Anno ſeptimo

Georgii III. Regis.

CAP. XLVI.

An Act for granting certain Duties in the *Britiſh* Colonies and Plantations in *America*; for allowing a Drawback of the Duties of Cuſtoms upon the Exportation, from this Kingdom, of Coffee and Cocoa Nuts of the Produce of the ſaid Colonies or Plantations; for diſcontinuing the Drawbacks payable on China Earthen Ware exported to *America*; and for more effectually preventing the clandeſtine Running of Goods in the ſaid Colonies and Plantations.

WHEREAS it is expedient that a Revenue ſhould be raiſed, in Your Majeſty's Dominions in America, for making a more certain and adequate Proviſion for defraying the Charge of the Adminiſtration of Juſtice, and the Support of Civil Government, in ſuch Provinces where it ſhall be found neceſſary; and towards further defraying the Expences of defending, protecting, and ſecuring, the ſaid Dominions; We, Your Majeſty's moſt dutiful and loyal Subjects, the Commons of Great Britain, in Parliament aſſembled, have therefore reſolved to give and grant unto Your Majeſty the ſeveral Rates Preamble.

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and Duties herein after mentioned; and do 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 from and after the Twentieth Day of November, One thouſand ſeven hundred and ſixty ſeven, there ſhall be raiſed, levied, collected, and paid, unto His Majeſty, His Heirs, and Succeſſors, for and upon the reſpective Goods herein after mentioned, which ſhall be imported from Great Britain into any Colony or Plantation in America which now is, or hereafter may be, under the Dominion of His Majeſty, His Heirs, or Succeſſors, the ſeveral Rates and Duties following; that is to ſay,

From and after 20 *Nov.* 1767, the Duties following are to take Place, upon the reſpective Goods herein after mentioned imported from *Great Britain* into the *Britiſh* Colonies and Plantations in *America*; viz.

Upon Glaſs, For every Hundred Weight Avoirdupois of Crown, Plate, Flint, and White Glaſs, Four Shillings and Eight Pence.

For every Hundred Weight Avoirdupois of Green Glaſs, One Shilling and Two Pence.

Red Lead, For every Hundred Weight Avoirdupois of Red Lead, Two Shillings.

White Lead, For every Hundred Weight Avoirdupois of White Lead, Two Shillings.

Painters Colours, For every Hundred Weight Avoirdupois of Painters Colours, Two Shillings.

Teas, For every Pound Weight Avoirdupois of Tea, Three Pence.

and Paper: For every Ream of Paper, uſually called or known by the Name of Atlas Fine, Twelve Shillings.

For every Ream of Paper called Atlas Ordinary, Six Shillings.

For every Ream of Paper called Baſtard, or Double Copy, One Shilling and Six Pence.

For every ſingle Ream of Blue Paper for Sugar Bakers, Ten Pence Halfpenny.

For every Ream of Paper called Blue Royal, One Shilling and Six Pence.

For every Bundle of Brown Paper containing Forty Quires, not made in Great Britain, Six Pence.

For every Ream of Paper called Brown Cap, not made in Great Britain, Nine Pence.

For every Ream of Paper called Brown Large Cap, made in Great Britain, Four Pence Halfpenny.

For every Ream of Paper called Small Ordinary Brown, made in Great Britain, Three Pence.

For

For every Bundle, containing Forty Quires, of Paper called Whited Brown, made in Great Britain, Four Pence Halfpenny.

For every Ream of Cartridge Paper, One Shilling and One Penny Halfpenny.

For every Ream of Paper called Chancery Double, One Shilling and Six Pence.

For every Ream of Paper called Genoa Crown Fine, One Shilling and One Penny Halfpenny.

For every Ream of Paper called Genoa Crown Second, Nine Pence.

For every Ream of Paper called German Crown, Nine Pence.

For every Ream of Paper called Fine Printing Crown, Nine Pence.

For every Ream of Paper called Second Ordinary Printing Crown, Six Pence Three Farthings.

For every Ream of Paper called Crown Fine, made in Great Britain, Nine Pence.

For every Ream of Paper called Crown Second, made in Great Britain, Six Pence Three Farthings.

For every Ream of Paper called Demy Fine, not made in Great Britain, Three Shillings.

For every Ream of Paper called Demy Second, not made in Great Britain, One Shilling and Four Pence Halfpenny.

For every Ream of Paper called Demy Fine, made in Great Britain, One Shilling and One Penny Halfpenny.

