Anno ſexto

Georgii III. Regis.

CAP. LII.

An Act for repealing certain Duties, in the *Britiſh* Colonies and Plantations, granted by ſeveral Acts of Parliament; and alſo the Duties impoſed by an Act made in the laſt Seſſion of Parliament upon certain *Eaſt India* Goods exported from *Great Britain*; and for granting other Duties inſtead thereof; and for further encouraging, regulating, and ſecuring, ſeveral Branches of the Trade of this Kingdom, and the *Britiſh* Dominions in *America*.

WHEREAS the ſeveral Duties herein after mentioned, impoſed by certain Acts of Parliament to be raiſed in the Britiſh Colonies and Plantations in America, have been attended with great Inconveniencies to the Trade of His Majeſty's Dominions; and it is therefore neceſſary that the ſame ſhould be diſcontinued, and that other Duties ſhould be granted in lieu thereof: We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain in Parliament aſſembled, do therefore Preamble.

therefore most humbly beseech 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 all the Duties imposed by any Act or Acts of Parliament upon Melasses or Syrups of the Growth, Product, or Manufacture, of any Foreign American Colony or Plantation, imported into any British Colony or Plantation in America; and also the Duties imposed by an Act made in the Twenty fifth Year of the Reign of King Charles the Second (for the Encouragement of the Greenland and Eastland Trades, and for the better securing the Plantation Trade) upon Sugar, of the Growth, Production, and Manufacture, of the British Plantations in America, which should be laden there; and also the Duties imposed by an Act made in the Fourth Year of the Reign of His present Majesty, for granting certain Duties in the British Colonies and Plantations in America, and for other Purposes in the said Act mentioned, upon Coffee and Pimento, of the Growth and Produce of any British Colony or Plantation in America, which should be shipped to be carried out from thence, except to Great Britain, shall, from and after the First Day of November, One thousand seven hundred and sixty six, cease, determine, and be no longer paid.

Repeal of certain Duties in *America*, upon Foreign Melasses or Syrups;

British Sugar;

and upon *British* Coffee and Pimento;

And be it further enacted by the Authority aforesaid, That the several Duties imposed by the last mentioned Act upon Wrought Silks, Bengalls, and Stuffs mixed with Silk or Herba, of the Manufacture of Persia, China, or East India, and upon Callicoes painted, dyed, printed, or stained there, and upon Foreign Linen Cloth, called Cambrick, and upon French Lawns, imported into any British Colony or Plantation in America, from Great Britain, shall, from and after the First Day of October, One thousand seven hundred and sixty six, cease, determine, and be no longer paid.

and upon certain *East India* Goods, Cambricks and *French* Lawns, exported from *Great Britain*;

And be it further enacted by the Authority aforesaid, That the Duties imposed by an Act made in the last Session of Parliament, for granting to His Majesty certain Duties upon Coals; and of several East India Goods, and for other Purposes in the said Act mentioned, upon all Wrought Silks, Bengalls, and Stuffs mixed with Silk or Herba, of the Manufacture of Persia, China, or East India, and upon Callicoes printed, dyed, painted, or stained there, which shall be shipped for Exportation

and upon Coals, and certain *East India* Goods, &c.

portation from Great Britain to any Part beyond the Seas, except to Africa, or the Britiſh Dominions in America, ſhall, from and after the Firſt Day of Auguſt, One thouſand ſeven hundred and ſixty ſix, ceaſe, determine, and be no longer paid; and from thenceforth ſo much of the laſt recited Act as directs, that upon the Entry of any Eaſt India Goods herein before mentioned for Exportation to the Britiſh Dominions in America, the Bond for the due Exportation of ſuch Goods ſhall be with further Condition, that the ſame ſhall be there landed accordingly, and not in any other Port or Place beyond the Seas; and to produce a Certificate within Eighteen Months under the Hands and Seals of the Collector, or other principal Officer of the Cuſtoms reſiding at the Port or Place in the Britiſh Dominions in America, for ſuch of the ſaid Goods as ſhall be landed there, teſtifying the landing thereof, ſhall be, and the ſame is hereby declared to be repealed.

Duties to ceaſe on 1 *Aug.* 1766.

Condition of the Bond to be given on Exportation of *Eaſt India* Goods to the *Britiſh American* Dominions.

And be it further enacted by the Authority aforeſaid, That from and after the ſaid Firſt Day of November, One thouſand ſeven hundred and ſixty ſix, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs, and Succeſſors, the ſeveral and reſpective Rates and Duties herein after mentioned; that is to ſay,

And from and after 1 *Nov.* 1766, the following Duties are to take Place in Lieu of thoſe repealed; *viz.*

For every Gallon (Wine-meaſure) of Melaſſes and Syrups, which ſhall be imported or brought (except as is herein after mentioned) into any Colony or Plantation in America, which now is, or hereafter may be, under the Dominion of His Majeſty, His Heirs, and Succeſſors, One Penny.

on Melaſſes and Syrups,

For every Hundred Weight Avoirdupois of Coffee, of the Growth and Produce of any Britiſh Colony or Plantation in America, which ſhall be imported or brought from thence into any other Britiſh Colony or Plantation in America, Seven Shillings.

