

ANNO TRICESIMO NONO

GEORGII III. REGIS.

***

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; videlicet,

Additional Duties.

For every One hundred Pounds of the true and real Value of all Muſlins plain, Nanquin Cloths, Muſlins or White Callicoes flowered or ſtitched, imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*, the Sum of Seven Pounds and Ten Shillings:

For every One hundred Pounds of the true and real Value of all plain White Callicoe, plain White Dimity, and of all Goods, Wares, and Merchandize, prohibited to be worn or uſed in this Kingdom, imported by the ſaid United Company, the Sum of Two Pounds and Ten Shillings:

And for every One hundred Pounds of the true and real Value of all other Goods, Wares, and Merchandize, imported by the ſaid United Company, (except Bullion, Diamonds, and other precious Stones, Tea, Cotton Wool, Nutmegs, Mace, Cloves, and Cinnamon), the Sum of Two Pounds:

Which Value ſhall be aſcertained according to the Groſs Price at which ſuch Goods reſpectively ſhall have been ſold at the Sales of the ſaid United Company, without any Deduction or Abatement whatever; and ſo in Proportion for any greater or leſs Value than One hundred Pounds.

Additional Duties may be ſecured by Bond.

II. And be it further enacted, That it ſhall and may be lawful for the ſaid United Company to ſecure by Bond, in the uſual and accuſtomed Manner, the new and additional Duties of Cuſtoms impoſed by this Act, which Bond ſhall be given to His Majeſty, His Heirs and Succeſſors, in a Penalty equal to Double the Amount thereof, with Condition for the Payment of the ſaid Duties, within Four Months after the Expiration of each and every Publick Sale of Goods, Wares, or Merchandize, by the ſaid United Company.

Goods duly entered and regularly landed may be lodged in Warehouſes approved by the Commiſſioners of the Cuſtoms, whoſe Officers are to take an Account of the Goods.

III. Provided always, and be it further enacted, That before any ſuch Goods, Wares, or Merchandize, ſhall be ſo lodged or ſecured in Warehouſes, the ſame ſhall be duly entered with the proper Officer or Officers of the Cuſtoms, and regularly landed, after which ſuch Goods, Wares, or Merchandize, ſhall and may be lodged or ſecured in ſuch Warehouſes as are now provided by the ſaid United Company, or which may hereafter be provided by them, ſuch Warehouſes to be firſt approved by the Commiſſioners of His Majeſty's Cuſtoms in England for the Time being, or any Four or more of them; but before any ſuch Goods, Wares, or Merchandize, or any Part thereof, ſhall be ſo lodged or ſecured in ſuch Warehouſes, or as ſoon after as conveniently may be, the ſame ſhall be examined by the proper Officer or Officers of the Cuſtoms, who ſhall take a particular and correct Account of the Quantity, Quality, Species, Number, and Contents thereof, which Account ſhall be regularly entered in a Book or Books to be provided and kept for that Purpoſe, and in ſuch Manner as they the ſaid Commiſſioners ſhall from Time to Time think proper to direct.

Purchaſers or Proprietors of Goods, ſold by the Company, may export them directly from the Ware-

IV. And it is hereby further enacted, That it ſhall and may be lawful for the Purchaſer or Purchaſers, or Proprietor or Proprietors of any Goods, Wares, or Merchandize, ſo lodged or ſecured in Warehouſes by virtue or in purſuance of this Act, and which have been publickly ſold by the ſaid Company, to export the ſame directly from the Warehouſe

