ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

C A P. LI.

An Act to permit Blubber from the *Greenland* Fiſhery and *Davis's Streights* to be boiled into Oil after the Arrival of the Ships from the Fiſhery, and for charging the Duty thereon; for altering the Convoy Duty now payable on the Importation of Opium; for repealing the Duties on the Importation of Oil of Turpentine and Tar, and charging other Duties in lieu thereof; for exempting Burr Stones, and Stones uſed for the Purpoſe of paving or the making or mending of Roads, from the Duties charged thereon when carried Coaſtwiſe; for obliging Maſters of Ships laden with Tobacco to remove the ſame from their Moorings when their Cargoes are diſcharged; and for extending Bonds given on licenſing Ships, Veſſels, or Boats, to all Caſes wherein Ships, Veſſels, or Boats may be liable to Forfeiture. [20th *June* 1800.]

Preamble. 38 *Geo.* III, Cap. 76.

WHEREAS by an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for the better Protection of the Trade of this Kingdom, and for granting new and additional Duties of Customs on Goods imported and exported, and on the Tonnage of certain Ships entering outwards or inwards to or from foreign Parts, until the signing the Preliminary Articles of Peace*; amongst other Things a Duty of Sixteen Shillings and Ten-pence *per* Ton is imposed on the Importation of Oil or Blubber: And whereas it is the Practice on board Ships or Vessels employed in the Southern Whale Fishery to boil the Blubber (being the Produce of Whales and other Creatures caught and taken in the said Fishery) during the Voyage, and to import the Oil only into *Great Britain*, which Practice is not observed on board Ships or Vessels employed in the *Greenland* Whale Fishery; in consequence whereof the Importers of Blubber in the said last mentioned Fishery are liable to pay as much Duty for the Blubber as the Importers pay for the Oil in the said first mentioned Fishery; and it is therefore expedient that the Blubber (being the Produce of Whales and other Creatures living in the Sea, caught and taken in the said Fishery) should be permitted to be boiled into Oil, and afterwards to pay Duty accordingly; be it therefore 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,

On Return of any Vessel from the *Greenland* and *Davis's Streights*, the Blubber may be boiled into Oil, and admitted to Entry,

That, from and after the passing of this Act, it shall and may be lawful, upon the Return of any Ship or Vessel from the *Greenland Seas* or *Davis's Streights*, with any Blubber, being the Produce of Whales or other Creatures living in the Seas, caught and taken in the said Fishery, to boil such Blubber, under the Care and Inspection of the proper Officer or Officers of the Customs, into Oil, and afterwards such Oil shall be admitted to Entry, and the Duties thereon paid, according to the Laws now in force; any Act or Acts of Parliament, or Custom or Usage, to the contrary in anywise notwithstanding.

as may Blubber imported in any Vessel employed in the said Fishery since *June* 28, 1798.

II. And be it further enacted, That in case any Blubber has been imported into *Great Britain* in any Ship or Vessel employed in the said Fishery since the Twenty-eighth Day of *June* One thousand seven hundred and ninety-eight, and such Blubber has afterwards been boiled into Oil, such Oil shall be admitted to Entry, and shall be charged with Duty agreeably to the Regulations and Directions of this Act.

From *May* 11, 1800, the Duty imposed by recited Act on Opium repealed, except Arrears,

III. And whereas by the said Act passed in the Thirty-eighth Year of the Reign of His present Majesty, amongst other Things, a Duty of One Shilling and Two-pence Halfpenny the Pound Weight is imposed on the Importation of Opium: And whereas it is expedient to repeal the said Duty on Opium, and to impose in lieu thereof a Duty of Three Pounds for every One hundred Pounds of the true and real Value of such Opium imported; be it therefore enacted, That, from and after the Eleventh Day of *May* One thousand eight hundred, the Duty imposed by the said recited Act on Opium imported into this Kingdom shall be, and the same is hereby repealed (save and except in all Cases relating to the recovering or paying any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which shall have been incurred at any Time before the passing of this Act).

IV. And

IV. And be it further enacted, That, from and after the Eleventh Day of *May* One thouſand eight hundred, in lieu and inſtead of the ſaid Duty hereby repealed, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, in ready Money, without any Diſcount whatever, upon the Importation of Opium into this Kingdom, a Duty of Cuſtoms of Three Pounds for every One hundred Pounds of the true and real Value of ſuch Opium ſo imported.

and inſtead thereof 3 *l.* for every 100 *l.* in Value of Opium imported ſhall be paid.