Coffee,

And for every Pound Weight Avoirdupois of ſuch Britiſh Pimento, which ſhall, in like Manner, be imported or brought into any ſuch Britiſh Colony or Plantation, One Halfpenny; except only ſuch Britiſh Coffee and Pimento as ſhall be warehouſed under the Regulations and Reſtrictions herein after mentioned; and after thoſe Rates for any greater or leſs Quantity of ſuch Goods reſpectively.

and Pimento.

Exception.

Certified Melasses and Syrups from *Dominica* not chargeable.

Provided always, and it is hereby further enacted by the Authority aforesaid, That the Duty herein before granted upon Melasses or Syrups, shall not be charged or payable upon any Melasses or Syrups imported into any British Colony or Plantation on the Continent of America from the Island of Dominica, for which a Certificate shall be produced upon the Importation thereof, to the Collector or other Principal Officer of the Customs at the Port of Importation, under the Hand and Seal of Office of the Collector, or other Principal Officer of the Customs at the Port of Exportation in Dominica, certifying that the said Duty hath been there paid for such Melasses or Syrups; any thing herein before contained to the contrary notwithstanding.

From and after 1 *Aug.* 1766, an additional Subsidy to be paid for Silk *East India* Goods;

and upon Callicoes publickly sold in *Great Britain* before 1 *June*, 1766; those exported to *Africa* excepted; *viz.* 5 *l. per Cent. ad Valorem*, upon the Oath of the Owner,

if paid by 1 *Sept.* 1766;

if otherwise, according to the gross Price thereof at the publick Sales.

And be it further enacted by the Authority aforesaid, That from and after the First Day of August, One thousand seven hundred and sixty six, there shall be also raised, levied, collected, and paid, unto his Majesty, his Heirs, and Successors, for and upon all Wrought Silks, Bengalls, and Stuffs mixed with Silk or Herba of the Manufacture of Persia, China, or East India; and upon all Callicoes printed, dyed, painted, or stained there, which shall have been publickly sold in Great Britain on or before the First Day of June, One thousand seven hundred and sixty six; except for such of the aforesaid Goods as shall be exported to Africa, as herein after mentioned; a further and additional Subsidy of Twelve Pence for every Twenty Shillings of the true and real Value of such Goods, to be ascertained by the Oath or Affirmation of the Owner or Proprietor thereof, before the Collector of his Majesty's Customs for the Port where such Goods shall be warehoused; provided the said Subsidy shall be paid down to such Collector in ready Money, without any Deduction or Allowance whatsoever, on or before the First Day of September, One thousand seven hundred and sixty six; but if the Owner or Proprietor of such Goods shall not chuse to pay down the said Subsidy for such Goods before that Time, then the same shall be paid down in ready Money to the Collector of the Customs for the Port where such Goods shall be secured, according to the gross Price or Value of such Goods at which the same were sold at the Publick legal Sales thereof in this Kingdom, without any Deduction or Allowance whatsoever, before such Goods shall be taken out of any Warehouse wherein the same shall be secured in this Kingdom.

Provided

Provided always, and it is hereby enacted and declared, That this Act ſhall not extend to charge ſuch of the before mentioned Goods with this Duty, which have been ſold as aforeſaid before the ſaid Firſt Day of June, One thouſand ſeven hundred and ſixty ſix, as ſhall be hereafter exported from this Kingdom to Africa. Duty not to extend to Goods ſold before 1 *June*, 1766, and which ſhall be exported to *Africa*.

And it is hereby further enacted by the Authority aforeſaid, That there ſhall be alſo raiſed, levied, collected, and paid, unto His Majeſty, His heirs, and Succeſſors, for and upon all Wrought Silks, Bengalls, and Stuffs mixed with Silk or Herba of the Manufacture of Perſia, China, or Eaſt India, and upon all Callicoes printed, dyed, painted, or ſtained there, which ſhall be publickly ſold in Great Britain after the ſaid Firſt Day of June, One thouſand ſeven hundred and ſixty ſix, over and above any other Duty now payable for the ſame, the like Sum of Twelve Pence for every Twenty Shillings of the true and real Value of ſuch Goods, according to the groſs Price at which the ſame ſhall be ſold at the public legal Sales thereof in this Kingdom; which ſaid Subſidy ſhall be paid and ſecured by the United Company of Merchants of England trading to the Eaſt Indies for ſuch of the ſaid Goods as ſhall be ſo ſold at the ſaid Company's Sales, in the ſame Manner and Form, and by the ſame Rules and Regulations, as the Duties now payable upon unrated Eaſt India Goods are paid and ſecured by the ſaid United Company, by virtue of an Act made in the Second and Third Years of the Reign of Queen Anne, intituled, An Act for granting to Her Majeſty an additional Subſidy of Tonnage and Poundage for Three Years; and for laying a further Duty upon *French* Wines condemned as lawful Prize; and for aſcertaining the Values of unrated Goods imported from the *Eaſt Indies*: And for ſuch of the ſaid Goods as ſhall, after the ſaid Firſt Day of June, be ſold at any other public legal Sale in this Kingdom, the ſaid Subſidy ſhall be paid down in ready Money to the Collector of the Cuſtoms at the Port where ſuch Goods ſhall be ſold, without any Deduction or Allowance whatſoever by the Purchaſer or Proprietor of ſuch Goods; and the ſaid Subſidy ſhall not be afterwards repaid or drawn back upon the Exportation of the ſame Goods, except to Africa, as is herein after mentioned. Additional Duties upon ſuch ſaid Goods ſold at the Company's Sales after 1 *June*, 1766; to be paid by the *India* Company; purſuant to Act 2 & 3 *Annæ*. Duty at other Sales to be paid by the Proprietor.

