

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CXXXII.

An Act for permitting certain Goods imported into *Great Britain*, to be secured in Warehouse without Payment of Duty. [11th *August* 1803.]

WHEREAS it would greatly tend to the Encouragement of the Trade and Commerce of *Great Britain*, and to the Accommodation of Merchants and others, if certain Goods, Wares, and Merchandize, were permitted to be entered and landed, and properly secured, in the Port of *London*, and certain other Ports in *Great Britain*, without Payment at the Time of the first Entry of such Goods, Wares, and Merchandize, of the Duties of Customs and Excise due on the Importation thereof, on such Conditions, Regulations, and Restrictions, as are hereinafter provided; may it therefore please Your Majesty that it may be enacted, and be it therefore enacted by the King's Most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That it shall be lawful for the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees of any of the Goods, Wares, or Merchandize, enumerated or described in the Table hereunto annexed, marked (A.) and which shall be legally imported and brought into the Port of *London*, to lodge and secure the same, under the joint Locks of the Crown and the Merchant, in any Warehouse or Warehouses situated at the *Isle of Dogs*, and belonging to the *West India* Dock Company, without Payment at the Time of the first Entry of such Goods, Wares, and Merchandize, of the Duties of Customs or Excise due on the Importation thereof, subject nevertheless to the Rules, Regulations, and Restrictions, directed by this Act: Provided always, that no such Goods, Wares, or Merchandize, shall be so lodged or secured, unless and until such Warehouses and other Works belonging or to belong thereto shall be so far completed, that, in the

Goods enumerated in Table (A.) to be secured in Warehouses belonging to the *West India* Dock Company, without Payment of Duty.

Judgment of the Lord High Treaſurer, or the Commiſſioners of His Majeſty's Treaſury for the Time being, or any Three or more of them, the ſame ſhall be fit and proper in every Reſpect for the Reception of ſuch Goods, Wares, and Merchandize, and wherein the ſame may reſpectively be ſafely and ſecurely depoſited and remain, under the Regulations and Directions of this Act; and the Lord High Treaſurer, or the Commiſſioners of His Majeſty's Treaſury for the Time being, or any Three or more of them, are hereby authorized and empowered by Writing under his or their Hand or Hands, to certify and make known his or their Approbation of ſuch Warehouſes; which Certificate ſhall be publiſhed Three Times at leaſt in the *London Gazette*, and in Two or more public Morning Newſpapers then uſually circulated in *London*.

Goods enumerated in Table (B.) imported into the Port of London to be ſecured in Warehouſes belonging to the *London* Dock Company, without Payment of Duty.

II. And be it further enacted, That it ſhall be lawful for the Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees of any of the Goods, Wares, or Merchandize, enumerated or deſcribed in the Table hereunto annexed, marked (B.) and which ſhall be legally imported and brought into the Port of *London*, to lodge and ſecure the ſame, under the joint Locks of the Crown and the Merchant, in any Warehouſe or Warehouſes erected or to be erected, ſituated within the Premiſes belonging to the *London* Dock Company, without Payment at the Time of the firſt Entry of ſuch Goods, Wares, and Merchandize, of the Duties of Cuſtoms or Exciſe due on the Importation thereof, ſubject nevertheleſs to the Rules, Regulations, and Reſtrictions, required by this Act: Provided always, that no ſuch Goods, Wares, or Merchandize ſhall be ſo lodged or ſecured, unleſs and until ſuch Warehouſes and other Works belonging or to belong thereto ſhall be ſo far completed, that, in the Judgment of the Lord High Treaſurer, or the Commiſſioners of His Majeſty's Treaſury for the Time being, or any Three or more of them, the ſame ſhall be fit and proper in every Reſpect for the Reception of ſuch Goods, Wares, and Merchandize, and wherein the ſame may reſpectively be ſafely and ſecurely depoſited and remain, under the Regulations and Directions of this Act; and the ſaid Lord High Treaſurer, or Commiſſioners of His Majeſty's Treaſury for the Time being, or any Three or more of them, are hereby authorized and empowered, by Writing under his or their Hand or Hands, to certify and make known his or their Approbation of ſuch Warehouſes; which Certificate ſhall be publiſhed Three Times at leaſt in the *London Gazette*, and in Two or more public Morning Newſpapers then uſually circulated in *London*.

Bulky Goods enumerated in Table (C.) imported into *London*, to be ſecured on Bond.

III. And whereas from the Bulk of certain Articles, or from other Circumſtances, ſuch Articles cannot be conveniently lodged and ſecured in Warehouſes according to this Act; be it therefore further enacted, That it ſhall and may be lawful for the Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees, of any Goods, Wares, or Merchandize, enumerated or deſcribed in the Table hereunto annexed, marked (C.), which ſhall be legally imported or brought into the ſaid Port of *London*, to land any ſuch Goods without Payment at the Time of the firſt Entry of ſuch Goods, Wares, and Merchandize, of the Duties of Cuſtoms due on the Importation thereof, and ſuch Goods may be lodged and ſecured at or in ſuch Places, and under ſuch Rules, Regulations, and Reſtrictions, as the Commiſſioners of the Cuſtoms in *England*,

or any Four or more of them, shall approve and direct; upon the said Importer, Proprietor, or Consignee, entering into Bond to His Majesty, His Heirs, and Successors, with One sufficient Surety, to be approved of by the Collector and Comptroller of the Customs of the said Port of *London*, in double the Amount of the full Duties due and payable on the Importation of such Goods, Wares, and Merchandize, with Condition that such Goods, Wares, and Merchandize, shall be either duly exported in the Manner, and under such Rules, Regulations, and Restrictions, so far as the same are applicable thereto, as by this Act are directed in respect of Goods, Wares, or Merchandize, secured in Warehouses as aforesaid, and exported directly from thence; or that the full Duties due and payable on the Importation of such Goods, Wares, or Merchandize, shall be paid to the Collector, or other proper Officer of the Customs, within the Space of Twelve Months from the Date of the first Entry of such Goods.

Goods enumerated in Table (D.) imported into *London*, to be secured on Bond:

IV. And whereas it is expedient from the Nature and Quality of certain Goods, Wares, and Merchandize, that the same should, for the Accommodation of the Importers thereof, be secured in Warehouses of a particular Description, without Payment at the Time of the first Entry of the Duties of Customs due on the Importation thereof; be it therefore further enacted, That it shall and may be lawful for the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees, of any of the Goods, Wares, or Merchandize, enumerated or described in the Table hereunto annexed, marked (D.), and which shall be legally imported or brought into the Port of *London*, to lodge and secure the same, under the joint Locks of the Crown and the Merchant, in such Warehouse or Warehouses as may be fit and proper for the Reception and safe Custody of such Goods, Wares, and Merchandize, without Payment at the Time of the first Entry of the Duties of Customs due on the Importation thereof, provided it shall be made appear to the Satisfaction of the Commissioners of His Majesty's Customs in *England*, or any Four or more of them, that such Warehouses are in every Respect proper for the Purpose of securing such Goods, Wares, and Merchandize, without Risk to the Revenue; and provided also, that the Importer, Proprietor, or Consignee of any such Goods, Wares, and Merchandize, shall enter into Bond to His Majesty, His Heirs and Successors, with One sufficient Surety, to be approved of by the Collector and Comptroller of the Port of *London*, in double the Amount of the Duties of Customs due and payable on the Importation of such Goods, Wares, and Merchandize, and with such Conditions as are by this Act required with respect to the Bonds to be given for the Duties on the Goods, Wares, and Merchandize, enumerated in Table (C).