or Warehouſes in which the ſame have been reſpectively lodged or ſecured, without Payment of any further Duty or Duties of Cuſtoms or Exciſe whatever, ſave and except the Duty or Duties of Cuſtoms impoſed by the ſaid recited Act, paſſed in the laſt Seſſion of Parliament; provided that the Exporter or Exporters, or Proprietor or Proprietors, of any ſuch Goods, Wares, or Merchandize, ſhall, before the Delivery thereof for Exportation, make a due Entry with the proper Officer or Officers of His Majeſty's Cuſtoms, and ſhall, together with the Maſter or other Perſon having or taking the Charge or Command of the Ship or Veſſel in which ſuch Goods, Wares, or Merchandize, are intended to be exported, and One ſufficient Surety, (to be approved by the Collector and Comptroller of the Cuſtoms at the Port of Exportation), enter into Bond to His Majeſty, His Heirs and Succeſſors, in Treble the Value thereof, with Condition that the ſaid Goods, Wares, or Merchandize, ſo intended to be exported, ſhall be landed at the reſpective Ports or Places for which the ſame ſhall have been entered, and that no Part of the ſame ſhall be relanded in *Great Britain*, or landed in the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, or the Iſlands of *Faro* or *Ferro*.

houſe, on Payment of the Duty impoſed by 38 *Geo.* III, Cap. 76, and entering into Bond that they ſhall not be relanded in *Great Britain*, &c.

V. And be it further enacted, That if any Goods, Wares, or Merchandize, which ſhall have been ſhipped for Exportation, according to the Regulations of this Act, ſhall afterwards be landed in the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, or the Iſlands of *Faro* or *Ferro*, the ſame ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms.

Such Goods landed in *Guernſey*, &c. may be ſeized.

VI. And be it further enacted, That in caſe the Purchaſer or Purchaſers, or Proprietor or Proprietors, of any Goods, Wares, or Merchandize, imported by the ſaid United Company, and lodged or ſecured in Warehouſes according to the Directions of this Act, which ſhall have been ſold at the publick Sales of the ſaid Company, after the ſaid Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, ſuch Goods not being prohibited to be worn or uſed in this Kingdom, ſhall intend to take any ſuch Goods, Wares, or Merchandize, from any ſuch Warehouſe, for the Purpoſe of being uſed or conſumed in this Kingdom, ſuch Purchaſer or Purchaſers, or Proprietor or Proprietors, ſhall, before the ſame ſhall be ſo delivered from any ſuch Warehouſe, make a due Entry of ſuch Goods, Wares, or Merchandize, with the proper Officers of His Majeſty's Cuſtoms, and pay down in ready Money, without any Diſcount or Abatement, to the Collector or other proper Officer of the Cuſtoms, the ſeveral and reſpective Duties of Cuſtoms herein-after mentioned; (that is to ſay), on all ſuch Goods, Wares, and Merchandize, ſo intended to be taken out of any ſuch Warehouſe as aforeſaid, not being prohibited to be uſed or conſumed in this Kingdom, and which are particularly enumerated or deſcribed in the Table hereunto annexed, marked A. the ſeveral Duties of Cuſtoms, as the ſame are reſpectively inſerted, deſcribed, and ſet forth in Figures in the ſaid Table marked A., and which Duties, ſo paid, ſhall be inſtead and in lieu of the ſeveral Duties of Cuſtoms due and payable on and immediately before the Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, on any ſuch Goods, Wares, or Merchandize imported by the ſaid United Company, ſave and except the Duties of Cuſtoms payable by virtue of the ſaid recited Act, paſſed in the laſt Seſſion of Parliament; and

Purchaſers or Proprietors of Goods ſold at publick Sales of the Company, taken out of Warehouſes for Home Conſumption, to make Entry and pay certain Duties.

and on all Goods, Wares, or Merchandize, ſo intended to be taken out of any ſuch Warehouſe as aforeſaid, not being prohibited to be uſed or conſumed in this Kingdom, and which are not particularly enumerated or deſcribed in the ſaid Table marked A. the ſeveral and reſpective Duties of Cuſtoms due and payable on the Importation of any ſuch Goods, Wares, or Merchandize, by the ſaid United Company, by any Act or Acts of Parliament in force on and immediately before the ſaid Thirty firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine.

No Drawback to be allowed on Exportation of Goods ſold by the Company after *Auguſt* 31, 1799, except on certain Articles.

