

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

***

of the First Entry of such Goods, Wares, and Merchandize, of the Duties due on the Importation thereof; subject nevertheless to the Rules, Regulations and Restrictions directed by this Act: Provided always, that the Commissioners of Customs and Port Duties in *Ireland*, or any Four or more of them, shall first certify under their Hands to the Lord High Treasurer or Commissioners of the Treasury of *Ireland*, for the Time being, the Number and Situation of such Warehouses, and that in their Judgement they are in every respect fit and proper for the Reception of such Goods, Wares, and Merchandize, wherein the same may be safely and securely deposited.

Bulky Goods specified in Table (B.) may be landed and Duties secured on Bond.

II. And whereas from the Bulk of certain Articles, or from other Circumstances, such Articles cannot be conveniently lodged and secured in Warehouses; be it therefore 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 (B.) which shall be legally imported or brought into the said Port of *Dublin*, or into any Port in *Ireland* into which Tobacco may by Law be imported, to land any such Goods, Wares, and Merchandize, without Payment, at the Time of the First Entry thereof, of the Duties due on the Importation thereof; and such Goods, Wares and Merchandize may be lodged or secured at or in such Places, and under such Rules, Regulations and Restrictions as the said Commissioners of Customs and Port Duties, or any Four or more of them, shall from Time to Time order, approve, and direct.

Treasury may extend Provisions of Act to Goods not enumerated.

III. Provided always, and be it enacted, That if the Lord High Treasurer of *Ireland*, or the Commissioners of His Majesty's Treasury of *Ireland* for the Time being, or any Three or more of them, by and with the Consent and Approbation of the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, 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 Dublin Gazette*, then and from thenceforth all and every the Provisions, Regulations, and Restrictions of this Act shall extend or 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 the passing of this Act.

Importers to give Bond or pay Duties.

IV. Provided always, and be it enacted, That every Importer, Proprietor or Consignee of any Goods, Wares and Merchandize which may be landed under this Act at the Port of *Dublin*, or any other Port in *Ireland*, without Payment of Duty at the Time of the First Entry thereof, shall enter into Bond to His Majesty, His Heirs and Successors, 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 within the Time or Times prescribed by Law, or that the full Duties due and payable on such Goods, Wares, and Merchandize shall be duly paid within the Space of Twelve Months from the Date of the First Entry of such Goods, or within the Time now required by Law as to such Goods as may be warehoused in *Ireland* by any

Act or Acts in force at the Time of paſſing of this Act; and the ſaid Bond ſhall be ſo entered into within Forty-eight Hours after the Port Surveyor and Land Waiter or other proper Officer ſhall have aſcertained the Quantity and Quality of Goods, Wares and Merchandize ſo to be bonded.

Laws of Importation and Exportation ſhall not be affected by this Act.

V. 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 *Ireland*, or to be entered or landed in any Way or Manner contrary to any Act or Acts of Parliament in force in *Ireland* on or immediately before the paſſing of this Act.

Goods to be warehouſed ſhall be regularly entered and landed.

Account ſhall be taken at landing, and the Contents marked on the Packages.

VI. Provided alſo, 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 entered with the proper Officer or Officers of the Cuſtoms, either by a bonded Entry or by a Bill of View, and landed according to Law; and the proper Officer or Officers of the 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, 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, in ſuch Manner as the Commiſſioners of the Cuſtoms and Port Duties in *Ireland* ſhall from Time to Time think proper to direct; 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.

Warehouſed Goods may be delivered for Exportation without Payment of Duty on Bond to export the ſame in due Manner.

