ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. XXVI.

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. [28th *March* 1808.]

Most Gracious Sovereign,

WHEREAS Measures which have been taken by Powers at War with Your Majesty, prohibiting in Violation of the Law of Nations all Intercourse with this Kingdom, and all Trade in any Articles of its Growth or Manufacture, have rendered it necessary for Your Majesty to issue Orders in Council to counteract the Disadvantages which were thereby imposed upon the Trade of Your Majesty's Subjects, and to retaliate upon the Enemy the Evils which he intended to inflict upon this Kingdom: And whereas it is expedient and necessary in order effectually to accomplish the Object of such Orders, that Duties of Customs should be granted upon certain Goods exported from *Great Britain*; we, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom, in Parliament assembled, 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 passing of this Act, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon all Goods, Wares, and Merchandize, enumerated or described in the Tables (A.) (B.) and (C.) annexed to this Act, exported from

Duties on certain Goods exported.

from *Great Britain*, the ſeveral Duties of Cuſtoms, as the ſame are reſpectively deſcribed and ſet forth in Figures in the ſaid Tables.

Duty on greater or leſs Weight than expreſſed in the Table.

II. And be it further enacted, That the Duties granted and impoſed by this Act, and made payable according to the Weight, Tale, Gauge, Meaſure, or Value of any Goods, Wares, or Merchandize charged with ſuch Duties, ſhall be charged and payable upon any greater or leſs Weight, Number, Quantity, or Value thereof than the Weight, Number, Quantity, or Value particularly inſerted, deſcribed, and ſet forth in the Tables hereunto annexed, marked (A.) (B.) and (C.) in proportion to the actual Weight, Number, Quantity, or Value of ſuch Goods, Wares, or Merchandize.

Goods warehouſed, taken out on Payment of Home Duties to be liable to Duties under this Act, notwithſtanding Drawbacks.

III. And be it further enacted, That where any Goods, Wares, and Merchandize, which are allowed to be, or which ſhall have been warehouſed, or otherwiſe ſecured, at the Time of the Importation thereof, without Payment of the Duties due thereon, ſhall be taken out or entered Inwards for Home Conſumption, and the Duties of Cuſtoms and Exciſe then due thereon ſhall have been paid, and the ſame ſhall afterwards be entered for Exportation, then and in every ſuch Caſe the Duties of Cuſtoms by this Act impoſed ſhall be paid on the Exportation of the ſaid Goods, Wares, and Merchandize, notwithſtanding the Payment of any Drawbacks to which the Exporter thereof may in ſuch Caſe under any Law or Laws then in force be entitled.

Allowing Veſſels, ſailing before Times limited in Order of Council, to proceed without Payment of Duty.

IV. And whereas by an Order in Council dated the Twenty-fifth of *November* One thouſand eight hundred and ſeven, it was ordered and declared, that Information of a certain other Order in Council of the Eleventh of *November* One thouſand eight hundred and ſeven, ſhould be taken and held to have been received in the Places herein-after mentioned at the Periods reſpectively aſſigned to them; namely, Ports and Places within the *Baltic* on the Twenty-firſt of *December* One thouſand eight hundred and ſeven; other Ports and Places to the Northward of *Amſterdam* on the Eleventh of *December* One thouſand eight hundred and ſeven; from *Amſterdam* to *Uſhant* on the Fourth of *December* One thouſand eight hundred and ſeven; from *Uſhant* to *Cape Finiſterre* on the Eighth of *December* One thouſand eight hundred and ſeven; from *Cape Finiſterre* to *Gibraltar* incluſive, on the Thirteenth of *December* One thouſand eight hundred and ſeven; *Madeira* the Thirteenth of *December* One thouſand eight hundred and ſeven; Ports and Places within the Streights of *Gibraltar* to *Sicily* and *Malta* and the Weſt Coaſts of *Italy* incluſive, on the Firſt of *January* One thouſand eight hundred and eight; all other Ports and Places in the *Mediterranean* beyond *Sicily* and *Malta* on the Twentieth of *January* One thouſand eight hundred and eight; Ports and Places beyond the *Dardanelles* on the Firſt of *February* One thouſand eight hundred and eight; any Part of the North and Weſtern Coaſt of *Africa* or the Iſlands adjacent, except *Madeira*, on the Eleventh of *January* One thouſand eight hundred and eight; the United States and *Britiſh* Poſſeſſions in *North America* and the *Weſt Indies* on the Twentieth of *January* One thouſand eight hundred and eight; *Cape of Good Hope* and the Eaſt Coaſt of *South America* on the Firſt of *March* One thouſand eight hundred and eight; *India* on the Firſt of *May* One thouſand eight hundred and eight; *China* and the Coaſt of *South America* on the Firſt of *June* One thouſand eight hundred and eight; be it therefore enacted,

That nothing in this Act contained ſhall extend to prevent any Veſſel which ſhall have ſailed from any ſuch Port or Place before the Period above ſpecified as aforeſaid, and which ſhall have been brought into or ſhall have come into any Port in *Great Britain* under any Warning given in purſuance of any of the ſaid Orders in Council from proceeding on her Voyage to any Port or Place whatever, without entering or landing any Part of her Cargo in *Great Britain* (except Cotton Wool or Yarn, or Jeſuits Bark) and without the Payment of any Duty granted by this Act upon any Part of the Cargo (except Cotton Wool, or Yarn, or Jeſuits Bark); provided always, that if the Port or Place to which ſuch Veſſel ſhall proceed, ſhall belong to a Country in Amity with His Majeſty, and from which the *Britiſh* Flag is not excluded, ſuch Veſſel ſhall in that Caſe be permitted to proceed without being compelled to land any Part of her Cargo, or to pay any Duty impoſed by this Act in reſpect of the ſame.

Goods (except Cotton Wool, &c.) imported under Licence, dated before 11 Nov. and cleared out before Periods ſpecified in Act, and warehouſed for Exportation, exempt from Duty.

V. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend to charge with any of the Duties granted by this Act, any Goods, Wares, or Merchandize (except Cotton Wool, or Yarn, and Jeſuits Bark) imported into *Great Britain* in any Veſſel, under any Licence bearing Date before the Eleventh Day of *November* laſt, or in any Veſſel which ſhall have been cleared out from the Port or Place from which ſuch Goods, Wares, or Merchandize were imported before the Period in this Act ſpecified, as to ſuch Port or Place as the Period at which the ſaid Orders in Council ſhall be taken and held to have been received, in any Caſes in which the ſaid Goods, Wares, or Merchandize ſhall, upon their Importation, have been or ſhall be warehouſed for Exportation only.

No Duty ſhall be charged on Exportation of Goods imported under Licence from any free Port in the Weſt Indies, prior to a certain Period, and which ſhall have been warehouſed for Exportation only.

VI. Provided always, and be it further enacted, That nothing in this Act contained ſhall extend to charge with any of the Duties granted by this Act, any Goods, Wares, or Merchandize on the Exportation from *Great Britain* (except Cotton Wool or Yarn, and Jeſuits Bark) which ſhall have been or ſhall be imported into *Great Britain* prior to the firſt Day of *June* One thouſand eight hundred and eight, from any free Port in any of His Majeſty's Plantations in the *Weſt Indies* or any other Port or Place, under any Licence from the Governor of any of His Majeſty's Plantations duly authorized for that Purpoſe, bearing Date prior to the Twenty-firſt Day of *January* laſt, in caſe ſuch Goods, Wares, or Merchandize ſhall on their Importation into *Great Britain*, have been or ſhall be warehouſed for Exportation only.

Goods imported under Licence from St. Domingo, prior to Feb. 5, 1808, not to be charged on Exportation; but ſubſequent to that Date, Half of the Duty ſhall be charged.

VII. Provided alſo, and be it further enacted, That no Goods, Wares, or Merchandize deſcribed in the ſaid Tables (A.) and (B.) of the Growth and Produce of *Saint Domingo*, which ſhall have been or ſhall be imported into *Great Britain* by Licence in return for Goods exported to the ſaid Iſland, bearing Date prior to the Fifth of *February* One thouſand eight hundred and eight, and which ſhall have been or ſhall be warehouſed for Exportation, ſhall be liable, on the Exportation thereof, to any of the Duties of Cuſtoms granted by this Act; and all ſuch Goods, Wares, and Merchandize, the Growth and Produce of *Saint Domingo*, which ſhall have been or ſhall be imported into *Great Britain* under any Licence bearing Date ſubſequently to the ſaid Fifth Day of *February*, ſhall, upon the Exportation

portation thereof from *Great Britain*, be chargeable with and ſubject and liable to One-half Part only of the Duties of Cuſtoms granted by this Act upon Goods, Wares, and Merchandize of the like Deſcription, upon their Exportation from *Great Britain*.

For charging the Duties on Prize Goods.

VIII. And be it further enacted, That all Goods, Wares, or Merchandize, which have been or may be condemned as Prize, ſhall, on the Exportation thereof from *Great Britain*, be charged with and ſubject and liable to the Duties by this Act impoſed on the Exportation of the like Goods, Wares, or Merchandize reſpectively, any Law, Cuſtom, or Uſage to the contrary notwithſtanding: Provided always, that nothing in this Act contained ſhall extend to charge with any of the Duties granted by this Act, any Goods, Wares, or Merchandize (except Cotton Wool or Yarn, or Jeſuits Bark) which ſhall have been or ſhall be brought into any Port in *Great Britain* for Adjudication before the paſſing of this Act, whether the ſame ſhall have been or ſhall be ſubſequently reſtored or condemned as Prize.

Duties how to be raiſed.

IX. And be it further enacted, That the Duties of Cuſtoms deſcribed, and ſet forth in Figures in the ſaid Tables hereunto annexed, marked (A.) (B.) and (C.) on the ſeveral Goods, Wares, and Merchandize ſpecified therein, ſhall be paid to the proper Officer anthorized to receive the Duties of Cuſtoms on Goods, Wares, and Merchandize imported into *Great Britain*, and may and ſhall reſpectively be managed, aſcertained, raiſed, levied, collected, anſwered, paid, and recovered, except where any Alteration is expreſsly made by this Act, in ſuch and the like Manner, and by the ſame Means, Ways, or Methods, as former Duties of Cuſtoms upon Goods, Wares, or Merchandize in general, and alſo by any ſuch ſpecial Means, Ways, or Methods reſpectively, as former Duties of Cuſtoms upon Goods, Wares, or Merchandize of the ſame Sorts or Kinds were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, and recovered; and the Goods, Wares, or Merchandize whereon Duties of Cuſtoms are by this Act charged, as the ſame are reſpectively inſerted, deſcribed, and ſet forth in the ſaid Tables, upon Exportation thereof from *Great Britain*, ſhall be and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Securities, Rules, Reſtrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize in general, and alſo all and every the ſpecial Conditions, Rules, Regulations, Reſtrictions, Seizures, Sales, and Forfeitures reſpectively, to which the like Goods, Wares or Merchandize were ſubject and liable by any Act or Acts of Parliament in force on and immediately before the paſſing of this Act reſpecting the Revenue of Cuſtoms, except where any Alteration is expreſsly made by this Act; and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the ſame may be, as well Pains of Death as others, for any Offence whatever committed againſt or in Breach of any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, Proviſoes, and Directions contained in any ſuch Act or Acts, ſhall (unleſs where expreſsly altered by this Act) extend to and be reſpectively applied, practiſed, and put in Execution, in reſpect of the ſeveral Duties of Cuſtoms hereby charged, in as full and ample a Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſoes, Powers, Directions, Fines, Pains, Penalties,

nalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

Aſcertaining Value of Goods.