For every Ream of Paper called Demy Second, made in Great Britain, Nine Pence.

For every Ream of Paper called Demy Printing, One Shilling and Three Pence.

For every Ream of Paper called Genoa Demy Fine, One Shilling and Six Pence.

For every Ream of Paper called Genoa Demy Second, One Shilling and One Penny Halfpenny.

For every Ream of Paper called German Demy, One Shilling and One Penny Halfpenny.

For every Ream of Paper called Elephant Fine, Six Shillings.

For every Ream of Paper called Elephant Ordinary, Two Shillings and Five Pence Farthing.

For every Ream of Paper called Genoa Fools Cap Fine, One Shilling and One Penny Halfpenny.

For every Ream of Paper called Genoa Fools Cap Second, Nine Pence.

For every Ream of Paper called German Fools Cap, Nine Pence.

For every Ream of Paper called Fine Printing Fools Cap, Nine Pence.

For every Ream of Paper called Second Ordinary Printing Fools Cap, Six Pence Three Farthings.

For every Ream of any other Paper called Fools Cap Fine, not made in Great Britain, One Shilling and Ten Pence Halfpenny.

For every Ream of any other Paper called Fools Cap Fine Second, not made in Great Britain, One Shilling and Six Pence.

For every Ream of Paper called Fools Cap Fine, made in Great Britain, Nine Pence.

For every Ream of Paper called Fools Cap Second, made in Great Britain, Six Pence Three Farthings.

For every Ream of Paper called Imperial Fine, Twelve Shillings.

For every Ream of Paper called Second Writing Imperial, Eight Shillings and Three Pence.

For every Ream of Paper called German Lombard, Nine Pence.

For every Ream of Paper called Medium Fine, Four Shillings and Six Pence.

For every Ream of Paper called Genoa Medium, One Shilling and Ten Pence Halfpenny.

For every Ream of Paper called Second Writing Medium, Three Shillings.

For every Ream of Painted Paper, not made in Great Britain, Six Shillings.

For every Ream of Paper called Fine Large Poſt, One Shilling and Ten Pence Halfpenny.

For every Ream of Paper called Small Poſt, One Shilling and One Penny Halfpenny.

For every Ream of Paper called Fine Genoa Pot, Six Pence Three Farthings.

For every Ream of Paper called Second Genoa Pot, Six Pence Three Farthings.

For every Ream of other Paper called Superfine Pot, not made in Great Britain, One Shilling and Six Pence.

For every Ream of other Paper called Second Fine Pot, not made in Great Britain, One Shilling and One Penny Halfpenny.

For every Ream of Paper called Ordinary Pot, not made in Great Britain, Six Pence Three Farthings.

For every Ream of Paper called Fine Pot, made in Great Britain, Nine Pence.

For every Ream of Paper called Second Pot, made in Great Britain, Four Pence Halfpenny.

For every Ream of Paper called Super Royal Fine, Nine Shillings.

For

For every Ream of Paper called Royal Fine, Six Shillings.

For every Ream of Paper called Fine Holland Royal, Two Shillings and Five Pence Farthing.

For every Ream of Paper called Fine Holland Second, One Shilling and Six Pence.

For every Ream of Paper called Second Fine Holland Royal, One Shilling and Six Pence.

For every Ream of Paper called Ordinary Royal, Nine Pence.

For every Ream of Paper called Genoa Royal, Two Shillings and Five Pence Farthing.

For every Ream of Paper called Second Writing Royal, Four Shillings and One Penny Halfpenny.

For every Ream of Paper called Second Writing Super Royal, Six Shillings.

For every Hundred Weight Avoirdupois of Paſte-boards, Mill-boards, and Scale-boards, not made in Great Britain, Three Shillings and Nine Pence.

For every Hundred Weight Avoirdupois of Paſte-boards, Mill-boards, and Scale-boards, made in Great Britain, Two Shillings and Three Pence.

And for and upon all Paper which ſhall be printed, painted, or ſtained, in Great Britain, to ſerve for Hangings or other Uſes, Three Farthings for every Yard ſquare, over and above the Duties payable for ſuch Paper by this Act, if the ſame had not been printed, painted, or ſtained; and after thoſe Rates reſpectively for any greater or leſs Quantity.

All other unrated Paper how to be charged.