Provided always, and it is hereby further enacted by the Authority aforeſaid, That for ſuch of the ſaid Goods herein after mentioned, and no other, which ſhall be ſold as aforeſaid at the Sales of the ſaid United Company, Drawback allowed upon Exportation of certain *India* Goods to *Africa*.

pany, after the said First Day of June, One thousand seven hundred and sixty six, and shall be exported from this Kingdom to Africa, the Exporter shall be repaid a Drawback or Allowance of the Duty paid in pursuance of this Act, of Twelve Pence for every Twenty Shillings of the Value of such Goods according to the respective Rates and Values herein after expressed; that is to say,

Enumeration of the said Goods.

Alleijars, the Piece, Twelve Shillings; Bejutapants, the Piece, Twenty Shillings; Byrampants, the Piece, Fifteen Shillings; Blue Long Cloth, the Piece, Forty Shillings; Brawles, the Piece, Four Shillings; Callaway Poyes, the Piece, Fifteen Shillings; Cushtaes, the Piece, Twelve Shillings; Coopes, the Piece, Twelve Shillings; Chints, the Piece, Fifteen Shillings; Chelloes, the Piece, Sixteen Shillings; Cotton Romals, the Piece, Ten Shillings; Guinea Stuffs, the Piece, Four Shillings; Nicamees small, the Piece, Twelve Shillings; Nicamees large, the Piece, Sixteen Shillings; Neganepants, the Piece, Twenty Shillings; Photaes, the Piece, Fifteen Shillings; Sastra Cundies, the Piece, Twenty Shillings; Tapseils, the Piece, Sixteen Shillings.

The said Goods to be subject to the usual Regulations.

And such Goods shall, in all other Respects, be liable to the same Securities, Regulations, Restrictions, Penalties, and Forfeitures, as the same Goods are now liable to by Law.

Duties upon Cambricks and *French* Lawns exported to *America*.

And be it further enacted by the Authority aforesaid, That from and after the said First Day of August, One thousand seven hundred and sixty six, there shall be also raised, levied, collected, and paid, unto His Majesty, His Heirs, and Successors, for and upon every Piece of Foreign Linen Cloth called Cambrick, Three Shillings; and for and upon every Piece of French Lawns, Three Shillings; which shall be respectively shipped for Exportation from Great Britain to any Colony or Plantation in America, that now is, or hereafter may be, under the Dominion of His Majesty, His Heirs, and Successors; which said Duties shall be also paid down in ready Money to the Collector of the Customs, without any Allowance or Deduction whatsoever, by the Owner or Proprietor of such Goods, before the same shall be taken out of any Warehouse or Warehouses, wherein the same shall be secured in this Kingdom.

And it is hereby declared and enacted, That every Piece of Cambrick and French Lawns intended to be charged

charged with the Duty herein before mentioned, ſhall contain Thirteen Ells each, and ſhall pay Duty for the ſame in that Proportion for any greater or leſs Quantity, according to the Sum herein before charged upon each Piece of ſuch Goods reſpectively. How the ſaid Duties are to be aſcertained.

And it is hereby further enacted by the Authority aforeſaid, That the aforeſaid Rates and Duties charged by this Act upon Melaſſes and Syrups, Coffee and Pimento, imported into any Britiſh American Colony or Plantation, ſhall be deemed and taken to be Sterling Money of Great Britain, and be received to the Amount of the Value which ſuch Nominal Sums bear in Great Britain; and that ſuch Monies may be received and taken according to the Proportion and Value of Five Shillings and Six Pence the Ounce in Silver: And that the ſaid Rates and Duties ſhall be raiſed, levied, and collected, paid, and recovered, in the ſame Manner and Form, and by ſuch Rules, Ways, and Means, and under ſuch Penalties and Forfeitures, as any other Duties now payable to His Majeſty upon Goods imported into the ſaid Colonies or Plantations, are or may be raiſed, levied, collected, paid, and recovered, by any Act or Acts of Parliament now in Force, as fully and effectually, to all Intents and Purpoſes, as if the ſeveral Clauſes, Powers, Directions, Penalties, and Forfeitures, relating thereto, were particularly repeated and again enacted in the Body of this preſent Act: And that all the Monies that ſhall ariſe by the ſaid Duties (except the neceſſary Charges of raiſing, collecting, levying, recovering, anſwering, paying, and accounting for, the ſame) ſhall be paid into the Receipt of His Majeſty's Exchequer, and ſhall be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs, or Succeſſors, and ſhall be there reſerved to be from time to time diſpoſed of by Parliament, towards defraying the neceſſary Expences of defending, protecting, and ſecuring, the Britiſh Colonies and Plantations in America.