X. And be it further enacted, That in all Caſes where, by the ſaid Tables, the Duties of Cuſtoms by this Act impoſed upon the Exportation of Goods, Wares, and Merchandize from *Great Britain*, are charged not according to the Weight, Tale, Gauge, or Meaſure, but according to the Value thereof, ſuch Value ſhall be conſidered as the ſame ſhall be at the Port of Exportation, without any Deduction or Abatement whatever; and ſuch Value ſhall be aſcertained by the Declaration of the Exporter or Proprietor of ſuch Goods, Wares, or Merchandize, or his known Agent, in the Manner and Form, and under all the Rules, Regulations, and Reſtrictions, and ſubject to the ſame Forfeitures and Penalties as are preſcribed and directed for aſcertaining and collecting the Duties to be paid upon Goods, Wares, and Merchandize, according to the Value thereof, by an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, and for applying the ſaid Duties, together with the other Duties compoſing the public Revenue, for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King into this Kingdom, and for applying certain unclaimed Monies remaining in the Exchequer for the Payment of Annuities on Lives to the Reduction of the National Debt*; and in caſe any Goods, Wares, or Merchandize, chargeable with any ſuch Duty by this Act, according to Value, ſhall not be valued according to the true Price or Value thereof, and according to the true Intent and Meaning of this Act, then it ſhall be lawful for the proper Officer or Officers of the Cuſtoms, to cauſe the ſame to be detained; and the ſaid Goods, Wares, and Merchandize, ſhall be dealt with, and the proper Officer of the Cuſtoms ſhall proceed, with relation to the ſaid Goods, Wares, and Merchandize ſo detained, in every reſpect in the Manner preſcribed in ſuch Caſe by the ſaid recited Act.

Goods detained as undervalued may be reſtored on the Entry being amended.

XI. And be it further enacted, That in caſe any Goods, Wares, or Merchandize, upon which Duties of Cuſtoms are hereby impoſed, ſhall be detained by any Officer of the Cuſtoms on account of the ſame not being valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, it ſhall be lawful for the Commiſſioners of His Majeſty's Cuſtoms in *England* and *Scotland* reſpectively, for the Time being, or any Three or more of them reſpectively, upon Proof being made to their Satisfaction that no Fraud was intended, to direct the Entry to be amended, upon ſuch Terms and Conditions as under the Circumſtances of the Caſe ſhall appear to the ſaid Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively to be reaſonable, and as they ſhall think fit to direct: Provided always, that if the Importer, Exporter, or Proprietor of ſuch Goods, Wares, or Merchandize, ſhall accept the Terms or Conditions preſcribed by the ſaid Commiſſioners of the Cuſtoms reſpectively, ſuch Importer, Exporter, or Proprietor, ſhall not have or be entitled to any Recompence or Damage on account of the Detention of ſuch Goods, Wares, or Merchandize, or have or maintain any Action whatever for the ſame; any Law, Cuſtom, or Uſage to the contrary notwithſtanding.

Duties placed under the Management of Commissioners of Customs.

XII. And be it further enacted, That such of the Duties of Customs by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

Ships arriving with either the Whole or any Part of their cargo East India Goods, to proceed to London, and be warehoused.

XIII. And be it further enacted, That in case the Whole or any Part of the Cargo of any Vessel, which shall arrive in any Port of *Great Britain* shall consist of any Goods, Wares, or Merchandize whatever, of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, such Vessel shall forthwith proceed to the Port of *London*, where all such Goods, Wares, and Merchandize shall be landed, lodged, and secured under His Majesty's Lock, in some of the Warehouses belonging to the said United Company, at the Expence of the Proprietors of such Goods, Wares, and Merchandize, and be there examined, and an Account taken thereof by the proper Officers of the Customs, and of the Excise in Cases where that Revenue is concerned, and such Goods, Wares and Merchandize shall remain so secured until the Exportation thereof; and before any such Goods, Wares, and Merchandize shall be taken out of such Warehouse for the Purpose of Exportation, the several Duties of Customs, as the same are described and set forth in Figures in the Table hereunto annexed, marked (C.) shall be first paid to the proper Officer of the Customs; and in those Cases in the said Table marked (C.) where the Duties to be paid on the Exportation of any such Goods, Wares, and Merchandize shall not be charged according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Declaration of the Proprietor or his known Agent, in the Manner and Form, and under the Rules, Regulations, and Restrictions, and subject to the same Forfeitures and Penalties as are prescribed and imposed for ascertaining and collecting Duties to be paid according to the Value thereof, by the said recited Act passed in the Twenty-seventh Year of His present Majesty; and in case any such Goods, Wares, or Merchandize, shall not be valued according to the true and real Value thereof, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, and Merchandize, shall be dealt with, and the proper Officers of the Customs shall proceed in the Manner prescribed in such Case by the said recited Act: Provided always, that such Goods, Wares, or Merchandize, so detained, (Cotton Wool excepted) shall be sold only for the Purpose of being exported from *Great Britain*, any Law, Custom, or Usage to the contrary notwithstanding: Provided also, that in case any Part of the Cargo of any such Ship or Vessel so consisting in Part of *East Indian* Goods, Wares, or Merchandize, as aforesaid, shall consist of Goods, Wares, or Merchandize, not being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, such last-mentioned Goods, Wares, and Merchandize, shall be duly entered, either to be secured or lodged in Warehouses, according to the Rules, Regulations, and Restrictions, of an Act passed in the Forty-third Year of His present Majesty, intituled, *An Act for permitting certain Goods imported into* Great Britain *to be secured in Warehouse*

43 G. 3. c. 132.

Warehouſe without Payment of Duty; and of a certain other Act, paſſed in the Forty-fifth Year of His preſent Majeſty, intituled, *An Act to authorize the Lords Commiſſioners of the 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*; and of a certain other Act, paſſed in the Forty-ſixth Year of His ſaid Majeſty, intituled, *An Act to extend the Proviſions of an Act, made in the Forty-third Year of His preſent Majeſty, for permitting certain Articles to be warehouſed in* Great Britain, *to other Articles not therein mentioned, and to alter the Condition of the Bond directed to be given by an Act of the Twenty-fourth Year of His preſent Majeſty, by the Maſters and Owners of Veſſels and Boats licenſed by the Lords of the Admiralty*, provided ſuch Goods, Wares, and Merchandize by Law may be ſo lodged or ſecured, otherwiſe the full Duties of Cuſtoms and of Exciſe (in Caſes where any ſuch Duties are payable on ſuch Goods, Wares, and Merchandize) due thereon, ſhall be paid to the proper Officers of the Cuſtoms and Exciſe; and all ſuch Goods, Wares, and Merchandize, ſo brought into the Port of *London*, ſhall, on the Exportation thereof, be charged with the Duties due and payable by this Act on any ſuch Goods, Wares, and Merchandize reſpectively, as the ſame are deſcribed and ſet forth in the Tables hereunto annexed, marked (A.) and (B.) as the Caſe may be.

