ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. XCIX.

An Act for depositing Prize Goods liable to Duty in Warehouses under the Care of the Officers of the Customs and Excise, and for reducing Spirits condemned as Prize to a proper Strength, for Home Consumption. [23d *June* 1808.]

WHEREAS by an Act made in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for the Relief of the Captors of Prizes with respect to the bringing and landing certain Prize Goods in* Great Britain *during Hostilities*, it was enacted, that any Goods, Wares, or Merchandize which should have been taken as Prize since the Commencement, or might be taken during the Continuance of Hostilities, and which had been or might be brought into *Great Britain*, by any of His Majesty's Ships of War, or by any Private, or other Ship or Vessel having Commission from the Lord High Admiral of *Great Britain*, or the Commissioners for executing the Office of Lord High Admiral of *Great Britain* for the Time being, or which had been or might be seized by any Non commissioned Vessel, or otherwise as Droits of Admiralty should and might upon Condemnation thereof, as lawful Prize be landed in any Port in *Great Britain*, and secured under the King's Locks in Warehouses provided at the sole Expence of the Captors, with the Privity and Approbation, and under the Care and Inspection of the Commissioners, or other Principal Officers for collecting and managing the respective Duties of Customs, and by the said Act certain Rules, Regulations, and Provisions are prescribed, settled, and established for placing such Goods under the Care and Management of the Commissioners of Customs in Manner in the said Act mentioned: And whereas it is expedient that all Foreign Spirits, Wine, Coffee, Cocoa Nuts, Tea, Tobacco, 43G.3.c.134.

Tobacco, Snuff, and other Goods, Wares, and Merchandize of a Sort or Kind, in respect whereof any Duty of Excise is by Law imposed, taken as Prize which shall upon Condemnation thereof as lawful Prize have been or shall be landed in any Part of *Great Britain*, shall be secured in such Warehouses as are herein-after in that Behalf mentioned; 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 Fifth Day of *July* One thousand eight hundred and eight, all Foreign Spirits, Wine, Coffee, Cocoa Nuts, Tea, Tobacco, Snuff, and other Goods, Wares, and Merchandize of a Sort or Kind, in respect whereof any Duty of Excise is by Law imposed, taken as Prize, which shall upon Condemnation thereof as lawful Prize, have been or shall be landed in *Great Britain*, shall be secured under the King's Lock in Warehouses provided at the Expence of the Captors, with the Privity and Approbation, and under the Care and Inspection of the Commissioners, or other Principal Officers of the Customs and Excise respectively.

Foreign Spirits, Wine, &c. taken as Prize shall on landing be secured in Warehouses under the King's Lock,

II. And be it further enacted, That all such Goods, Wares, and Merchandize, so secured in any such Warehouse, shall be and remain under the Charge, Custody, and Management of the said respective Commissioners, and the proper Officers of the Customs and Excise respectively, until the same shall be regularly delivered from and out of such Warehouse for Home Consumption, or shall be actually shipped for Exportation and exported, or shall be delivered out of any such Warehouse for any other Purpose, under the Authority and with the Leave of the Commissioners of the Customs and Excise,

and be in Charge of the Customs and Excise till delivered out for Home Consumption or Exportation.

III. And be it further enacted, That it shall and may be lawful for the Officers of Excise or any of them, from Time to Time to inspect, examine, gauge, weigh, and take and keep Accounts of all such Goods, Wares, and Merchandize in the same Manner as any such Officer or Officers is or shall be authorized or empowered by any Act or Acts of Parliament to do with respect to Goods, Wares, or Merchandize of the same Sort or Kind regularly imported.

Officers of Excise to gauge and keep Account of such Goods.

IV. And be it further enacted, That all such Goods, Wares, or Merchandize, subject to a Duty of Excise, which shall be delivered or taken out of any such Warehouse for Home Consumption, shall be accompanied by an Excise Permit granted according to the Laws in that Case made and provided, and in case any such Goods, Wares, or Merchandize, shall be delivered or taken out of any such Warehouse for Exportation, the same and every Part thereof shall forthwith and without any unnecessary Delay, and in the Presence of the proper Officers of Excise be carried to and put on board the Ship or Vessel, in which the same are intended to be exported, and in case the same or any Part thereof shall be altered in Quantity or Quality, after being delivered from or out of the Warehouse, and before the same shall be exported, or shall not be actually put on Board such Ship or Vessel, or if the Whole or any Part thereof, ~~shall after being so shipped be unshipped, or put into any other Ship or~~ Vessel, or into any Boat (Shipwreck or other unavoidable Accident excepted), or shall be relanded in *Great Britain*, all such Goods, Wares, or Merchandize, the shipping of which shall be so omitted or neglected, or which shall be altered in Quantity or Quality, or shall be unshipped or relanded,

Goods delivered out for Home Consumption to be accompanied with a Permit, and Goods delivered out for Exportation to be shipped without Delay in Presence of the proper Officer, &c.

relanded, shall together with the Packages containing the same be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Bond to be taken on shipping Wine and Spirits for Exportation.

V. And be it further enacted, That in respect of Wine and Spirits respectively condemned as Prize, and which shall be taken out of any such Warehouse to be shipped for Exportation, Security shall be given by Bond, as in the Case of Wine and Spirits respectively, which shall have been or shall be regularly imported in the usual Course of Trade, and exported from *Great Britain* to Foreign Parts by Way of Merchandize.

Treasury may authorize the Commissioners of Excise to increase or diminish the Strength of Prize Spirits.

VI. And be it further enacted, That in case it shall be found necessary or expedient to increase or diminish the Strength of any Prize Spirits condemned as aforesaid, in order to render the same fit and proper to be sold for Home Consumption, it shall and may be lawful to and for the Lords Commissioners of His Majesty's Treasury, or any Three of them, by Warrant under their Hands to authorize, empower, and direct the Commissioners of Excise to cause any Prize Spirits duly condemned as aforesaid, to be brought to such Strength as shall be thought proper, to render the same fit for Sale for Home Consumption, either by the Admixture of One Part with another, or with Water, or by Re-distillation and Adjustment at the Expence of the Captors, Agents, Purchasers, or Proprietors of such Spirits, and all such Spirits so made or brought to such Strength shall be subject and liable to such Rules, Regulations, and Conditions as are herein after mentioned.

Such Spirits to be subject to the Regulations of

43 G. 3. c. 132.

45 G. 3. c. 87.

45 G. 3. c. 134.

VII. And be it further enacted, That all such Foreign Spirits so made or brought to such Strength as aforesaid, under the Authority of the Lords Commissioners of His Majesty's Treasury, shall be subject to all and singular the Rules, Regulations, Restrictions, and Provisions, contained, provided, settled, or established in or by an Act made in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for permitting certain Goods imported into* Great Britain, *to be secured in Warehouse without Payment of Duty*, or in or by another Act made in the Forty-fifth Year of the Reign of His said present Majesty, intituled, *An Act to authorize the Lords Commissioners of His Majesty's Treasury, to permit certain Articles to be Warehoused in different Ports in* Great Britain, *upon giving Security for the Payment of Duties upon the Articles therein mentioned*, or in or by another Act made in the Forty-sixth Year of the Reign of His present Majesty, intituled, *An Act to extend the Powers 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 licenced by the Lords of the Admiralty*, as the Case may require, for or in respect of Brandy, Rum, Geneva, or other Spirits respectively, so far as the said Rules, Regulations, Restrictions, and Provisions, in or by the said Acts can or may be applied to such Brandy, Rum, Geneva, or other Spirits.

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