VII. And be it further enacted, That no Drawback of any Duty of Cuſtoms whatſoever ſhall be paid or allowed on the Exportation of any Goods, Wares, or Merchandize, imported into this Kingdom by the United Company of Merchants of *England* trading to the *Eaſt Indies*, which ſhall have been ſold at the Sales of the ſaid United Company after the Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, except Muſlins plain, Nanquin Cloth, Muſlins or White Callicoes flowered or ſtitched, plain White Callicoes and Dimities, which ſhall have been printed, ſtained, painted, or dyed in this Kingdom, and on the due Exportation from this Kingdom of any ſuch Goods ſo printed, ſtained, painted, or dyed, on which the full Duties, as the ſame are inſerted, deſcribed, and ſet forth in the Table hereunto annexed, marked A. have been paid, there ſhall be paid or allowed to the Exporter or Exporters thereof, the ſeveral Drawbacks of the ſaid Duties, as the ſame are reſpectively inſerted, deſcribed, and ſet forth in the ſaid Table marked A.: Provided always, That nothing herein contained ſhall in anywiſe alter or repeal the Drawbacks now payable on the Exportation from this Kingdom, of Tea, Nutmegs, Mace, Cloves, and Cinnamon: Provided alſo, That no Drawback ſhall be paid or allowed on any Goods, Wares, or Merchandize, ſo taken out of any Warehouſe as aforeſaid, and on which the full Duties have been paid, unleſs ſuch Goods, Wares, or Merchandize, ſhall be actually ſhipped on board the Ship or Veſſel in which the ſame are intended to be exported, within the Space of One Year from the Time of the Payment of ſuch full Duty.

Act not to repeal the preſent Drawbacks on certain Articles.

No Drawback to be allowed on warehouſed Goods not ſhipt within a Year from Payment of Duty.

Before Goods are taken out for Exportation, every Package to be marked as the Commiſſioners of Cuſtoms ſhall direct.

VIII. And be it further enacted, That before any Goods, Wares, or Merchandize, ſhall be delivered out of or taken from any Warehouſe or Warehouſes in which the ſame ſhall have been lodged or ſecured by virtue or in purſuance of this Act for the Purpoſe of Exportation, each and every Package thereof ſhall be marked in ſuch diſtinguiſhing Manner as the Commiſſioners of His Majeſty's Cuſtoms in *England*, or any Four or more of them, ſhall from Time to Time direct.

Officers of the Cuſtoms to keep an Account of all Goods imported. Regulations reſpecting Payment of Duties thereon, &c.

IX. And be it further enacted, That the proper Officer or Officers of the Cuſtoms ſhall keep a regular and correct Account of all Goods, Wares, or Merchandize, imported by the ſaid United Company, diſtinguiſhing the Cargoes reſpectively imported in each particular Ship or Veſſel; and within the Space of Three Years, from the Day on which the Captain or Commander of each and every ſuch Ship or Veſſel ſhall, in the uſual and accuſtomed Manner, have made his Report at the Cuſtom Houſe, the ſaid United Company ſhall pay, or cauſe to be paid, to the proper Officer of the Cuſtoms, all and every Sum or Sums of Money due and payable on Account of the Cargoes reſpectively imported in ſuch Ship