45 G. 3. c. 87.

46 G. 3. c. 137.

Veſſels arriving at Out Ports with part Eaſt India Goods not exceeding One-fourth in value of the Cargo, may unload Remainder of the Cargo and tranſhip Eaſt India Goods to London on Security.

XIV. Provided always, and be it further enacted, That if it ſhall appear to the Satisfaction of the Collector and Comptroller of the Cuſtoms of any Port in *Great Britain*, by the Report of any Veſſel which ſhall arrive at ſuch Port with any Cargo, Part whereof ſhall conſiſt of Goods, Wares, or Merchandize of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *Eaſt Indies*, that ſuch Goods, Wares, and Merchandize do not exceed in Value One Fourth Part of the whole Value of the Cargo of ſuch Veſſel, then and in ſuch Caſe it ſhall be lawful for the Owner, Conſignee, or Captain of ſuch Veſſel, after giving ſuch Security as ſhall be directed by the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, or any Three of them, for the due Conveyance of ſuch Goods, Wares, and Merchandize as aforeſaid, to the Port of *London*, there to be warehouſed as aforeſaid, and not before, to land the Cargo of ſuch Veſſel at the Port of her Arrival, except ſuch Goods, Wares, and Merchandize as aforeſaid, and either to cauſe ſuch Goods, Wares, and Merchandize to be conveyed in the ſame Ship to the Port of *London*, or to cauſe the ſame to be tranſhipped in order to be conveyed to the ſaid Port, upon the ſaid Security, and under ſuch Regulations and Reſtrictions for ſecuring the conveying the ſame to the ſaid Port, as ſhall be directed by the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively.

Importers may warehouſe without Payment of Import Duty, under the general warehouſing Act, any Goods which might be ſo ware-

XV. Provided always, and be it further enacted, That the Proprietor or Proprietors of any Goods, Wares, or Merchandize, brought into *Great Britain*, may, if he or they ſhall be ſo diſpoſed, inſtead of paying the full Duties of Cuſtoms and Exciſe due and payable thereon, ſecure or lodge in Warehouſes approved by the Commiſſioners of the Cuſtoms of *England* or *Scotland* reſpectively, without Payment of Duty in the firſt Inſtance, any Goods, Wares, and Merchandize, which, by virtue of any Law in force at the Time of paſſing this Act, are allowed to be ſo ſecured and ware-

housed in Cases of regular Importation.

housed, under the Conditions and Regulations of the said recited Acts passed in the Forty-third, Forty-fifth, and Forty-sixth Years of His present Majesty respectively; and all such Goods, Wares, and Merchandize, so warehoused, on which the full Duties of Customs and Excise shall have been paid, shall, on the Exportation thereof, be subject and liable to and be charged with the Duties of Customs imposed by this Act, as inserted and set forth in the Tables hereunto annexed, as the Case may be.

Goods may be destroyed at Request of Owners.

XVI. Provided always, and be it further enacted, That it shall be lawful for the Commissioners of Customs, or any Three or more of them, upon the Request of the Owner, Proprietor, or Consignee of any Goods, Wares, or Merchandize warehoused, to destroy the same, in such Manner as they shall respectively direct, without Payment of Duty, and upon Payment only of any Charges and Expences due thereon.

Warehoused Goods to be cleared in 15 Months, &c.

XVII. And be it further enacted, That the Importers, Proprietors, or Consignees of any Goods, Wares, or Merchandize, which shall have been lodged in Warehouses, or otherwise secured according to the Directions of the said recited Act passed in the Forty-third Year of His present Majesty, or any other Act or Acts of Parliament, by virtue and under the Authority of which any such Goods, Wares, or Merchandize shall have been so lodged or 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 all such Goods, Wares, and Merchandize, either for the Purpose of being exported according to the Directions of this Act, on Payment of the Duties hereby imposed, or to be used or consumed in *Great Britain*: Provided always, that such Goods, Wares, and Merchandize, may legally be taken out for that Purpose, on Payment of the full Duties of Customs and Excise that are or may be due or payable thereon at the Time the same are so taken out; and in case any such Importers, Proprietors, or Consignees, shall fail or neglect so to do, it shall be lawful for the 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 shall first be applied to or towards the Payment of the Freight, Primage, and Charges of Warehouse-room, and other Charges that shall arise thereon, next to the Duties of Customs and Excise, and the Overplus (if any) shall be paid to the Proprietor or other Persons authorized to receive the same: Provided always, that in case any Goods, Wares, or Merchandize, so remaining and directed to be sold, shall be of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, or any Goods, Wares, and Merchandize, which shall be prohibited to be used or consumed in *Great Britain*, then and in such Case all such Goods, Wares, or Merchandize, shall be sold only for the Purpose of being exported, and not on any Pretence whatever to be used or consumed in *Great Britain*; 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; 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 Officers of the Customs, and also the Officers of the Excise in case any Duties of Excise are payable thereon, who are hereby respectively authorized and required to destroy the same accordingly; and the Proprietor or Owner of 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: Provided always, that all such Goods, Wares, and Merchandize, may be re-exported to the Country from which they were brought, or to the Country from which the Vessel in which such Goods, Wares, or Merchandize were imported shall belong or shall have belonged, without Payment of the Duties imposed by this Act, and upon Payment only of such Warehouse or Port Duties as shall have become due thereon, provided that the *British* Flag shall not, at the Time of such Re-exportation, be excluded from such Country respectively.

No Duty on Goods exported to Ireland, or Goods the Produce of Ireland brought to Great Britain and exported.

XVIII. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend, to charge the Duties imposed by this Act on any Goods, Wares, or Merchandize whatever, that shall be exported from *Great Britain* to that Part of the United Kingdom called *Ireland*, or on any Goods, Wares, or Merchandize, the Growth, Produce, or Manufacture of *Ireland*, having been imported from thence directly to *Great Britain*, on the Exportation thereof to any Country whatever.

Exemption in favour of Articles the Produce of Countries in Amity.

XIX. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend, to charge the Duties by this Act imposed on the Exportation of any Flour or Meal, or Articles not being either in the Whole or in Part manufactured, being of the Growth or Produce of any State in *Europe* or *America* in Amity with His Majesty, and imported in any Ship belonging to such State, or in any *British* Ship navigated according to Law directly from any such State (except Coffee, Sugar, Pimento, Cocoa Nuts, Hides, Tallow, Oil, and Cotton Wool or Yarn, or Jesuits Bark).