Duties on Melaſſes and Syrups, to be taken as Sterling Money

at 5 *s.* 6 *d. per* Oz. in Silver.

Method of levying and recovering the ſaid Duties.

Duties to be paid into the Exchequer, and reſerved for the future Diſpoſition of Parliament.

And it is hereby further enacted by the Authority aforeſaid, That the Monies ariſing by the ſeveral Rates and Duties by this Act impoſed upon Wrought Silks, Bengalls, and Stuffs mixed with Silk or Herba, of the Manufacture of Perſia, China, or Eaſt India, and upon Callicoes printed, dyed, painted, or ſtained there; except the neceſſary Charges of raiſing, collecting, recovering, paying, and accounting for, the ſame; ſhall, from time to time, be paid into the Receipt of His Majeſty's Exchequer, diſtinctly and apart from all other Branches

Duties on *Eaſt India* Goods to be paid into the Exchequer,

and carried into the *Sinking Fund*, towards paying Annuities in respect of Navy Bills, &c.

of the Publick Revenue; and shall be carried to, and made Part of, the Fund commonly called The Sinking Fund, towards making good the Annuities payable in respect of certain Navy, Victualling, and Transport Bills, charged upon the said Fund by an Act made in the last Session of Parliament.

Condition of Bonds upon Exportation of Cambricks, or *French* Lawns, to Places beyond Seas, other than the *British* Plantations.

And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of August, One thousand seven hundred and sixty six, upon the Entry of any Cambricks or French Lawns for Exportation to any Place beyond the Seas, except to some British Colony or Plantation in America, the Bond which is now by Law required to be given for the due Exportation of such Goods shall be, with further Condition not to reland the same in any Part of the British Dominions in America.

No Duty to be paid for *British* Coffee, or Pimento, imported after 1 *Nov.* 1766, into any *British American* Colony,

provided the same be warehoused,

Provided always, and it is hereby enacted and declared by the Authority aforesaid, That no Duty whatsoever shall be paid for any British Coffee or Pimento, which, from and after the said First Day of November, One thousand seven hundred and sixty six, shall be imported or brought into any British Colony or Plantation in America; provided the same shall, upon landing thereof, be immediately deposited in Warehouses provided at the sole Expence of the Importer or Proprietor of such Coffee and Pimento, with the Privity and Approbation, and under the Care and Inspection, of the Collector and Comptroller, or other Principal Officer of the Customs, at the Port or Place where such Goods shall be imported, and shall be secured under the separate Locks of such Officers, and the Proprietor;

and shipped for Exportation within 12 Months;

and shall, within the Space of Twelve Calendar Months from the landing and warehousing the same, be shipped directly from thence for Exportation, either to Great Britain, or to some other British Colony or Plantation in America, under the like Securities and Restrictions as are now required by Law for the same.

nor for any Foreign Sugars, Coffee, or Indico;

And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of November, One thousand seven hundred and sixty six, no Duty whatsoever shall be paid for any Foreign Sugars, nor for any Foreign Coffee or Indico, which, from and after the said First Day of November, One thousand seven hundred and sixty six, shall be imported or brought into any British Colony or Plantation on the Continent of America;

provided the same be warehoused,

provided such Goods shall, upon landing thereof, be immediately deposited and secured in such Warehouses, and in the Manner herein before