Such Goods to be liable to all the Rules required by the Act.

V. Provided always, and be it further enacted, That the Goods, Wares, and Merchandize, enumerated and described in the said Table, marked (D.), shall be subject and liable to all the Rules, Regulations, and Restrictions, required by this Act with respect to Goods, Wares, and Merchandize, secured in Warehouses under the Authority thereof.

Goods enumerated in Table (E.) imported into *London*, to

VI. And be it further enacted, That it shall and may be lawful for the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees, of any of the Goods, Wares, and Merchandize, enumerated or described

be secured in Warehouses without Payment of Duty.

described in the Table hereunto annexed, marked (E.), and which shall have been legally imported or brought into the Port of *London*, to lodge and secure in a Warehouse or Warehouses to be provided for that Purpose, any such Goods, Wares, and Merchandize, under the joint Locks of the Crown and the Merchant, without Payment at the Time of the first Entry of the Duties of Customs due on the Importation thereof.

Such Goods not to be lodged in Warehouse until the Warehouse shall appear on Certificate to be complete.

VII. Provided always, and be it further enacted, That no Goods, Wares, or Merchandize, so enumerated or described in the said Table marked (E.) shall be permitted to be so lodged or secured, unless and until it shall have been made appear to the Satisfaction of the Lord High Treasurer, or the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, that the said Warehouse or Warehouses are complete, fit, and proper in every Respect for the Reception of such Goods, Wares, and Merchandize, and wherein the same may be safely and securely deposited; and such Goods, Wares, and Merchandize, so lodged and secured in such Warehouses, shall in all other Respects be subject and liable to the Rules, Regulations, and Restrictions, in this Act contained.

Act not to permit Goods to be imported or exported contrary to Act of Parliament.

VIII. Provided also, and be it further enacted, 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 or immediately before the passing of this Act.

Treasury may permit other Goods to be warehoused without Payment of Duty.

IX. Provided always, and be it further enacted, That if the Lord High Treasurer, or the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, shall deem it expedient that the Provisions of this Act shall be extended to any Goods, Wares, and Merchandize, not enumerated or described in either of the Tables to this Act annexed, and shall cause a List of such Goods, Wares, and Merchandize to be published in the *London Gazette*, then and from thenceforth all and every the Provisions, Regulations, and Restrictions of this Act shall extend and be construed to extend to such Goods, Wares, and Merchandize, in every Respect, in as full and ample a Manner as if the same had been inserted and enumerated in the said Tables respectively at the Time of passing this Act.

The Benefits of the Act extended to other Ports on certain Conditions.

X. And whereas it is expedient that the Benefit and Accommodation to Trade granted by this Act should be extended to such Ports in *Great Britain*, which, from the Nature and Extent of the Trade carried on at any such Port, the Convenience of Situation, and the Security that may be afforded to the Revenue by the Construction of Docks, Warehouses, or other Places, properly adapted for the Reception and safe Custody of Goods according to the Nature thereof, may be deemed entitled thereto; be it therefore enacted, That it shall and may be lawful for His Majesty, by His Order in Council, to permit such of the Goods, Wares, and Merchandize enumerated or described in either of the Tables annexed to this Act, marked (A.), (B.), (C.), (D.), and (E.), or such other Articles, which by virtue of this Act may hereafter be added to such Tables, and which may be deemed proper and fit to be landed and lodged in Warehouses, or otherwise secured according to the Direc-

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tions of this Act, at any Port of *Great Britain*, without Payment at the Time of the first Entry of the Duties of Customs or Excise due on the Importation thereof, provided it shall be made to appear that such Port is with respect to the Trade and Commerce carried on therein, and from the Nature of its Situation, a Port to which it would be just and reasonable to extend the Advantages by this Act granted, and also that Docks, Wharfs, and Warehouses shall have been built and erected within such Port, complete, fit, and proper in every Respect for the Landing and Reception of any such Goods, Wares, or Merchandize, and wherein the same may respectively be safely imported and landed and securely deposited, according to the Nature thereof, as classed and described in the several Tables hereunto annexed, and wherein the same may remain under the Regulations of this Act: Provided also, That no Goods, Wares, or Merchandize whatever shall be landed at any such Port and warehoused, or otherwise secured, without Payment at the Time of the first Entry of the Duties of Customs and Excise due on the Importation thereof, unless and until His Majesty's said Order in Council shall have been published Three Times at least in the *London Gazette*, together with a List of such Goods, Wares, and Merchandize, so permitted to be landed and warehoused, or otherwise secured, at any such Port, and also a List of such Places within such Ports as shall be deemed fit for the Deposit and Security of such Goods, Wares, and Merchandize respectively, according to the Nature thereof; and from and after the Day mentioned in such Order in Council, all and every the Provisions, Powers, Authorities, Penalties, Forfeitures, Regulations, Acts, Matters, and Things, relating to the landing, warehousing, or otherwise securing of Goods, Wares, and Merchandize under this Act, and the Duties due and payable thereon, shall extend and be construed to extend to the Port or Ports named in such Order, in like Manner in every Respect, and as fully and amply as if such Port or Ports had been expressly named in this Act.

No Goods but those enumerated, or those to which the Provisions of the Act shall be extended, shall be warehoused.

XI. Provided also, and be it further enacted, That this Act shall not extend or be construed to extend to permit or allow any Goods, Wares, or Merchandize (other than such as are enumerated or described in the said Tables to this Act annexed, and such other Goods, Wares, or Merchandize, to which the Provisions of this Act shall be extended in Manner aforesaid) to be lodged in Warehouses, or otherwise secured under the Authority of this Act.

Goods to be warehoused to be regularly entered and landed, a correct Account to be taken at landing, and the Contents marked on the Packages.

XII. Provided always, and be it further enacted, That before any Goods, Wares, or Merchandize shall be lodged in Warehouses, or otherwise secured according to the Directions of this Act, the same shall be duly entered with the proper Officer or Officers of the Customs, and regularly landed; and the proper Officer or Officers of His Majesty's Customs shall on such Landing, or as soon after as conveniently may be, examine the same, and 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, in such Manner as the Commissioners of the Customs in *England* and *Scotland* respectively shall from Time to Time think proper to direct; and the Contents shall also be marked by or under the Direction and Inspection of the said Officer or Officers, in

distinct and legible Characters, on each and every Package, in all Cases where the same shall be practicable; and no Allowance, either for Damage or on any other Account whatever, shall be made on any Goods, Wares, or Merchandize, unless the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees, at the Time such Goods, Wares, or Merchandize, are first examined as aforesaid, shall claim or demand the Allowance to which by Law they may be entitled.

Goods to be delivered for Exportation without Payment of Duty, on Bond, and when delivered out for Home Consumption full Duties to be paid.