Exception.

No Duty on Goods of British Colonies.

XX. Provided also, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend, to charge with the Duties imposed by this Act any Goods, Wares, or Merchandize, of the Growth, Produce, or Manufacture of any *British* Colony, Plantation, or Settlement in *Africa* or *America*, which shall have been imported directly from such Colony, Plantation, or Settlement respectively, and exported to any Port or Place whatever.

No export Duty on Articles imported by the East India Company, or under Licence.

XXI. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the Duties imposed by this Act, any Goods, Wares, or Merchandize, that shall have been imported by the United Company of Merchants of *England* trading to the *East Indies*, or by any Subjects of His Majesty trading within the Limits of the Charter of the said Company with their Licence, upon the Exportation of such Goods, Wares, or Merchandize, from *Great Britain* to any Port or Places whatever.

No Duty on certain Articles for Army and Navy.

XXII. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall extend or be conſtrued to extend, to charge the Duty by this Act impoſed on any Wine, Spirits, or Tobacco, which ſhall be ſhipped for the Uſe of His Majeſty's Army or Navy, but ſuch Wine, Spirits, or Tobacco, ſhall be ſubject and liable to all and every the Rules, Regulations, and Conditions, Limitations, Securities, Penalties, and Forfeitures, to which ſuch Articles ſo ſhipped would have been ſubject and liable, if this Act had not been made.

No Duty on Goods exported to the Iſle of Man under Licence.

XXIII. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall extend or be conſtrued to extend, to charge with the Duties by this Act impoſed any the Goods, Wares, or Merchandize, exported from *Great Britain* to the *Iſle of Man*, by virtue and under the Authority of any Licence which the Commiſſioners of His Majeſty's Cuſtoms in *England* or *Scotland*, or any Three or more of them reſpectively, are or may be by Law authorized and empowered to grant.

No Duty on Goods exported to Britiſh Colonies (Spirits excepted).

XXIV. Provided always, and be it further enacted, That the Duties by this Act impoſed on Goods, Wares, and Merchandize exported from *Great Britain*, ſhall not be charged or payable on any Goods, Wares, or Merchandize, not manufactured either in the Whole or in Part, nor upon any Wine or any Article of Proviſion (Spirits excepted) exported to any *Britiſh* Colony, Plantation, or Settlement, in *Africa* or *America*, or to any *Britiſh* Settlement within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *Eaſt Indies*, any Thing in this Act to the contrary notwithſtanding.

Act not to charge American Veſſels entering a Britiſh Port, in conſequence of being warned from proceeding to a blockaded Port with a Duty of Tonnage.

XXV. And be it further enacted, That no Ship or Veſſel of the United States of *America* which ſhall enter any Port in *Great Britain* or *Ireland* in conſequence of her having been warned not to proceed to a blockaded Port under His Majeſty's Order in Council of the Eleventh of *November* One thouſand eight hundred and ſeven, ſhall be liable to be charged with the Duty of Two Shillings a Ton of the Burthen of any Ship or Veſſel belonging to the Inhabitants of the ſaid United States, impoſed by an Act of the Thirty-ſeventh Year of His Majeſty's Reign, which has been continued and revived by ſeveral ſubſequent Acts.

Privileges of the Weſt India Dock Company, &c. not affected.

XXVI. Provided always, and be it further enacted, That nothing herein contained, ſhall extend to affect or take away any of the Rights or Privileges of the *Weſt India* Dock Company, of the *London* Dock Company, or of the *Eaſt India* Dock Company.

Continuance of Duties.

XXVII. And be it further enacted, That the Duties granted and impoſed by this Act ſhall continue in force until the End of the next Seſſion of Parliament, unleſs His Majeſty, by His Order in Council, ſhall think fit to ſuſpend or reduce the ſame, or any Part thereof.

King may ſuſpend Act.

XXVIII. Provided always, and be it further enacted, That it ſhall be lawful for His Majeſty, at any Time, by Order in Council, to ſuſpend the Operation of this Act as to any Duties, or any Proportion or Part of any Duties granted by this Act, in reſpect of any Country for the Time being in Amity with His Majeſty, and to allow the Exportation to any ſuch

Country so in Amity with His Majesty as aforesaid, of any Goods, Wares, and Merchandize, made subject by this Act to any Duties on Exportation, without the Payment of such Duties, upon such Terms and Conditions, and subject to such Restrictions, as to His Majesty may seem fit.

Not to prevent the King prohibiting Exportation.

XXIX. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to prevent His Majesty from prohibiting the Exportation of any Articles, Matters, or Things, to any Country or Place from which the *British* Flag is excluded, in any Case in which it would have been lawful for His Majesty to prohibit such Exportation, if this Act had not passed.

Duties imposed by Acts 43 G. 3. c. 70. & 122. not to be payable.

XXX. Provided always, and be it further enacted, That the Duties imposed by an Act, passed in the Forty-third Year of His present Majesty's Reign, 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, on certain Goods, Wares, and Merchandize therein enumerated and described, and which by another Act passed in the Forty-third Year of His present Majesty's Reign, intituled, *An Act for permitting certain Goods imported into* Great Britain *to be secured in Warehouse without Payment of Duty*, were directed to be paid on all such Goods, Wares, and Merchandize (Sugar excepted) which should be exported from the Warehouses or Places in which such Goods, Wares, and Merchandize had been lodged or secured, under the Directions of the said last recited Act, shall not be due or payable on any such Goods, Wares, and Merchandize so exported, on which other Duties are charged, according to the Table marked (A.) hereunto annexed; but that the Duties on any such Goods, Wares, and Merchandize, as set forth in the said Table, shall, during the Continuance of such Duties, be instead and in lieu of the Duties charged and imposed thereon by the said Two last recited Acts passed in the Forty-third Year of His present Majesty's Reign.

Application of Duties.

XXXI. And be it further enacted, That all the Monies arising from the Duties of Customs by this Act imposed (the necessary Charge of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, distinctly and apart from all other Branches of the Public Revenue; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books in which all the Monies arising from the said Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid and payable to His Majesty, His Heirs and Successors, upon any Account whatever; and the said Monies so paid in as aforesaid, into the Receipt of His Majesty's Exchequer, shall from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament, for the Service of the Year One thousand eight hundred and eight, or shall be voted by the said Commons for the Service of any subsequent Year.