Ship or Veſſel, according to the Account taken at the Firſt Examination thereof; and in caſe any Part of the Cargo of any Ship or Veſſel ſhall then remain unexported, and without the full Duties having been paid thereon, it ſhall and may be lawful for the Commiſſioners of the Cuſtoms in *England* for the Time being, or any Four or more of them, to require the ſaid United Company to cauſe ſuch Goods, Wares, or Merchandize, to be ſold, in caſe they ſhall not have been ſold, (unleſs Leave ſhall have been previouſly obtained from the Lords Commiſſioners of His Majeſty's Treaſury to grant a further Time previous to ſuch Re-ſale being ſo ordered, which they are hereby authorized to do, upon ſatisfactory Evidence of the Neceſſity of the Caſe being laid before them); and in caſe they ſhall have been ſold, then to be reſold, either for Exportation, if ſuch Goods, Wares, or Merchandize, are prohibited to be worn or uſed in this Kingdom, or for Exportation or Home Conſumption, if not ſo prohibited in the Manner hereinafter directed; and after ſuch Sale or Re-ſale, the Produce thereof ſhall firſt be applied to or towards the Payment of the Freight, Primage, and Charges of Warehouſe Room, and other Charges that ſhall ariſe thereon, next the Cuſtoms and Duties, and the Overplus to be paid to the Proprietors or other Perſons authorized to receive the ſame; and if from the Account to be kept as aforeſaid, it ſhall appear that the Quantity, Number, or Contents, of any ſuch Goods, Wares, or Merchandize, is or are leſs than the Quantity, Number, or Contents, taken by the proper Officer or Officers of the Cuſtoms, according to the Directions of this Act, at the Firſt Examination of ſuch Goods, Wares, or Merchandize, or that the Whole thereof has not been duly exported, or the full Duties paid thereon, or any Part thereof remaining to be diſpoſed of as before directed, the ſaid United Company ſhall, within Thirty Days, pay, or cauſe to be paid, the full Duties on ſuch Goods, Wares, or Merchandize, ſo remaining unexported, or on which the full Duties have not been paid; and in all Caſes when the ſaid Commiſſioners of the Cuſtoms ſhall ſo require the Sale of any ſuch Goods, Wares, or Merchandize, the ſame ſhall be put up for Sale by the ſaid United Company at their then next enſuing Sale, and ſuch Goods, Wares, or Merchandize, ſhall be then ſold by the ſaid United Company for the higheſt Price that ſhall be then publickly offered for the ſame.

In caſe of a Deficiency of warehouſed Goods, compared with the Account of the Officers of the Cuſtoms, the Values for aſcertaining the Duties to be taken at the higheſt Price at the laſt Sale.

X. Provided always, That in caſe any Goods, Wares, or Merchandize ſo lodged or ſecured in any Warehouſe or Warehouſes as aforeſaid, ſhall be liable to Duties according to the Value thereof, and there ſhall be a Deficiency of the Whole or any Part of ſuch Goods, Wares, or Merchandize, on comparing them with the Quantity, Number, or Contents taken by the proper Officers of the Cuſtoms, according to the Directions of this Act, at the Firſt Examination of ſuch Goods, Wares, or Merchandize, ſuch Values, in order to aſcertain the Duties thereon, ſhall be taken according to the higheſt Groſs Price at which Goods of the like Sorts, Denominations, or Deſcriptions, ſhall have been ſold at the laſt Sale of the ſaid United Company, in which Goods of ſuch Sorts, Denominations, or Deſcriptions were ſold.

Goods unſold remaining in Warehouſes on *Auguſt* 31, 1799, liable to the additional Duties, and not to be delivered for Exportation but according to the Regulations of this Act, nor for any other Purpoſe, but under the ſame Rules as if imported ſince that Day.

XI. And be it further enacted, That in caſe any Goods, Wares, or Merchandize imported into this Kingdom by the ſaid United Company, (except Tea, Cotton Wool, Nutmegs, Mace, Cloves, and Cinnamon, and Bullion, Diamonds, and other precious Stones), ſhall, on the ſaid Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, remain in any Warehouſe belonging to the ſaid United Company unſold, all ſuch Goods, Wares, and Merchandize, ſhall be ſubject and liable to the new and additional Duties of Cuſtoms by this Act impoſed, for every One hundred Pounds of the true and real Value thereof, according to the Groſs Price at which ſuch Goods ſhall be ſold at the publick Sales of the ſaid United Company, and which Duties ſhall be payable by the ſaid United Company in the Manner directed by this Act; and ſuch Goods, Wares, or Merchandize, ſhall not be delivered from the Warehouſe in which they have been lodged or ſecured, for the Purpoſe of Exportation, but on the Securities, and under the Rules, Regulations, and Reſtrictions required by this Act; nor ſhall any ſuch Goods, Wares, or Merchandize, be delivered from any ſuch Warehouſe for any other Purpoſe, but on Payment of the full Duties due and payable thereon, in like Manner, and under ſuch Rules, Regulations, and Reſtrictions, as if ſuch Goods, Wares, and Merchandize, had been imported into this Kingdom by the ſaid United Company after the ſaid Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine; any Bond or Security, Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