before mentioned; and ſhall, within the Space of Twelve Calendar Months from the landing and warehouſing the ſame, be ſhipped from thence for Exportation, as herein after is expreſſed; that is to ſay, Upon Condition that ſuch Sugars ſhall be exported either directly to Great Britain, or to ſome other Part of Europe to the Southward of Cape Finiſterre, under the like Securities, Regulations, and Reſtrictions, Penalties, and Forfeitures, as Britiſh Sugars may be ſo carried and exported from any Britiſh Colony or Plantation in America, by virtue of any Law now in Force; and provided alſo, that ſuch Foreign Indico ſhall be exported to Great Britain only under the like Securities, Regulations, and Reſtrictions, Penalties, and Forfeitures, as are particularly mentioned and expreſſed in any Act of Parliament now in Force, with reſpect to Indico of the Growth or Produce of any Britiſh Colony or Plantation; and provided that, before ſuch Foreign Coffee ſhall be taken out of ſuch Warehouſe for Exportation, the Exporter ſhall become bound with ſufficient Security in the Penalty of Five Pounds for every Hundred Weight of ſuch Coffee, that the ſame, and every Part thereof, ſhall be really and truly exported, according to the Entry, and not brought back again or relanded in any Part of the Britiſh Dominions in America; which Bond the Collector and Comptroller, or other Principal Officers of the Cuſtoms at the Port from whence ſuch Foreign Coffee ſhall be intended to be exported, are hereby authorized and required to take, in the Name, and to the Uſe, of His Majeſty, His Heirs, and Succeſſors; and the ſaid Bond, with reſpect to ſuch Coffee as ſhall be exported to Great Britain, Ireland, or to any other Place under the Dominion of His Majeſty, His Heirs, or Succeſſors, where Cuſtom-houſe Officers are or may be eſtabliſhed, ſhall be with further Condition, to return a Certificate within Eighteen Calendar Months from the Date of ſuch Bond from the Collector and Comptroller, or other Principal Officer of the Cuſtoms, at ſuch Port or Place, that ſuch Coffee has been there landed accordingly; and with reſpect to ſuch Coffee as ſhall be exported to any Place not under the Dominion of His Majeſty, or where no ſuch Officers are appointed, ſuch Bond ſhall continue in Force for Two Years from the Date thereof; and in caſe no Fraud ſhall appear within that Time, it ſhall be lawful for the Commiſſioners of His Majeſty's Cuſtoms in England, or any Four or more of them, to direct the ſaid Bond to be cancelled and delivered up.

and ſhipped for Exportation within 18 Months, under the Conditions and Regulations here expreſſed.

Condition of the Bonds to be given in theſe Caſes.

And

If such warehoused Goods shall not be exported within 12 Months, nor the Duties paid;

the Custom-house may sell the same;

and apply the Monies in Discharge of the Duties and Charges, &c.

And it is hereby further enacted, That if the Importer or Proprietor of any such Goods as shall be warehoused as aforesaid, shall not pay the Duties due for the same, nor export such Goods within Twelve Calendar Months as aforesaid, it shall be lawful for the Collector and Comptroller, or other Principal Officer of the Customs, at the Port or Place where such Goods shall be secured, to cause the same to be publickly sold to the best Advantage; and the Money arising by such Sale shall be, in the First Place, applied in Discharge of the Duties due and payable for such Goods, and the Charges attending the Expence of such Sale; and the Surplus of the Money so arising by such Sale (if any) after Payment of the said Duties, and Charges, shall be paid to the Importer or Proprietor who so landed and warehoused such Goods, or to such other Person as shall be duly authorized to receive the same.

Licence given to import Duty free, Cotton Wool, or Indico, of Foreign Produce into the *British West Indies*, in Ships navigated according to Law.

And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of November, One thousand seven hundred and sixty six, it shall and may be lawful for any Person or Persons to import any Cotton Wool, or Indico, of Foreign Produce or Manufacture, into any British Island in that Part of America commonly called the West Indies, in any Ship or Vessel that may lawfully trade to and from the said British Islands, navigated according to Law, without Payment of any Duty or other Imposition whatsoever for such Goods; any Law, Custom, or Usage, to the contrary notwithstanding.

No Duty to be paid in *America*, on Exportation from thence of any Cotton Wool.

And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of November, One thousand seven hundred and sixty six, no Duty or other Imposition whatsoever shall be paid, in any British Colony or Plantation in America, for any Sort of Cotton Wool exported from thence; any Law, Custom, or Usage, to the contrary notwithstanding.

Licence given, from and after 1 *July*, 1766, to import into *Great Britain*, in *British* built Ships, &c. any Cotton Wool Duty-free.

And be it further enacted by the Authority aforesaid, That from and after the First Day of July, One thousand seven hundred and sixty six, it shall and may be lawful to and for any Person or Persons to import and bring into Great Britain, in British built Ships or Vessels navigated according to Law, from any Port or Place whatsoever, any Sort of Cotton Wool, without paying any Subsidy, Custom, or other Duty, whatsoever, for the same; any Law, Custom, or Usage, to the contrary notwithstanding.

Provided nevertheleſs, and it is hereby further enacted, That a due Entry of ſuch Cotton Wool, and Indico, ſhall be made in the reſpective Cuſtom-houſe belonging to the Port where ſuch Goods ſhall be imported, either in the Weſt Indies or Great Britain, in the ſame Manner and Form, and expreſſing the Quantities thereof, as was uſed and practiſed before the making of this Act; and the ſaid Goods ſhall be landed in the Preſence of the proper Officer appointed for that Purpoſe; otherwiſe ſuch Goods ſhall be liable to the Payment of the ſame Duties, as would have been due and payable for the ſame if this Act had not been made.

