major Part of them reſpectively for the Time being, after the Expiration of ſuch Three Months, to cauſe all ſuch Wine, Caſks, and Packages to be publickly ſold to the beſt Bidder, at ſuch Places as the ſaid reſpective Commiſſioners ſhall think proper, for and towards ſatisfying ſuch Duties, Warehouſe Rent, Coſts, Charges, and Expences; and if the Money ariſing from ſuch Sale ſhall be equal to, or more than ſufficient to pay and ſatisfy all the ſaid Duties, together with ſuch Warehouſe Rent, Coſts, Charges, and Expences, the reſpective Receivers General of the Cuſtoms in *England* and *Scotland* for the Time being (in caſe the ſaid reſpective Commiſſioners of the Cuſtoms, or the major Part of them reſpectively, ſhall cauſe ſuch Wine to be ſold) ſhall pay over to the ſaid reſpective Commiſſioners of Exciſe ſo much of the Proceeds of ſuch Sale as will be ſufficient to ſatisfy the Exciſe Duties by Law impoſed for or in reſpect of ſuch Wine; and the ſaid reſpective Commiſſioners of Exciſe (in caſe they, or the major Part of them reſpectively, ſhall cauſe ſuch Wine to be ſold) ſhall pay over to the ſaid reſpective Receivers General of the Cuſtoms ſo much of the Proceeds of ſuch Sale as will be ſufficient to ſatisfy the Cuſtom Duties by Law impoſed for or in reſpect of ſuch Wine, and the Overplus (if any be) ſhall be paid to the Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, of ſuch Wine, or other Perſon or Perſons authorized to receive the ſame; and if, upon ſuch Wine being put up or offered to Sale, no Perſon or Perſons ſhall offer or bid for the ſame as much or more Money than the ſaid Duties taken together would amount to, together with ſuch Warehouſe Rent, Coſt, Charges, and Expences, as aforeſaid, then, and in ſuch Caſe, it ſhall and may be lawful to and for ſuch Commiſſioners reſpectively to cauſe the ſame to be publickly ſold, as they the ſaid reſpective Commiſſioners

If the Duties, *&c.* are not paid in Three Months, the Wine may be ſold for Payment, by the Commiſſioners of the Cuſtoms or Exciſe;

and when put up to Sale, if ſufficient to pay the Duties, *&c.* ſhall not be offered, the ſame may be publickly ſold for Exportation or Diſtillation, *etc.*

ſhall think beſt, either for Exportation immediately from ſuch Warehouſe or Warehouſes, or in order to be diſtilled into Brandy, or to be made into Vinegar, under the Inſpection of the proper Officer or Officers of Exciſe, at the entered Diſtillery or Vinegar Works of ſome licenſed Diſtiller or Vinegar Maker, taking ſufficient Security by Bond, to the Uſe of His Majeſty, His Heirs or Succeſſors, to the Satisfaction of the major Part of ſuch Commiſſioners reſpectively, that ſuch Wine be not made uſe of for any Purpoſe whatſoever, other than that for which the ſame ſhall be ſo ſold; and the ſaid reſpective Commiſſioners ſhall, out of the Money ariſing from ſuch Sale as laſt mentioned, diſcharge and pay, in the Firſt Place, all ſuch Warehouſe Rent, Coſts, Charges, and Expences as aforeſaid, and ſhall divide the Reſidue (if any be) into Five equal Parts; and the ſaid reſpective Commiſſioners of the Cuſtoms (in caſe they, or the major Part of them, ſhall cauſe ſuch Wine to be ſo ſold) ſhall pay over Three of ſuch Five Parts to the ſaid reſpective Commiſſioners of Exciſe, towards ſatisfying the Exciſe Duties for or in reſpect of ſuch Wine; and the ſaid reſpective Commiſſioners of Exciſe (in caſe they, or the major Part of them reſpectively, ſhall cauſe ſuch Wine to be ſo ſold) ſhall pay over Two of ſuch Five Parts to the ſaid reſpective Receivers General of the Cuſtoms, towards ſatisfying the Cuſtom Duties for or in reſpect of ſuch Wine.

Diviſion of the Produce.

II. And be it further enacted by the Authority aforeſaid, That if any ſuch Wine, which ſhall be ſo ſold for Exportation, ſhall be laden on board any Ship or Veſſel in any of the Ports of this Kingdom, before ſuch Bond ſhall be given, the Wine ſo laden, together with the Caſks and other Packages containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

Wine ſo ſold for Exportation, if ſhipt before Bond be given, forfeited.

III. And be it further enacted by the Authority aforeſaid, That ſuch reſpective Securities by Bond, herein-before directed to be given, ſhall be diſcharged in Manner herein-after mentioned; (that is to ſay), for ſuch of the ſaid Wines as ſhall be ſold for Exportation, and to be landed in *Ireland*, the Condition of the Bond ſhall be, to bring in a Certificate in Diſcharge thereof, within Six Months from the Date of the Bond; and within Twelve Months for ſuch of the ſaid Wines as ſhall be ſold for, and to be landed in any other Foreign Port or Place in *Europe*; and within Eighteen Months for ſuch of the ſaid Wines as ſhall be ſold for, and to be landed in any of His Majeſty's Plantations in *America* or *Africa*, or any of the United States of *America*; and within Twenty-four Months for ſuch of the ſaid Wines as ſhall be ſold for, and to be landed in any Port or Place at or beyond the *Cape of Good Hope*; which ſaid Certificate for ſuch Wines as aforeſaid as ſhall be landed in any Port or Place where any Officer or Officers of His Majeſty's Cuſtoms ſhall be reſident, ſhall be ſigned by the proper Officer or Officers of His Majeſty's Cuſtoms there, importing that ſuch Wine was there landed, and teſtifying the landing thereof; and if no Officer of His Majeſty's Cuſtoms ſhall be reſident in ſuch Port or Place where ſuch Wine ſhall be landed, ſuch Certificate ſhall be ſigned by the *Britiſh* Conſul, or other Perſon acting as ſuch there, purporting that ſuch Wine was there landed, and teſtifying the landing thereof; and if no Officer of His Majeſty's Cuſtoms, or *Britiſh* Conſul, or other Perſon acting as ſuch, ſhall be reſident in ſuch Port or Place where ſuch Wine ſhall be landed, ſuch Certificate ſhall be under

