ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. CXLII.

An Act to permit the Removal of Goods from one Bonding Warehouse to another, in the same Port.

[22d *July* 1812.]

WHEREAS 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*, no Goods, Wares, or Merchandize which shall have been lodged in any Warehouse or Warehouses, or otherwise secured according to the Directions of that Act, are to be delivered from or taken out of any such Warehouse or Place, but upon Condition that such Goods, Wares, or Merchandize shall either be exported to Foreign Parts, or be used or consumed in *Great Britain*; and it is expedient, under certain Regulations, to permit Goods so lodged or otherwise secured to be removed to other Warehouses or Places in the same Port, where the like Articles are allowed to be secured under the Regulations of the said 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 it shall and may be lawful for the Importer, Proprietor, or Consignee of any Goods, Wares, or Merchandize which have been or may be lodged or deposited in any Warehouse or Warehouses, or otherwise secured in the Port of *London*, under the Regulations of the said Act made in the Forty-third Year of the Reign of His present Majesty, intituled *An Act for permitting certain Goods imported into*

43 G. 3. c. 132.

Goods may be removed from One Bonding Warehouse to another in the same Port,

with Permission of the Commissioners of Customs.

into Great Britain *to be secured in Warehouse without Payment of Duty;* or which have been or may be lodged or deposited in any Warehouse or Warehouses, or otherwise secured at any other Port of *Great Britain*, under the Regulations of an Act passed in the Forty-fifth Year of the Reign of His 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 of another Act passed in the Forty-sixth Year of the Reign of His present Majesty, among other Things, 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, to remove any such Goods, Wares, or Merchandize from the Warehouse or Place wherein or at which the same may have been first deposited or otherwise secured in the Port of *London*, or any other Port in *Great Britain*, under the Regulations of the said Acts, or either of them, to any other Warehouse or Place in the same Port, wherein or at which the like Articles are allowed to be warehoused or otherwise secured, provided that Permission for that Purpose shall have been previously obtained from the Commissioners of His Majesty's Customs in *England* or *Scotland*, as the Case may be, and also from the Commissioners of Excise in *England* or *Scotland*, as the Case may be, if such Goods, Wares, or Merchandize to be removed shall be subject to any Duty of Excise, and that the Removal takes place at the Risk and Expence of the Importer, Proprietor, or Consignee, under such Regulations as the said Commissioners respectively may deem necessary for the Security of the Revenue, and such Goods, Wares, or Merchandize shall and may be lodged or deposited, or otherwise secured, at or in such other Warehouse or Place, during the Residue of the Period allowed for clearing such Goods, Wares, or Merchandize, subject nevertheless to all and every the Provisions, Powers, Authorities, Penalties, Forfeitures, Regulations, Restrictions, Acts, Matters, and Things relative to the warehousing, keeping, inspecting, taking account of, or otherwise securing of Goods, Wares, or Merchandize directed and provided by the said Act of the Forty-third Year of the Reign of His present Majesty, or by any other Act or Acts of Parliament relating thereto, in the like Manner and in every Respect, and as fully and amply as if the said Provisions, Powers, Authorities, Penalties, Forfeitures, Regulations, Restrictions, Acts, Matters, and Things had been repeated and re-enacted in this Act; and any Bond which may have been given for the due Exportation or Payment of the Duties on such Goods, Wares or Merchandize shall be valid and continue in force, and the Obligors held to the due Performance of each and every the Conditions thereof, in the same Manner as they would have been compelled to fulfil the said Conditions, if the Removal of the Goods, Wares, or Merchandize from the original Place of the Deposit had not taken place.

II. And whereas by an Act made in the Thirty-third Year of the Reign of His late Majesty King *George* the Second, intituled *An Act for encouraging the Exportation of Rum and Spirits of the Growth, Produce, and Manufacture of the* British *Sugar Plantations from this Kingdom, and of* British *Spirits made from Molasses*, it was enacted, that all Rum and Spirits of the Growth, Produce, and Manufacture of the *British* Sugar Plantations in *America*, which should, before the Payment of the Duties of Excise charged on the Importation thereof, be exported as Merchandize under the Rules, Restrictions, and Regulations therein-after established and referred to, from any Warehouse or Warehouses in which such Rum