And it is hereby further enacted by the Authority aforeſaid, That all other Paper (not being particularly rated and charged in this Act) ſhall pay the ſeveral and reſpective Duties that are charged, by this Act, upon ſuch Paper as is neareſt above in Size and Goodneſs to ſuch unrated Paper.

Quantity of which a Ream and Quire are to conſiſt.

And be it declared and enacted by the Authority aforeſaid, That a Ream of Paper, chargeable by this Act, ſhall be underſtood to conſiſt of Twenty Quires, and each Quire of Twenty four Sheets.

Duties to be paid as Sterling Money of *Great Britain*.

And it is hereby further enacted by the Authority aforeſaid, That the ſaid Rates and Duties, charged by this Act upon Goods imported into any Britiſh American Colony or Plantation, ſhall be deemed, and are hereby declared to be, Sterling Money of Great Britain; and ſhall be collected, recovered, and paid, to the Amount of the Value which ſuch Nominal Sums bear in Great Britain; and that ſuch Monies may be received and taken, accord-

at the Rate of 5s. 6d. per Oz. in Silver; and to be paid and levied as any other Duties payable to His Majeſty;

ing to the Proportion and Value of Five Shillings and Six Pence the Ounce in Silver; and ſhall be raiſed, levied, 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, 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

and to be applied, in the firſt Place, in making Proviſions for the Adminiſtration of Juſtice, and Support of the Civil Government;

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 applied, in the firſt Place, in ſuch Manner as is herein after mentioned, in making a more certain and adequate Proviſion for the Charge of the Adminiſtration of Juſtice, and the Support of Civil Government, in ſuch of the ſaid Colonies and Plantations where it ſhall be found neceſſary; and that the Reſidue of ſuch Duties 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.

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

His Majeſty impowered to cauſe ſuch Monies to be applied out of the Produce of the ſaid Duties as He ſhall judge neceſſary for defraying the Charges of the Adminiſtration of Juſtice and Civil Government there.

And be it further enacted by the Authority aforeſaid, That His Majeſty and His Succeſſors ſhall be, and are hereby, impowered, from time to time, by any Warrant or Warrants under his or Their Royal Sign Manual or Sign Manuals, counterſigned by the High Treaſurer, or any Three or more of the Commiſſioners of the Treaſury for the time being, to cauſe ſuch Monies to be applied, out of the Produce of the Duties granted by this Act, as His Majeſty, or His Succeſſors, ſhall think proper or neceſſary, for defraying the Charges of the Adminiſtration of Juſtice, and the Support of the Civil Government, within all or any of the ſaid Colonies or Plantations.

And whereas the allowing a Drawback of all the Duties of Cuſtoms upon the Exportation, from this Kingdom, of Coffee and Cocoa Nuts, the Growth of the Britiſh Dominions in America, may be a Means of encouraging the Growth of Coffee and Cocoa in the ſaid Domi-

Dominions; be it therefore enacted by the Authority aforeſaid, That from and after the ſaid Twentieth Day of November, One thouſand ſeven hundred and ſixty ſeven, upon the Exportation of any Coffee or Cocoa Nuts, of the Growth or Produce of any Britiſh Colony or Plantation in America, from this Kingdom as Merchandize, the Whole Duties of Cuſtoms, payable upon the Importation of ſuch Coffee or Cocoa Nuts, ſhall be drawn back and repaid; in ſuch Manner, and under ſuch Rules, Regulations, Penalties, and Forfeitures, as any Drawback or Allowance, payable out of the Duties of Cuſtoms upon the Exportation of ſuch Coffee or Cocoa Nuts, was, could, or might be paid, before the Paſſing of this Act; any Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

Drawback of the Duties of Cuſtoms allowed upon Exportation from this Kingdom, of Coffee and Cocoa Nuts, Produce of the *Britiſh American* Plantations.

And it is hereby further enacted by the Authority aforeſaid, That no Drawback ſhall be allowed for any China Earthen Ware ſold, after the Paſſing of this Act, at the Sale of the United Company of Merchants of England trading to the Eaſt Indies, which ſhall be entered for Exportation from Great Britain to any Part of America; any Law, Cuſtom, or Uſage, to the contrary notwithſtanding.

Drawback diſcontinued upon ſuch China Earthen Ware ſold after the Paſſing of this Act, at the Company's Sale, as ſhall be exported to *America*.

