ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

****

CAP. CXXII.

An Act to alter the Mode of declaring the Value of Goods imported into or exported from *Great Britain.* [23d *July* 1814.]

WHEREAS by an Act paſſed in the Forty-ninth Year of the Reign of His preſent Majeſty, intituled *An Act for repealing the ſeveral Duties of Cuſtoms chargeable in* Great Britain, *and for granting other Duties in lieu thereof,* it is amongſt other Things enacted, that where by the Schedule and Table thereunto annexed the Duties of Cuſtoms by that Act impoſed upon Goods, Wares, and Merchandize, imported into and exported from *Great Britain*, are charged not according to the Weight, Tale, Gauge, or Meaſure, but according to the Value thereof, ſuch Value ſhall be aſcertained (except in certain Caſes therein mentioned) by the Declaration of the Importer or Exporter, as the Caſe may be, or his known Agent or Factor, in the Manner and Form, and under all the Rules, Regulations, and Reſtrictions, and ſubject to the ſame Forfeitures and Penalties as are preſcribed, directed, and impoſed, for aſcertaining and collecting the Duties to be paid according to the Value of Goods, Wares, and Merchandize, by an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, intituled *An Act for repealing the ſeveral Duties of Cuſtoms and Exciſe, and for granting other Duties in lieu thereof; and for applying the ſaid Duties, together with the other Duties compoſing the Public Revenue; for permitting the Importation of certain Goods, Wares and Merchandize, the Produce and Manufacture of the European Dominions of the* French *King, into this Kingdom, and for applying certain unclaimed Monies remaining in the Exchequer for the Pay-*

49 G. 3. c. 98.

27 G. 3. c. 13.

ment of Annuities on Lives, to the Reduction of the National Debt; by which laſt recited Act it is required, that the Importer or Exporter, as the Caſe may be, or his known Agent or Factor, ſhall make a Declaration of the Value of ſuch Goods, Wares, and Merchandize on the Warrant of the Entry thereof, to be ſubſcribed with the Hand of the Importer, Exporter, or Proprietor, as the Caſe may be, or his known Agent or Factor, in the Preſence of Two of the principal Officers of the Cuſtoms, of which the Collector is to be one, who are to certify the ſame under their Hands, and by ſeveral ſubſequent Acts of Parliament the Value of Goods, Wares, and Merchandize imported into and exported from *Great Britain* is alſo directed to be aſcertained in the Manner provided by the ſaid Act of the Twenty-ſeventh Year of the Reign of His preſent Majeſty: And whereas great Inconvenience and Delay has been experienced by requiring the Declaration to be made in the Preſence of and to be atteſted by the principal Officers of the Cuſtoms: For Remedy whereof, be it 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 ſo much of any Act or Acts of Parliament as requires the Importer or Exporter, or his known Agent or Factor, to declare the Value of any Goods, Wares, or Merchandize, imported into or exported from *Great Britain* in the Preſence of the principal Officers of the Cuſtoms, and as directs ſuch Officers to certify the ſame under their Hands, ſhall be and the ſame is hereby repealed, and from and after the paſſing of this Act, where the Value of any Goods, Wares, or Merchandize, ſubject to the Payment of any Duty of Cuſtoms on the Importation into or Exportation from *Great Britain* is required to be aſcertained by the Declaration of the Importer or Exporter, or his known Agent or Factor, the ſame ſhall be ſpecified and expreſſed in Words at Length upon the Warrant or Bill of Entry, and be atteſted by the Signature of the Importer or Exporter of ſuch Goods, Wares, and Merchandize, or by his known Agent or Factor, as the Caſe may be, and the Value ſo ſpecified and expreſſed in the Warrant or Bill of Entry ſhall to all Intents and Purpoſes whatever be of the ſame Force and Effect; and ſuch Inſpector or Exporter, or his known Agent or Factor, ſhall be in every reſpect bound thereby, as fully and effectually, to all Intents and Purpoſes, as if the ſame had been as heretofore aſcertained by the Declaration of ſuch Importer or Exporter, or his known Agent or Factor, before the principal Officer of the Cuſtoms in the Manner required by the Laws in force on and immediately before the paſſing of this Act; and in caſe the Value of the Goods, Wares, or Merchandize ſo atteſted or declared on any ſuch Entry ſhall be leſs than the true and real Value thereof at the Port of Importation or Exportation, as the Caſe may be, the Goods, Wares, or Merchandize may be dealt with, and the proper Officers of the Cuſtoms ſhall proceed in every reſpect in the Manner preſcribed in ſuch Caſes by the ſaid recited Acts of the Twenty-ſeventh and Forty-ninth Years of the Reign of His preſent Majeſty; provided that nothing herein contained ſhall be conſtrued to repeal or in any way alter the Rules, Regulations, Reſtrictions, Penalties, and Forfeitures contained in the ſaid recited Act of the Forty-ninth Year of His Majeſty's Reign regarding Goods, Wares, and Merchandize ſubject to Duty on Exportation, of which the real Value cannot be aſcertained at the Time of Entry, but the ſame, as well in regard to the Declaration before the principal Officers as in all other Reſpects, ſhall remain in full Force and Effect.