The Duties paid before *Auguſt* 31, 1799, on warehouſed Goods unſold, may be repaid by the Commiſſioners of Cuſtoms.

XII. Provided always, That if the ſaid United Company ſhall, before the ſaid Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, have paid to the proper Officer of His Majeſty's Cuſtoms the Whole or any Part of the Duties which may have become due and payable on any ſuch Goods, Wares, or Merchandize, ſo remaining unſold in any of the Warehouſes belonging to the ſaid United Company, it ſhall and may be lawful for the Commiſſioners of His Majeſty's Cuſtoms in *England*, or any Four or more of them, to direct ſuch Duties ſo paid by the ſaid United Company, to be repaid in ſuch Manner as they the ſaid Commiſſioners ſhall think fit to direct.

If Goods delivered for Exportation, on which the full Duties have not been paid, ſhall not be regularly ſhipped, or ſhall be relanded, they ſhall be forfeited with the Veſſel.

XIII. And be it further enacted, That in caſe any Goods, Wares, or Merchandize, which ſhall have been warehouſed or otherwiſe ſecured according to the Directions of this Act, and on which the full Duties ſhall not have been paid, ſhall, after having been delivered for Exportation from the Warehouſe for the Purpoſe of being ſhipped on board any particular Ship or Veſſel, not be regularly ſhipped on board ſuch Ship or Veſſel, or having been put into any Bark, Hoy, Lighter, Barge, Boat, or Wherry, in order to be ſhipped on board ſuch Ship or Veſſel, ſhall not be regularly ſhipped on board the ſame, or ſhall be relanded from any ſuch Bark, Hoy, Lighter, Barge, Boat, or Wherry, or having been ſhipped on board the Ship or Veſſel in which the ſame are intended to be exported, ſhall be unſhipped or re-landed therefrom, except by Neceſſity or Diſtreſs, to be proved to the Satisfaction of the ſaid Commiſſioners of the Cuſtoms in *England*, ſuch Goods, Wares, or Merchandize, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms; and the Ship or Veſſel from or out of which any ſuch Goods ſhall be

fraudulently unſhipped, and alſo the Ship, Veſſel, Lighter, or Boat into which any ſuch Goods ſhall be received or taken, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of His Majeſty's Cuſtoms.

Where Goods are liable to Forfeiture for being unſhipped, the Veſſels alſo to be liable.

XIV. And whereas the Laws now in Force, made to prevent the fraudulent unſhipping or relanding of Goods, Wares, or Merchandize, ſhipped for Exportation to Foreign Parts, have not been found ſufficient to anſwer the good Purpoſes thereby intended, and it is expedient, in order to prevent ſuch illicit Practice in future, that where any Goods, Wares, or Merchandize, which have been ſhipped for Exportation to Foreign Parts, are by the Laws now in Force, or by this preſent Act, made liable to Forfeiture for being unſhipped at Sea, or landed in the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, or the Iſlands of *Faro* or *Ferro*, or relanded in this Kingdom, that the Ship or Veſſel out of or from which any ſuch Goods, Wares, or Merchandize, ſhall be ſo unſhipped, landed, or relanded, ſhould alſo be ſubject and liable to Forfeiture: Be it therefore enacted, That where by this preſent Act, or any other Act or Acts of Parliament in Force on or immediately before the Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, any Goods, Wares, or Merchandize which have been ſhipped in order to be exported to Foreign Parts, are or ſhall be liable to Forfeiture for or on Account of the ſame being unſhipped at Sea, or landed in the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, or the Iſlands of *Faro* or *Ferro*, or relanded in this Kingdom, then, and in ſuch Caſes, the Ship or Veſſel out of or from which any ſuch Goods, Wares, or Merchandize, ſhall be ſo unſhipped, landed, or re-landed, ſhall be ſubject and liable to Forfeiture, together with all her Guns, Furniture, Ammunition, Tackle, and Apparel, and ſhall and may be ſeized by any Officer or Officers of the Cuſtoms.