V. And be it further enacted, That the Value of ſuch Opium ſo imported ſhall be aſcertained by ſuch Rules and Regulations, and ſhall be ſubject and liable to ſuch and the like Conditions, Reſtrictions, Forfeitures, and Penalties, as are preſcribed, directed, and impoſed by the ſaid recited Act, in the Caſe of Goods imported into this Kingdom, and thereby ſubject to Duty according to the Value thereof; and that the Duties by this Act impoſed ſhall be managed, raiſed, levied, collected, anſwered, paid, ſecured, recovered, appropriated, and applied, in ſuch and the like Manner, and in and by the like Ways, Means, or Methods, as the Duties of Cuſtoms impoſed on Goods imported into this Kingdom, and which are ſubject to Duty according to the Value thereof, are by the ſaid recited Act managed, raiſed, levied, collected, anſwered, paid, ſecured, recovered, appropriated, and applied.

The Value of Opium to be aſcertained, and the Duty to be levied, as directed by recited Act.

VI. And be it further enacted, That this Act ſhall have Continuance with reſpect to the ſaid Duty impoſed on Opium during ſuch Time as the ſaid recited Act ſhall remain in force, and no longer.

Continuance of that Duty.

VII. And whereas it is expedient that the Duties payable on the Importation of Oil of Turpentine ſhould be repealed, and new Duties impoſed in lieu thereof, except ſo much of the ſaid Duties as are payable by virtue of the ſaid Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty; be it therefore enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred, the Duties now payable by Law on the Importation of Oil of Turpentine, except ſo much of the ſaid Duties as are payable by virtue of the ſaid recited Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, ſhall be, and the ſame are hereby repealed, (ſave and except in all Caſes relating to the recovering or paying any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture, relating thereto, which ſhall have been incurred at any Time before the paſſing of this Act).

From *July* 5, 1800, the Import Duties on Oil of Turpentine, except thoſe payable under recited Act, repealed,

VIII. And be it further enacted, That, from and after the Fifth Day of *July* One thouſand eight hundred, in lieu and inſtead of the ſaid Duties hereby repealed, there ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, in ready Money, without any Diſcount whatever, upon the Importation of Oil of Turpentine into this Kingdom, a Duty of Cuſtoms of Two-pence Halfpenny the Pound Weight, and ſo in Proportion for any greater or leſs Quantity.

and inſtead thereof a Duty of 2 *d.* 2 *q.* *per lb.* ſhall be paid.

IX. And be it further enacted, That the ſaid Duties upon Oil of Turpentine ſhall be ſubject and liable to the additional Duty of Five Pounds *per Centum* thereon, payable upon Goods, Wares, and Merchandize imported, by virtue of an Act, paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, for granting to His Majeſty certain Duties of

The Duties on Oil of Turpentine to be ſubject to the additional Duty of 5 *l.* *per Cent.* and 5 *l.* *per Cent.* granted by

37 *Geo.* III, Cap. 15, and 37 *Geo.* III, Cap. 116.

of Customs on Goods, Wares, and Merchandize imported into, exported from, or brought and carried Coastwise within *Great Britain*, and for other Purposes; and shall also be subject and liable to the further additional Duty of Five Pounds *per Centum* thereon, payable upon Goods, Wares, and Merchandize imported by virtue of another Act, passed in the Thirty-seventh Year of the Reign of His present Majesty, for granting to His Majesty additional Duties of Customs on Goods, Wares, and Merchandize imported into, exported from, or carried Coastwise in this Kingdom, and for other Purposes:

From *July* 5, 1800, the Duties payable on Tar imported, and the Drawbacks allowed on Exportation, except those payable and allowed under 38 *Geo.* III, Cap. 36, repealed,

X. And whereas it is expedient that the Duties payable on the Importation, and the Drawbacks allowed on the Exportation of Tar, should be repealed, except so much of the said Duties as are payable by virtue of the said Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, and that new Duties should be imposed, and Drawbacks allowed in lieu thereof; be it therefore enacted, That, from and after the Fifth Day of *July* One thousand eight hundred, the Duties now payable by Law on the Importation of Tar, except so much of the said Duties as are payable by virtue of the said recited Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, shall be, and the same are hereby repealed, and the Drawbacks now allowed by Law, on the Exportation of Tar, shall be, and the same are hereby repealed (save and except in all Cases relating to the recovering, paying, or allowing, any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture, relating thereto, which shall have been incurred at any Time before the passing of this Act).

and instead thereof the following shall be paid and allowed.