33 G. 2. c. 28.

or Spirits had been or should be lodged or deposited by virtue and in pursuance of an Act, made in the Fifteenth and Sixteenth Years of the Reign of His then present Majesty, intituled *An Act to empower the Importers or Proprietors of Rum or Spirits of the* British *Sugar Plantations to land the same before Payment of the Duties of Excise charged thereon, and to lodge the same in Warehouses at their own Expence; and for the Relief of* Ralph Barrow *in respect to the Duty on some Rock Salt lost by the overflowing of the Rivers* Weaver *and* Dane, should be freed and discharged from all Duties of Excise, in such Manner as was in the said Act of the Thirty-third Year aforesaid after-mentioned: And whereas the said Act made in the Fifteenth and Sixteenth Years aforesaid is expired, and it is expedient that all Rum and Spirits which shall, before the Payment of the Duties of Excise charged upon the Importation thereof, be delivered from or out of any Warehouse situate at the *Isle of Dogs*, and belonging to the *West India* Dock Company, mentioned in the said Act made in the Forty-third Year of His present Majesty's Reign, or from any Warehouse at any Port of *Great Britain* in which His Majesty, under or by virtue of the said last mentioned Act, by His Order in Council, hath already permitted, or shall hereafter permit Rum or Spirits to be lodged without Payment at the Time of the First Entry of the Duties of Customs or Excise due on the Importation thereof, or from any Warehouse at any other Port of *Great Britain* in which the same shall have been lodged or secured under or by virtue of the said Act made in the Forty-fifth Year of His present Majesty's Reign, should, on the shipping of any such Rum as Stores as herein-after mentioned, be freed and discharged from all Duties of Excise; be it therefore enacted, That all such Rum and Spirits as shall, under, subject, and according to the Rules, Regulations, Restrictions, and Provisions contained, provided, settled, or established in or by an Act made in the Nineteenth Year of the Reign of his present Majesty King *George* the Third, among other Things, for allowing a Drawback of the Duties on Rum shipped as Stores to be consumed on board Merchant Ships on their Voyages, or any other Act or Acts of Parliament for or in respect of the shipping any Rum or Stores to be spent and consumed on board in any Voyage to Parts beyond the Seas, be delivered from or out of any such Warehouse, to be shipped as Stores to be spent and consumed on board any Ship or Vessel in any Voyage to Parts beyond the Seas, shall be freed and discharged from all the Duties of Excise; and all and singular the said Rules, Regulations, Restrictions, and Provisions, and all Fines, Penalties, and Forfeitures contained, provided, settled, or established in or by the said Acts, or any of them, for or in respect of any such Rum shipped or to be shipped as Stores, shall be used, applied, and put in Execution for and in respect of all such Rum and Spirits so delivered from or out of any such Warehouse as last aforesaid as Stores to be spent and consumed as last aforesaid, as fully and effectually to all Intents and Purposes, as if all and singular the said Rules, Regulations, Restrictions, and Provisions had been repeated and re-enacted in the Body of this Act, for and in respect of such Rum and Spirits as last aforesaid.

15 & 16 G. 2. c. 25.

Rum and Spirits to be discharged from the Duties of Excise on shipping the same for Stores.

III. And whereas by the said Act made in the Forty-third Year aforesaid it is enacted, That no Foreign Brandy, Rum, Geneva, Spirits, or Aqua Vitæ shall be warehoused before Payment of the Duties, unless the same shall be imported in Casks of One hundred Gallons at the least: And whereas by the Laws now in force, Rum of the Growth or Produce

British Plantation Rum imported in any Cask of 60 Gallons or

of

upwards, may be warehoused.

of the *British* Sugar Plantations may be imported into *Great Britain* in any Cask of Sixty Gallons; and it is therefore expedient to allow of the same being warehoused in the same Manner as Foreign Brandy, Rum, Geneva, Spirits, or Aqua Vitæ imported in Casks of One hundred Gallons, are by the said Acts allowed to be warehoused; be it therefore enacted, That any Rum of the Growth or Produce of the *British* Sugar Plantations imported into *Great Britain* in any Cask of Sixty Gallons or upwards, shall be allowed to be warehoused in the same Manner as Foreign Brandy, Rum, Geneva, Spirits, or Aqua Vitæ is or are by the said Act allowed to be warehoused.

Officers allowed to take Samples of Spirits.

IV. And be it further enacted, That it shall and may be lawful to and for any Officer or Officers of Excise, before the Delivery of Brandy, Rum, Geneva, or other Spirits for Exportation, or of Rum or Spirits of the *British* Sugar Plantations to be shipped as Stores as aforesaid from or out of any such Warehouse or Warehouses, and at any Time afterwards, to take as many Samples as he or they shall think fit, (neither of such Samples exceeding Half a Pint,) out of each of the Casks or Packages containing such Brandy, Rum, Geneva, or other Spirits, paying for such Samples (if demanded) at and after the Rate of Three Shillings *per* Gallon; and if any Person or Persons shall obstruct or hinder any such Officer or Officers of Excise in taking any such Sample or Samples upon his or their offering to pay for the same as aforesaid (if demanded), the Person or Persons offending therein shall for each and every such Offence severally forfeit the Sum of One hundred Pounds.