Entry to be made at the Port of Importation of ſuch Cotton Wool and Indico;

and the Goods to be landed in Preſence of the Officer; otherwiſe to pay the accuſtomed Duties.

And, in order to promote and encourage the Growth of Coffee and Cocoa Nuts in the Britiſh Dominions in America, and the Importation of ſuch Goods into Great Britain, to be exported from thence into Foreign Parts; and to eaſe the Merchants and Dealers therein from the Difficulty of paying the full Duties for the ſame when imported for that Purpoſe; be it further enacted by the Authority aforeſaid, That from and after the ſaid firſt Day of July, One thouſand ſeven hundred and ſixty ſix, no Duty or Cuſtom ſhall be paid for any Coffee of the Growth or Produce of any Britiſh Colony or Plantation in America, nor for any Foreign Coffee which ſhall have been warehouſed upon the Continent of America, which ſhall be imported directly from ſuch Places reſpectively into Great Britain, in the Manner required by this or any Act now in Force, nor for any Britiſh or Foreign Cocoa Nuts imported into Great Britain, other than One half of the Old Subſidy granted by the Act of Tonnage and Poundage, made in the Twelfth Year of the Reign of King Charles the Second, which ſhall be paid down in ready Money, and ſhall not be afterwards drawn back or repaid upon the Exportation of the ſame Goods; provided ſuch Coffee and Cocoa Nuts ſhall, immediately upon landing, be ſecured in Warehouſes, purſuant to the Directions of an Act made in the Tenth Year of the Reign of King George the Firſt, for repealing certain Duties therein mentioned payable upon Coffee, Tea, Cocoa Nuts, Chocolate, and Cocoa Paſte imported, and for granting certain Inland Duties in lieu thereof, and for other Purpoſes in the ſaid Act mentioned; and ſuch Coffee and Cocoa Nuts ſo warehouſed ſhall, in all other Reſpects, be ſubject to the like Duties, Reſtrictions, and Regulations, if taken out for Home Conſumption; and to the like Securities, Regulations, and Reſtrictions, if taken out for Exportation, as Coffee and Cocoa

No Duty to be paid for any *Britiſh* Coffee;

nor for any Foreign Coffee, warehouſed in *America*, imported from thence directly into *Great Britain*;

nor for Cocoa Nuts imported, more than half the Old Subſidy;

provided ſuch Coffee and Cocoa Nuts be warehouſed upon landing, and be ſubject, on being taken out, to the Duties and Regulations eſtabliſhed by Act 10 *Geo.* I.

Nuts warehoused in pursuance of that Act are liable to by any Law now in Force.

From and after 1 *Jan.* 1767, Sugars imported from the *British* Colonies in *America*, are to be considered as *French*,

and to pay a Duty of 3 *d.* *per* Cwt.

And it is hereby further enacted by the Authority aforesaid, That from and after the First Day of January, One thousand seven hundred and sixty seven, all Sugars which shall be imported into Great Britain, from any Part of the British Colonies or Plantations on the Continent of America, shall be deemed and taken to be French Sugars; and the Importer or Proprietor shall, upon the Importation thereof, pay down in ready Money, to the Collector of his Majesty's Customs, only Three Pence per Hundred Weight Avoirdupois for such Sugars, which shall not be afterwards drawn back or repaid upon the Exportation of the same Goods; provided such Sugars shall, upon landing, be immediately lodged and secured under the King's Locks, in Warehouses provided at the sole Expence of the Importer or Proprietor of such Goods, with the Privity and Approbation, and under the Care and Inspection, of the Commissioners or Principal Officers of the Customs for the Port where such Goods shall be imported; and shall not be delivered out of any such Warehouse but upon the following Conditions; that is to say, If such Sugars, or any Part thereof, shall be delivered for Exportation to Foreign Parts, the Owner or Exporter thereof, together with One other sufficient Person, shall enter into Bond to his Majesty, his Heirs, and Successors, in treble the Amount of the full Duties which would be due and payable for such Sugars if the same were consumed in this Kingdom, with Condition that no Part of such Sugar shall be relanded in Great Britain or Ireland, or any of the Dominions belonging to the Crown of Great Britain; which Bonds shall be discharged in the same Manner as the Bonds given for the due Exportation of prohibited East India Goods are discharged by any Law now in Force.

and to be warehoused upon landing;

and not delivered out for Exportation but upon certain Conditions.

If any such Sugars shall be relanded, or unshipped to be relanded, contrary to this Act, they are liable to Forfeiture, together with Vessel, Horses, and Carriages;

And, the better to prevent the relanding such Sugars, be it further enacted by the Authority aforesaid, That if any such Goods shall be relanded, or unshipped to be relanded, contrary to this Act, the same, together with the Boats, Lighters, or any other Vessels, Horses, Carts, or other Cattle or Carriages, which may be employed or made use of in the Removal, Carriage, or Conveyance, of such Goods, as also the Ship or Vessel from which such Sugar shall be unloaded, together with her Furniture and Apparel, shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs; and all and every Person or Persons who

who shall be assisting, or otherwise concerned in the unshipping or relanding such Goods, or to whose Hands the same shall knowingly come after the unshipping thereof, shall forfeit Treble the Value of such Goods; which said Penalties and Forfeitures shall and may be prosecuted, sued for, recovered, and divided, in such Manner and Form, and by such Rules and Regulations, as Penalties and Forfeitures inflicted for unshipping prohibited or uncustomed Goods in this Kingdom may be prosecuted, sued for, recovered, and divided, by any Law now in Force.

and the Persons assisting, &c. forfeit also Treble Value.