XI. And be it further enacted, That, from and after the Fifth Day of *July* One thousand eight hundred, in lieu and instead of the said Duties hereby repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, without any Discount whatever, upon the Importation of Tar, the following Duties of Customs, and so in Proportion for any greater or less Quantity; and on the Exportation of such Tar to foreign Parts there shall be allowed the following Drawbacks, and so in Proportion for any greater or less Quantity; that is to say,

Duties and Drawbacks.

	Duties. £.	s.	d.	Drawbacks. £.	s.	d.
Tar, not being the Product of any of the Dominions or Plantations of the Crown of *Great Britain*, *videlicet*, imported in a *British*-built Ship, the Last containing Twelve Barrels, each Barrel not exceeding Thirty-one Gallons and a Half - - -	0	9	4	0	8	4
Tar imported in a foreign Ship, the Last containing Twelve Barrels, each Barrel not exceeding Thirty-one Gallons and a Half - - - - -	0	10	0	0	8	4
Tar of the Product of any of the Dominions or Plantations of the Crown of *Great Britain*, the Last containing Twelve Barrels, each Barrel not exceeding Thirty-one Gallons and a Half - - -	0	8	3	0	7	3

The Duties on Tar shall be subject to the

XII. And be it further enacted, That the said Duties upon Tar shall be subject and liable to the additional Duty of Five Pounds *per Centum* thereon,

thereon, payable upon Goods, Wares, and Merchandize, imported by virtue of an Act, paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, for granting to His Majeſty certain Duties of Cuſtoms on Goods, Wares, and Merchandize imported into, exported from, or brought and carried Coaſtwiſe within *Great Britain*, and for other Purpoſes; and ſhall alſo be ſubject and liable to the further additional Duty of Five Pounds *per Centum* thereon, payable upon Goods, Wares, and Merchandize imported by virtue of another Act, paſſed in the Thirty-ſeventh Year of the Reign of His preſent Majeſty, for granting to His Majeſty additional Duties of Cuſtoms on Goods, Wares, and Merchandize imported into, exported from, or carried Coaſtwiſe in this Kingdom, and for other Purpoſes.

additional Duty of 5 *l. per Cent.* and 5 *l. per Cent.* granted by 37 *Geo.* III, Cap. 15, and 37 *Geo.* III, Cap. 110.

XIII. And be it further enacted, That the Duties hereby impoſed, and the Drawbacks allowed, ſhall and may be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, recovered, appropriated, applied, and allowed, in ſuch and the like Manner, and in and by ſuch and the like Ways, Means, or Methods by which the Duties of Cuſtoms hereby repealed on the like Goods, Wares, or Merchandize impoſed and payable by an Act, paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, or by any other Act or Acts of Parliament in force on or immediately before the paſſing of this Act, were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, recovered, appropriated, applied, and allowed, and the Goods, Wares, or Merchandize ſo by this Act made chargeable with the ſaid Duties, and on which the ſaid Drawbacks are allowed, ſhall be, and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Penalties, and Forfeitures, to which any Goods, Wares, or Merchandize, upon which any Duties of Cuſtoms are impoſed and payable, or any Drawbacks are allowed, were ſubject and liable by any Act or Acts of Parliament in force on or immediately before the paſſing of this Act; and all and every Pain, Penalty, Fine, or Forfeiture for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall, and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution, for and in reſpect of the Duties hereby charged, and the Drawback hereby allowed, as far as the ſame are applicable thereto, in as full and ample a Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this preſent Act.

The ſaid Duties and Drawbacks ſhall be managed, levied, and allowed as the former, and the Powers of all Acts for ſecuring the Revenue of Cuſtoms ſhall extend to this Act.