XXXII. And

Limitation of Actions.

XXXII. 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 in purſuance of this Act, or of any Order in Council referred to in 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 any 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 other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

Act may be altered in preſent Seſſion.

XXXIII. And be it further enacted, That this Act may be varied, altered, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

TABLES to which this Act refers.

TABLE (A.)

A TABLE of Duties of Customs, payable on the Exportation of certain Foreign Goods, Wares, and Merchandize, therein enumerated or described, not being imported by The United Company of Merchants of England trading to the East Indies (which, on Importation, are allowed to be secured under the Regulations of the 43 Geo. III. cap. 132. 45 Geo. III. cap. 87. and 46 Geo. III. cap. 137. without Payment of the Duties due thereon); and which shall be exported from Great Britain; except as is provided in the Act to which this Table is annexed.

		DUTY.		
		£.	s.	d.
Arabic Gum. *See* Gum.				
Barilla,	the cwt.	—	10	—
Bark, viz. Jesuits Bark, or Cortex Peruvianus,	the lb.	—	6	—
Bowsprits. *See* Masts, in Wood.				
Brandy. *See* Spirits.				
Buffalo Hides. *See* Hides.				
Bull Hides. *See* Hides.				
Cochineal,	the lb.	—	7	—
Cocoa Nuts,	the cwt.	1	—	—
Coffee,	the cwt.	1	8	—
Cortex Peruvianus. *See* Bark.				
Cotton Wool. *See* Wool.				
Cotton Yarn. *See* Yarn.				
Cow Hides. *See* Hides.				
Currants,	the cwt.	—	9	—
Denia Raisins. *See* Raisins.				
Faro Raisins. *See* Raisins.				
Figs,	the cwt.	—	7	—
Fir Timber. *See* Timber, in Wood.				
Geneva. *See* Spirits.				
Ginger,	the cwt.	—	7	—
Gum, viz.				
—— Arabic,	the cwt.	—	10	—
—— Senega,	the cwt.	—	10	—

TABLE (A.)		DUTY.		
		£.	s.	d.
Hemp, rough or undreſſed, - - -	the cwt.	—	15	—
Hides, viz. Buffalo, Bull, Cow, or Ox Hides, not tanned, tawed, or in any way dreſſed, - - - - -	the hide	—	3	—
Jalap, - - - - -	the lb.	—	—	6
Jeſuits Bark. *See* Bark.				
Indigo, - - - - -	the lb.	—	2	—
Iron, in Bars, - - -	the Ton, containing 20 cwt.	3	—	—
Kelp, - - -	the Ton, containing 20 cwt.	4	—	—
Lexia Raiſins. *See* Raiſins.				
Lipari Raiſins. *See* Raiſins.				
Mahogany. *See* Wood.				
Manna, - - - - -	the lb.	—	—	6
Maſts. *See* Wood.				
Melaſſes, - - - - -	the cwt.	—	5	—
Oak Timber. *See* Timber in Wood.				
Oars. *See* Wood.				
Oil, viz.				
—— ordinary Oil of Olives, - -	the Tun, containing 252 Gallons	10	10	—
—— Salad Oil, - - - -	the Gallon	—	1	—
Ox Hides. *See* Hides.				
Pimento, - - - - -	the lb.	—	—	2
Pitch, - -	the laſt, containing 12 Barrels, each Barrel not exceeding 31½ Gallons	—	4	4
Prize Goods, viz. Goods, Wares, and Merchandize, taken and condemned as Prize, not being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to The United Company of Merchants of England trading to the Eaſt Indies, and not being particularly enumerated or charged with Duty in this Table, - for every £.100 of the Value thereof,		20	—	—
Prohibited Goods, viz. Goods, Wares, or Merchandize, not being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the Eaſt Indies, - - for every £.100. of the Value thereof,		20	—	—
Quickſilver, - - - -	the lb.	—	1	—
Raiſins, viz.				
—— Belvidere Raiſins, - - - -	the cwt.	—	4	6
—— Denia Raiſins, - - - -	the cwt.	—	4	—
—— Faro Raiſins, - - - -	the cwt.	—	4	6
—— Lexia Raiſins, - - - - -	the cwt.	—	4	6

TABLE. (A.)		DUTY. £. s. d.
Raiſins—*continued.*		
—— Lipari Raiſins	the cwt.	— 4 6
—— Smyrna Raiſins,	the cwt.	— 5 —
—— of the Sun,	the cwt.	— 9 4
—— not otherwiſe enumerated or deſcribed,	the cwt.	— 4 —
Raw Silk. *See* Silk.		
Rhubarb,	the lb.	— 2 —
Rice,	the cwt.	— 2 —
Roſin,	the cwt.	— — 9
Rum. *See* Spirits.		
Saffron,	the lb.	— 3 —
Salad Oil. *See* Oil.		
Sena,	the lb.	— — 6
Silk, viz.		
—— Raw Silk,	the lb.	— 2 6
—— Thrown Silk,	the lb.	— 4 —
—— Waſte Silk,	the lb.	— — 6
Smalts,	the lb.	— — 6
Smyrna Raiſins. *See* Raiſins.		
Spirits, viz.		
—— Brandy, ſingle,	the Gallon	— — 8
—— above Proof,	the Gallon	— 1 4
—— Geneva, ſingle,	the Gallon	— — 8
—— above Proof,	the Gallon	— 1 4
—— Rum, ſingle,	the Gallon	— — 8
—— above Proof,	the Gallon	— 1 4
—— of any other kind, ſingle,	the Gallon	— — 8
—— above Proof,	the Gallon	— 1 4
Sugar, viz.		
—— Brown, or Muſcovado,	the cwt.	— 10 —
—— White or Clayed,	the cwt.	— 14 —
Tallow,	the cwt.	— 7 —
Tar, the laſt, containing 12 Barrels; each Barrel not exceeding 31½ Gallons		— 4 4
Timber. *See* Wood.		
Tobacco,	the lb.	— — 1½
Turpentine, common,	the cwt.	— 3 6
Waſte Silk. *See* Silk.		
Wine, of all Sorts	the Tun containing 252 Gallons	6 — —
Wood, viz.		
—— Mahogany,	the Ton, containing 20 cwt.	1 — —
—— Maſts, Yards, and Bowſprits, viz.		
—— Six Inches in Diameter, and under Eight Inches,	the Piece	— 5 —
—— Eight Inches in Diameter, and under Twelve Inches,	the Piece	— 10 —
—— Twelve Inches in Diameter, or upwards,	the Load, containing 50 cubic Feet	1 7 —