XIII. And be it further enacted, That no Goods, Wares, or Merchandize, which shall have been lodged in any Warehouse or Warehouses, or otherwise secured according to the Directions of this Act, shall be delivered from or taken out of any such Warehouse or Place, but upon the following Conditions; (that is to say,) if any such Goods, Wares, or Merchandize, shall be intended to be delivered or taken from thence respectively for Exportation to Foreign Parts, the Proprietor or Proprietors, or Exporter or Exporters of such Goods, Wares, or Merchandize, may so take the same for Exportation, without Payment of any Duty of Customs whatever, (except as hereinafter mentioned,) provided such Proprietor or Proprietors, or Exporter or Exporters, shall, before any such Goods, Wares, or Merchandize, are delivered or taken from thence, make a due Entry thereof 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 other sufficient Surety, to be approved of by the Collector or 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, 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 Island of *Faro* or *Ferro*, which Bond shall and may be discharged in the Manner hereinafter mentioned; (that is to say,) for such of the said Goods, Wares, or Merchandize, as shall be entered for or landed in *Ireland*, or any Part of *Europe* not within the Streights of *Gibraltar*, the Condition of the Bond shall be to bring a Certificate in Discharge thereof, within Six Months from the Date of the Bond; and for such of the said Goods, Wares, and Merchandize, as shall be entered for or landed at *Gibraltar*, or any Foreign Parts within the Streights of *Gibraltar*, within Twelve Months from the Date of the Bond; and for such of the said Goods, Wares, or Merchandize, as shall be entered for or landed in any Part of *Africa*, not within the Streights of *Gibraltar*, and on this Side the *Cape of Good Hope*, or in any Part of *America*, within Eighteen Months from the Date of the Bond; and for such of the said Goods, Wares, or Merchandize, as shall be entered for or landed at *Saint Helena*, or in any Port or Place, at or beyond the *Cape of Good Hope*, within Thirty Months from the Date of the Bond; which said Certificate for such Goods, Wares, or Merchandize before mentioned, as shall be landed in any Port or Place in *Ireland*, or any Part of His Majesty's Dominions, Plantations, or Settlements, where any Officer of His Majesty's Customs shall be resident, shall be signed by the proper Officer or Officers of His Majesty's Customs, there certifying that such Goods, Wares, or Merchandize, were there landed, and for Want of such

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Officer residing there, such Certificate shall then be signed by the Governor of such Islands, Dominions, Plantations, or Settlements, or in his Absence by the Deputy Governor thereof respectively; and for such Goods, Wares, or Merchandize, as shall be landed at any Foreign Port or Place, such Certificate shall be signed by the *British* Consul or Vice Consul residing there, and if there shall be no such Consul or Vice Consul, then such Certificate shall be under the Hand and Common Seal of the Chief Magistrate of such Port or Place; or if there be no such Chief Magistrate, then under the Hands and Seals of Two known *British* Merchants, then resident at such Port or Place, testifying that such Goods, Wares, or Merchandize, were there landed, and such Bond may also be discharged, upon Proof made to the Satisfaction of the Commissioners of the Customs in *England* and *Scotland* respectively for the Time being, that such Goods, Wares, and Merchandize were taken by Enemies, or perished in the Seas; and if any such Goods, Wares, or Merchandize so warehoused, or otherwise secured as aforesaid, shall be intended to be taken from the Warehouse or Place wherein the same may have been lodged or secured, to be used or consumed in *Great Britain*, the Person or Persons so taking out or taking away the same, shall first pay down in Ready Money to the Collector or other proper Officer or Officers of the Customs, the full Duties of Customs due and payable on the Importation of any such Goods, Wares, or Merchandize respectively into *Great Britain*, at the Time the same shall be so taken out for the Purpose of being so used or consumed, according to the Account taken thereof at the first Examination by the Officer or Officers of the Customs, without any Deduction or Abatement whatever on Account of any Deficiency arising from Waste, or from any other Cause, of what Nature soever the same may be, except as by this Act is otherwise provided: Provided always, that when by reason of any Effect produced by Weather, or the Time any such Goods, Wares, or Merchandize, may have been so warehoused, the same shall not correspond in Weight with the first Account taken as aforesaid, but shall have increased in Weight, such Increase in Weight shall not subject the same to any Forfeiture, but the full Duties of Customs payable on such Excess of Weight beyond such first Account, shall be charged and paid, together with the other Duties, according to such first Account so taken as aforesaid: Provided always, that nothing herein contained shall extend or be construed to extend to require any Bond to be given or entered into with the Officer of the Customs, for or in respect of the Exportation from any such Warehouse of any Wine, Brandy, Rum, Geneva, or any other Spirits.

Allowance for Waste in Coffee and Cocoa Nuts.

XIV. Provided always, and be it further enacted, That in respect of Coffee and Cocoa Nuts warehoused under the Authority of this Act, an Allowance shall be made by the proper Officer or Officers of the Customs and Excise to the respective Importers, Proprietors, or Consignees of any such Coffee or Cocoa Nuts, at and after the Rate of Two Pounds for every One Hundred Pounds Weight of such Coffee or Cocoa Nuts, as a full Compensation for all Loss, Waste, or Damage whatsoever, whether occasioned by garbling or otherwise, any Law, Custom, or Usage to the contrary notwithstanding.

Goods embezzled or concealed,

XV. And be it further enacted, That if any Goods, Wares, or Merchandize, warehoused, or otherwise secured under the Authority of this Act,

Forfeited, and the Parties liable to Penalty.

Act, shall be embezzled, or fraudulently or clandestinely hid or concealed in, or fraudulently or clandestinely removed from or out of any Warehouse or Place wherein the same shall have been so lodged or secured, all such Goods, Wares, or Merchandize so embezzled, or fraudulently or clandestinely hid or concealed, or removed, together with the Packages containing the same, shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs, or of Excise, in Cases where that Revenue is concerned; and the Person or Persons so embezzling, hiding, concealing, or removing the same, or aiding or assisting therein, or to whose Hands the same shall knowingly come, shall be subject and liable to the like Pains and Penalties as if such Goods, Wares, and Merchandize, had been fraudulently unshipped or landed without Payment of Duty.

Duties not to be paid on Goods destroyed by Fire.

XVI. And be it further enacted, That in case any Goods, Wares, or Merchandize, warehoused, or otherwise secured in pursuance of this Act, shall be destroyed by Fire, it shall not be lawful for the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees of any such Goods, Wares, or Merchandize, or for any other Person or Persons whatever, to claim or demand, or to maintain any Action or Suit on any Account whatever against His Majesty or the Commissioners of His Majesty's Customs or Excise, or any Officer of the Customs or Excise, or other Person employed by the said Commissioners respectively, for any Compensation for or on Account or by reason of such Goods, Wares, or Merchandize, having been destroyed by Fire as aforesaid; and no Duty of Customs or Excise whatever shall be demanded or paid for any Goods, Wares, or Merchandize so destroyed as aforesaid.

By whom Warehouse Rent to be paid.