XIV. And whereas by an Act, paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain Duties of Cuſtoms on Slate, Stone, and Marble*, amongſt other Things certain Duties are impoſed upon all Stone, the Production of *Great Britain*, (except as therein provided), which ſhall be brought Coaſtwiſe by Sea from any Port or Place within the Kingdom of *Great Britain* to any other Port, or to any Place within the Limits of any other Port within the ſaid Kingdom; and it is alſo amongſt other Things in

34 *Geo.* III, Cap. 51.

the ſaid Act provided, that any Stone cut or manufactured into Mill Stones, or manufactured Stone uſed for the Purpoſes of Huſbandry, ſhall not be charged with the Duty thereby impoſed on Stone the Production of *Great Britain:* And whereas it is expedient that all Stone cut or manufactured into Burr Stones, and all Stones uſed for the Purpoſe of paving, or for the Purpoſe of making or mending Roads, ſhould be exempt from the Payment of Duty; be it therefore enacted, That all Stones whatever, cut or manufactured into Burr Stones, and all Stones uſed for the Purpoſe of paving, or for the Purpoſe of making or mending Roads, ſhall be, and the ſame are hereby declared to be, exempt from the Duty by the ſaid recited Act upon Stone the Production of *Great Britain*, provided the ſame ſhall be accompanied with the uſual Coaſt Diſpatches, as in caſe of Goods carried Coaſtwiſe free of Duty; and that the Proprietor or Proprietors, or Conſignee or Conſignees thereof, ſhall, previous to the ſame being unſhipped or landed from on board the Ship or Veſſel in which the ſame ſhall have been brought Coaſtwiſe, make, with the proper Officer of the Cuſtoms at the Port or Place where the ſame ſhall be brought Coaſtwiſe, a regular Entry of ſuch Goods, and ſhall make Oath thereon before the ſaid Officer, who is hereby authorized and required to adminiſter the ſame, that ſuch Goods are of the Denomination or Deſcription aforeſaid; and, with reſpect to paving Stones, that the ſame are intended for the Purpoſes of being made uſe of in paving or making or mending of Roads only.

Burr and Paving Stones, and Stones for mending Roads, ſhall be exempted from the Duty impoſed by recited Act, if accompanied with the uſual Coaſt Diſpatches, and provided the Conditions herein mentioned be complied with:

But Stone ſo exempted ſhall be ſubject to the Regulations preſcribed by recited Act.

XV. And be it further enacted, That all Stone exempt from Duty by this Act ſhall be ſubject and liable to ſuch and the like Conditions, Reſtrictions, Forfeitures, and Penalties as are preſcribed, directed, and impoſed by the ſaid recited Act, as fully and effectually to all Intents and Purpoſes as if all the Clauſes, Powers, Directions, and Authorities of the ſaid recited Act, were particularly repeated and re-enacted in the Body of this preſent Act.

29 *Geo.* III, Cap. 68.

XVI. And whereas by an Act paſſed in the Thirty-firſt Year of the Reign of His preſent Majeſty to prevent other Ships than thoſe laden with Tobacco from mooring and diſcharging their Lading at the Places appointed by an Act, paſſed in the Twenty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof, and for other Purpoſes*, it is amongſt other Things enacted, That it ſhall not be lawful for any Ship or Veſſel, other than ſuch Ships as ſhall be laden in the Whole or in Part with Tobacco, to be moored, or the Lading thereof diſcharged, at or within the Limits of any of the Places appointed, or to be appointed, for the mooring of Ships laden with Tobacco; and in caſe any Ship or Veſſel ſhall be moored, or the Lading thereof diſcharged, contrary to this Act, the Maſter or other Perſon having or taking the Charge or Command of ſuch Ship or Veſſel, and wilfully offending herein, ſhall for each and every ſuch Offence forfeit the Sum of Twenty Pounds: And whereas the Proviſions of the ſaid recited Act are not ſufficient to prevent Inconvenience to the Maſters of Ships or Veſſels laden with Tobacco for Want of its being expreſsly declared, that after Ships or Veſſels laden with Tobacco have diſcharged their Cargo, ſuch Ships or Veſſels ſhall be removed from the Mooring Places to make Room for other Ships or Veſſels which may arrive with Tobacco for the Purpoſe of diſcharging their Cargoes;

Cargoes; for Remedy thereof be it enacted, That as ſoon as conveniently may be after Ships or Veſſels, laden in the Whole or in Part with Tobacco, have regularly diſcharged their Cargoes reſpectively, ſuch Ships or Veſſels ſhall be removed from the Place or Places appointed for the mooring of Ships or Veſſels laden with Tobacco; and in caſe the Maſter or other Perſon having or taking the Charge or Command of any ſuch Ship or Veſſel ſhall omit, neglect, or refuſe to remove ſuch Ship or Veſſel from ſuch Mooring Place or Places, ſuch Maſter or other Perſon ſhall for each and every Offence forfeit the Sum of Twenty Pounds.