Manner in which Bond ſhall be diſcharged.

the Common Seal of the Chief Magiſtrate in ſuch Port or Place, or under the Hands and Seals of Two known *Britiſh* Merchants then being at ſuch Port or Place, that ſuch Wine was there landed, or ſuch Bond or Bonds ſhall be diſcharged upon Proof, in either of the ſaid Caſes, that ſuch Wine was taken by Enemies, or periſhed in the Seas, or by Fire, the Examination and Proof thereof being left to the Judgement of the ſaid reſpective Commiſſioners, or the major Part of them reſpectively for the Time being; and ſuch Bond herein-before directed to be given for ſuch Wine as ſhall be ſo ſold to be diſtilled into Brandy, or made into Vinegar, ſhall be diſcharged on the Production of a Certificate from the proper Officers or Officer of Excife, that ſuch Wine has been ſo made uſe of, within Three Months after the ſame ſhall have been delivered out of ſuch Warehouſe.

Receipts of the Commiſſioners of Exciſe and Cuſtoms reſpectively, to be ſufficient Diſcharges.

IV. And be it further enacted by the Authority aforeſaid, That the Receipts of the ſaid reſpective Commiſſioners of Exciſe ſhall be a ſufficient Diſcharge to the ſaid reſpective Receivers General of the Cuſtoms for ſuch Money as they ſhall ſo pay to the ſaid reſpective Commiſſioners of Exciſe, and the Receipts of the ſaid reſpective Receivers General of the Cuſtoms ſhall be a ſufficient Diſcharge to the ſaid reſpective Commiſſioners of Exciſe for ſuch Monies as they ſhall ſo pay to the ſaid reſpective Receivers General; and ſuch Receipts ſhall ſeverally be allowed by the proper Officer or Officers in paſſing the Accounts of the ſaid reſpective Commiſſioners of Exciſe and Receivers General of the Cuſtoms.

Perſons forging, &c Certificates for Diſcharge of Bonds, or Officers conniving at them, to forfeit 200 *l.*

V. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall forge or counterfeit, or cauſe or procure to be forged or counterfeited any Certificate by this Act required for the Diſcharge of any Bond or Bonds given, entered into, or executed, for or in reſpect of any ſuch Wine, or ſhall produce to any Collector or other Chief Officer of the Cuſtoms, or to any Collector or other Officer of Exciſe, or make uſe of any forged, counterfeited, falſe or untrue Certificate, as and for any Certificate by this Act required for the Diſcharge of any ſuch Bond or Bonds, knowing the ſame to be ſo forged or counterfeited, or if any Officer or Officers of the Cuſtoms or Exciſe ſhall connive at any ſuch Certificate being ſo forged or counterfeited, or at any ſuch forged, counterfeited, falſe, or untrue Certificate being ſo produced or made uſe of, all and every the Perſon and Perſons ſo offending ſhall, for each and every ſuch Offence, ſeverally forfeit the Sum of Two hundred Pounds.

Wine if unladen in the Kingdom, after it is ſhipt, to be forfeited with Treble the Value.

VI. And be it further enacted, That if, after the ſhipping of any ſuch Wine, the ſame Wine, or any Part thereof, ſhall be unſhipped, unladen, or laid on Land, or put into any other Ship, Veſſel, or Boat, within this Kingdom, (Shipwreck or other unavoidable Accident excepted), that then and in every ſuch Caſe, over and above the Penalty of the Bond, which ſhall be levied and recovered to His Majeſty's Uſe, all ſuch Wine which ſhall be ſo unſhipped, unladen, or laid on Land, or put into any other Ship, Veſſel, or Boat, within *Great Britain*, (Shipwreck or other unavoidable Accident excepted), with Treble the Value thereof, ſhall be forfeited, and ſuch Wine ſhall and may be ſeized by any Officer or Officers of the Cuſtoms or Exciſe.

VII. And

VII. And whereas the Drawback of the Duties of Excise now allowed for or in respect of Foreign Wine exported to *China* is less than such Drawback allowed for or in respect of such Foreign Wines exported to the *British* Settlements in the *East Indies*, and it is expedient to equalize the said Drawbacks, be it therefore enacted, That there shall be paid and allowed, for or in respect of all Foreign Wines which shall, from and after the Fifth Day of *July* One thousand seven hundred and ninety-five, be exported from *Great Britain* as Merchandize to *China*, the same Drawback of the Duties of Excise as are now by Law allowed for or in respect of Foreign Wine exported from *Great Britain* as Merchandize to any *British* Settlement in the *East Indies*: Provided always nevertheless, that no Drawback granted by this Act shall be paid or allowed, nor any Certificate or Debenture for the same be given or made out, save and except upon the same Terms and Conditions, and under, subject, and according to the Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, contained, provided, settled, or established, in and by the said Act made in the Twenty-sixth Year of the Reign of His present Majesty; and the said Rules, Regulations, Restrictions, Provisions, Fines, Penalties and Forfeitures shall be, and the same respectively are hereby directed to be used, applied, practised, and put in Execution on the Exportation of Wine, for the Purpose of obtaining the Drawback by this Act granted, as fully and effectually, to all Intents and Purposes, as if the said Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, had been expressly repeated and re-enacted in this Act.

For Foreign Wine exported to *China*, the same Drawback to be allowed as for Wine sent to the *East Indies*, on Conditions of recited Act.

