ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. XXXVIII.

An Act to extend the Provisions of an Act passed in the Forty-eighth Year of His present Majesty's Reign, intituled, *An Act to permit certain Goods imported into* Ireland *to be warehoused or secured without the Duties due on the Importation thereof being first paid*, and to amend the same. [2d *June* 1810.]

WHEREAS it is expedient to amend certain Provisions contained in an Act made in the Forty-eighth Year of His present Majesty's Reign, intituled, *An Act to permit certain Goods imported into* Ireland, *to be warehoused or secured without the Duties due on the Importation thereof being first paid:* And whereas it is among other Things enacted by the said Act that no Goods, Wares, or Merchandize which shall have been lodged in any Warehouse or Warehouses, or otherwise secured according to the Directions of the said Act, shall be delivered from or taken out of any such Warehouse or Place except for Exportation, or to be used or consumed in *Ireland:* And whereas it may be expedient in certain Cases to permit Goods, Wares, and Merchandize to be taken from the Port or Place where they were first warehoused or secured, for the Purpose of being transferred or conveyed to some other Port or Place in *Ireland*, there to be warehoused or secured under the Provisions of the said recited Act: 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 it shall and may be lawful for any Person who shall have imported any Goods, Wares, or Merchandize into *Ireland*, and who shall have lodged the

48 G. 3. c. 32.

Goods secured in Warehouse under recited Act, may be re-

moved to another Port Coaſtwiſe, and be again warehouſed.

the ſame in Warehouſe, or otherwiſe ſecured the ſame, at any Port in *Ireland*, under the Proviſions of the ſaid recited Act, or of any Act for altering or amending the ſame, to remove ſuch Goods, Wares, and Merchandize, or any Part thereof, out of ſuch Warehouſe or Place, for the Purpoſe of ſending and transferring the ſame Coaſtways, to be warehouſed or ſecured without Payment of Duty in any other Port in *Ireland*, in which ſuch Goods are allowed to be warehouſed or ſecured by the Proviſions of the ſaid recited Act, under the Regulations and Proviſions herein-after mentioned, directed, and contained; any Thing in the ſaid recited Act to the contrary notwithſtanding.

Maſter of the Veſſel employed to take out a Coaſt Cocket, and the firſt Importer, to enter into Bond for the Delivery of the Goods, &c.

II. Provided always, and be it enacted, That whenever any ſuch Goods, Wares, or Merchandize ſhall be entered to be ſhipped at any Port in *Ireland* for the Purpoſe of being ſent and transferred as aforeſaid to any other Port in *Ireland*, there to be warehouſed or ſecured, the Maſter or other Perſon who ſhall have the Charge of the Ship or Veſſel on board which any ſuch Goods, Wares, or Merchandize ſhall be laden in any Port of *Ireland*, to be landed and diſcharged in ſome other Port thereof, ſhall, before the Ship or Veſſel be permitted to depart from the Port or Place where he ſhall take in his Lading, take out a Coaſt Cocket, Certificate, Letpaſs, or Tranſire, as the Caſe may require; and the firſt Importer, Proprietor, or Conſignee of ſuch Goods, Wares, and Merchandize ſhall enter into a Bond with Two ſufficient Sureties to His Majeſty, His Heirs and Succeſſors, in a Sum equal to the Value of the actual Quantity of ſuch Goods, Wares, or Merchandize ſo laden or taken on board ſuch Ship or Veſſel, conditioned for the Delivery or Diſcharge thereof, in the Port or Place for which the ſame ſhall be entered as aforeſaid, and alſo conditioned to return a Certificate within Two Calendar Months after the Date of ſuch Cocket, Certificate, Letpaſs, or Tranſire, under the Hand and Seal of the proper Officer of the Port where ſuch Goods, Wares, or Merchandize ſhall be landed and warehouſed or ſecured, to the Collector or other Chief Officer of the Port in which ſuch Goods, Wares, or Merchandize ſhall have been put on board, that ſuch Goods, Wares, and Merchandize were landed and warehouſed or ſecured, at the Port for which the ſame ſhall have been entered, and that Bond was duly given upon the warehouſing of ſuch Goods at ſuch Port in Manner hereinafter directed; and in caſe any ſuch Maſter or other Perſon ſhall omit or neglect to take out ſuch Cocket, Certificate, Letpaſs, or Tranſire, ſuch Maſter or other Perſon ſo neglecting or omitting ſhall for every ſuch Offence forfeit the Sum of One Hundred Pounds.

Importer of Goods tranſferred from one Port to another to enter into Bond, conditioned to export the Goods, or to pay the Duty within 12 Months from the Date of the firſt Entry, &c.