XVII. Provided always, That in all Cases wherein any Goods, Wares, or Merchandize, are by this Act permitted to be lodged in Warehouses, or otherwise secured, the Expence of Warehouse Rent and all other Charges, shall be paid by the Importer, Proprietor, or Consignee of any such Goods, Wares, or Merchandize; and in case it shall be deemed expedient that any Warehouse or Warehouses should be provided or erected at the Charge of the Crown, for the Purpose of securing therein any of the Goods, Wares, or Merchandize, enumerated or described in either of the Tables hereunto annexed, marked (C.), (D.), and (E.), the Importer, Proprietor, or Consignee of any such Goods, Wares, or Merchandize, shall pay to the Persons who may be appointed by the Commissioners of His Majesty's Customs in *England* or *Scotland* respectively, to receive the same, Warehouse Rent for such Goods, Wares, or Merchandize, to be estimated according to the usual Rate of such Rent for the like Articles paid at the Port of Importation, and such Estimate shall be made, and the Rate of Payment fixed accordingly by the said Commissioners of the Customs in *England* or *Scotland* respectively, with the Consent and Approbation of the Lord High Treasurer, or the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them.

Goods not to be exported in Vessels under Seventy Tons.

XVIII. And be it further enacted, That no Goods, Wares, or Merchandize whatever, which shall have been lodged in Warehouses, or otherwise secured according to the Regulations of this Act, shall afterwards be exported from any such Warehouse or Place, or entered for Exportation

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in any Ship or Veſſel whatever, which ſhall not be of the Burthen of Seventy Tons or upwards: Provided always, that nothing herein contained ſhall extend or be conſtrued to extend to repeal or alter any Proviſion in any Act or Acts of Parliament in force at the Time of paſſing this Act, relating to the Tonnage of any Veſſel in which any Goods, Wares, or Merchandize, may be exported from *Great Britain*.

How Goods are to be taken out of Warehouſe.

XIX. And be it further enacted, That no Goods, Wares, or Merchandize, ſhall be delivered out of, or taken from any Warehouſe or Place in which the ſame ſhall have been lodged or ſecured by virtue or in purſuance of this Act, other than in the Packages in which the ſame ſhall have been originally reſpectively imported from Foreign Parts, or in one entire Quantity equal thereto, and contained in a ſimilar Package; nor ſhall any Brandy, Rum, Geneva, Spirits, or Aqua Vitæ, be ſo taken out for Exportation in any leſs Quantity than One entire Caſk, containing at leaſt One Hundred Gallons; nor any Wine in leſs than One entire Caſk, containing Forty-five Gallons.

Package of Coffee or Cocoa Nuts.

XX. Provided always, That it ſhall be lawful under the Inſpection of the reſpective Officers of Cuſtoms and Exciſe, to repack for Exportation only Coffee or Cocoa-Nuts, in any other Sort of Package than that in which the ſame was originally imported, provided the Quantity contained in ſuch Repackage be not leſs than Four Hundred Weight.

Regulation as to Delivery of Goods imported in Bulk.

XXI. And be it further enacted, That no Goods, Wares, or Merchandize, the Duties of which ſhall have been ſecured by Bond, and which ſhall have been imported in Bulk, ſhall be delivered, except in the whole Quantity for which ſuch Bond ſhall have been given, or a Quantity not leſs than One Ton Weight, unleſs by ſpecial Leave of the Commiſſioners of His Majeſty's Cuſtoms in *England* or *Scotland* reſpectively, or any Three or more of them, ſuch Leave to be had and obtained previous to ſuch Delivery; and before any Goods, Wares, or Merchandize, ſhall be delivered out of, or taken from ſuch Warehouſe, each and every Package ſhall be marked in ſuch diſtinguiſhing Manner as the ſaid Commiſſioners of His Majeſty's Cuſtoms in *England* and *Scotland* reſpectively, ſhall from Time to Time direct.

Duties impoſed by an Act of this Seſſion, c. 70. to be payable on the Exportation of warehouſed Goods, except Sugar.

XXII. And whereas by an Act, paſſed in this preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty during the preſent War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Veſſels in* Great Britain; additional Duties of Cuſtoms were granted and charged on certain Goods, Wares, and Merchandize, imported or brought into *Great Britain*: And whereas it is expedient that the ſaid Duties of Cuſtoms ſhould be charged and payable on all Goods, Wares, and Merchandize, imported into *Great Britain* (except Sugar) which ſhall have been warehouſed, or otherwiſe ſecured under the Proviſions of this Act, whether the ſame ſhall be intended to be exported from *Great Britain*, or to be uſed or conſumed therein: Be it therefore enacted, That before any Goods, Wares, or Merchandize (except Sugar), which ſhall have been lodged in any Warehouſe or Warehouſes, or otherwiſe ſecured according to the Directions of this Act, ſhall be delivered from thence for the Purpoſe of being exported from *Great Britain*, the Exporter or Proprietor of any ſuch

Goods, Wares, or Merchandize, shall make a due Entry thereof with the proper Officer or Officers of the Customs, and shall pay down in ready Money, without any Discount or Abatement whatever, the full Amount of the said additional Duties of Customs granted by the said recited Act, which would have been due and payable for the same, in case such Goods, Wares, or Merchandize, had been taken from the Warehouse or Place wherein they had been lodged or secured for the Purpose of being used or consumed in *Great Britain*; any Thing in this Act, or in any other Act of Parliament to the contrary notwithstanding.

Goods exported to be re-examined, and Duty to be paid for Deficiencies.

XXIII. Provided always, That when any Goods, Wares, or Merchandize are intended to be taken out of or from any Warehouse or Place in which the same shall have been lodged or secured according to the Directions of this Act, for Exportation, the proper Officer or Officers of the Customs shall re-examine such Goods, Wares, or Merchandize; and in case it shall appear on such Re-examination that the Quantity or Contents of any such Goods, Wares, or Merchandize is or are less than the Quantity or Contents taken by the proper Officer or Officers of the Customs by virtue and in pursuance of this Act, at the first Examination of such Goods, Wares, or Merchandize, then and in such Case the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees of such Goods, Wares, or Merchandize, or the Person or Persons intending to take out the same, shall, before the same are so delivered out of the Warehouse for the Purpose aforesaid, make a due Entry of such deficient Quantity, and pay to the proper Officer or Officers of the Customs the full Duties of Customs thereon, except as by this Act is otherwise provided.

Goods exported, a Certificate to be granted by the proper Officer in Discharge of Importer's Account.

XXIV. And be it further enacted, That on the shipping for Exportation to foreign Parts of any Goods, Wares, or Merchandize which shall have been warehoused, or otherwise lodged or secured, according to the Directions of this Act, the Searcher, or other proper Officers of the Customs, shall, after due Examination thereof, give without Fee or Reward to the Exporter of such Goods, Wares, or Merchandize, or his Agent, a full and correct Certificate, specifying the Quantity, Quality, and Species of the Goods, Wares, or Merchandize so shipped, which Certificate shall afterwards be delivered to such Officer or other Person, as the said Commissioners of the Customs in *England* or *Scotland* respectively shall think proper to direct, in order that the same may be entered in a Book or Books to be provided for the Purpose of keeping such Accounts as the said Commissioners may think necessary and proper, with the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees of Goods, Wares, and Merchandize warehoused, or otherwise secured, according to the Directions of this Act; which Certificate, as far as the same will apply, shall go in Discharge of the Accounts of such Goods, Wares, and Merchandize so warehoused, or in Discharge, as far as the same will apply, of the Bond given by any such Importer, Proprietor, or Consignee respectively, for the Payment of the Duties of Customs on such Goods, Wares, or Merchandize.