VIII. And whereas the Laws now in force for securing the Duties upon Coffee and Cocoa Nuts have been found insufficient to answer the good Purposes thereby intended; and for the better securing the said Duties, and for the Accommodation of the Importers of Coffee and Cocoa Nuts, it is expedient to provide and enact the several Rules, Regulations, and Provisions herein-after prescribed; be it therefore enacted by the Authority aforesaid, That the Commissioners of Excise in *England* for the Time being, and the Commissioners of Excise in *Scotland* for the Time being, shall, with all convenient Speed, and they respectively are hereby authorised and required, out of any of the Duties or Revenues of Excise under their Management, to provide, from Time to Time, at or near to the several and respective Ports in *England* and *Scotland* respectively, such Warehouse and Warehouses as they respectively shall deem requisite and necessary for depositing, lodging, and securing therein all such Coffee and Cocoa Nuts respectively as shall be imported at such respective Ports.

Commissioners of Excise in *Great Britain*, to provide Warehouses for lodging Coffee and Cocoa Nuts.

IX. And be it further enacted by the Authority aforesaid, That the Commissioners of the Customs in *England* for the Time being, or any Four or more of them, and the Commissioners of the Customs in *Scotland* for the Time being, or any Three or more of them, shall, and they respectively are hereby authorised and required to appoint One or more Officer or Officers of the Customs in *England* and *Scotland* respectively to attend all and every such Warehouse or Warehouses so to be provided, according to the Directions of this Act, in *England* and *Scotland* respectively; and the Commissioners of Excise in *England* and *Scotland* respectively, or the major Part of them respectively for the Time being,

Commissioners of Customs and Excise, to appoint Officers to attend Warehouses.

ſhall, and they reſpectively are hereby in like Manner authoriſed and required to appoint One or more Officer or Officers of Exciſe to attend all and every ſuch Warehouſe or Warehouſes ſo to be provided according to the Directions of this Act, in *England* and *Scotland* reſpectively.

Officers of Exciſe to mark Caſks of Coffee or Cocoa Nuts on board Ships importing them, and if unſhipped before, they may be ſeized:

X. And be it further enacted by the Authority aforeſaid, That the proper Officer or Officers of Exciſe on board every Ship or Veſſel in which Coffee or Cocoa Nuts ſhall be imported, ſhall mark or cauſe to be marked every Caſk, Bag, or other Package of Coffee or Cocoa Nuts reſpectively, with a progreſſive Number and a diſtinguiſhing Landing Mark; and no Caſk, Bag, or other Package of Coffee or Cocoa Nuts reſpectively ſhall be unſhipped or delivered from or out of ſuch Ship or Veſſel before the ſame ſhall have been ſo marked, on Pain of Forfeiture thereof, to be ſeized by any Officer or Officers of the Cuſtoms or Exciſe;

When marked, Importers, in Preſence of the Officer, to unſhip and convey them to a Warehouſe.

and when the ſame ſhall have been ſo marked, the Importers, Proprietors, or Conſignees of ſuch Coffee and Cocoa Nuts reſpectively ſhall forthwith (provided the ſame ſhall have been duly entered) in the Preſence of the proper Officer or Officers of the Cuſtoms and Exciſe, unſhip or cauſe to be unſhipped all ſuch Coffee and Cocoa Nuts reſpectively, and ſhall carry and convey the ſame, or cauſe the ſame to be carried and conveyed to and depoſited in ſome or one of the reſpective Warehouſe or Warehouſes ſo to be provided, as directed by this Act, at or near to the Port at which ſuch Coffee or Cocoa Nuts ſhall be imported; and the proper Officer or Officers of the Cuſtoms and Exciſe ſhall attend ſuch Coffee and Cocoa Nuts reſpectively from the Time of the unſhipping thereof until the ſame ſhall be ſo depoſited, lodged, and ſecured, in ſuch Warehouſe or Warehouſes.

Within 14 Days after being Warehouſed, the Coffee and Cocoa to be taken out of the Caſks by the Importer and weighed, at which Time the damaged Parts may be ſeparated, &c.

XI. And be it further enacted by the Authority aforeſaid, That the Importers, Proprietors, or Conſignees reſpectively of ſuch Coffee and Cocoa Nuts reſpectively, ſhall, at his, her, and their own Expence, within Fourteen Days next after ſuch Coffee and Cocoa Nuts reſpectively ſhall have been ſo lodged and depoſited in ſuch Warehouſe or Warehouſes as aforeſaid, and in the Preſence of the proper Officer or Officers of the Cuſtoms and Exciſe, take or cauſe to be taken all ſuch Coffee and Cocoa Nuts reſpectively from and out of the Caſks, Bags, and other Packages reſpectively containing the ſame, and ſhall forthwith bring ſuch Coffee and Cocoa Nuts reſpectively, and alſo the Caſks, Bags, or other Packages, or cauſe the ſame to be brought to, and put into the proper Scales to be weighed, in ſuch Manner as the proper Officer or Officers of the Cuſtoms and Exciſe ſhall direct, ſo that the Tare of the Caſk, Bag, or other Package, and the Net Weight of the Coffee, may be aſcertained, at which Time, but at no other or ſubſequent Time, the Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, of ſuch Coffee and Cocoa reſpectively, ſhall or may be permitted and ſuffered, in the Preſence of ſuch Officers reſpectively, to ſeparate the damaged or unmerchantable Coffee and Cocoa Nuts reſpectively from the undamaged and merchantable Part thereof, and alſo to re-pack his, her, or their, Coffee and Cocoa Nuts reſpectively, into the ſame or ſuch other Caſks, Bags, or Packages, as he, ſhe, or they, ſhall think fit, each ſuch other Caſk, Bag, or other Package, containing One hundred and twelve Pounds Weight Net of Coffee or Cocoa Nuts reſpectively at the leaſt; and the proper Officer or Officers