No warehouſed Goods ſhall be exported to any Part of Europe, in Veſſels of leſs than 100 Tons Burthen;

XV. And be it further enacted, That no Goods, Wares, or Merchandize whatever, which ſhall have been lodged or ſecured in Warehouſes according to the Regulations of this Act, ſhall afterwards be exported, or entered for Exportation, to any Part of *Europe*, from any ſuch Warehouſe or Warehouſes, in any Ship or Veſſel whatever which ſhall not be of the Burthen of One hundred Tons or upwards.

nor any ſeized wrought Silks, &c. after being ſold at any Cuſtom Houſe in *Great Britain*.

XVI. And be it further enacted, That no wrought Silks, Bengals, or Stuffs mixed with Silk or Herba, of the Manufacture of *Perſia*, *China*, or *Eaſt India*, nor any Callicoes printed, dyed, painted, or ſtained there, which ſhall have been or ſhall be ſeized under the Authority of any Act or Acts of Parliament relating to the Revenue of Cuſtoms, ſhall, after Sale thereof at any Cuſtom Houſe in *Great Britain*, be exported, or entered for Exportation to any Part of *Europe*, in any Ship or Veſſel which ſhall not be of the Burthen of One hundred Tons or upwards.

Seized Goods to be exported from *London* only.

XVII. Provided always, That when any ſuch Goods, Wares, or Merchandize, which have been or ſhall be ſo ſeized, ſhall be intended for Exportation, and the ſame ſhall be in any Port of *Great Britain*, other than the Port of *London*, it ſhall not be lawful to export ſuch Goods, Wares, or Merchandize, from any ſuch Port, but that the ſame ſhall be removed, according to the Laws and Regulations now in Force to the Port of *London*, and ſhall be exported from the ſaid Port of *London* only.

XVIII. Pro-

Prize Goods to be ſubject to the like Duties, and entitled to the like Drawbacks, as Goods imported by the Company are by this Act; and alſo Goods imported by virtue of any Act in force on *Aug.* 31, 1799.

XVIII. Provided always, and be it further enacted, That all Goods, Wares, and Merchandize, of the Growth, Production, or Manufacture of *China* or the *Eaſt Indies*, taken and condemned as Prize, ſhall be ſubject to ſuch Duties, and entitled to ſuch Drawbacks, as the like Sorts of Goods are reſpectively ſubject and entitled to by this Act when imported by the ſaid United Company, and ſhall be ſubject and liable alſo to all and every the additional Regulations and Reſtrictions enjoined and required by this Act; and that all Goods, Wares, and Merchandize of the Growth, Production, or Manufacture of *India* or *China*, or other Parts within the Limits of the excluſive Trade of the ſaid United Company, imported or brought into this Kingdom by virtue or under the Authority of any Act or Acts of Parliament in Force on and immediately before the ſaid Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, ſhall be ſubject to ſuch Duties, and entitled to ſuch Drawbacks, as the like Sorts of Goods, Wares, or Merchandize, are ſubject and entitled to by this Act when imported by the ſaid United Company, and ſhall be alſo ſubject and liable to all and every the additional Regulations and Reſtrictions enjoined and required by this Act.

