ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. CIX.

An Act to regulate the Trade between *Great Britain* and the *Portugueſe* Territories, on the Continent of *South America*. [25th *June* 1808.]

WHEREAS by an Act, paſſed in the preſent Seſſion of Parliament, intituled, *An Act for permitting the Importation of Goods from the* Portugueſe *Territories on the Continent of* South America, *in* Portugueſe *Ships*, any Goods, Wares, or Merchandize, the Growth, Produce, or Manufacture of the ſaid Territories and Poſſeſſions (which are not prohibited by Law, to be imported from Foreign Countries) are permitted to be imported into this Kingdom, in ſuch Foreign Ships or Veſſels as are therein deſcribed: And whereas it is expedient that Relief ſhould alſo be given with reſpect to the Duties payable on certain Articles being of the Growth, Produce, and Manufacture of the ſaid Territories or Poſſeſſions, imported into *Great Britain*; May it therefore pleaſe 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 paſſing of this Act, any Goods, Wares, or Merchandize, being of the Growth, Produce, and Manufacture of *Brazil*, or any other Territories or Poſſeſſions of the Crown of *Portugal* in *South America* (which are not prohibited by Law from being imported from Foreign Countries), and which ſhall have been or ſhall be imported directly into *Great Britain*, either in *Britiſh*-built Ships or Veſſels owned, navigated

48 G. 3. c. 11.

Goods of the Growth of Brazil, &c. (not prohibited) imported in Britiſh-built Ships or in Veſſels

described in the recited Act may be landed on Payment of Duty.

navigated and registered according to Law, or in such Ships or Vessels as are in the said recited Act particularly described, shall and may be entered and landed on Payment of such Duties of Customs and Excise, and no higher, as are payable on Goods, Wares, and Merchandize of the like Denomination or Description, upon their Importation into *Great Britain* from any other Foreign Country; and in Cases where different Duties are imposed upon Goods, Wares, or Merchandize of the like Denomination or Description, imported from different Foreign Countries, then upon Payment of the lowest Duties which by Law are required to be paid on the Importation into *Great Britain* of any such Goods, Wares, or Merchandize from any other Foreign Country: Provided always, that where any Goods, Wares, or Merchandize are imported from *Brazil*, or any of the said Territories or Possessions in any Ship or Vessel not being *British*-built, owned, navigated and registered according to Law, such Goods, Wares, and Merchandize shall be subject and liable to the Duties due and payable on similar Articles when imported in such Ship from any other Foreign Country.

Tobacco to be subject to the same Duty as if imported from the British Colonies, and Snuff to be subject to the same Duty as if imported from Europe, &c.

II. And be it further enacted, That any Tobacco being the Growth or Production of *Brazil*, or of any other Territories or Possessions of the Crown of *Portugal* in *South America*, may be imported into *Great Britain* in *British*-built Ships or Vessels, or in such Ships or Vessels as are described in the said recited Act, upon Payment of the same Duties of Customs and Excise, as Tobacco imported by *British* Subjects from any *British* Colony or Plantation in *America* is subject to; and that any Snuff being the Manufacture and Production of *Brazil*, or of any of the said Territories or Possessions, may be imported into *Great Britain* in Manner before mentioned, upon Payment of such Duties of Customs and Excise as Snuff being the Production or Manufacture of *Europe*, imported from *Europe*, is or hereafter may be subject to, and may be warehoused and again exported without the Payment of any Duty on the Exportation thereof, except the Duties imposed by an Act, 48 G. 3. c. 26. passed in this Session of Parliament, intituled, *An Act for granting to His Majesty until the End of the next Session of Parliament, Duties of Customs on the Goods, Wares, and Merchandize therein enumerated, in furtherance of the Provisions of certain Orders in Council*, such Tobacco and Snuff to be subject respectively nevertheless to all and singular the Regulations, Restrictions, Penalties and Forfeitures relating to the Importation and Exportation thereof, or in any other respect relating thereto, of an Act, made and passed in the Twenty-ninth Year of the Reign of His present Majesty, 29 G. 3. c. 61. intituled, *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof;* and of another Act, passed in the 30 G. 3. c. 40. Thirtieth Year of His present Majesty's Reign, intituled, *An Act to explain and amend an Act, made in the last Session of Parliament, intituled 'An Act 'for repealing the Duties on Tobacco and Snuff, and for granting new Duties 'in lieu thereof*, or of any other Act since made relating thereto: Provided always, that nothing in this Act contained, shall extend or be construed to extend to repeal or anywise alter the Duties of Package, Scavage, Balliage or Portage, or any other Duties payable to the Mayor and Commonalty and Citizens of the City of *London*, or to the Lord Mayor of the said City for the Time being, or to any other City or Town Corporate within the Kingdom of *Great Britain*, or to repeal or anywise alter any Special Privilege or Exemption to which any Person or Persons, Bodies Politick or Corporate, is or are now entitled by Law.