Officers to take an Account of

of

of the Customs and Excise shall forthwith take an Account of the Tare of each and every Cask, Bag, or other Package, and of the Net Weight of the Coffee and Cocoa Nuts respectively contained therein; and such Importers, Proprietors, or Consignees respectively, shall also, at his, her, or their own Expence, when and so soon as such Coffee or Cocoa Nuts shall have been so weighed and taken an Account of, take the same, or cause the same to be taken from and out of the Scales in which the same shall have been so weighed, and thereupon the proper Officer or Officers of the Customs and Excise shall jointly mark, or cause to be marked, on the Outside of each and every such Cask, Bag, or other Package, in plain and legible Letters or Characters, the Tare of the Cask, Bag, or other Package, and the Net Weight of such Coffee or Cocoa Nuts respectively contained therein, and whether the same be Coffee or Cocoa Nuts of the Growth and Produce of any *British* Colony or Plantation in *America*, or of the United States of *America*, or of any other Country or Place, and shall also set, stamp, or affix, on the Outside of such Cask, Bag, or other Package, proper Landing Marks and Numbers, which said respective Marks and Numbers shall be entered and inserted, by the proper Officers of the Customs and Excise respectively, together with the Tare of each Cask, Bag, or other Package, and the Net Weight of the Coffee or Cocoa Nuts respectively contained therein, in their respective Books, to be by them kept for that Purpose; and when and so soon as such Entries shall have been so made as aforesaid, the Importers, Proprietors, or Consignees respectively, shall remove each and every such Cask, Bag, or other Package respectively, or cause the same to be removed to, and properly stowed away in such convenient Part or Parts of such Warehouse or Warehouses, and in such Manner as the proper Officer or Officers of the Customs and Excise shall in that Behalf direct; and if any such Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees of Coffee or Cocoa Nuts, having unshipped or caused to be unshipped any Coffee or Cocoa Nuts, shall omit, neglect, or refuse, contrary to the true Intent and Meaning of this Act, to carry and convey the same, or cause the same to be carried and conveyed to, and deposited in some or One of the Warehouses as aforesaid, or shall neglect or refuse to take or cause to be taken from or out of the Cask, Bag, or other Package containing the same, any such Coffee or Cocoa Nuts, which shall be deposited, lodged, or secured, in any Warehouse or Warehouses as aforesaid, or shall neglect or refuse to bring any such Coffee or Cocoa Nuts, or cause the same to be brought to, or put into the proper Scales to be weighed as aforesaid, or shall neglect or refuse to take any such Coffee or Cocoa Nuts, which shall have been weighed and taken an Account of, as directed by this Act, or cause the same to be taken from or out of the Scales in which the same shall have been so weighed, or shall omit, neglect, or refuse, contrary to the true Intent and Meaning of this Act, to remove, or cause to be removed, any such Cask, Bag, or other Package of Coffee or Cocoa Nuts respectively, and properly stow the same away, or cause or procure the same to be stowed away in such convenient Part or Parts of such Warehouse or Warehouses, and in such Manner as such proper Officer or Officers of the Customs and Excise shall in that Behalf direct, all and every such Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees, so offending, shall, for each and every such Offence, forfeit and lose the Sum of Fifty Pounds: Provided always nevertheless, that no such Importer, Proprietor, or

the Tare of Casks, and Weight of Coffee and Cocoa, &c.

Importers to take the Coffee and Cocoa from the Scales:

Officer to mark the Casks, &c.

Importers to remove Casks as the Officer shall direct.

Importers not complying with the Directions of this Act, to forfeit 50*l.*;

but not liable to the Penalty unleſs they neglect for Three Days after Notice from the Officer, to take the Coffee out of Caſks, &c.

Conſignee, ſhall incur or be liable to the ſaid Penalty of Fifty Pounds, unleſs he, ſhe, or they, ſhall neglect or refuſe to take or cauſe ſuch Coffee or Cocoa Nuts reſpectively to be taken from or out of the Caſk, Bag, or other Package containing the ſame, or to bring or cauſe the ſame to be brought to, or put into the proper Scales to be weighed, or to remove and ſtow away the ſame, according to the true Intent and Meaning of this Act, for the Space of Three Days after he, ſhe, or they ſhall have received Notice ſo to do from the proper Officer of Cuſtoms or Exciſe.

After Coffee and Cocoa have been weighed Samples may be taken.

XII. And be it further enacted by the Authority aforeſaid, That at any Time after any ſuch Coffee or Cocoa Nuts reſpectively ſhall have been ſo weighed and taken an Account of as directed by this Act, the ſeveral Importers, Proprietors, or Conſignees thereof reſpectively, ſhall be permitted, in the Preſence of the proper Officer or Officers of the Cuſtoms and Exciſe reſpectively, belonging to ſuch Warehouſe, in which ſuch Coffee or Cocoa Nuts ſhall have been ſo weighed and taken an Account of, as directed by this Act, to take out of each Caſk, Bag, or other Package, ſo weighed and taken an Account of, a Sample or Samples of ſuch Coffee or Cocoa Nuts, not exceeding Four Ounces in Weight: Provided always nevertheleſs, that not more than Three ſuch Samples ſhall be taken out of any ſuch Caſk, Bag, or other Package whatever; and that in caſe the Importers, Proprietors, or Conſignees, ſhall be deſirous of taking a Second or Third Sample, they ſhall return the Sample or Samples which ſhall have been previouſly taken, or in lieu thereof a Quantity of good Coffee or Cocoa Nuts reſpectively, equal in Weight to ſuch previous Sample.

Duties impoſed by 27 *Geo.* III, Cap. 13, and 35 *Geo.* III, Cap. 13, to extend to Coffee and Cocoa delivered for Home Conſumption out of Warehouſes provided under this Act.