Act not to alter Duties payable to the City of *London*, &c.;

XIX. Provided likewiſe, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to repeal or in anywiſe alter the Duties of Package, Scavage, Balliage, or Portage, or any other Duties payable to the Mayor and Commonalty and Citizens of the City of *London*, or to the Lord Mayor of the ſaid City for the Time being, or to any other City or Town Corporate within the Kingdom of *Great Britain*, or to any ſpecial Privilege or Exemption to which any Perſon or Perſons, Bodies Politick or Corporate, is or are now entitled by Law, but the ſame ſhall be continued as aforeſaid.

nor 38 *Geo.* III, Cap. 76;

XX. Provided alſo, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to repeal, or in anywiſe vary or alter the ſaid recited Act of the laſt Seſſion of Parliament, during the Continuance thereof.

nor to allow Importation into, or Exportation from, *Great Britain*, of any Goods contrary to Acts in force on *Auguſt* 31, 1799.

XXI. Provided likewiſe, That nothing in this Act contained ſhall extend, or be conſtrued to extend, to permit or allow any Goods, Wares, or Merchandize whatever to be imported into, or exported from *Great Britain*, in any Way or Manner contrary to any Act or Acts of Parliament in Force on and immediately before the ſaid Thirty-firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine, except in any Caſe where Proviſion is expreſsly made for that Purpoſe in this Act.

Duties to be under the Management of the Commiſſioners of Cuſtoms, and to be paid into the Exchequer.

XXII. And be it further enacted, That the Duties of Cuſtoms by this Act impoſed ſhall be under the Management of the Commiſſioners of the Cuſtoms in *England* for the Time being; and that all the Monies ariſing from Time to Time by the ſeveral Duties by this Act impoſed (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted) ſhall from Time to Time be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*; and the ſaid Money, ſo paid in as aforeſaid, ſhall be carried to and made Part of the Conſolidated Fund.

XXIII. And

XXIII. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of His Majeſty's Cuſtoms, and they are hereby authorized and required, to make ſuch Allowance to the Perſons who are at preſent employed in the Service of the Cuſtoms, whoſe Incomes ſhall be reduced by the Operation of this Act, in lieu of and by way of Compenſation and Satisfaction for the ſame, as they in their Diſcretion ſhall judge neceſſary, and ſo order or direct; any Thing in this preſent Act, or any other Act or Acts contained to the contrary notwithſtanding. Commiſſioners of the Cuſtoms may compenſate their Officers affected by this Act.

XXIV. And be it further enacted, That the Duties and Drawbacks of Cuſtoms hereby impoſed and allowed, ſhall and may be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, recovered, and allowed in ſuch and the like Manner, and in and by any and either of the Ways, Means, and Methods, ſo far as the ſame are applicable to this Act, by which any of the Duties or Drawbacks of Cuſtoms on Goods, Wares, or Merchandize, impoſed and payable by any Act or Acts of Parliament in Force on and immediately before the paſſing of this Act, were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, recovered, and allowed; and the Goods, Wares, or Merchandize ſo by this Act made chargeable with the ſaid Duties of Cuſtoms, and on which the 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 or Drawbacks of Cuſtoms are impoſed or payable, were ſubject and liable by any Act or Acts of Parliament in Force on and 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 and immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation and 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 or Drawbacks of Cuſtoms hereby charged and 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. Duties and Drawbacks to be managed as former Duties and Drawbacks, &c.

XXV. And be it further enacted, That all Penalties incurred by this Act ſhall and may be ſued for, proſecuted, recovered, and diſpoſed of in ſuch Manner, and by ſuch Ways, Means, and Methods, as any Penalties incurred for any Offence againſt the Laws of Cuſtoms may now legally be ſued for, proſecuted, recovered, and diſpoſed of; and the Officer or Officers concerned in Proſecutions under this Act, ſhall be entitled to and receive ſuch Share of the Produce ariſing from any pecuniary Fine or Penalty, or Compoſition paid for any Offence againſt this Act, as they are now by any Law or Regulation entitled to upon Proſecutions for pecuniary Penalties. Penalties may be ſued for, and diſpoſed of as they may now be.

Limitation of Actions.