III. Provided alſo, and be it further enacted, That every Importer, Proprietor, or Conſignee of any Goods, Wares, or Merchandize, which may be carried or transferred from One Port in *Ireland*, and which may be landed under this Act at any other Port in *Ireland*, and warehouſed or ſecured there without Payment of Duty at the Time of the Entry thereof at ſuch Port to which the ſame may have been transferred, 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 duly exported, 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,

Goods, Wares, or Merchandize, at the Port where ſuch Goods, Wares, or Merchandize, were firſt entered and warehouſed or ſecured, or within the Time required by Law from the firſt Entry as aforeſaid, as to ſuch Goods as may be warehouſed in *Ireland* under any Act or Acts other than the ſaid recited Act of the Forty-eighth Year aforeſaid; and the ſaid Bond ſhall be ſo entered into within Forty-eight Hours after the Port Surveyor and Landwaiter or other proper Officer ſhall have aſcertained the Quantity and Quality of the Goods, Wares, and Merchandize ſo to be bonded; and in caſe the Importer, Proprietor, or Conſignee of ſuch Goods, Wares, and Merchandize, ſhall neglect to clear and take ſuch Goods, Wares, and Merchandize, out of and from any Warehouſes and Places in which the ſame ſhall have been warehouſed and ſecured within the Time required by Law, to be computed from the Day of the firſt Entry thereof, at the Port where the ſame were firſt entered and warehouſed or ſecured, ſuch Goods, Wares, and Merchandize ſhall be ſold, and the Produce thereof applied in Manner directed by the ſaid recited Act of the Forty-eighth Year aforeſaid, with reſpect to Goods warehouſed or ſecured under the ſaid recited Act.

First Bond to be vacated on Production of Certificate that Goods are again ſecured and Bond entered into.

IV. And be it further enacted, That upon Production of a Certificate under the Hand and Seal of the proper Officer of the Port to which any ſuch Goods, Wares, or Merchandize ſhall have been transferred, and there landed and warehouſed or ſecured in Manner directed by this Act, that ſuch Goods, Wares, and Merchandize were duly landed and ſecured there, and that Bond was entered into accordingly, purſuant to the Directions of this Act (which Certificate ſuch Officer is hereby required and authorized to grant without Fee or Reward) it ſhall be lawful for the proper Officer at the Port in which ſuch Goods, Wares, or Merchandize ſhall have been firſt warehouſed, to vacate the Bond given at ſuch Port on the firſt landing and warehouſing or ſecuring of ſuch Goods, Wares, and Merchandize, by Indorſement thereon, ſo far as relates to the actual Quantity of ſuch Goods, Wares, and Merchandize, which ſhall have been carried and transferred from the ſaid Port, and which by any ſuch Certificate ſhall appear to have arrived at any ſuch other Port in *Ireland*, and to have been there warehouſed under the Directions and Proviſions in this Act contained.

Unrefined Sugar of the Produce of any conquered or ceded Place, or Foreign or Bay Salt, may be warehouſed under the Regulations of the recited Act.

V. And be it further enacted, That from and after the paſſing of this Act, it ſhall and may be lawful for any original Importer, Proprietor, or Conſignee, of any White, or Clayed, or Brown, or Muſcovado Sugar, not refined, of the Growth or Produce of any Country, Iſland, or Place conquered by or ceded to, or which ſhall hereafter be conquered by or ceded to His Majeſty's Arms, or of any Foreign or Bay Salt, to warehouſe and ſecure all ſuch Sugar and Salt, under the Regulations and Proviſions for warehouſing contained in the ſaid recited Act of the Forty-eighth Year, without the Duties due on the Importation of ſuch Sugar and Salt being firſt paid, and to export and deliver for Exportation ſuch Sugar and Salt, without Payment of Duty, according to the Proviſions of the ſaid recited Act, any Thing in any Act or Acts in force in *Ireland* to the contrary notwithſtanding; and all ſuch Sugar and ſuch Salt ſhall be deemed and taken to be warehouſed under the Proviſions of the ſaid Act, and to be entitled to all the Benefits of the ſaid Act, as fully to all Intents and Purpoſes as if ſuch Sugar and ſuch Salt had been ſpecially named and included in Schedule (A) to the ſaid Act annexed.

VI. And

On Exportation from Ireland (except to Great Britain) of Foreign or Bay Salt which shall not have been warehoused, the usual Drawback shall be allowed, &c.

VI And be it further enacted, That from and after the Expiration of Ten Days after the Day of the passing of this Act, upon the Exportation from *Ireland*, except to *Great Britain*, of any Foreign or Bay Salt which shall not have been warehoused in *Ireland*, there shall be paid and allowed a Drawback of all the Duties which shall have been paid on the Importation of the same, and that the said Drawbacks shall be paid and allowed in like Manner, and under the like Regulations as other Drawbacks are paid and allowed, under or by virtue of any Act or Acts in Force in *Ireland*, and that all Salt on which such Drawback shall be claimed, shall be exported subject to the Regulations and Provisions contained in the said recited Act of the Forty eighth Year aforesaid, or in any other Act or Acts in force in *Ireland*, relating to the Exportation of Salt from *Ireland*.

Act may be altered or repealed this Session.

VI. 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.

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