XIII. And be it further enacted by the Authority aforeſaid, That the ſeveral and reſpective Duties of Exciſe impoſed by an Act, made in the Twenty-ſeventh Year of His preſent Majeſty's Reign, among other Things, for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, and alſo the additional Duties, by another Act of this preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty additional Duties of Exciſe on Tea, Coffee, and Cocoa Nuts*, impoſed on Coffee and Cocoa Nuts reſpectively imported into *Great Britain*, and delivered out of the Warehouſe in which the ſame ſhall have been lodged, under the Care and Cuſtody of the proper Officers, for ſecuring the Duties payable thereon, for Home Conſumption, ſhall extend, and be deemed and conſtrued to extend, to all Coffee and Cocoa Nuts reſpectively, which ſhall be delivered for Home Conſumption out of any Warehouſe or Warehouſes which ſhall be provided under the Authority or in purſuance of this Act, and the ſaid ſeveral and reſpective Duties ſhall be paid and payable by ſuch Perſons, at ſuch Times, and in ſuch Manner, as is herein-after directed.

Regulations for taking Coffee and Cocoa out of Warehouſes.

XIV. And be it further enacted by the Authority aforeſaid, That when any Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, of any Coffee or Cocoa Nuts depoſited, lodged, or ſecured, in any ſuch Warehouſe or Warehouſes as aforeſaid, ſhall intend to clear or take, from or out of any ſuch Warehouſe or Warehouſes, any Coffee or Cocoa Nuts, either for Home Conſumption or Exportation, he, ſhe, or they, ſhall give to the proper Officers of the Cuſtoms and Exciſe reſpectively ſuch Notice in Writing as is herein-after mentioned, and as

the Caſe may require, of his, her, or their Intention ſo to do; which Notice, if the ſame be for taking out of Coffee or Cocoa Nuts for Home Conſumption, ſhall be given at leaſt One Hour, and if ſuch Notice be for taking out of Coffee or Cocoa Nuts for Exportation, the ſame ſhall be given at leaſt Twelve Hours before any ſuch Coffee or Cocoa Nuts ſhall be taken out for Exportation; and every ſuch Notice ſhall ſpecify the particular Caſks, Bags, or other Packages, of Coffee and Cocoa Nuts reſpectively ſo intended to be taken out, and alſo the Landing Marks and Numbers, which were ſet, ſtamped, or affixed, upon each and every ſuch Caſk, Bag, or other Package of Coffee and Cocoa Nuts reſpectively, according to the Directions of this Act, and ſhall alſo, at the Time ſpecified in ſuch Notice, or within One Hour after, at his, her, or their own Expence, bring all ſuch Coffee and Cocoa Nuts reſpectively ſpecified in ſuch Notice, from the Parts or Places of ſuch Warehouſe or Warehouſes in which the ſame ſhall be depoſited and ſtowed away, and ſhall put or cauſe the ſame to be put into the proper Scales to be weighed in ſuch Warehouſe or Warehouſes, and the proper Officer or Officers of the Cuſtoms and Exciſe ſhall forthwith, within ſuch Warehouſe or Warehouſes, weigh or cauſe to be weighed, and taken an Account of, each and every ſuch Caſk, Bag, or other Package, of Coffee and Cocoa Nuts reſpectively; and all and every ſuch Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, ſhall thereupon forthwith pay down, in Ready Money, into the Hands of the proper Collectors of Cuſtoms and Exciſe reſpectively, the ſeveral Duties of Cuſtoms and Exciſe impoſed for or in reſpect of ſuch Coffee and Cocoa Nuts reſpectively as ſhall be intended to be taken out of ſuch Warehouſe or Warehouſes for Home Conſumption, according to the Net Weight of ſuch Coffee or Cocoa Nuts reſpectively, deducting only ſuch Allowance as is herein-after directed to be made in the weighing thereof.

Allowance for Turn of the Scale in weighing Coffee and Cocoa.

XV. And be it further enacted by the Authority aforeſaid, That the proper Officer or Officers of the Cuſtoms and Exciſe ſhall, in the weighing and taking an Account of Coffee and Cocoa Nuts reſpectively, in ſuch Warehouſe or Warehouſes ſo to be provided as aforeſaid, give the Turn of the Scale in Favour of the Crown, and in lieu thereof ſhall allow the Importers, Proprietors, or Conſignee thereof One Pound Weight Avoirdupois upon each and every One hundred Pounds Weight of ſuch Coffee, and Two Pounds Weight Avoirdupois upon each and every One hundred Pounds Weight of ſuch Cocoa Nuts reſpectively ſo weighed and taken an Account of; and which ſaid reſpective Allowances ſhall be in lieu of all other Allowances, and in full Compenſation for all Waſte, Loſs, or Damage whatever, any Thing in any former Act or Acts of Parliament contained to the contrary in any wiſe notwithſtanding.

Coffee and Cocoa may be delivered from Warehouſes for Home Conſumption, on Production of Certificates of Payment of Duties.

XVI. And be it further enacted by the Authority aforeſaid, That all and every Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, ſhall, before any ſuch Coffee or Cocoa Nuts ſhall be delivered out of any ſuch Warehouſe or Warehouſes for Home Conſumption, produce to the proper Officer or Officers of the Cuſtoms and Exciſe a Certificate, granted by and under the Hand of the Collector and other Chief Officers of the Cuſtoms, teſtifying the Payment of the Cuſtom Duties for or in reſpect of ſuch Coffee or Cocoa Nuts, and ſhall alſo in like Manner produce a Certificate, granted by and under the Hand of the Collector of Exciſe, teſtifying the Payment of the Exciſe Duties impoſed

impoſed for or in reſpect of ſuch Coffee or Cocoa Nuts reſpectively, and thereupon ſuch Coffee and Cocoa Nuts reſpectively ſhall be delivered out of the ſaid Warehouſe or Warehouſes, with a Permit for the Removal thereof, granted by the proper Officer of Exciſe, and counterſigned by the proper Officer of the Cuſtoms: Provided always nevertheleſs, that no ſuch Coffee or Cocoa Nuts reſpectively ſhall be delivered out of any ſuch Warehouſe for Home Conſumption or Exportation in any leſs Quantity than in the intire Caſk, Bag, or other Package, in which the ſame was imported, or repacked when firſt weighed and taken Account of, in ſuch Warehouſe or Warehouſes as aforeſaid, nor in any leſs Quantity than One hundred and twelve Pounds Weight Net of Coffee or Cocoa Nuts reſpectively at the leaſt.