III. And

III. And be it further enacted, That the Duties of Cuſtoms and Exciſe upon, for, and in reſpect of any Goods, Wares, or Merchandize imported into *Great Britain* from the ſaid Territories or Poſſeſſions, by virtue and under the Authority of this Act, ſhall and may be reſpectively managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, allowed, appropriated, and applied in ſuch and the like Manner, and in or by any or either of the Means, Ways, or Methods by which the Duties of Cuſtoms and Exciſe and Drawbacks of Duties of Cuſtoms and Exciſe upon Goods, Wares, or Merchandize of the ſame Sorts or Kinds reſpectively, imported from or exported to any Foreign Country, were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, allowed, appropriated, and applied, and the Goods, Wares, or Merchandize ſo by this Act reſpectively made liable to the Payment of or chargeable with Duties of Cuſtoms and Exciſe, or ſo entitled to Drawback of Duties of Cuſtoms and Exciſe upon the Importation thereof into or Exportation thereof from *Great Britain*, or on any other Account whatever, ſhall be and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures to which Goods, Wares, or Merchandize in general, and alſo all and every the Special Conditions, Rules, Reſtrictions, Regulations, and Forfeitures reſpectively, to which the like Goods, Wares, or Merchandize reſpectively were ſubject and liable by any Act or Acts of Parliament in force, on and immediately before the paſſing of this Act reſpecting the Revenues of Cuſtoms and Exciſe; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force on and immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms or Exciſe, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions therein contained, ſhall and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution for and in reſpect of the ſeveral Duties of Cuſtoms and Exciſe, and Drawbacks of Duties of Cuſtoms and Exciſe, hereby charged and allowed, in as full and ample Manner to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties to be levied and applied as other Duties of Cuſtoms and Exciſe.

IV. And be it further enacted, That all Goods, Wares, or Merchandize ſo imported from *Brazil*, or any other Territories or Poſſeſſions of the Crown of *Portugal* in *South America*, ſhall upon the Exportation thereof from *Great Britain* be entitled to the ſame Drawbacks as are allowed by Law upon the Exportation of Goods, Wares, and Merchandize of the like Denomination and Deſcription, when exported from *Great Britain*, and that there ſhall be allowed and paid the ſame Drawbacks and Bounties on Goods, Wares, and Merchandize exported from *Great Britain* to *Brazil*, or any other of the Territories or Poſſeſſions of the Crown of *Portugal* in *South America*, or any of them, as are allowed by Law upon the Exportation of Goods, Wares, or Merchandize of the like Denomination or Deſcription, to any of the Iſlands, Plantations, or Colonies belonging to the Crown of *Great Britain*, in *America*.

Drawbacks to be allowed on the Exportation of Goods.

V. Provided always, and be it further enacted, That nothing in this Act ſhall extend or be conſtrued to extend to exempt any Goods, Wares, and

Goods not to be exempted from the

Duty imposed by 48 G. 3. c. 26.

and Merchandize of the Growth, Produce, or Manufacture of *Brazil*, or of any of the Territories or Dominions of *Portugal* on the Continent of *America*, from the Payment of any of the Duties imposed by an Act of the present Session of Parliament, intituled, *An Act for granting to His Majesty, until the End of the next Session of Parliament, Duties of Customs on the Goods, Wares, and Merchandize therein enumerated, in furtherance of the Provisions of certain Orders in Council.*

43 G. 3. c. 132.

VI. And whereas by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for permitting certain Goods imported into* Great Britain, *to be secured in Warehouses without Payment of Duty*; it is enacted that certain Articles enumerated in the Table marked A. annexed to the said Act, may be secured in Warehouses belonging to the *West India* Dock Company without Payment of Duty: And whereas it is expedient to extend the said Indulgence and to allow such Articles being the Growth and Produce of *Brazil*, or any other Territories or Possessions of the Crown of *Portugal* in *South America*, and imported directly from thence, to be secured in Warehouses belonging either to the *London* Dock Company or to the *West India* Dock Company; be it

Commissioners may direct any of the Articles described in the Table marked A. annexed to the recited Act, to be secured in the Warehouses belonging to the West India Docks or the London Docks.

therefore enacted, That it shall be lawful for the Commissioners of His Majesty's Customs in *England*, or any Three or more of them, to direct any of the Articles enumerated or described in the Table marked A. annexed to the said recited Act, being of the Growth or Produce of *Brazil*, or any other Territories or Possessions of the Crown of *Portugal* in *South America*, and imported directly from thence, to be secured either in the Warehouses belonging to the *West India* Dock Company, or in the Warehouses belonging to the *London* Dock Company, without the Duties due on the Importation thereof being first paid, on Application being made for that Purpose to the said Commissioners by the Owners, Proprietors, or Consignees of any such Goods, any Thing in the said recited Act, or in any other Act or Acts of Parliament, to the contrary notwithstanding: Provided always, that all such Goods so secured in any of the Warehouses belonging to either of the said Dock Companies, shall have the same Benefits and shall be subject and liable to the same Rules, Regulations, Conditions, Securities, and Restrictions, Penalties and Forfeitures, as the like Goods if secured in the Warehouses belonging to the *West India* Dock Company would have been, or would be subject and liable to, by any Act or Acts of Parliament in force at the Time of passing this Act.

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