Drawbacks to be allowed on Goods where full Duties have

XXV. And be it further enacted, That in case any Goods, Wares, or Merchandize on which the full Duties shall have been paid, and which shall afterwards be delivered or taken from any Warehouse or other Place where the same shall have been lodged or secured, according to

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the Directions of this Act, shall be duly exported from *Great Britain*, the Exporter or Exporters thereof shall be allowed such and the like Drawbacks of the Duties of Customs as would have been allowed on the Exportation of any such Goods, Wares, or Merchandize respectively, in case this Act had not been made; and also such and the like Drawbacks of the Duties of Excise with respect to any Wine on which the full Duties of Excise shall have been paid; provided the same respectively are exported within the Space of One Year from the Time of the Payment of such full Duties thereon. been paid, in certain Cases.

XXVI. Provided always, That nothing in this Act shall extend or be construed to extend to prevent Rum of the Produce of the *British* Plantations, having been warehoused under the Authority of this Act, from being delivered from such Warehouse for the Purpose of being shipped as Stores without Payment of any Duty of Customs, subject nevertheless, as far as the same are applicable, to all the Conditions, Regulations, Restrictions, and Securities required by any Act or Acts of Parliament in force on or immediately before the passing of this Act. Rum may be shipped as Stores without Payment of Duty.

XXVII. 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, shall, after having been entered for Exportation, be fraudulently unshipped or relanded, except by Necessity or Distress, to be proved to the Satisfaction of the Commissioners of the Customs in *England* or *Scotland* respectively, the same shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs. Goods, after having been entered for Exportation, if fraudulently relanded, subject to Forfeiture.

XXVIII. And whereas the Laws now in force, made to prevent the fraudulently unshipping or relanding of Goods, Wares, or Merchandize, shipped for Exportation to Foreign Parts, have not been sufficient to answer the good Purposes thereby intended, and it is expedient, in order to prevent such illicit Practices in future, that where any Goods, Wares, or Merchandize, which shall 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 fraudulently unshipped or relanded, that the Ship or Vessel out of or from which any such Goods, Wares, or Merchandize, shall be so unshipped 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 at the Time of passing this Act, any Goods, Wares, or Merchandize, which shall 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 or relanded, then and in such Cases the Ship or Vessel out of or from which any such Goods, Wares, or Merchandize, shall be so unshipped or relanded, shall be subject and liable to Forfeiture, and shall and may be seized by any Officer or Officers of the Customs or of the Excise, in Cases where that Revenue is concerned: Provided always, That in any Case in which it shall be proved to the Satisfaction of the Commissioners of the Customs in *England* or *Scotland* respectively, or of the Excise, as the Case may be, that such Goods so unshipped or relanded either did not form any Part of the Cargo of the said Ship or Vessel, or were of small Value, and that from the Nature and Quantity of such Goods, Wares, or Merchandize, and Vessels, out of which Goods entered for Exportation have been relanded, are subject to Forfeiture.

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of the Circumſtances attending the unſhipping or relanding thereof, the ſame was done without the Privity or Knowledge of the Maſter of ſuch Ship or Veſſel, it ſhall be lawful for the ſaid Commiſſioners to remit ſuch Forfeiture, and declare the Seizure of ſuch Ship or Veſſel to be null and void; and in ſuch Caſe no Perſon or Perſons whatever ſhall be entitled to bring or maintain any Suit or Action on Account of any ſuch Seizure as aforeſaid.

Goods, if not taken out of Warehouſe within a limited Time, to be ſold.

XXIX. And be it further enacted, That the Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees of any Goods, Wares, or Merchandize, which ſhall have been lodged in any Warehouſe or Warehouſes, to be provided according to the Directions of this Act, or otherwiſe ſecured, ſhall within Fifteen Calendar Months, to be computed from the Day on which ſuch Importers, Proprietors, or Conſignees of ſuch Goods, Wares, or Merchandize, ſhall have made their firſt Entry thereof, clear and take from and out of ſuch Warehouſes or Places reſpectively, either for Exportation, according to the Directions of this Act, or to be conſumed in *Great Britain*, all ſuch Goods, Wares, or Merchandize; and in caſe ſuch Importers, Proprietors, or Conſignees, ſhall fail or neglect ſo to do, it ſhall and may be lawful for the ſaid Commiſſioners of the Cuſtoms in *England* or *Scotland* reſpectively, to cauſe all ſuch Goods, Wares, or Merchandize, to be publicly ſold or expoſed to Sale; and after ſuch Sale the Produce thereof is firſt to 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 Duties of Cuſtoms and Exciſe; and the Overplus, if any, to be paid to the Proprietor or other Perſons authorized to receive the ſame; provided that no ſuch Goods, Wares, or Merchandize, ſhall be ſo ſold, unleſs a Price can be obtained for the ſame equal at leaſt to the full Amount of all Duties of Cuſtoms and Exciſe charged and chargeable thereon, together with the Expences thereon; but if ſuch Price cannot be obtained, then and in ſuch Caſe all ſuch Goods, Wares, or Merchandize, ſhall be effectually deſtroyed by and in the Preſence of the proper Officer of the Cuſtoms, and alſo of the Officers of the Exciſe, in Caſes where that Revenue is concerned, who are hereby reſpectively authorized and required to deſtroy the ſame accordingly; and the Proprietor or Owner of any ſuch Goods, Wares, and Merchandize, ſhall have no Claim, either in Law or Equity, to the Value of ſuch Goods, Wares, or Merchandize, or any Part thereof ſo deſtroyed as aforeſaid; any Law, Cuſtom, or Uſage to the contrary notwithſtanding.

Compenſation to be made to Officers.

XXX. And be it further enacted, That it ſhall and may be lawful to and for the Commiſſioners of His Majeſty's Cuſtoms in *England* or *Scotland* reſpectively, and they are hereby authorized and required, to make ſuch Allowance to the preſent Officers, Clerks, and all other Perſons employed in the Service of the Cuſtoms, whoſe Income 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 (having Regard as well to the creditable Subſiſtence of the Officers, as to Public Economy) ſhall judge neceſſary: Provided always, 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

Preſerving certain Rights.

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 *Great Britain*, or to repeal or in anyways alter the Prizage of Wine, the Duty called Butlerage, or any other ſpecial Privilege or Exemption to which any Perſon or Perſons, Bodies Politic or Corporate, is or are now entitled by Law; but the ſame ſhall be continued as heretofore.

Act not to affect 39 *Geo.* 3. *c.* 69. (Local):

XXXI. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend or be conſtrued to extend to repeal or vary any of the Proviſions contained in an Act paſſed in the Thirty-ninth Year of His preſent Majeſty's Reign, intituled *An Act for rendering more commodious, and for better regulating the Port of* London; or in an Act paſſed in the Forty-ſecond Year of His preſent Majeſty's Reign, intituled *An Act to alter and amend an Act paſſed in the Thirty-ninth Year of His preſent Majeſty's Reign, intituled "An Act for rendering more commodious, and for better regulating the Port of* London," *ſo far as the ſame relates to the Concerns of the* Weſt India *Dock Company thereby eſtabliſhed, and for extending to other Objects the Compenſations directed to be made by the ſaid Act*; or in another Act paſſed in the Thirty-ninth and Fortieth Year of His preſent Majeſty's Reign, intituled *An Act for making Wet Docks, Baſons, Cuts, and other Works for the greater Accommodation and Security of Shipping, Commerce, and Revenue within the Port of* London.