Penalty on Refusal 100l.

Commissioners and Officers indemnified for suffering Rum and Spirits to be landed and put in Warehouse and delivered out from the same without Payment of Duty of Excise, &c.

V. And whereas since the Expiration of the said Act made in the Fifteenth and Sixteenth Years aforesaid, several Quantities of Rum and Spirits of the Growth, Produce, and Manufacture of the *British* Sugar Plantations in *America*, imported into the Kingdom of *Great Britain* directly from the said Sugar Plantations, have upon Entry thereof forthwith and before Payment of any of the Duties of Excise been landed, carried, and put into such Warehouses as are mentioned in the said last mentioned Act, and have also been delivered from and out of the said Warehouses without Payment of the Duties of Excise, some thereof for Exportation, and some thereof to be shipped as Stores, to be spent and consumed on board Ships and Vessels according to the Rules, Regulations, Restrictions, and Provisions, in the several Acts in that Behalf respectively in force during the Continuance of the said Act of the Fifteenth and Sixteenth Years aforesaid; and it is proper that the Commissioners and Officers of Excise should be indemnified for and in respect of such Landings, Warehousings, and Deliveries respectively; be it therefore enacted, That all such Landings, Warehousings, and Deliveries respectively shall be deemed and taken to have been and to be legally made as if the said Act made in the Fifteenth and Sixteenth Years aforesaid, and the several other Acts depending thereon, had remained and continued in force at the Time of such Landings, Warehousings, and Deliveries; and the Commissioners and Officers of Excise in *England* and *Scotland* respectively concerned in any such Landing, Warehousing, or Delivery respectively, shall be and they respectively are hereby fully indemnified; and that it shall and may be lawful to deliver all Rum and Spirits of the Growth, Produce, or Manufacture of the *British* Sugar Plantations in *America*, now remaining in any such Warehouse as last aforesaid, from and out of such Warehouse

for Exportation or Stores, according to the laſt mentioned Rules, Regulations, Reſtrictions, and Proviſions, and the ſame reſpectively, together with all Fines, Penalties, and Forfeitures for any Breach or Diſobedience thereof reſpectively, ſhall be and remain in full Force and Effect for and in reſpect of all ſuch Deliveries as laſt aforeſaid.

Rum or Spirits may be removed to Ports where warehouſing is allowed for the Purpoſe of Exportation, &c.

VI. And be it further enacted, That it ſhall and may be lawful to remove any Rum or Spirits of the Growth, Produce, and Manufacture of the *Britiſh* Sugar Plantations in *America*, imported into the Kingdom of *Great Britain* directly from the ſaid Sugar Plantations, and which hath or have been ſo landed and carried and put into ſuch Warehouſe as laſt aforeſaid from any ſuch Warehouſe, either by Sea or Inland Navigation, to any other Port of *Great Britain* where Foreign Spirits are by Law allowed to be ſecured in Warehouſe under the Regulations of the ſaid Acts of the Forty-third and Forty-fifth Years of His preſent Majeſty's Reign, or either of them, for the Purpoſe of being exported from ſuch Port, under and ſubject to the Rules, Regulations, and Reſtrictions, (ſave and except ſo far as the ſame are not altered by this Act, or not repugnant to any of the Regulations or Reſtrictions in this Act contained, or hereby preſcribed, ſettled, or eſtabliſhed, for and in reſpect of the Removal of Goods, Wares, and Merchandize, ſubject to any Duty of Exciſe), mentioned in another Act, made in the Fiftieth Year of His preſent Majeſty's Reign, intituled *An Act to permit the Removal of Goods, Wares, and Merchandize, from the Port in* Great Britain *where firſt warehouſed, to any other warehouſing Port, for the Purpoſe of Exportation*, for and in reſpect of the Goods, Wares, and Merchandize, by the ſaid laſt mentioned Act authorized and allowed to be removed in Manner therein mentioned. 50 G. 3. c. 64.

Penalty on opening Warehouſes except in Preſence of the proper Officer, 500l.

VII. And be it further enacted, That if any Proprietor or Importer of Brandy, Rum, Geneva, or other Spirits lodged and put into any Warehouſe or Warehouſes under the Direction and Authority of the ſaid Acts or any of them, ſhall by any Means, Art, Device, or Contrivance whatever, open any ſuch Warehouſe or Warehouſes, except in the Preſence of the proper Warehouſe Keeper, or other Officer of the Cuſtoms or Exciſe, then and in every ſuch Caſe every ſuch Importer or Proprietor ſhall forfeit and loſe for every ſuch Offence the Sum of Five hundred Pounds.