So much of any Act as requires the Declaration of the Value of Goods to be made in the Preſence of the principal Officers of the Cuſtoms repealed, and in future the Value of Goods ſubject to the Payment of Duty ſhall be ſpecified on the Warrant or Bill of Entry atteſted by the Importer or Exporter, &c.

II. And

II. And whereas by an Act passed in the Fifty-third Year of the Reign of His present Majesty, intituled *An Act for the more correct Ascertainment of the Value of Duty-free Goods exported*; it is amongst other Things enacted, that on or before the Shipment of any Goods, Wares, or Merchandize whatever of the Growth, Production, or Manufacture of the United Kingdom, not liable to Duty on Exportation from *Great Britain*, the Exporter or Proprietor shall deliver or cause to be delivered to the proper Officer of the Customs, a separate Bill, containing the true and accurate Specification of the Quantity, Quality, and Value of all such Goods, Wares, and Merchandize, ascertained by the Declaration of such Exporter or Proprietor, or his known Agent or Factor, before the proper Officers of the Customs, in the same Manner and Form, and under the like Rules and Regulations as are prescribed and directed by the said recited Act passed in the Twenty-seventh Year of the Reign of His present Majesty, with respect to Goods, Wares, and Merchandize subject to the Payment of Duty upon being exported; be it therefore enacted, That so much of the first recited Act as requires the Exporter or Proprietor, or his known Agent or Factor, to subscribe the Declaration of the Value of such Goods, Wares, or Merchandize in the Presence of the principal Officers of the Customs, and as requires the said Officers to certify the same under their Hands, shall be and the same is hereby repealed, and in lieu and instead of the Declaration required by the said recited Act, the Exporter or Proprietor of all Goods, Wares, and Merchandize of the Growth, Production, or Manufacture of the United Kingdom, not subject to Duty on Exportation, shall deliver or cause to be delivered to the Searcher or other proper Officer of the Customs a separate Shipping Bill, the Indorsement on which shall contain a true and accurate Specification of the Quantity, Quality, and Value of all such Goods, Wares, and Merchandize, such Value being in Words at Length, attested by the Signature of the Exporter or Proprietor, or his known Agent or Factor, and such separate Shipping Bill so indorsed, attested, and delivered shall have the same Force and Effect as the separate Bill and Declaration of the Value before the principal Officers required by the said recited Act of the Fifty-third Year of the Reign of His present Majesty, and shall be subject and liable to the Rules, Regulations, and Restrictions in the said Act contained; and if the Exporter or Proprietor of any such Goods, Wares, or Merchandize, or his known Agent or Factor, shall not deliver the separate Shipping Bill so indorsed as aforesaid, or shall not produce the Invoice of Bills of Parcels, or shall knowingly make any false Specification or Attestation of the Value or Contents of any such Goods, Wares, or Merchandize, either at the Time of the first Entry, or after the same have been allowed to be shipped for Exportation, every such Exporter, Agent, or Factor, shall for every such Offence forfeit the Sum of Twenty Pounds, to be sued for, recovered, and applied in the same Manner, as any Forfeiture inflicted by the said recited Act may be sued for, recovered, and applied.

53 G. 3. c. 98.

The Value of Goods Duty-free shall, instead of the former Declaration before the principal Officer, be specified in a separate Shipping Bill delivered to the Searcher or other proper Officer.

Penalty, 20*l.*

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