42 *Geo.* 3. *c.* 113.

39 & 40 *Geo.* 3. *c.* 47.

Entry to be made of Exciſeable Articles imported before landing.

XXXII. And whereas certain of the Goods, Wares, or Merchandize intended to be warehouſed under the Proviſion of this Act, are ſubject to very high Duties of Exciſe on the Importation thereof, and it is therefore expedient that the ſaid Goods, Wares, or Merchandize ſhould be imported, landed, warehouſed, and delivered for Home Conſumption or Exportation, as the Caſe may require, under the Rules, Regulations, and Reſtrictions reſpectively hereinafter provided; be it therefore further enacted, That before any Goods, Wares, or Merchandize, ſubject or liable to a Duty of Exciſe, on the Importation thereof, ſhall be unſhipped or landed for the Purpoſe of being warehouſed before Payment of the Duties, the Importer or Proprietor ſhall make Entry thereof in Writing with the proper Collector of Excile, ſpecifying in ſuch Entry the Name of the Ship or Veſſel, and the Maſter thereof, the Number and Marks of the Caſks, Caſes, Bags, Boxes, or other Packages, the Kind or Species of Goods, Wares, or Merchandize contained in each, and at what Port or Place the ſame was loaded or taken in.

Preſcribing Size of Caſks and Packages for Spirits, Wine, and Coffee.

XXXIII. And be it further enacted, That no foreign Brandy, Rum, Geneva, Spirits, or Aqua Vitæ ſhall be warehouſed before Payment of the Duties, unleſs the ſame ſhall be imported in Caſks of One Hundred Gallons each at the leaſt; nor ſhall any foreign Wine be ſo warehouſed before Payment of Duty, unleſs imported in Caſks containing at leaſt Forty-five Gallons each; nor ſhall any Coffee or Cocoa Nuts be ſo warehouſed before Payment of Duty, unleſs the ſame ſhall be contained in Caſks, Bags, Boxes, or other Packages of at leaſt One Hundred and Twelve Pounds Net Weight each.

Bond to be given for Exciſeable

XXXIV. And be it further enacted, That before any ſuch Goods, Wares, or Merchandize, ſubject to any Duty of Exciſe, ſhall be allowed to be warehouſed

Commodities.

warehouſed before Payment of the Duties, good and ſufficient Security ſhall be given, to be approved by the Commiſſioners of Exciſe, or the Perſon or Perſons appointed or employed by them for that Purpoſe, which Security ſuch Perſon or Perſons are hereby authorized and empowered to take by Bond in Double the Value of the Duties charged or chargeable on ſuch Goods, Wares, or Merchandize reſpectively, for Payment of all and every the ſaid Duties reſpectively, before the ſame ſhall be taken or delivered out of any Warehouſe in which the ſame ſhall or may be, or may have been lodged or depoſited under or by virtue of this Act, for Home Conſumption; or in caſe the ſame ſhall not be taken or delivered out of any ſuch Warehouſe as aforeſaid for Home Conſumption on Payment of the Duties, or for Exportation, within One Year from and after the Day of the Date of the Bond ſo given or entered into in reſpect thereof as aforeſaid, then to pay all and every the Duties charged and chargeable on the ſaid Goods, Wares, or Merchandize reſpectively at the End of the ſaid Year, together with all Charges that may be incurred by the Officers of Exciſe for or in reſpect of ſuch Goods, Wares, or Merchandize reſpectively.

Warrant from the Collector of Exciſe to be obtained before landing or warehouſing.

XXXV. And be it further enacted, That no ſuch Goods, Wares, or Merchandize, ſubject to a Duty of Exciſe, ſhall be unſhipped or landed, and lodged or depoſited in any ſuch Warehouſe as aforeſaid, without a Warrant for that Purpoſe from the proper Collector of Exciſe, nor without the Preſence of an Officer or Officers of Exciſe; and if any ſuch Goods, Wares, or Merchandize ſhall be ſo unſhipped or landed without a Warrant from ſuch Collector of Exciſe, or without the Preſence of an Exciſe Officer, the ſame ſhall not be allowed to be warehouſed under the Authority of this Act, but ſhall be ſubject to Forfeiture as by any Law or Laws of Exciſe now in force, or hereafter to be made.

No Two Articles ſubject to different Duties of Exciſe to be warehouſed together.

XXXVI. And be it further enacted, That no Goods, Wares, or Merchandize ſubject to different Duties of Exciſe, ſhall be wilfully and knowingly lodged or depoſited in one and the ſame Room, Place, or Apartment, in any ſuch Warehouſe or Warehouſes as aforeſaid, on Pain of forfeiting all ſuch Goods, Wares, or Merchandize, ſubject to different Duties of Exciſe, together with the Packages containing the ſame, that ſhall be ſo wilfully and knowingly lodged or depoſited in any ſuch Room, Place, or Apartment as aforeſaid; all which ſhall and may be ſeized by any Officer or Officers of Exciſe.

Goods to be ſtowed ſo as to afford Acceſs to the Packages.

XXXVII. And be it further enacted, That all Goods, Wares, or Merchandize, ſecured in Warehouſes under the Authority of this Act, ſhall be ſtowed away, placed, and depoſited in the ſaid Warehouſes, in ſuch Manner as that eaſy and convenient Acceſs may be had to every Caſk, Caſe, Bag, Box, or other Package, for the Purpoſe of examining and taking a true Account of the Contents thereof; and if the Owner or Proprietor of any ſuch Goods, Wares, or Merchandize, or any Warehouſe-Keeper or Agent, ſhall omit, neglect, or refuſe ſo to ſtow away, place, and depoſit the ſame, or cauſe the ſame to be ſo ſtowed away, placed, or depoſited, as hereby directed, at his or their own Charge or Expence, he or they ſhall for every ſuch Omiſſion, Neglect, or Refuſal as aforeſaid forfeit the Sum of Fifty Pounds.

XXXVIII. And

XXXVIII. And be it further enacted, That before any such Goods, Wares, or Merchandize, subject to a Duty of Excise, shall be taken or delivered out of any such Warehouse or Warehouses as aforesaid, either for Home Consumption or Exportation, the Importer or Proprietor thereof shall, and he is hereby required to give at least Twenty-four Hours Notice in Writing to the proper Collector or Officer of Excise, of his Intention so to take out such Goods, Wares, or Merchandize, specifying in such Notice the particular Goods, Wares, or Merchandize, so intended to be taken out, the Number, Marks, and Description of each Package, and the Kind and Species of Goods therein contained, the Ship or Vessel by which the same was imported, the particular Warehouse or Warehouses in which the same is or are deposited, and whether to be taken out for Home Consumption or for Exportation; and in case the same shall be intended to be taken out for Home Consumption, then the Excise Duties charged or chargeable thereon shall be paid down to the proper Collector of Excise, according to the Account first taken on the Landing thereof, before any such Goods, Wares, or Merchandize, shall be taken or delivered out of any such Warehouse or Warehouses; or in case the same shall be intended to be taken out for Exportation without Payment of Duty, then the Proprietor or Exporter thereof shall, before the Delivery thereof out of any such Warehouse or Warehouses, give good and sufficient Security, to be approved by the Commissioners of Excise, or the Person or Persons appointed or employed by them for that Purpose, which Security such Person or Persons are hereby authorized and empowered to take, by Bond, in Double the Value of the Duties charged or chargeable thereon for Home Consumption, that the same and every Part thereof shall be duly shipped and exported to Parts beyond the Seas, and shall not be unshipped, unladen, or put on board any other Ship, Vessel, or Boat (Shipwreck or other unavoidable Accident excepted), nor relanded in any Part or Place in *Great Britain*, or in the Islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or *Man*: Provided always, That nothing in this Act shall extend, or be construed to extend to require or authorize any Bond to be taken by the Commissioners or Officers of Excise in respect to the Exportation of Coffee or Cocoa Nuts.