Previous to Removal Bond to be entered.

VIII. And be it further enacted, That previous to the Removal of any Goods, Wares, or Merchandize, which are or ſhall be ſubject to any Duty or Duties of Exciſe under or by virtue of an Act made in the Fiftieth Year of the Reign of His preſent Majeſty, intituled *An Act to permit the Removal of Goods, Wares, and Merchandize, from the Port in* Great Britain *where firſt warehouſed, to any other warehouſing Port, for the Purpoſe of Exportation*, for the Purpoſe in that Act mentioned, or under or by virtue of this Act, for either of the Purpoſes herein mentioned, the Importer, Proprietor, or Conſignee of any ſuch Goods, Wares, or Merchandize, ſhall, with One ſufficient Surety, enter into Bond to His Majeſty, His Heirs and Succeſſors, in Treble the Value of ſuch Goods, Wares, or Merchandize, with Condition that the ſame and every Part thereof ſhall be duly delivered, without Alteration or Diminution, into the Cuſtody and Poſſeſſion of the proper Officer of Exciſe, at the Port or Place in *Great Britain* to which the ſame are intended to be removed, and

to be named and expreſſed in ſuch Condition, and to produce a Certificate under the Hand and Seal of the proper Officer of Exciſe at ſuch Port or Place, that the ſaid Goods, Wares, or Merchandize had been ſo delivered into his Cuſtody and Poſſeſſion, and that ſuch Certificate ſhall, within Three Months from the Date of ſuch Bond, be produced to the Commiſſioners of Exciſe in *England*, if ſuch Goods, Wares, or Merchandize are removed from the Port of *London*, or to the Commiſſioners of Exciſe in *Scotland*, if removed from *Leith*, and to the principal Officer of Exciſe of ſuch Port, if ſuch Removal takes place from any other Port of *Great Britain*.

On Arrival of Goods at the Port intended, Entry to be made thereof with the proper Officer of Exciſe, &c.

IX. And be it further enacted, That upon the Arrival of ſuch Goods, Wares, or Merchandize at the Port to which the ſame are ſo intended to be conveyed, due Entry ſhall be made thereof with the Collector, Surveyor, or other proper Officer of Exciſe, ſpecifying the Weight, Quantity, and Species of the Goods, Wares, or Merchandize, with the Marks and Numbers of the Packages, the Date of Importation, the Ship or Veſſel in which the ſame were imported, and by what Perſon or Perſons the ſame were entered inwards, and alſo the Port from whence removed, the Place to which the ſame are intended to be exported, and the Name of the Ship or Veſſel in which the ſame are to be exported; and the Exporter or Exporters ſhall, together with the Maſter or other Perſon having or taking the Charge or Command of the Ship or Veſſel in which ſuch Goods, Wares, or Merchandize are intended to be exported, and one other ſufficient Surety, to be approved of by the Collector, Surveyor, or other proper Officer of Exciſe at the Port of Exportation, ſhall enter into Bond to His Majeſty, His Heirs and Succeſſors, in Treble the Value of the ſaid Goods, Wares, and Merchandize, for the due Exportation thereof; and for producing to the Commiſſioners of Exciſe in *England*, if ſuch Goods, Wares, or Merchandize are exported from the Port of *London*, or the Commiſſioners of Exciſe in *Scotland*, if exported from *Leith*, and to the Collector, Surveyor, or other proper Officer of Exciſe of ſuch Port from which ſuch Goods, Wares, or Merchandize are to be exported, a Certificate of the landing thereof, at the Port or Place for which the ſame are entered to be exported, ſpecifying, certifying, and containing the ſeveral Matters and Things preſcribed and required in and by the ſaid Act of the Forty-third Year of His preſent Majeſty's Reign for and in reſpect of the Certificate therein mentioned, and to produce ſuch Certificate to the Collector, Surveyor, or other proper Officer of Exciſe, within ſuch Time as in or by the ſaid laſt mentioned Act is limited or preſcribed, for the bringing or Production of the Certificate as therein mentioned, as the Caſe may require.

If not ſhipped for Exportation, the Goods may be again warehouſed under the Regulations herein mentioned.