TABLE (A.)		DUTY.
		£. s. d.
Wood—*continued.*		
Oars,	the 120	2 — —
Timber of all Sorts	the Load, containing 50 Cubic Feet	1 7 —
Wool, viz. Cotton Wool, of all Sorts,	the lb.	— — 9
Yards. *See* Masts, in Wood.		
Yarn, viz. Cotton Yarn,	the lb.	— 2 8
All other Goods, Wares, and Merchandize, having been, or which are allowed to be secured under the Regulations of the 43 Geo. 3. Cap. 132. 45 Geo. 3. Cap. 87. and 46 Geo. 3. Cap. 137. for every £100. of the Produce and Amount of the Duties of Customs, chargeable on the Importation thereof, by 43 Geo. 3. Cap. 68.		40 — —

For the several Exemptions from the Duties charged in this Table, whether relating to Goods exported, or to Countries or Places to which Goods shall be exported, see the Act to which this Table is annexed.

TABLE (B.)

A TABLE of Duties of Cuſtoms payable on the Exportation of certain Foreign Goods, Wares, and Merchandize therein enumerated or deſcribed (not being allowed to be ſecured under the Regulations of the 43 Geo. 3. Cap. 132, 45 Geo. 3. Cap. 87, and 46 Geo. 3. Cap. 137, without Payment of the Duties due thereon) not having been imported by the United Company of Merchants of England trading to the Eaſt Indies, and which ſhall be exported from Great Britain; except as is provided in the Act to which this Table is annexed.

	DUTY.		
	£.	s.	d.
Anchors, for every £.100 of the value	40	—	—
Annotto, the cwt.	2	8	4
Argol, the cwt.	—	5	—
Aſhes, viz. Pot and Pearl Aſhes, the cwt.	—	10	—
Bark, viz. Oak Bark, the cwt.	—	2	6
Barley. *See* Corn.			
Beans. *See* Corn.			
Beef, ſalted, the cwt.	—	15	—
Beer or Bigg. *See* Corn			
Bread or Biſcuit, the cwt.	—	4	—
Butter, the cwt.	1	—	—
Cables the cwt.	—	18	—
Caſſia Lignea, the lb.	—	6	—
Cheeſe, the cwt.	—	15	—
Cochineal Duſt, the lb.	—	3	6
Copper, viz. Copper in Bricks, Roſe Copper, Caſt Copper, and Copper in Plates, the cwt.	2	—	—
Cordage the cwt.	—	18	—
Corn, viz.			
—— Wheat, the quarter	—	10	—
—— Rye, the quarter	—	5	—
—— Peaſe, the quarter	—	5	—
—— Beans, the quarter	—	5	—
—— Barley, the quarter	—	5	—
—— Beer or Bigg, the quarter	—	5	—
—— Oats, the quarter	—	5	—
—— Wheatmeal and Flour, the cwt.	—	5	—
—— Indian Corn or Maize, the quarter	—	5	—
—— Oatmeal - the Boll, containing 140lbs. Avoirdupoiſe, or 128lbs. Scotch Troy	—	5	—

TABLE (B.)		DUTY. £. s. d.
Fiſh, viz.		
—— Stock Fiſh,	the 120	— 2 6
—— not otherwiſe enumerated or deſcribed,	the cwt.	— 4 —
Flax, rough or undreſſed,	the cwt.	— 15 —
Flax Seed, or Linſeed. *See* Seed.		
Galls,	the cwt.	1 — —
Granilla,	the lb.	— 5 —
Indian Corn or Maize. *See* Corn.		
Iron, viz. Pig Iron,	the ton, containing 20 cwt.	1 10 —
Iſinglaſs,	the cwt.	5 — —
Lemons,	the 1000	1 — —
Linſeed. *See* Seed.		
Madder, viz.		
—— Mull,	the cwt.	— 1 3
—— Root,	the cwt.	— 12 —
—— of any other Sort,	the cwt.	— 10 —
Oak Bark. *See* Bark.		
Oakum,	the cwt.	— 4 —
Oatmeal. *See* Corn.		
Oats. *See* Corn.		
Oils, viz. Seed Oil of all Sorts,	the Tun, containing 252 Gallons	10 10 —
Oranges,	the 1000	1 — —
Peaſe. *See* Corn.		
Pig Iron. *See* Iron.		
Pork,	the cwt.	— 17 6
Prize Goods, viz. Goods, Wares, and Merchandize, taken and condemned as Prize, not being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to The United Company of Merchants of England trading to the Eaſt Indies, and not being particularly enumerated or charged with Duty in this Table,	for every £.100 of the Value thereof	20 — —
Rye. *See* Corn.		
Safflower,	the cwt.	1 — —
Salt,	the buſhel, containing 56lbs.	— 2 —
Saltpetre,	the cwt.	1 8 —
Seed, viz. Linſeed, or Flax Seed,	the buſhel.	— 1 6
Seed Oil. *See* Oil.		
Spaniſh Wool. *See* Wool.		
Tow,	the cwt.	— 5 —

TABLE (B.)		DUTY.		
		£.	s.	d.
Valonia, - - - - -	the cwt.	—	5	—
Verdigris, viz.				
——— common, - - -	the lb.	—	—	6
——— cryſtallized, - - -	the lb.	—	1	—
Wheat. *See* Corn.				
Wheatmeal and Flour. *See* Corn.				
Wool, viz. Spaniſh Wool, - -	the cwt.	5	—	—
Yarn, viz. Raw Linen Yarn made of Flax, -	the cwt.	—	10	—

For the ſeveral Exemptions from the Duties charged in this Table, whether relating to Goods exported, or to Countries or Places to which Goods ſhall be exported, ſee the Act to which this Table is annexed.

TABLE (C.)