No Warehouſed Coffee or Cocoa to be delivered but in the intire Caſk, and not leſs than 112 *lb.*

XVII. And be it further enacted by the Authority aforeſaid, That all Coffee and Cocoa Nuts reſpectively, which is or are now under Seizure, or which ſhall or may be ſeized after the Commencement of this Act, by any Officer or Officers of the Cuſtoms or Exciſe, under or by virtue of this or any other Act or Acts of Parliament in force at the Commencement of this Act, or which ſhall afterwards be made, ſhall, after the Seizure thereof reſpectively, be carried to, and depoſited, lodged, and ſecured in ſuch Place or Places as the Commiſſioners of the Cuſtoms and Exciſe reſpectively ſhall appoint for that Purpoſe.

Coffee and Cocoa ſeized ſhall be lodged as the Commiſſioners of Cuſtoms and Exciſe ſhall appoint.

XVIII. And be it further enacted by the Authority aforeſaid, That ſuch Coffee or Cocoa Nuts as ſhall be intended for Exportation to Parts beyond the Seas ſhall be delivered out of ſuch Warehouſe or Warehouſes unto the Importers, Proprietors, or Conſignees thereof, upon ſufficient Security to be firſt given to His Majeſty, His Heirs and Succeſſors, (which Security the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively for the Time being, or the proper Officer or Officers of the Cuſtoms, are hereby required and empowered to take), that the ſame, and every Part thereof, ſhall be exported, and not re-landed in *Great Britain*; which ſaid Securities ſhall be diſcharged without Fee or Reward, upon a Certificate returned or produced to the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, or ſuch Officer or Officers as aforeſaid, under the Common Seal of the Chief Magiſtrate in any Place or Places beyond the Seas, or under the Hands and Seals of Two known *Britiſh* Merchants then being at ſuch Place or Places, that ſuch Coffee or Cocoa Nuts were there landed, or upon Proof by credible Perſons that ſuch Coffee or Cocoa Nuts were taken by Enemies, or periſhed in the Seas, the Examination and Proof thereof being left to the Judgement of the ſaid Commiſſioners of the Cuſtoms for the Time being.

Coffee and Cocoa to be delivered for Exportaion on Security for its not being re-landed in *Great Britain*.

How Security ſhall be diſcharged.

XIX. And be it further enacted by the Authority aforeſaid, That all and every the Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, ſhall, before any Coffee or Cocoa Nuts reſpectively ſhall be cleared or delivered from or out of any ſuch Warehouſe or Warehouſes, either for Home Conſumption or for Exportation, firſt pay into the Hands of the proper Officer of Exciſe Warehouſe Rent for ſuch Coffee or Cocoa Nuts reſpectively, at and after the Rate of One Shilling *per* Week for each and every Ton Weight of ſuch Coffee or Cocoa Nuts reſpectively, and in Proportion for any greater or leſs Quantity,

Warehouſe Rent to be paid before Delivery of Coffee or Cocoa.

Quantity, for the Time that such Coffee or Cocoa Nuts respectively shall be or remain in any such Warehouse or Warehouses.

If Coffee or Cocoa be not duly entered, or landed within the prescribed Time, Officers of the Customs or Excise may warehouse it, and the Importer to pay the Costs and Warehouse Rent; and if not cleared within a Month it may be sold.

XX. And be it further enacted by the Authority aforesaid, That when the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees, shall neglect or refuse to make due Entry of any Coffee or Cocoa Nuts, or to land the same within the Thirty Days prescribed by an Act made in the Fifth Year of His present Majesty's Reign, among other Things, for the better securing and further Improvement of the Revenues of Customs, Excise, Inland, and Salt Duties, it shall and may be lawful to and for any Officer or Officers of Customs or Excise, and such Officer or Officers is and are hereby authorized and required to carry or convey all such Coffee or Cocoa Nuts respectively to, and lodge and secure the same in some or One of the Warehouse or Warehouses to be provided in pursuance of this Act, and the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees of such Coffee or Cocoa Nuts respectively, shall, over and besides the Subsidies and other Duties for or in respect of such Coffee or Cocoa Nuts respectively, before the same shall be delivered to him, her, or them, from or out of such Warehouse or Warehouses, first pay into the Hands of the proper Officers of Excise, Warehouse Rent for such Coffee or Cocoa Nuts, at and after the Rate of One Shilling *per* Ton *per* Week, to be reckoned from the Day of warehousing such Coffee or Cocoa Nuts respectively, together with the Costs, Charges, and Expences attending the conveying such Coffee or Cocoa Nuts to such Warehouse or Warehouses, or otherwise relating to such Coffee or Cocoa Nuts respectively; and if the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees of any such Coffee or Cocoa Nuts shall, for the Space of One Month from the Time of such Coffee or Cocoa Nuts having been so carried to such Warehouse or Warehouses by such Officer or Officers as aforesaid, omit, neglect, or refuse to clear and take such Coffee or Cocoa Nuts respectively out of such Warehouse or Warehouses, and to pay and satisfy all the Subsidies and Duties for or in respect of such Coffee or Cocoa Nuts, together with such Warehouse Rent, Costs, Charges, and Expences, it shall and may be lawful to and for the respective Commissioners of Customs or Excise in *England* and *Scotland* respectively for the Time being, as the Case may require, after the Expiration of such One Month, to cause all such Coffee and Cocoa Nuts respectively, together with the Casks, Bags, and other Packages respectively containing the same, to be publickly sold to the best Bidder, at such Places as the said respective Commissioners, as the Case may require, shall think proper, for and towards satisfying the Subsidies and other Duties of Customs and Excise for or in respect of such Coffee and Cocoa Nuts respectively, together with such Warehouse Rent, and all reasonable Costs, Charges, and Expences of the Removal, Keeping, and Sale, of such Coffee and Cocoa Nuts respectively; and if the Money arising from such Sale thereof shall be equal to, or more than sufficient to pay and satisfy all the said Duties, together with such Warehouse Rent, Costs, Charges, and Expences as aforesaid, the respective Receivers General of the Customs in *England* and *Scotland* respectively for the Time being, (in case the said respective Commissioners of the Customs respectively shall cause such Coffee or Cocoa Nuts respectively to be sold), shall pay over to the said respective Commissioners of Excise so much of the Proceeds of such Sale as will be sufficient to satisfy