X. And be it further enacted, That if after the Arrival of ſuch Goods, Wares, or Merchandize, ſubject to any Duty of Exciſe at any ſuch other Warehouſing Port, the Proprietor thereof ſhall not have an Opportunity of ſhipping the ſame for Exportation, it ſhall not be lawful to lodge or depoſit the Articles in any Warehouſe approved under the Regulations of the ſaid Acts of the Forty-third and Forty-fifth Years of His preſent Majeſty's Reign, or either of them, unleſs, over and beſides the Entry and Bond required by the ſaid Act of the Fiftieth Year of His preſent Majeſty's Reign, an Entry be alſo made for that Purpoſe with the Collector, Surveyor, or other proper Officer of Exciſe, and Bond be alſo given to

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His Majeſty, His Heirs and Succeſſors, by the Proprietor or his Agent, and one ſufficient Surety, to be approved of by the Commiſſioners of Exciſe in *England* or *Scotland*, as the Caſe may require, or ſuch Collector, Surveyor, or other proper Officer of Exciſe, in Double the Amount of the full Duties of Exciſe due or payable on the Importation of ſuch Goods, Wares, and Merchandize, with Condition that the ſaid Goods, Wares, and Merchandize ſhall either be duly exported, or that the full Duties of Exciſe due or payable on the Importation thereof ſhall be paid to the proper Collector within ſuch Period of Time as was allowed for that Purpoſe, at the Port where the ſame were firſt entered and warehouſed; and if the Proprietor ſhall fail or neglect to make ſuch Entry, and give ſuch Security, it ſhall and may be lawful for the Commiſſioners of Exciſe in *England* or *Scotland*, as the Caſe may require, to cauſe all ſuch Goods, Wares, and Merchandize which ſhall not be ſhipped for Exportation to be ſold and diſpoſed of in the ſame Manner as Goods, Wares, and Merchandize are directed to be diſpoſed of by the Commiſſioners of the Cuſtoms by the ſaid Act of the Forty-third Year of His preſent Majeſty's Reign; and on every ſuch Sale by them the ſaid Commiſſioners of Exciſe, they the ſaid laſt-mentioned Commiſſioners ſhall apply the Produce thereof in the ſame Manner and to the ſame Uſes and Purpoſes as is by the ſaid laſt-mentioned Act preſcribed and directed in the Sale of Goods, by or under the Authority of the Commiſſioners of the Cuſtoms, under or by virtue of the ſaid laſt-mentioned Act.

Bonds to be taken in His Majeſty's Name.

XI. And be it further enacted, That all ſuch Bonds as are by this Act authorized or required ſhall be taken in His Majeſty's Name and to His Majeſty's Uſe, by the Commiſſioners of Exciſe in *England* and *Scotland* reſpectively, as the Caſe may require, or the proper Officer or Officers of Exciſe appointed or employed for that Purpoſe: Provided always nevertheleſs, that nothing herein-before contained ſhall extend or be deemed or conſtrued to extend to require any Bond to be given to the Exciſe, for or in reſpect of the Removal of Coffee or Cocoa Nuts; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Coffee imported in Packages not leſs than 100lb. allowed to be warehouſed.

XII. And whereas by the ſaid Act made in the Forty-third Year aforeſaid no Coffee or Cocoa Nuts can be warehouſed in Manner in the ſaid Act mentioned, unleſs the ſame ſhall be contained in Caſks, Bags, Boxes, or other Packages, of at leaſt One hundred and twelve Pounds net Weight each: And whereas by another Act made in the Forty-eighth Year of the Reign aforeſaid, among other Things for reducing the Exciſe Duties on Coffee imported into *Great Britain*, it is enacted, that it ſhall and may be lawful to import into and export from *Great Britain* any Coffee in Packages containing not leſs than One hundred Pounds Avoirdupois; and it is therefore expedient to allow of the ſame being warehouſed; be it therefore enacted, That any Coffee imported into *Great Britain* in Packages containing not leſs than One hundred Pounds Avoirdupois ſhall be allowed to be warehouſed in the ſame Manner that Coffee contained in Caſks, Bags, Boxes, or other Packages, of at leaſt One hundred and twelve Pounds net Weight each, is by the ſaid Act of the Forty-third Year aforeſaid allowed to be warehouſed.

Penalties how to be levied.

XIII. And be it further enacted, That all Penalties and Forfeitures impoſed by this Act ſhall be ſued for, recovered, levied, and mitigated by ſuch

such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture is or may be sued for, recovered, levied, or mitigated, by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer at *Edinburgh*; and that One Moiety of every such Fine, Penalty, or Forfeiture, shall be to His Majesty, His Heirs and Successors, and the other Moiety to him, her, or them who shall discover, inform, or sue for the same.

Commencement of Act.

XIV. And be it further enacted, That this Act shall commence and take Effect as to all such Matters and Things therein contained, in respect whereof no special Commencement is hereby directed or provided, from and immediately after the passing of this Act.

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