And it is hereby further enacted by the Authority aforeſaid, That if any China Earthen Ware ſold, after the Paſſing of this Act, at the Sale of the ſaid United Company, ſhall be entered for Exportation to any Part of America as China Earthen Ware that had been ſold at the Sale of the ſaid Company before that Time; or, if any China Earthen Ware ſhall be entered for Exportation to any Parts beyond the Seas, other than to ſome Part of America, in order to obtain any Drawback thereon, and the ſaid China Earthen Ware ſhall nevertheleſs be carried to any Part of America, and landed there, contrary to the true Intent and Meaning of this Act; that then, in each and every ſuch Caſe, the Drawback ſhall be forfeited; and the Merchant or other Perſon making ſuch Entry, and the Maſter or Perſon taking the Charge of the Ship or Veſſel on Board which the ſaid Goods ſhall be loaden for Exportation, ſhall forfeit Double the Amount of the Drawback paid, or to be paid, for the ſame, and alſo Treble the Value of the ſaid Goods; One Moiety to and for the Uſe of His Majeſty, His Heirs, and Succeſſors; and the other Moiety to ſuch Officer of the Cuſtoms as ſhall ſue for the ſame; to be proſecuted, ſued for, and recovered, in ſuch Manner and Form, and by the ſame Rules and Regulations, as other Penalties inflicted for Offences

Penalty of fraudulently entering for Exportation any ſuch Ware as ſold before the Paſſing this Act, that had been ſold after;

or of entering ſuch Ware for foreign Parts, to obtain a Drawback, and carrying the ſame to, and landing it in, *America*.

Method of Recovery and Application of the Penalty.

againſt the Laws relating to the Cuſtoms may be proſecuted, ſued for, and recovered, by any Act or Acts of Parliament now in Force.

Entry and Report to be made of all Veſſels on their Arrival in any of the *Britiſh* Colonies in *America*, before they proceed to the Place of unlading.

And, for the more effectual preventing the clandeſtine Running of Goods in the Britiſh Dominions in America, be it further enacted by the Authority aforeſaid, That from and after the ſaid Twentieth Day of November, One thouſand ſeven hundred and ſixty ſeven, the Maſter or other Perſon having or taking the Charge or Command of every Ship or Veſſel arriving in any Britiſh Colony or Plantation in America ſhall, before he proceeds with his Veſſel to the Place of unlading, come directly to the Cuſtom Houſe for the Port or Diſtrict where he arrives, and make a juſt and true Entry, upon Oath, before the Collector and Comptroller, or other Principal Officer of the Cuſtoms there, of the Burthen, Contents, and Lading, of ſuch Ship or Veſſel, with the particular Marks, Numbers, Qualities, and Contents, of every Parcel of Goods therein laden, to the beſt of his Knowledge; alſo where and in what Port ſhe took in her Lading; of what Contry Built; how manned; who was Maſter during the Voyage, and who are Owners thereof; and whether any, and what Goods, during the Courſe of ſuch Voyage, had or had not been diſcharged out of ſuch Ship or Veſſel, and where: And the Maſter or other Perſon having or taking the Charge or Command of every Ship or Veſſel, going out from any Britiſh Colony or Plantation in America, before he ſhall take in, or ſuffer to be taken into or laden on Board any ſuch Ship or Veſſel, any Goods, Wares, or Merchandizes, to be exported, ſhall, in like Manner, enter and report Outwards ſuch Ship or Veſſel, with her Name and Burthen, of what Country Built, and how manned, with the Names of the Maſter and Owners thereof, and to what Port or Place he intends to paſs or ſail: And before he ſhall depart with ſuch Ship or Veſſel out of any ſuch Colony or Plantation, he ſhall alſo bring and deliver unto the Collector and Comptroller, or other Principal Officer of the Cuſtoms at the Port or Place where he ſhall lade, a Content in Writing, under his Hand, of the Name of every Merchant, or other Perſon who ſhall have laden, or put on Board any ſuch Ship or Veſſel, any Goods or Merchandize, together with the Marks and Numbers of ſuch Goods or Merchandize: And ſuch Maſter or Perſon having or taking the Charge or Command of every ſuch Ship or Veſſel, either coming into, or going out of, any Britiſh Colony or Plantation as aforeſaid, whether ſuch Ship or Veſſel ſhall be laden or in Ballaſt, or otherwiſe, ſhall likewiſe publickly, in the open

Entry alſo and Report to be made Outwards, before any Part of the Lading ſhall be taken in;

and a Content to be delivered before ſailing.