Provided always, and it is hereby further enacted by the Authority aforesaid, That no such Sugars shall be shipped, or permitted to be shipped or loaden for Re-exportation from Great Britain, on Board any Ship or Vessel of less Burden than Seventy Tons, to be ascertained by the same Rules and Dimensions as the Tonnage of Ships importing Brandy and other Spirits into this Kingdom is to be ascertained, by an Act made in the Sixth Year of the Reign of King George the First, for preventing Frauds and Abuses in the Publick Revenues of Excise, Customs, Stamp Duties, Post Office, and House Money.

Vessels, in which such Sugars shall be loaded for Exportation, not to be under 70 Tons.

And it is hereby further enacted by the Authority aforesaid, That if any such Sugars shall be taken out of any Warehouse, wherein the same shall be secured as aforesaid, in order to be used in this Kingdom; the Person or Persons so taking out the same, shall first pay up the Remainder of the Duties which would have been due and payable upon the Importation of French Sugars into this Kingdom; and they shall, in all other Respects, be liable to the same Restrictions and Regulations, as French Sugars would have been subject and liable to, if this Act had not been made.

Sugars taken out for Home Consumption are to pay the full Duties, &c.

Provided always, and it is hereby further enacted, That if such Sugars shall not be either exported, or the full Duties paid for the same, within Twelve Calendar Months from the Importation thereof, but shall then continue and be still remaining in the said Warehouses; in such Case, it shall and may be lawful for the Commissioners of the Customs for the time being, or any Three or more of them, to cause the said Goods so remaining to be publickly sold, by Auction or Inch of Candle, to the best Bidder; and the Money arising by such Sale to be applied first in Discharge of the said Duties and the Expences of such Sales, and the Overplus (if any) to be paid to the Importer or Proprietor of such

If the Sugars shall remain warehoused without being exported, nor the full Duties paid within 12 Months,

the Custom-house may make Sale thereof, and apply the Monies in Discharge of the Duties and Charges.

such Goods, or other Persons authorized to receive the same.

The Duties upon Cambricks and *French* Lawns, and the additional Duties upon Sugars,

And be it further enacted by the Authority aforesaid, That the Monies arising by the said Duties by this Act imposed upon Cambricks and French Lawns; and also by such Part of the Duties hereby also imposed upon Sugars imported from any British Colony or Plantation on the Continent of America, as shall exceed the Duties now payable upon Sugars so imported (except the necessary Charges of raising, collecting, recovering, paying, and accounting for the same) shall be, from time to time, paid into the Receipt of His Majesty's Exchequer distinctly and apart from all other Branches of the Publick Revenue, and be reserved in the said Receipt for the Disposition of Parliament.

to be paid into the Exchequer, distinct from all other Duties; and reserved for the Disposition of Parliament.

Clauses in Act 4 *Geo.* III.

And whereas by the herein before recited Act made in the Fourth Year of the Reign of His present Majesty, it is, amongst other Things, enacted, That before any Melasses or Syrups shall be laden on Board any Ship or Vessel in any of the British Colonies or Plantations in America, as of the Growth or Product thereof, Proof shall be made where such Melasses or Syrups grew or were produced and manufactured in the Manner directed by the said Act: And whereas by the said recited Act, and by another Act made in the last Session of Parliament, for more effectually securing and encouraging the Trade of His Majesty's American Dominions, and for other Purposes in the said Act mentioned, it is, amongst other Things, enacted, That for every Ship or Vessel that shall set sail from any of the said British Colonies or Plantations in America, Bond and Security shall be given, with Condition, that in case any Foreign Melasses or Syrups shall be laden on Board such Ship or Vessel, the same shall be brought to some of His Majesty's Colonies or Plantations in America, or to Great Britain, under the Penalties and Forfeitures in the said Acts expressed: And whereas the Duty upon Foreign Melasses or Syrups imported into the British Colonies in America are now reduced; and all Melasses and Syrups, British as well as Foreign, are made subject to the same Duty; be it therefore enacted by the Authority aforesaid, That from and after the said First Day of November, One thousand seven hundred and sixty six, so much of the said recited Acts as relate to any Proof or Certificate with respect to the Growth, Produce, or Manufacture, of British Melasses or Syrups, or any Bond to be entered into with respect to Foreign Melasses

and 5 *Geo.* III.