VII. 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, either to *Great Britain* or 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 the Duty due on the Importation of ſuch Goods, Wares and Merchandize reſpectively; provided ſuch Proprietor or Proprietors, or Exporter or Exporters ſhall, before any ſuch Goods, Wares or Merchandize are ſo delivered or taken for Exportation, make a due Entry thereof with the proper Officer or Officers of Cuſtoms, and ſhall alſo pay and ſatisfy all Export Duties which may be payable on ſuch Goods, Wares or Merchandize as are intended to be exported to Foreign Parts, and ſhall, together with the Maſter or other Perſon having or taking Charge of the Ship or Veſſel in which ſuch Goods, Wares or Merchandize are intended to be exported, and One other ſufficient Security to be approved of by the Collector or other Chief Officer at the Port of Exportation, enter into Bond for the due Exportation

Exportation thereof, in like Manner as is required by Law with reſpect to Goods, Wares and Merchandize exported from *Ireland* to *Great Britain*, or to Foreign Parts reſpectively, on which any Drawback is due and payable, and which Bond ſhall be diſcharged and cancelled in the ſame Manner and under the ſame Conditions, Regulations and Reſtrictions reſpectively as Bonds given on the Exportation to *Great Britain* or to Foreign Parts reſpectively of Goods, Wares and Merchandize on which any ſuch Drawback is payable may by Law be diſcharged and cancelled; 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 ſo lodged or ſecured, to be uſed and conſumed in *Ireland*, the Perſon or Perſons ſo intending to take out the ſame ſhall firſt pay down in ready Money, to the Collector or other proper Officer or Officers of the Cuſtoms, the full Duties due and payable upon the Importation of ſuch Goods, Wares or Merchandize reſpectively into *Ireland* at the Time the ſame ſhall be ſo taken out or taken away for the Purpoſe of being ſo uſed or conſumed, according to the Account taken thereof at the Firſt Examination of 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 is by this or any other Act ſpecially provided: Provided always, that when by reaſon of any Effect produced by Weather or in conſequence of the Time during which ſuch Goods, Wares or Merchandize may have been ſo warehouſed or ſecured, the ſame ſhall not correſpond in Weight or Quantity with the Firſt Account taken as aforeſaid, but ſhall have increaſed in Weight or Quantity, ſuch Increaſe 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.

Duties payable on ſuch Goods when delivered out for Home Conſumption.

VIII. And be it further enacted, That if at any Time the Quantity of any ſuch Goods, Wares or Merchandize warehouſed or ſecured under this Act, which ſhall have been duly delivered for Home Conſumption, added to the Quantity of ſuch Goods, Wares or Merchandize reſpectively which ſhall have been duly exported, and alſo to the Quantity remaining ſo warehouſed or ſecured (if any ſo remain) ſhall fall ſhort or be deficient of the actual Quantity aſcertained and taken account of at the Time of the Importation or Firſt Entry or Landing thereof, then and in ſuch Caſe the Importer or Proprietor of ſuch Goods, Wares or Merchandize reſpectively ſhall be ſubject and liable to the Whole of the Duties for or in reſpect of the Quantity ſo deficient as aforeſaid, and ſhall pay and ſatisfy the ſame before the Bond given or entered into on the warehouſing or ſecuring of ſuch Goods, Wares and Merchandize ſhall be delivered up or cancelled, and before any of the Goods, Wares, or Merchandize ſo warehouſed or ſecured then remaining ſhall be permitted to be taken out either for Exportation or for Home Conſumption; and all ſuch Goods, Wares, or Merchandize ſo remaining ſhall be ſubject to the Duties ſo deficient, and ſhall and may be ſold for Payment of the ſame and of Warehouſe Rent and other Charges upon the Expiration of the Time conditioned for exporting the ſame or paying the Duties thereon.

Duty to be paid for Deficiencies.

IX. And be it further enacted, That if any Goods, Wares or Merchandize, warehouſed or otherwiſe ſecured under the Authority of this 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 Exciſe; and the Perſon or Perſons ſo embezzling, hiding, concealing, or removing the ſame, or aiding or aſſiſting therein, or to whoſe Hands or Poſſeſſion the ſame ſhall come, knowing the ſame to have been ſo embezzled or fraudulently or clandeſtinely hid or concealed or removed, ſhall be ſubject and liable to the like Pains, Penalties, Forfeitures, and Puniſhments, as if ſuch Goods, Wares, and Merchandize had been fraudulently unſhipped or landed without Payment of Duty, and alſo to forfeit a Sum equal in Amount to treble the Duty payable on ſuch Goods, Wares, and Merchandize.