Maſter alſo of every Veſſel coming into, or going out of, any *Britiſh* Colony,

open Cuſtom Houſe, to the beſt of his Knowledge, anſwer upon Oath to ſuch Queſtions as ſhall be demanded of him by the Collector and Comptroller, or other Principal Officer of the Cuſtoms for ſuch Port or Place, concerning ſuch Ship or Veſſel, and the Deſtination of her Voyage, or concerning any Goods or Merchandize that ſhall or may be laden on Board her, upon Forfeiture of One hundred Pounds Sterling Money of Great Britain, for each and every Default or Neglect; to be ſued for, proſecuted, recovered, and divided, in the ſame Manner and Form, by the ſame Rules and Regulations in all Reſpects, as other pecuniary Penalties, for Offences againſt the Laws relating to the Cuſtoms or Trade of His Majeſty's Colonies in America, may, by any Act or Acts of Parliament now in Force, be proſecuted, ſued for, recovered, and divided.

to anſwer upon Oath to the Queſtions demanded of him at the Cuſtom Houſe by the Collector, &c. of the Port,

on Penalty of 100 *l.*

And whereas by an Act of Parliament made in the Fourteenth Year of the Reign of King Charles the Second, intituled, An Act for preventing Frauds, and regulating Abuſes, in His Majeſty's Cuſtoms, and ſeveral other Acts now in Force, it is lawful for any Officer of His Majeſty's Cuſtoms, authorized by Writ of Aſſiſtants under the Seal of His Majeſty's Court of Exchequer, to take a Conſtable, Headborough, or other Public Officer inhabiting near unto the Place, and in the Day-time to enter and go into any Houſe, Shop, Cellar, Warehouſe, or Room or other Place, and, in caſe of Reſiſtance, to break open Doors, Cheſts, Trunks, and other Package there, to ſeize, and from thence to bring, any Kind of Goods or Merchandize whatſoever prohibited or uncuſtomed, and to put and ſecure the ſame in His Majeſty's Store-houſe next to the Place where ſuch Seizure ſhall be made: And whereas by an Act made in the Seventh and Eighth Years of the Reign of King William the Third, intituled, An Act for preventing Frauds, and regulating Abuſes, in the Plantation Trade, it is, amongſt other Things, enacted, that the Officers for collecting and managing his Majeſty's Revenue, and inſpecting the Plantation Trade, in America, ſhall have the ſame Powers and Authorities to enter Houſes or Warehouſes, to ſearch for and ſeize Goods prohibited to be imported or exported into or out of any of the ſaid Plantations, or for which any Duties are payable, or ought to have been paid; and that the like Aſſiſtance ſhall be given to the ſaid Officers in the Execution of their Office, as, by the ſaid recited Act of the Fourteenth Year of King Charles the Second, is provided for the Officers in England: But, no Authority being expreſsly given by the ſaid Act, made

Clauſes in Act 14 *Car.* II.

Act 7 & 8 *Will.* III.

made in the Seventh and Eighth Years of the Reign of King William the Third, to any particular Court to grant ſuch Writs of Aſſiſtants for the Officers of the Cuſtoms in the ſaid Plantations, it is doubted whether ſuch Officers can legally enter Houſes and other Places on Land, to ſearch for and ſeize Goods, in the Manner directed by the ſaid recited Acts: To obviate which Doubts for the future, and in order to carry the Intention of the ſaid recited Acts into effectual Execution, be it enacted, and it is hereby enacted by the Authority aforeſaid, That from and after the ſaid Twentieth Day of November, One thouſand ſeven hundred and ſixty ſeven, ſuch Writs of Aſſiſtants, to authorize and impower the Officers of His Majeſty's Cuſtoms to enter and go into any Houſe, Warehouſe, Shop, Cellar, or other Place, in the Britiſh Colonies or Plantations in America, to ſearch for and ſeize prohibited or uncuſtomed Goods, in the Manner directed by the ſaid recited Acts, ſhall and may be granted by the ſaid Superior or Supreme Court of Juſtice having Juriſdiction within ſuch Colony or Plantation reſpectively.

Writs of Aſſiſtants, purſuant to the recited Acts, to be granted by the Supreme Court of Juſtice having Juriſdiction in the Colony.

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 Act, the Defendant or Defendants in ſuch Action or Suit may plead the General Iſſue, and give this Act, 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 this 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.