Notice to be given of taking Goods out of Warehouse.

XXXIX. And be it further enacted, That no such Goods, Wares, or Merchandize, subject to a Duty of Excise, shall be taken or delivered out of any such Warehouses, either for Home Consumption or Exportation, save and except in the Presence of the proper Officer or Officers of Excise; and the Removal and Shipping of all such of the said Goods, Wares, or Merchandize, as shall be intended for Exportation, except Coffee or Cocoa Nuts, shall be attended and the same shall be seen on Shipboard by the proper Officer of Excise.

Goods to be delivered in the Presence of the Officer.

XL. And be it further enacted, That all such Goods, Wares, or Merchandize, subject to a Duty of Excise, which shall be delivered or taken out of any such Warehouse for Home Consumption, shall be accompanied by an Excise Permit, granted according to the Laws in that Case made and provided; and in case any such Goods, Wares, or Merchandize, Coffee and Cocoa Nuts excepted, shall be delivered or taken out of such Warehouse for Exportation, the same and every Part thereof shall forthwith, and without unnecessary Delay, and in the Presence of the proper Officer of Excise as aforesaid, be carried to and put on board the Ship or Vessel

Goods for Home Consumption to be accompanied by Permits, and those for Exportation to be forthwith shipped.

Veſſel in which the ſame are intended to be exported, and in caſe the ſame or any Part thereof ſhall be altered in Quantity or Quality, after being delivered from or out of the Warehouſes, and before exported, or ſhall not be actually put on board ſuch Ship or Veſſel, or if the Whole, or any Part thereof, ſhall, after being ſo ſhipped, be unſhipped or put into any other Ship or Veſſel, or into any Boat (Shipwreck or other unavoidable Accident excepted), or ſhall be relanded in *Great Britain*, all ſuch Goods, Wares, or Merchandize, the ſhipping of which ſhall be ſo omitted or neglected, or which ſhall be altered in Quantity or Quality, or ſhall be unſhipped or relanded, ſhall, together with the Packages containing the ſame, be forfeited, over and above the Penalty of the Bond given or entered into in reſpect of the Exportation thereof, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

Officers of Exciſe to take Account before Goods are warehouſed, and take Samples.

XLI. And be it further enacted, That it ſhall and may be lawful to and for the proper Officer or Officers of Exciſe, to take a true and particular Account of the Quantity, Quality, and Species of all ſuch Goods, Wares, or Merchandize, ſubject to a Duty of Exciſe, which ſhall be propoſed or intended to be or ſhall be warehouſed before Payment of the Duties, by Weight, Gauge, Tale, or otherwiſe, as the Caſe may require, while the ſame ſhall be remaining on Ship-board, or while in any Boat, Barge, Lighter, or Veſſel, or as ſoon as the ſame ſhall be landed, or whilſt the ſame ſhall remain on any Wharf, Quay, or other Place whatever, and alſo while the ſame ſhall be remaining in any ſuch Warehouſe or Warehouſes as aforeſaid, in order to aſcertain and ſecure the Duty or Duties of Exciſe chargeable thereon; and ſuch Officer or Officers of Exciſe ſhall be permitted at any Time to take a Sample of any ſuch Goods, Wares, or Merchandize as aforeſaid; that is to ſay, out of every Caſk of any Kind of Spirits a Sample not exceeding Half a Pint, and out of every Caſk or other Package of Coffee or Cocoa Nuts, a Sample not exceeding One Ounce; which Samples ſhall be regularly marked and regiſtered, and ſecurely kept by the proper Officer or Officers of Exciſe, until the Goods, Wares, or Merchandize to which the ſame particularly refers ſhall have been legally delivered for Home Conſumption, or for Exportation.

Importer or Proprietor to take Samples.

XLII. And be it further enacted, That it ſhall and may be lawful for the Importer or Proprietor of any ſuch Goods, Wares, or Merchandize, ſubject to a Duty of Exciſe, at any Time in the Preſence of the proper Officer of Exciſe, to take a Sample thereof; that is to ſay, out of each Caſk of any Kind of Spirits or Wine, not more than Half a Pint; and out of every Caſk or other Package of Coffee or Cocoa Nuts not more than Two Ounces, provided that no more than Two ſuch laſt-mentioned Samples ſhall be taken, ſave and except in any Caſe where the former Sample ſhall be returned.

Importer or Proprietor may examine Goods in the Preſence of the Officers.

XLIII. And be it further enacted, That every ſuch Importer or Proprietor, who may have Occaſion or be deſirous to inſpect or examine any ſuch Goods, Wares, or Merchandize to him belonging, ſhall, upon giving Four Hours Notice in Writing to the proper Officer of Exciſe, be permitted by ſuch Officer, with the Concurrence and in the Preſence of the proper Officer or Officers of the Cuſtoms, to enter into and remain in ſuch Warehouſe or Warehouſes ſo long as ſhall be neceſſary, during the legal

legal Hours of Buſineſs, for the Purpoſe of inſpecting or examining ſuch Goods, Wares, or Merchandize, or for making ſuch lawful Alterations therein, or Arrangements thereof, as may be neceſſary either for the Preſervation and Security thereof, or in order to the Sale or legal Diſpoſal of the ſame reſpectively: Provided always, that no ſuch Alterations or Arrangements ſhall be made which may in any Reſpect tend to leſſen His Majeſty's Duties, or to impede or obſtruct or otherwiſe embarraſs the Officers of Cuſtoms and Exciſe in taking and keeping a true Account thereof.

Duty to be paid for Deficiencies.

XLIV. And be it further enacted, That if the Quantity of any ſuch Goods, Wares, or Merchandize, ſubject to a Duty of Exciſe, which, at the full End and Expiration of One Year from the Day of the Date of the Bond given or entered into with the Exciſe in reſpect of ſuch Goods, Wares, or Merchandize, ſhall have been duly delivered for Home Conſumption, added to the Quantity of ſuch Goods, Wares, or Merchandize reſpectively which within the like Period ſhall have been duly exported, ſhall fall ſhort or be deficient of the actual Quantity aſcertained and taken Account of at the Time of the Importation thereof, then and in ſuch Caſe the Importer or Proprietor of ſuch Goods, Wares, or Merchandize reſpectively ſhall, and he is hereby required immediately to pay to the proper Collector of Exciſe, the whole of the Exciſe Duties charged or chargeable for or in reſpect of the Quantity ſo deficient as aforeſaid; and upon the making of ſuch Payment, the Bond given or entered into for the due Payment of the Duties of Exciſe as aforeſaid, ſhall be delivered up and cancelled.

