ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. LXXXVII.

An Act to authorize the Lords Commiſſioners of His Majeſty's Treaſury to permit certain Articles to be warehouſed in different Ports in *Great Britain*, upon giving Security for the Payment of Duties upon the Articles therein mentioned.

[10th *July* 1805.]

WHEREAS by an Act, paſſed in the Forty-third Year of His Majeſty's Reign, intituled, *An Act for permitting certain Goods imported into* Great Britain *to be ſecured in Warehouſe, without Payment of Duty*, His Majeſty, by His Order in Council, is empowered to permit certain Goods, Wares, and Merchandize, enumerated and deſcribed in the Tables to the ſaid Act annexed, or ſuch other Articles which by virtue of the ſaid Act may 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 Directions of the ſaid 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 43 G 3. c. 132.

to extend the Advantages by the ſaid Act granted, and alſo that Docks, Wharfs, and Warehouſes ſhall have been built and erected within ſuch Port compleat, fit, and proper in every reſpect for the Landing and Reception of any ſuch Goods, Wares, and Merchandize, and wherein the ſame may reſpectively be ſafely imported and landed, and ſecurely depoſited according to the Nature thereof, and wherein the ſame may remain under the Regulations of the ſaid Act: And whereas it may be expedient to extend the Benefit and Accommodation to Trade granted to the Port of *London* by the ſaid recited Act, as far as the Security of the Revenue will permit, to other Ports in *Great Britain*, although ſuch Docks, Wharfs, or Warehouſes as by the ſaid Act are required, may not have been built and erected within ſuch Ports; 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 whenever it ſhall be made to 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 any Port in *Great Britain* 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, reaſonable, and ſafe to extend the Advantages granted by the ſaid recited Act, although ſuch Docks, Wharfs, and Warehouſes as are required by the ſaid recited Act may not have been made, erected, or built within ſuch Port; it ſhall be lawful for the Lord High Treaſurer, or the Commiſſioners of the Treaſury, for the Time being, or any Three or more of them, by Warrant under his or their Hand or Hands, to order and direct that any of the Goods, Wares, or Merchandize enumerated or deſcribed in the Tables to the ſaid Act annexed, marked (A.) and (B.) (Tobacco excepted), and alſo Wine imported from the *Weſt Indies*, may be landed and lodged in Warehouſes, or otherwiſe ſecured, under the joint Locks of the Merchant and the Cuſtoms, and alſo of the Exciſe, in Caſes where that Revenue is concerned, at ſuch Port, without Payment at the Time of the Firſt Entry of the Duties of Cuſtoms or Exciſe due on the Importation thereof; any Thing in the ſaid recited Act to the contrary notwithſtanding; and thenceforth all and every the Proviſions, Powers, Authorities, Penalties, Forfeitures, Regulations, Reſtrictions, Acts, Matters, and Things, relating to the landing, warehouſing, keeping, inſpecting, taking account of, or otherwiſe ſecuring of Goods, Wares, and Merchandize under the ſaid Act, and of the Duties due and payable thereon, ſhall, in ſo far as the ſame are applicable, and except where the ſame are altered or varied by this Act, 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 or ſhould be entitled to the Advantages given or granted by the ſaid recited Act.

Treaſury may direct that Goods deſcribed in Tables (A.) and (B.) of the recited Act, (except Tobacco, and alſo except Wine from the Weſt Indies,) may be landed and warehouſed without Payment of Duty, at Ports other than thoſe ſpecified in recited Act.

II. Provided always, and be it further enacted, That before any ſuch Goods, Wares, or Merchandize ſhall be allowed to be warehouſed under any ſuch Order as aforeſaid, without Payment at the Time of the Firſt Entry of the Duties of Cuſtoms due on the Importation thereof; the Proprietor, Importer, or Conſignee of ſuch Goods, Wares, or 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 Cuſtoms of the Port where ſuch Goods, Wares, or Merchandize

Bond to be entered into that the Goods ſhall either be duly exported or that the Duties ſhall be paid.

ſhall be landed, 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 the ſaid recited Act are directed, in reſpect of ſuch Goods, Wares, or Merchandize, or that the full Duties of Cuſtoms, due and payable on the Importation of ſuch Goods, Wares, or Merchandize, ſhall be paid to the Collector or proper Officer of the Cuſtoms, within the Space of Twelve Months from the Date of the Firſt Entry thereof.

Warehouſes required to be ſecure againſt Fire, to entitle an Exemption from Duty in caſe of Fire.

III. And whereas it is by the ſaid recited Act provided, that no Duty of Cuſtoms or Exciſe whatever ſhall be demanded or paid for any Goods, Wares, or Merchandize warehouſed in purſuance of the ſaid Act, which ſhall be deſtroyed by Fire; be it further enacted, That no Goods, Wares, or Merchandize allowed to be warehouſed in purſuance of any ſuch Order as aforeſaid, which ſhall be deſtroyed by Fire, nor the Importer, Proprietor, or Conſignee thereof, ſhall be exempt from the Payment of any of the ſaid Duties of Cuſtoms or Exciſe, which may be due thereon, unleſs every Fire Place or Stove in the Warehouſes or Buildings, in which the ſame ſhall be depoſited, ſhall be bricked up or deſtroyed, and ſuch Warehouſes or Buildings ſhall in all other reſpects, to the Satisfaction of the proper Officer or Officers of the Cuſtoms, and alſo of the Exciſe, in all Caſes where that Revenue is concerned, be rendered ſecure from Fire; any Thing in the ſaid recited Act to the contrary notwithſtanding.

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