From and after 1 *Nov.* 1766, so much of the recited Acts as relate to any Proof or Certificate respecting *British* Melasses, or Syrups,

lasses or Syrups, shall be, and the same is hereby declared to be, repealed.

or Bond with respect to Foreign Melasses and Syrups, is repealed.

And whereas by an Act made in the Twelfth Year of the Reign of King Charles the Second, intituled, An Act for encouraging and increasing of Shipping and Navigation, and several subsequent Acts of Parliament which are now in Force, it is, amongst other Things, enacted, That for every Ship or Vessel which shall load any Commodities, in those Acts particularly enumerated, at any British Plantation, being the Growth, Product or Manufacture thereof, Bonds shall be given, with One Surety, to the Value of One thousand Pounds if the Ship be of less Burthen than One hundred Tons, and of the Sum of Two thousand Pounds if the Ship be of greater Burthen, that the same Commodities shall be brought by such Ship or Vessel to some other British Plantation, or to some Port in Great Britain: Now, in order more effectually to prevent such Goods being privately carried from any British Colony or Plantation in America into Foreign Parts of Europe in Vessels that clear out with non-enumerated Goods, as well as to prevent the clandestine Importation of Foreign European Goods into the said British Colonies; be it further enacted by the Authority aforesaid, That from and after the First Day of January, One thousand seven hundred and sixty seven, Bond and Security, in the like Penalty, shall also be given to the Collector, or other Principal Officer of the Customs, at any Port or Place in any of the British American Colonies or Plantations, with One Surety besides the Master of every Ship or Vessel that shall lade or take on Board there any Goods not particularly enumerated in the said Acts, with Condition, that such Goods shall not be landed at any Part of Europe to the Northward of Cape Finisterre, except in Great Britain; which Bond shall be discharged in the Manner hereafter mentioned; that is to say, For such of the said Goods as shall be entered for, or landed in, Great Britain, the Condition of the Bond shall be, to bring a Certificate in Discharge thereof within Eighteen Months from the Date of such Bond, and within Six Months for such of the said Goods as shall be entered for, or landed in, any of the British Colonies or Plantations in America; which respective Certificates shall be under the Hands and Seals of the Collector and Comptroller, or other Principal Officer of the Customs, resident at the Port or Place where such Goods shall be landed, testifying the Landing thereof; and for such of the said Goods as shall be entered for, or landed at,

Clause in Act 12 *Car.* II.

From and after 1 *Jan.* 1767, Bond and Security to be given at the Ports in *America*, for all non-enumerated Goods laden on Board any Vessel.

Condition of the Bond.

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any other Place where the ſame may be legally landed, to bring the like Certificate within Twelve Months, under the Common Seal of the Chief Magiſtrate, or under the Hands and Seals of Two known Britiſh Merchants reſiding there, or ſuch Bond or Bonds ſhall be diſcharged, in either of the ſaid Caſes, by Proof upon Oath made by credible Perſons, that the ſaid Goods were taken by Enemies, or periſhed in the Seas: And if any ſuch non-enumerated Goods ſhall be laden on Board any ſuch Ship or Veſſel in any Britiſh Colony or Plantation in America before ſuch Bond ſhall be given, the Goods ſo laden, together with the Ship or Veſſel, and her Furniture, ſhall be forfeited, and ſhall and may be ſeized by any Officer of the Cuſtoms, and proſecuted in ſuch Manner as any other Forfeiture againſt the Laws of the Revenue may be proſecuted.

If any ſuch Goods ſhall be laden on Board before Bond given, they are forfeited, with the Veſſel.

Provided always, and it is hereby declared and enacted by the Authority aforeſaid, That nothing herein before contained ſhall extend, or be conſtrued to extend, to Veſſels which ſhall be bona fide bound to ſome of the Ports of Spain within the Bay of Biſcay.

Limitation of this Act, with reſpect to Veſſels bound to ſome of the Ports of *Spain* within the Bay of *Biſcay*.

And be it further enacted by the Authority aforeſaid, That if any Action or Suit ſhall be commenced, either in Great Britain or America, againſt any Perſon or Perſons for any Thing done in purſuance of this or any other Act of Parliament relating to his Majeſty's Cuſtoms, the Defendant or Defendants in ſuch Action or Suit may plead the General Iſſue, and give the ſaid Acts, and the Special Matter, in Evidence, at any Trial to be had thereupon, and that the ſame was done in purſuance, and by the Authority, of ſuch Act: And if it ſhall appear ſo to have been done, the Jury ſhall find for the Defendant or Defendants; and if the Plaintiff ſhall be nonſuited, or diſcontinue his Action after the Defendant or Defendants ſhall have appeared; or if Judgement ſhall be given, upon any Verdict or Demurrer, againſt the Plaintiff; the Defendant or Defendants ſhall recover Treble Coſts, and have the like Remedy for the ſame as Defendants have in other Caſes by Law.

General Iſſue.

Treble Coſts.

FINIS.