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such Excise Duties for or in respect of such Coffee or Cocoa Nuts respectively; and the said respective Commissioners of Excise (in case they respectively shall cause such Coffee or Cocoa Nuts respectively to be sold) shall pay over to the said respective Receivers General of the Customs so much of the Proceeds of such Sale as will be sufficient to satisfy the Subsidies and other Duties of Customs, for or in respect of such Coffee and Cocoa Nuts respectively, and the Overplus, if any be, shall be paid to the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees of such Coffee and Cocoa Nuts respectively, or other Person or Persons authorized to receive the same; and in case upon such Coffee or Cocoa Nuts being put up or offered to Sale, no Person or Persons shall offer or bid for the same as much or more Money than the said Subsidies and Duties taken together would amount to, together with such Warehouse Rent, Costs, Charges, and Expences, as aforesaid, then and in such Case it shall and may be lawful to and for such Commissioners of the Customs or Excise respectively to cause such Coffee or Cocoa Nuts respectively to be burnt and destroyed.

If sufficient to pay the Duties and Charges be not offered, the Coffee or Cocoa may be burnt.

If Coffee or Cocoa be not taken out of Warehouses, within Three Years, it may be sold for Payment of Duties, &c.

XXI. And be it further enacted by the Authority aforesaid, That if the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees, of any Coffee or Cocoa Nuts, which shall be deposited, lodged, or secured in any Warehouse or Warehouses provided according to the Directions or in pursuance of any Act or Acts of Parliament in force immediately before the Commencement of this Act, or which shall be duly conveyed to and lodged and deposited in any Warehouse or Warehouses by the Importers, Proprietors, or Consignees thereof, under and according to the Directions and in pursuance of this Act, shall neglect, omit, or refuse, to clear or take any such Coffee or Cocoa Nuts from or out of such Warehouse or Warehouses, in which the same shall be deposited, lodged, or secured, as herein-before directed, within Three Years, to be computed from the Day on which the same was deposited or lodged in such Warehouse or Warehouses by the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees, of such Coffee or Cocoa Nuts respectively, according to the Directions of this Act, it shall and may be lawful to and for the respective Commissioners of the Customs and Excise in *England* and *Scotland* respectively for the Time being, after the Expiration of such Three Years, to cause all such Coffee and Cocoa Nuts respectively, together with the Casks, Bags, and other Packages, respectively containing the same, to be publickly sold to the best Bidder, at such Places as the said respective Commissioners (as the Case may require,) shall think proper, for and towards satisfying the Custom Duties, and also the Excise Duties, by Law imposed for or in respect of such Coffee and Cocoa Nuts respectively, upon the same being delivered for Home Consumption out of the Warehouse or Warehouses in which the same shall have been so deposited, lodged, and secured, together with such Warehouse Rent, and all reasonable Costs, Charges, and Expences, of the Removal, Keeping, and Sale, of such Coffee and Cocoa Nuts respectively; and if the Money arising from such Sale thereof shall be equal to, or more than sufficient to pay and satisfy all the said Duties, together with Warehouse Rent, Costs, Charges, and Expences, as aforesaid, the respective Receivers General of the Customs in *England* and *Scotland* for the Time being (in case the said respective Commissioners of the Customs respectively shall cause such Coffee or Cocoa Nuts respectively to be sold)

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ſhall pay over to the ſaid reſpective Commiſſioners of Exciſe ſo much of ſuch Exceſs or Surplus as will be ſufficient to ſatisfy the Exciſe Duties by Law impoſed for or in reſpect of ſuch Coffee and Cocoa Nuts reſpectively; and the ſaid reſpective Commiſſioners of Exciſe (in caſe they reſpectively ſhall cauſe ſuch Coffee or Cocoa Nuts reſpectively to be ſold) ſhall pay over to the ſaid reſpective Receivers General of the Cuſtoms ſo much of ſuch Exceſs or Surplus as will be ſufficient to ſatisfy the Cuſtom Duties by Law impoſed for or in reſpect of ſuch Coffee and Cocoa Nuts reſpectively, and the Overplus, if any be, after Payment of ſuch Duties, Warehouſe Rent, Coſts, Charges, and Expences, ſhall be paid to the Importer or Importers, Proprietor or Proprietors, or Conſignee or Conſignees, of ſuch Coffee and Cocoa Nuts reſpectively, or other Perſon or Perſons authorized to receive the ſame; and in caſe, upon ſuch Coffee or Cocoa Nuts, being put up or offered to Sale, no Perſon or Perſons ſhall offer or bid for the ſame as much or more Money than the ſaid Duties taken together would amount to, together with ſuch Warehouſe Rent, Coſts, Charges, and Expences, as aforeſaid, then and in ſuch Caſe it ſhall and may be lawful to and for ſuch Commiſſioners reſpectively to cauſe ſuch Coffee or Cocoa Nuts reſpectively to be burnt and deſtroyed: Provided always nevertheleſs, that no Coffee or Cocoa Nuts ſhall be ſold by the ſaid Commiſſioners of Cuſtoms or Exciſe, in purſuance of this Act, until after the Expiration of Nine Months next after the Commencement of this Act.