Warehouſed Goods embezzled, concealed, or removed, ſhall be forfeited as if unlawfully landed.

X. And be it further enacted, That all Goods, Wares, or Merchandize ſecured in Warehouſes and Places under the Authority of this Act, ſhall be ſtowed away, placed, and depoſited in the ſaid Warehouſes and Places 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 or Perſon who ſhall have entered any ſuch Goods, Wares, or Merchandize, or who ſhall have the Care of the Merchant's Lock, being one of the joint Locks under which the ſame are warehouſed, or any Warehouſe-keeper or Agent of ſuch Owner, Proprietor, or other Perſon, 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 and Expence, he or they ſhall for every ſuch Omiſſion, Neglect, or Refuſal as aforeſaid, forfeit the Sum of Fifty Pounds.

All warehouſed Goods ſhall be ſtored ſo as to afford Acceſs to the Packages.

XI. 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 or damaged 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 and Port Duties, or the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, 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: Provided always, that no ſuch Goods, Wares, or Merchandize ſo deſtroyed by Fire in any Store or Warehouſe not provided or erected at the Charge of the Crown, nor the Proprietor or Conſignee thereof, ſhall be exempt from the Payment of the Duties thereon, unleſs every Fireplace or Stove in the Warehouſes or Buildings in which the ſame ſhall be depoſited ſhall be bricked up or deſtroyed, and ſuch Warehouſes and Buildings ſhall in all other reſpects be rendered ſecure from

Proviſions as to Warehouſe Goods deſtroyed by Fire.

Five to the Satisfaction of the Collector and Comptroller of the Customs or Port Surveyor, or the Storekeeper or his Deputy at the Port where such Goods, Wares, and Merchandize shall be so warehoused or secured, any Thing herein contained to the contrary notwithstanding; and that in case any Goods, Wares, or Merchandize so warehoused by virtue of this Act shall be damaged by Fire, or if warehoused in any Store provided at the Charge of the Crown, shall be damaged by Wet or any Casualty, it shall and may be lawful for the said Commissioners or any Four of them, with the Approbation of the Lord High Treasurer, or the Commissioners for executing the Office of Lord High Treasurer in *Ireland*, to make Abatement in the Duties chargeable thereon, proportioned to the Diminution of the Value of such Goods, Wares, and Merchandize arising from such Damage: 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, and 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 the Schedule hereunto annexed, marked (A.), 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 and Port Duties in *Ireland*, 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 Customs and Port Duties in *Ireland*, with the Consent and Approbation of the Lord High Treasurer, or the Commissioners of His Majesty's Treasury of *Ireland* for the Time being, or any Three or more of them.

Warehouse Rent how to be paid.

XII. 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 or respectively imported, or in one entire Quantity equal thereto and contained in a similar Package, nor shall any Wine, Brandy, Rum, Geneva, Spirits, or Aqua Vitæ be so taken out for Exportation in any less Quantity than One entire Cask, or in such sized Casks in which such Wine or Spirits may be legally imported or exported: Provided always, that no Alteration of any Vessels or Packages shall take place in any Goods, Wares, or Merchandize warehoused or secured under this Act without the Approbation of the Commissioners of Customs and Port Duties, or any Four of them: Provided always, that it shall be lawful under the Inspection of the proper Officer of Customs 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 Re-package be not less than Four hundred Weight.

Goods to be taken out of Warehouse in their original Package.

Except Coffee and Cocoa Nuts.

XIII. And be it further enacted, That no Goods, Wares, or Merchandize, the Duties on which shall have been secured by Bond, and which shall have been imported in Bulk, shall be delivered, except in the whole

Regulations as to Delivery of Goods imported in Bulk.