Officers to take Account of Coffee and Cocoa Nuts.

XLV. And be it further enacted, That it ſhall and may be lawful to and for the proper Officer or Officers of Cuſtoms and Exciſe, to take a true and particular Account of all Coffee and Cocoa Nuts which ſhall be after the Commencement of this Act, remaining in any Warehouſe or Warehouſes in which the ſame ſhall have been lodged or depoſited before Payment of the Duties; and if any ſuch Coffee or Cocoa Nuts ſhall not be duly cleared for Home Conſumption, or for Exportation, within One Year after taking ſuch Account, it ſhall and may be lawful for the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, to direct the ſame to be ſold for and towards ſatisfying the Duties of Cuſtoms and Exciſe, and the Charges attending ſuch Sales; and if any Surplus ſhall remain after Payment of ſuch Duties and Charges, the ſame ſhall be paid to the Proprietor or Owner of ſuch Coffee or Cocoa Nuts; provided, that if a Price cannot be obtained for ſuch Coffee and Cocoa Nuts equal to the full Amount of the Duties and Charges, then and in ſuch Caſe ſuch Coffee and Cocoa Nuts ſhall be effectually deſtroyed in the ſame Manner as is by this Act directed in caſe of any Goods, Wares, or Merchandize required to be deſtroyed.

Penalty on obſtructing Officers of Exciſe.

XLVI. And be it further enacted, That if any Perſon or Perſons whatſoever ſhall moleſt, diſturb, hinder, oppoſe, or impede any Officer or Officers of Cuſtoms or Exciſe in the due Execution of the Powers or Authorities by this Act granted to ſuch Officer or Officers of Exciſe, or any or either of them, every Perſon ſo offending ſhall forfeit and loſe the Sum of Two Hundred Pounds.

Regulations respecting Tea, Tobacco, Snuff, and Spirits, where not repugnant to the Act, not repealed.

XLVII. And be it further enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or alter any of the Rules, Regulations, Restrictions, Powers, Provisions, Clauses, Matters, or Things enacted by any Law or Laws of Customs or Excise in force at or immediately before the passing of this Act, for or in respect of Tea, Tobacco, or Snuff, or Rum, Spirits, or Aqua Vitæ, of the Produce of the *British* Plantations in *America*; but that all and singular the said Rules, Regulations, Restrictions, Powers, Provisions, Clauses, Matters, and Things, enacted as aforesaid, shall remain and continue in as full Force and Effect, the same not being controlled by or repugnant to any of the Provisions herein contained, as if this Act had not been made; any Thing herein to the contrary in anywise notwithstanding.

Provisions of former Acts not to be altered.

XLVIII. And be it further enacted, That the several Rules, Regulations, Restrictions, Powers, Provisions, Clauses, Matters, and Things enacted by any Law or Laws of Excise in force at or immediately before the passing of this Act, whether in relation to the Importation or Exportation of any Goods, Wares, or Merchandize chargeable with Duties of Excise as aforesaid, or for the better ascertaining or securing those Duties, not being expressly repealed, revoked, altered, or controlled by this present Act, or repugnant to any of the Provisions herein contained, shall also remain and continue in as full Force and Effect as if this Act had not been made; any Thing herein contained to the contrary notwithstanding.

Recovery and Application of Penalties.

XLIX. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, in respect of any Goods, Wares, or Merchandize subject to Duties of Customs or Excise as aforesaid shall be sued for, levied, recovered, or mitigated, as by any Law or Laws of Customs or Excise, or by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively; and that One Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors; and the other Moiety to him or them who shall inform, discover, or sue for the same.

Limitation of Actions.

L. 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 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, her, or their Action or Suit, after the Defendant or Defendants shall have appeared; or if upon Demurrer Judgment 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 had in any other Cases to recover Costs by Law.

TABLES

TABLES referred to by this ACT.

Table (A).

A LIST of ARTICLES which may be secured in Warehouses within the Premises situated at the *Isle of Dogs*, and belonging to the *West India* Dock Company, without the Duties due on the Importation thereof being first paid:

Cocoa Nuts, Coffee, Sugar	Not imported by the United Company of Merchants of *England* trading to the *East Indies*.
Cotton Wool, Ginger, Indigo, Mahogany, Melasses, Pimento, Rum	Imported from the *West Indies*.

Table (B).

A LIST of ARTICLES which (not being imported by the United Company of Merchants of *England* trading to the *East Indies*, or not being imported from the *West Indies*) may be secured in Warehouses within the Premises belonging to the *London Dock* Company, without the Duties due on the Importation thereof being first paid:

Rice,
Tobacco,
Wine,
Brandy,
Geneva and other Spirits.

Table (C).

A LIST of ARTICLES which (not being imported by the United Company of Merchants of *England*, trading to the *East Indies*, or not being imported from the *West Indies*) may be secured in Places to be approved by the Commissioners of the Customs, without the Duties due on the Importation thereof being first paid:

Brimstone,
Cork,
Hemp undressed,
Iron in Bars,
Kelp,
Mahogany,
Pitch,
Rosin,
Staves,
Tallow,
Tar,
Timber,
Tow,
Turpentine,
Wood.

Table

Table (D).

A LIST of ARTICLES which (not being imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*, or not being imported from the *Weſt Indies*) may be ſecured in Warehouſes to be approved by the Commiſſioners of the Cuſtoms, without the Duties due on the Importation thereof being firſt paid:

Skins, *videlicet*.—*Indian* Deer Skins, Half dreſſed or ſhaved.
Other Skins and Furs not tanned, tawed, or in any way dreſſed.
Spermaceti Oil, Head Matter, Train Oil, and all other Fiſh Oil, Blubber, and Whale Fins of *Britiſh* Fiſhing.

Table (E).

A LIST of ARTICLES which (not being imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*, or not being imported from the *Weſt Indies*) may be ſecured in Warehouſes to be approved by the Lords Commiſſioners of His Majeſty's Treaſury, without the Duties due on the Importation thereof being firſt paid:

Almonds of all Sorts,
Anchovies,
Anniſeed,
Balſam Capivi,
Barilla,
Bees Wax,
Briſtles undreſſed,
Cantharides,
Carpets, Turkey,
Chip Hats,
Clover Seed,
Cochineal,
Cotton Yarn,
——— Wool,
Currants,
Elephants Teeth,
Feathers for Beds,
Figs,
Ginſeng,
Gum Arabic,
—— Senega,
Jalap,
Jeſuit's Bark,
Indigo,
Juniper Berries,
Linen, plain, of all Sorts, except Sail Cloth,
Manna,
Mohair Yarn,
Oil of Olives,
—— Palm,
—— Salad,
—— of Turpentine,
Opium,
Prunes,
Quickſilver,
Raiſins of all Sorts,
Rhubarb,
Saffron,
Sena,
Silk, Raw,
—— Thrown,
—— Waſte,
Smalts,
Straw Hats.

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