If ſufficient to pay the Duties and Charges be not offered, the Coffee or Cocoa may be burnt.

Time when Coffee or Cocoa may be ſold under this Act.

XXII. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever ſhall aſſault, reſiſt, oppoſe, moleſt, obſtruct, or hinder, any Officer or Officers of the Cuſtoms or Exciſe in the due Execution of this or any other Act or Acts of Parliament in force at the Commencement of this Act, or thereafter to be made, relating to Coffee or Cocoa Nuts, or of any of the Powers or Authorities by any ſuch Act or Acts of Parliament given or granted to any ſuch Officer or Officers, or ſhall by Force or Violence, after any ſuch Officer or Officers ſhall have ſeized any Coffee or Cocoa Nuts forfeited by any ſuch Act or Acts of Parliament, reſcue or cauſe to be reſcued any ſuch Coffee or Cocoa Nuts, or ſhall attempt or endeavour ſo to do, all and every ſuch Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, for which no Penalty is particularly provided by this Act, forfeit and loſe the Sum of One hundred Pounds.

Penalty for obſtructing Officers, or reſcuing Coffee, &c.

XXIII. And be it further enacted by the Authority aforeſaid, That all Fines, Penalties, and Forfeitures, created or impoſed by this Act, and which ſhall be ſued for or proſecuted under or by virtue of the Order or Permiſſion of the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, or by any Officer or Officers of the Cuſtoms, ſhall and may be ſued for, proſecuted, recovered, and diſpoſed of, in ſuch Manner, and by ſuch Ways, Means, and Methods, as any Fines or Penalties incurred, or any Goods forfeited for any Offence againſt the Laws of Cuſtoms, may now legally be ſued for, proſecuted, recovered, and diſpoſed of, and the Officer or Officers of the Cuſtoms concerned in any ſuch Seizure or Proſecution ſhall be entitled to and receive ſuch Share of the Produce ariſing from the Seizures as they are now by Law entitled to upon Proſecutions of Seizures for unlawful Importation, and to ſuch Share of the Produce ariſing from any pecuniary Penalty or Compoſition paid for any Offence againſt this

Recovery and Application of Penalties ſued for by Officers of Cuſtoms.

Act,

Act, as they are now by any Law or Regulation entitled to upon Profecutions for pecuniary Penalties.

Recovery and Application of Penalties ſued for by Officers of the Exciſe.

XXIV. And be it further enacted by the Authority aforeſaid, That all Fines, Penalties, and Forfeitures, impoſed by this, or any other Act or Acts of Parliament in force at the Commencement of this Act, relating to Coffee or Cocoa Nuts, and which ſhall be proſecuted or ſued for by Order of the Commiſſioners of Exciſe in *England* or *Scotland* reſpectively, or by any Officer or Officers of Exciſe, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively, and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him, her, or them, who ſhall inform, diſcover, or ſue, for the ſame.

5 *Geo.* II, Cap. 24, and 23 *Geo.* III, Cap. 79, *&c.* to remain in force, except hereby altered.

XXV. And be it further enacted by the Authority aforeſaid, That all the Powers, Authorities, Rules, Directions, Regulations, Penalties, Forfeitures, Proviſions, Clauſes, Matters, and Things, which, in or by an Act made in the Fifth Year of the Reign of His late Majeſty King *George* the Second, intituled, *An Act for encouraging the Growth of Coffee in His Majeſty's Plantations in* America, or in an Act made in the Twenty-third Year of His preſent Majeſty's Reign, intituled, *An Act for the further encouraging the Growth of Coffee and Cocoa Nuts in His Majeſty's Iſlands and Plantations in* America, or in and by any Act or Acts of Parliament therein reſpectively mentioned or referred unto, or in or by any other Act or Acts of Parliament relating to Coffee and Cocoa Nuts reſpectively, or either of them, in force immediately before the Commencement of this Act, are contained, provided, ſettled, or eſtabliſhed, for managing, aſſeſſing, raiſing, levying, collecting, recovering, adjudging, mitigating, aſcertaining, enforcing, or ſecuring the Duties by Law impoſed for or in reſpect of Coffee and Cocoa Nuts reſpectively, or either of them, and for preventing, detecting, and puniſhing, Frauds relating thereto, (except where the ſame reſpectively are repugnant to, or are expreſsly altered by this Act), ſhall be and remain in full Force, to all Intents and Purpoſes, and the ſame Powers, Authorities, Methods, Rules, Directions, Regulations, Penalties, Forfeitures, Proviſions, Clauſes, Matters, and Things, (except as before excepted), ſhall continue to be duly obſerved, practiſed, applied, uſed, and put in Execution throughout the whole Kingdom of *Great Britain*, as fully and effectually, to all Intents and Purpoſes, as if the ſaid Powers, Authorities, Methods, Rules, Directions, Regulations, Penalties, Forfeitures, Proviſions, Clauſes, Matters, and Things, had been expreſsly inſerted and re-enacted in this preſent Act.

Commencement of Act where none is provided.

XXVI. And be it further enacted by the Authority aforeſaid, That this Act ſhall commence and take Effect, as to all ſuch Matters and Things therein contained, in reſpect whereof no ſpecial Commencement is hereby directed or provided, from and immediately after ſuch Warehouſe or Warehouſes ſhall be provided in purſuance of this Act, in or near the Port of *London*.

FINIS.