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 and Port Duties in *Ireland*, or any Four or more of them, such Leave to be had and obtained previous to such Delivery.

On shipping warehoused Goods for Exportation, a Certificate shall be granted in discharge of Importer's Account.

XIV. And be it further enacted, That on the shipping for Exportation of any Goods, Wares, or Merchandize which shall have been warehoused or otherwise lodged or secured according to the Directions of this Act, the Officer of the Customs who shall have attended the Shipment thereof 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, which shall be first examined and countersigned by the Port Surveyor, 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 and Port Duties in *Ireland* 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, so far as the same will apply, shall go in discharge 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;

Warehoused Goods, if not taken out within 15 Months, shall be sold.

XV. 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 which shall have been otherwise secured in Manner directed by this Act, 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, or in respect to any Goods, Wares, or Merchandize which may be warehoused on Importation, without Payment of Duty by any Law or Laws now in force, within such Time as is now required by Law for the same respectively, clear and take out of such Warehouses or Places respectively, either for Exportation according to the Directions of this Act, or to be consumed in *Ireland*, 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 Customs and Port Duties to cause all such Goods, Wares, or Merchandize to be publicly sold or exposed to Sale, and after such Sale the Produce thereof shall in the first Place be applied to or towards the Payment of the Freight, if any such shall be due, and Notice thereof shall have been given at the Time of Importation to the Collector of the Port, and Affidavit made at the Time of Sale, that such Freight then remained due; in the next Place in Payment of Primage and Charges of Warehouse Rent and other Charges that shall arise thereon; in the next Place in Payment of the Duties due thereon; and the Overplus (if any) shall be paid to the Proprietor or other Persons authorized to receive the same, provided that no such Goods, Wares or Merchandize shall be sold, unless a Price can be obtained for the same equal at least to the full Amount of

of all Duties charged and chargeable thereon, together with the Amount of Warehouſe Rent and other 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 Collector or Chief Officer of the Cuſtoms at the Port, who is and are hereby reſpectively authorized and required to ſee the ſame deſtroyed accordingly; and the Proprietor or Owner of any ſuch Goods, Wares, or 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.

Proviſions of former Acts not to be altered.

XVI. And be it further enacted, That the ſeveral Rules, Regulations, Reſtrictions, Powers, Proviſions, Clauſes, Matters, and Things contained in any Act or Acts in force in *Ireland* at or immediately before the paſſing of this Act, whether relating to the Importation or Exportation of any Goods, Wares, or Merchandize, or to the Duties payable on the Importation thereof, or to the collecting or ſecuring thoſe Duties, or to the permitting any Goods, Wares, or Merchandize to be warehouſed without Payment of Duties, and which are not expreſsly repealed, revoked, altered or controuled by this preſent Act, ſhall be and 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: Provided always, that ſuch Goods as may be warehouſed by virtue of any Act in force in *Ireland* immediately before the paſſing of this Act with reſpect to ſuch Goods, may continue to be warehouſed under the Proviſions of ſuch Acts; any Thing in this Act contained to the contrary notwithſtanding.

No Holidays, except Sundays, Chriſtmas Day, &c.

XVII. And be it further enacted, That no Holidays whatever ſhall be permitted or allowed to be kept by any Officer of His Majeſty's Cuſtoms in *Ireland*, for or in reſpect of any Act, Matter, or Things to be done by any ſuch Officer in purſuance of this Act, and for the carrying the ſame into Execution, except *Sundays*, *Chriſtmas Day*, and *Good Friday*, and any Days which ſhall be appointed by Proclamation for a General Faſt or Thankſgiving, and alſo the Anniverſaries of the Reſtoration of King *Charles* the Second, and of the Coronation of His Majeſty, and the Birthdays of Their Majeſties and of His Royal Highneſs the Prince of *Wales*, but that all Buſineſs relating to His Majeſty's Revenue ſhall be carried on under this Act upon all Holidays, except as before excepted, in the ſame Manner as upon other Days in the Year; any Law, Cuſtom, or Uſage to the contrary notwithſtanding.