A TABLE of Duties of Cuſtoms payable on the Exportation of Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *Eaſt Indies*, not having been imported by the ſaid Company, and which ſhall be exported from *Great Britain*, except as is provided in the Act to which this Table is annexed.

	DUTY.
	£. s. d.
Annotto, - - - - the cwt.	4 — —
Arabic Gum. *See* Gum.	
Arrack. *See* Spirits.	
Bandanna Handkerchiefs. *See* Handkerchiefs.	
Barilla, - - - - the cwt.	— 8 —
Bark; viz. Jeſuits Bark, or Cortex Peruvianus, - the lb.	— 6 —
Brandy. *See* Spirits.	
Buffalo Hides. *See* Hides.	
Bull Hides. *See* Hides.	
Callicoes; viz.	
——— White, whether plain, flowered, or ſtitched, - for every £100 of the Value -	25 — —
——— Printed, painted, ſtained, or dyed, - - for every £100 of the Value -	25 — —
Caſſia Lignea, - - - - - the lb.	— 6 —
China Ware, or Earthen Ware, - for every £100 of the Value	25 — —
Cinnamon, - - - - - the lb.	— 6 —
Cloves, - - - - - the lb.	— 3 —
Cochineal, - - - - the lb.	— 7 —
——— Duſt, - - - the lb.	— 3 6
Cocoa Nuts, - - - - the cwt.	1 — —
Coffee, - - - - the cwt.	1 8 —
Copper; viz. Copper in Bricks, Roſe Copper, Caſt Copper, and Copper in Plates, - - - - the cwt.	2 — —
Cortex Peruvianus. *See* Jeſuits Bark in Bark.	
Cotton Manufactures, not otherwiſe enumerated or deſcribed, - for every £100 of the Value - -	25 — —
Cotton Wool. *See* Wool.	
Cotton Yarn. *See* Yarn.	
Cow Hides. *See* Hides.	
Dimity; viz. Plain White Dimity, - - for every £.100 of the Value	25 — —

TABLE C.		DUTY.
		£. s. d.
Earthen Ware. *See* China Ware.		
Flax, rough or undreſſed,	the cwt.	— 10 —
Galls,	the cwt.	1 5 —
Ginger,	the cwt.	— 7 —
Granilla,	the lb.	— 5 —
Gum; viz.		
—— Arabic,	the cwt.	— 10 —
—— Senega,	the cwt.	— 10 —
Handkerchiefs of Silk, printed, painted, ſtained, or dyed,	each	— 1 6
Hemp, rough or undreſſed, or any other vegetable Subſtance of the Nature and Quality of undreſſed Hemp, and applicable to the ſame Purpoſes,	the cwt.	— 15 —
Hides, viz. Buffalo, Bull, Cow, or Ox Hides, not tanned, tawed, or in any way dreſſed,	the Hide	— 3 —
Jeſuits' Bark. *See* Bark.		
Indigo,	the lb.	— 2 —
Mace,	the lb.	— 8 —
Madder Root,	the cwt.	— 15 —
Manna,	the lb.	— — 6
Melaſſes,	the cwt.	— 5 —
Muſlins, plain,	for every £.100. of the Value	25 — —
Nanquin Cloths,	for every £.100. of the Value	25 — —
Nutmegs,	the lb.	— 5 —
Oil, viz.		
—— of Cinnamon,	the oz.	— 2 —
—— of Cloves,	the oz.	— 2 —
—— of Mace,	the oz.	— 5 —
—— of Nutmegs,	the oz.	— 4 —
Ox Hides. *See* Hides.		
Pepper,	the lb.	— — 3
Prize Goods, viz. Goods, Wares, and Merchandize, taken and condemned as Prize, being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the *Eaſt Indies*, and not particularly enumerated or charged with Duty in this Table, for every £.100. of the Value thereof		20 — —

TABLE (C.)		DUTY. £. s. d.
Quickſilver,	the lb.	— 1 —
Raw Silk. *See* Silk.		
Rhubarb,	the lb.	— 2 —
Rice,	the cwt.	— 2 —
Rum. *See* Spirits.		
Safflower,	the cwt.	1 7 —
Saffron,	the lb.	— 3 —
Saltpetre,	the cwt.	1 8 —
Sena,	the lb.	— — 6
Senega Gum. *See* Gum.		
Silk, viz.		
—— Handkerchiefs. *See* Handkerchiefs.		
—— Raw Silk,	the lb.	— 2 6
—— Waſte Silk,	the lb.	— — 6
Spirits, viz.		
—— Arrack, ſingle,	the Gallon	— 1 —
—— —— double,	the Gallon	— 2 —
—— Brandy, ſingle,	the Gallon	— — 8
—— —— double,	the Gallon	— 1 4
—— Rum, ſingle,	the Gallon	— — 8
—— —— double,	the Gallon	— 1 4
—— of any other Kind, ſingle,	the Gallon	— — 8
—— —— double,	the Gallon	— 1 4
Sugar, viz.		
—— Brown or Muſcovado,	the cwt.	— 10 —
—— White or Clayed,	the cwt.	— 14 —
Tea, viz.		
—— Black,	the lb.	— 1 —
—— Green,	the lb.	— 2 —
Tobacco	the lb.	— — 1½
Waſte Silk. *See* Silk.		
Wool, viz. Cotton Wool,	the lb.	— — 9
Yarn, viz. Cotton Yarn	the lb.	— 2 —
Goods, Wares, or Merchandize, not particularly enumerated or deſcribed in this Table, being prohibited to be worn, uſed, or conſumed in Great Britain, - - -	for every £.100 of the Value	25 — —

TABLE (C.)	DUTY.
	£. s. d.
All Goods, Wares, and Merchandize, of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, not particularly enumerated or described in this Table, and not having been imported by the said Company, for every £.100 of the Produce and Amount of those Duties of Customs imposed by the 43d Geo. 3. cap. 68. on such Goods, Wares, or Merchandize respectively, when imported by the said Company, which are due and payable when the same are taken out of the Warehouse, for the Purpose of being used or consumed in Great Britain - - - - -	40 — —

For the several Exemptions from the Duties charged in this Table, whether relating to Goods exported, or to Countries or Places to which Goods shall be exported, see the Act to which this Table is annexed.

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