

ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. LXXI.

An Act to amend so much of Two Acts of this Session of Parliament, for carrying into Execution certain Orders in Council, as relates to the Duties on Goods exported from the Warehouses in which they have been secured on Importation, and on certain Prize Goods imported into *Great Britain* or *Ireland*. [18th *June* 1808.]

WHEREAS by an Act passed in 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*; and by another Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty, until the End of the next Session of Parliament, certain Duties on the Exportation from* Ireland *of Goods, Wares, and Merchandize therein enumerated*, it was enacted and provided, that nothing therein contained should extend to charge, with any of the Duties granted by those Acts respectively, any Goods, Wares, or Merchandize (except Cotton Wool or Yarn and Jesuits Bark) imported into *Great Britain* or *Ireland*, under certain Circumstances and in certain Cases therein specified, provided the same should, upon their Importation, have been or should be warehoused for Exportation only: And whereas under certain Acts now in force, regulating the warehousing of Goods, Wares, and Merchandize, no Provision is made, authorizing the Importer of such Goods, Wares, and Merchandize to declare, upon the Importation of the same, whether they are intended for Home

48 G. 3. c. 26.

48 G. 3. c. 28.

Consumption or Exportation; by reason whereof many Goods, Wares, and Merchandize may and will be liable to the Payment of the Duties by the said recited Acts imposed, contrary to the true Intent and Meaning of the same; be it therefore enacted, by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act any Goods, Wares, or Merchandize (except Cotton Wool or Yarn or Jesuits Bark) which shall have been or shall be imported under the Circumstances and in the Cases in the said recited Act specified as aforesaid, into *Great Britain* or *Ireland*, and secured in Warehouses by virtue of any Act or Acts of Parliament in force at and immediately before the passing of this Act, shall and may be exported from *Great Britain* or *Ireland* without Payment of the Duties imposed on such Goods, Wares, or Merchandize, by the said recited Acts passed in the present Session of Parliament, notwithstanding it may not have been declared at the Time of the Admission of such Goods into the Warehouses in which they were lodged and secured that they were so warehoused for the Purpose of Exportation only: Provided always, that no such Goods, Wares or Merchandize, shall be exempt and discharged from any of the Duties by the said recited Act imposed, unless the Importer, Consignee, or Owner of the same, shall on or before the First Day of *July* One thousand eight hundred and eight, or within one Month from and after the Importation of such Goods, Wares, or Merchandize, under the Circumstances and in the Cases aforesaid, after the passing of this Act, either have cleared or shall clear the same for Exportation, or have declared or shall declare the same for Exportation only; which Declaration the proper Officer of the Customs is hereby authorized and directed to enter or cause to be entered, at the Request of such Importer, Consignee, or Owner.

Goods under certain Circumstances imported and secured in Warehouses may be exported without Payment of Duties.

II. And be it further enacted, That nothing in the said recited Act contained shall extend or be construed to extend to charge with any of the Duties granted by the said Acts, any Goods, Wares, or Merchandize, (except Cotton Wool or Yarn or Jesuits Bark) which shall have been condemned as Prize in any Vice Admiralty Court in His Majesty's Dominions, and which have been or shall be imported into *Great Britain* or *Ireland*, accompanied with the regular Certificates of Condemnation; which Goods, Wares, or Merchandize shall have been captured in any Vessel which shall have cleared out from the Port or Place from which such Vessel sailed upon her Voyage whereon the same was captured previous to the Time specified in the above recited Acts, as the Period at which Notice shall be presumed to have been received at such Ports or Places respectively of certain Orders in Council mentioned in the said recited Acts.

Act not to charge with Duty, Goods condemned as Prize.

III. And be it further enacted, That nothing in the said recited Act contained shall extend or be construed to extend, to charge with any of the Duties granted by the said Act any Goods, Wares, or Merchandize, which could previous to the passing of the said Act have been legally exported to the *Isle of Man*.

Goods exported legally to the Isle of Man not chargeable with Duty.

IV. And be it further enacted, That in Cases where the Duties imposed by the said recited Acts shall have been paid on or before the passing of

Returning Duties in certain Cases.

this Act, or shall have been secured by Bond to be paid upon the Exportation of any Goods, Wares, or Merchandize from *Great Britain* or *Ireland*, in respect of which, under the Provisions of this Act, such Duties would not be due and payable, it shall be lawful for the Commissioners of the Customs in *England*, or any Four of them, or the Commissioners of His Majesty's Customs in *Scotland*, or any Three or more of them, or of *Ireland*, or any Three or more of them, to order such Duties so paid to be returned to such Person or Persons as shall be authorized to receive the same, by the Person or Persons by whom or on whose Account such Duties were paid; and also in any Case where such Duties shall have been secured to be paid as aforesaid, the said Commissioners shall respectively direct such Securities to be cancelled.

Duties granted by recited Act shall not be charged on Goods exported which shall have been imported into Great Britain from the West Indies prior to Aug. 1, 1808.

V. And whereas it is by the said first recited Act enacted, That nothing therein contained should charge with any of the Duties thereby granted, any Goods, Wares, or Merchandize, on the Exportation from *Great Britain*, (except Cotton Wool or Yarn or Jesuits Bark) which should be imported into *Great Britain* prior to the First Day of *June* One thousand eight hundred and eight, from the *West Indies*, or any other Port or Place under Licence from the Governor of any of His Majesty's Plantations, bearing date prior to the Twenty-first Day of *January* last, in case such Goods should on their Importation be warehoused for Exportation only: And whereas it is expedient to extend the Period limited by the said Act for the Importation of such Goods, Wares, and Merchandize; be it therefore enacted, That nothing in the said first recited Act contained, shall extend to charge with any of the Duties thereby granted, 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 *August* 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 said Twenty-first Day of *January*, in case such Goods, Wares, or Merchandize, shall on their Importation into *Great Britain*, be warehoused according to the Provisions of this Act for Exportation only.

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