Importer or Proprietor may take Samples.

XVIII. And be it further enacted, That it ſhall and may be lawful for the Importer or Proprietor of any ſuch Goods, Wares, and Merchandize at any Time in the Preſence of the proper Officer to take a Sample thereof: Provided always, that 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 ſhall be taken: Provided, alſo, that no more than Two Samples ſhall be taken out of the ſame Caſk or Package, ſave and except where the former Sample ſhall have been returned.

Goods may be examined.

XIX. And be it further enacted, That every Importer or Proprietor who may have Occaſion or be deſirous to inſpect or examine any Goods, Wares, or

or Merchandize to him belonging, which ſhall have been warehouſed under this Act, ſhall, upon giving Four Hours Notice in Writing to the proper Officer of Cuſtoms, be permitted by ſuch Officer, with the Concurrence and in the Preſence of ſuch Officer, to enter into and remain in ſuch Warehouſe or Warehouſes ſo long as ſhall be neceſſary, during the 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 in taking and keeping a true Account thereof; and that the Entry and Continuance of every ſuch Importer and Proprietor into ſuch Warehouſes, and the Inſpection and Examination of ſuch Goods, Wares, and Merchandize, ſhall be ſubject to and governed by ſuch Rules, Regulations, and Reſtrictions in all Reſpects as the Commiſſioners of Cuſtoms and Port Duties ſhall from Time to Time make, order, and direct, with reſpect to ſuch Entry, Continuance, Examination and Inſpection, or any of them.

Recovery and Application of Penalties.

XX. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act ſhall be paid and recovered in *Britiſh* Currency, and ſhall and may be ſued for and recovered, levied and applied in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of his late Majeſty King *Charles* the Second, intituled, *An Act for ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors*, according to the Book of Rates therein inſerted, or in and by an Act paſſed in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled, *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland, or in or by any other Act or Acts in force in *Ireland* relating to the ſaid Revenues, Matters, and Things, or either of them, as fully and effectually to all Intents, Conſtructions, and Purpoſes as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with the like Remedy of Appeal to and for the Party and Parties, who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts, or any of them is provided and enacted.

Act may be altered or repealed this Seſſion.

XXI. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be paſſed in this Seſſion of Parliament.

SCHEDULES to which this Act refers.

SCHEDULE (A.)

ARTICLES allowed to be warehouſed, without the Duties due on the Importation thereof being firſt paid.

Almonds of all Sorts.
Anchovies.
Anniſeeds.
Balſam Capiva.
Barilla.
Bees Wax.
Brandy and other Spirits.
Briſtles undreſſed.
Cantharides.
Carpets, Turkey.
Chip Hats.
Clover Seed.
Cochineal.
Cocoa Nuts.
Coffee.
Cotton Yarn.
Cotton Wool.
Currants.
Elephants Teeth.
Feathers for Beds.
Figs.
Ginger.
Ginſeng.
Gum Arabic.
——Senega.
Hides and Skins.
Indigo.
Jalap.
Jeſuits Bark.
Juniper Berries.
Linen, plain, of all Sorts (except Sail Cloth).
Manna.
Molaſſes.
Mohair Yarn.
Oils, *viz.*
——Whale Oil and other Fiſh Oil, and Whale Fins.
——of Olives.
——Palm.
——Sallad.
——of Turpentine.
Opium.
Pimento.
Prunes.
Quickſilver.
Raiſins of all Sorts.
Rhubarb.
Rice.
Rum.
Saffron.
Senna.
Silk, Raw.
——Thrown.
——Waſte.
Smalts.
Straw Hats.
Sugar.
Tobacco.
Wine.

SCHEDULE (B.)

ARTICLES which may be ſecured in Places to be approved of, 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.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1808.