XXVI. And be it further enacted, That if any Action or Suit ſhall be brought or commenced againſt any Perſon or Perſons for any Thing done or performed in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue, and may give this Act and the ſpecial Matter in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit after the Defendant or Defendants hath or have appeared, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in any other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

Act may be altered or repealed this Seſſion.

XXVII. Provided always, and be it further enacted, That this Act, or any Part thereof, may be altered, varied, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

TABLE

TABLE A.

	Duty. £.	s.	d.	Drawback. £.	s.	d.
ARRANGOES.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — — —	53	9	1			
CALLICOES.—*Viz.*						
——— Plain White Callicoes, the Piece —	—	6	8			
——— For ſuch of the ſaid Goods which ſhall be exported from this Kingdom, having been printed, ſtained, painted, or dyed, therein, the Piece — — — —				—	6	8
N. B. No Piece of Callico of the Breadth of One Yard and One Quarter, or under, ſhall exceed in Length Ten Yards, and no Piece of Callico above that Breadth ſhall exceed Six Yards; and if any Piece of Callico ſhall exceed thoſe Lengths, the ſame ſhall be charged according to the reſpective Lengths of Ten Yards and Six Yards for each Piece, and ſhall pay Duty for the ſame in that Proportion for any greater or leſs Quantity.						
——— And beſides for every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — —	20	19	1			
——— The Drawback of the laſt mentioned further Duty of £.20 19 1 to be allowed on the Exportation of ſuch of thoſe Goods which ſhall have been printed, ſtained, painted, or dyed,						

In

	Duty. £.	s.	d.	Drawback. £.	s.	d.
in this Kingdom, ſhall be, for every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — —				20	19	1
CHINA WARE.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — —	109	8	6			
COTTON MANUFACTURES, not otherwiſe particularly enumerated or deſcribed.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value	122	4	5			
COWRIES.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — — —	53	9	1			
DIMITY.—*Viz.*						
——— Plain White Dimity, the Yard —	—	2	—			
——— For ſuch of the ſaid Goods which ſhall be exported from this Kingdom, having been printed, ſtained, painted, or dyed, therein, the Yard — — —				—	1	8
——— And beſides for every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — —	22	3	6			
——— The Drawback of the laſt mentioned further Duty of £.22 3 6 to be allowed on the Exportation of ſuch of thoſe Goods which ſhall have been printed, ſtained, painted, and dyed, in this Kingdom, ſhall be for every £.100 of the true and real Value thereof, according to						

	Duty. £.	s.	d.	Drawback. £.	s.	d.
the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — —				20	3	2
DRUGS, manufactured, not otherwiſe particularly enumerated or deſcribed.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value —	78	11	5			
DRUGS, unmanufactured, not otherwiſe particularly enumerated or deſcribed.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — —	51	14	10			
JAPANNED or LACQUERED WARES.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value —	119	10	9			
MUSLINS plain, Nanquin Cloth, Muſlins or White Callicoes flowered or ſtitched.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value	19	13	9			
——— For every £.100 of the true and real Value of ſuch of the ſaid Goods which ſhall be exported from this Kingdom, having been printed, ſtained, painted, or dyed therein				12	9	4
SUGAR.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and in that Proportion for any greater or leſs Value — — —	37	16	3			

——— And

	Duty. £.	s.	d.	Drawback. £.	s.	d.
——— And beſides, for every One hundred Weight, containing 112lb. — —	—	2	6			
MANUFACTURED GOODS, Wares, and Merchandize, not otherwiſe enumerated or deſcribed, not being exempt from Duty, and not being particularly charged with Duty when imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the ſaid Company, and in that Proportion for any greater or leſs Value —	71	4	4			
UNMANUFACTURED GOODS, Wares, and Merchandize, (except Tea), not otherwiſe enumerated or deſcribed, not being exempt from Duty, and not being particularly charged with Duty when imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*.—For every £.100 of the true and real Value thereof, according to the groſs Price at which ſuch Goods ſhall have been ſold at the publick Sales of the ſaid Company, and in that Proportion for any greater or leſs Value — — —	45	1	8			

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