When Veſſels laden with Tobacco ſhall have diſcharged their Cargoes, they ſhall be removed from the Mooring Place on Penalty of 20*l.*

XVII. And whereas by an Act, paſſed in the Twenty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for the more effectual Prevention of Smuggling in this Kingdom*, and ſeveral other Acts, certain Ships, Veſſels, and Boats therein particularly deſcribed, are in certain Caſes ſubject to Forfeiture, unleſs the Owner thereof ſhall have a Licence for navigating the ſame, as therein directed, from the Lord High Admiral of *Great Britain*, or the Commiſſioners of the Admiralty for the Time being, or any Perſon authorized by them, to grant the ſame: And whereas the Owner of every Ship, Veſſel, or Boat, ſo licenſed, is required to give certain Security, as in the ſaid Acts directed, before ſuch Ship, Veſſel, or Boat ſhould proceed to Sea, or ſail out of any Port, Harbour, or Creek, in this Kingdom: And whereas it is expedient that the Terms and Conditions of ſuch Security ſhould be extended to all Caſes wherein ſuch Ship, Veſſel, or Boat may be forfeited or liable to Forfeiture for or on account of any Offence contrary to or in Breach of any Acts or Act of Parliament now in force; and that, over and above the Security in the ſaid Acts directed, further Security ſhould be given by Bond in Manner directed by the ſaid Acts by the ſaid Owner before any ſuch Ship, Veſſel, or Boat, ſhall proceed to Sea, or ſail out of any Port, Harbour, or Creek, in this Kingdom, that ſuch Ships, Veſſels, and Boats, ſhall not be uſed or employed in hovering within the Limits of any of the Ports of this Kingdom, or within Four Leagues of the Coaſt thereof, or in any other Manner, or in any Trade or Employment whatever, contrary to Law: Be it therefore enacted, That, from and after the paſſing of this Act, the Owner of every Ship, Veſſel, or Boat, which ſhall be licenſed in purſuance of the ſaid recited Act, or any ſubſequent Act or Acts of Parliament, ſhall, before any ſuch Ship, Veſſel, or Boat, ſhall proceed to Sea, or ſail out of any Port, Harbour, or Creek, in this Kingdom, give Security by Bond, in the Manner directed by the ſaid recited Acts reſpectively, that ſuch Ships, Veſſels, and Boats, ſhall not be found at Anchor, or hovering within the Limits of any of the Ports of this Kingdom, or within Four Leagues of the Coaſt thereof, nor diſcovered to have been within the ſaid Limits or Diſtance contrary to the ſaid recited Act, paſſed in the Twenty-fourth Year of the Reign of His preſent Majeſty, and alſo that ſuch Ship, Veſſel, or Boat, ſhall not be found within the Diſtances and Situations particularly deſcribed and ſet forth in an Act, paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, for repealing ſo much of an Act, made in the Seventh Year of the Reign of His preſent Majeſty, as directs, that no Cambrick or Lawn ſhall be imported from *Ireland*, and for making more effectual an Act, made in the Twenty-fourth Year of the Reign of His preſent Majeſty, for the more effectual Prevention of Smuggling in this Kingdom, and for other Purpoſes, contrary to the Directions and Proviſions of the ſaid recited Act; and alſo, that

24 *Geo.* III. Cap. 47.

The Owner of every Veſſel licenſed under the recited Act, ſhall, before it ſails, give Bond that the ſame ſhall not be found within certain Limits herein ſpecified;

that such Ship, Vessel, or Boat, shall not be employed, or be found or discovered to have been out of the Limits within which such Ship, Vessel, or Boat, shall or may be licensed to navigate or trade, contrary to the Directions and Provisions of an Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, for making further Provisions in regard to such Vessels as are particularly described in an Act, made in the Twenty-fourth Year of the Reign of His present Majesty, for the more effectual Prevention of Smuggling in this Kingdom, and for extending the said Act to other Vessels and Boats not particularly described therein, and for other Purposes; and also that such Ship, Vessel, or Boat, shall not be engaged for or used in any Trade or Employment whatever, other than that described and set forth in the Licence for such Ship, Vessel, or Boat, contrary to an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, to prevent Vessels licensed by the Admiralty from being engaged in any Trade or Employment not permitted by their Licences; and also that such Ship, Vessel, or Boat, shall not be used or employed in any other Way or Manner whatever, contrary to the Laws in force relating to the Revenue of Customs on and immediately before the passing of this Act.

and also that the Vessel shall not be engaged in any other Trade or Employment than what is set forth in the Licence, &c.

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