

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

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Bounties: And whereas an Act was made in the Forty-ſixth Year of His
46 G. 3. c. 62. preſent Majeſty's Reign, intituled *An Act for granting unto His Majeſty, until the Twenty-ninth Day of* September *One thouſand eight hundred and ſix, certain Duties on the Importation, and to allow certain Drawbacks and Bounties on the Exportation of certain Sorts of Iron, Sugar, and Tea, into and from* Ireland: And whereas an Act was made in the Forty-ſeventh Year of His preſent Majeſty's Reign, to repeal Part of the Duties on the Importation of unmanufactured Tobacco into *Ireland:* And whereas another Act was made in the Forty-ſeventh Year of His preſent Majeſty's Reign,
47 G. 3. Seſſ. 2. c. 16. intituled *An Act to grant to His Majeſty, until the Fifth Day of* July *One thouſand eight hundred and eight, certain Duties on the Importation, and to allow Drawbacks on the Exportation of certain Goods, Wares, and Merchandize into and from* Ireland: And whereas another Act was made in the Forty-ſeventh Year of His preſent Majeſty's Reign, to provide for the Decreaſe and Suſpenſion in certain Caſes, of Part of the countervailing Duty on *Britiſh* Refined Sugar imported into *Ireland:* And whereas ſuch of the ſaid Acts as were temporary were continued by ſeveral Acts paſſed in the Forty-ſixth and Forty-ſeventh Years of His preſent Majeſty's Reign, and by an Act paſſed in the Forty-eighth Year of His preſent Majeſty's Reign the ſaid recited Acts were amended and continued; and by an Act made in the Forty-ninth Year of His preſent Majeſty's Reign, the ſaid recited Acts were further continued; and by an Act made in the Fiftieth Year of His preſent Majeſty's Reign, the ſaid recited Acts were continued and further amended: And whereas by an Act made in the Fifty-firſt Year of His preſent Majeſty's Reign, certain Duties were granted on Cocoa Nuts imported into *Ireland:* And whereas an Act was made in the Fifty-firſt
51 G. 3. c. 86. Year of the Reign of His preſent Majeſty, intituled *An Act to continue until the Fifth Day of* July *One thouſand eight hundred and twelve, and to amend ſeveral Acts for granting certain Rates and Duties, and for allowing certain Drawbacks and Bounties on Goods, Wares, and Merchandize imported into and exported from* Ireland; *and to grant to His Majeſty until the ſaid Fifth Day of* July *One thouſand eight hundred and twelve, certain new and additional Duties on the Importation, and to allow Drawbacks on the Exportation of certain Goods, Wares, and Merchandize into and from* Ireland: And whereas ſuch of the ſaid Acts as were temporary were further continued by an Act made in the Fifty-ſecond Year of His preſent Majeſty's Reign: And whereas an Act was made in the laſt Seſſion of
53 G. 3. c. 55. Parliament, intituled *An Act to continue until the Fifth Day of* July *One thouſand eight hundred and fourteen, and to amend, ſeveral Acts for granting certain Rates and Duties, and for allowing certain Drawbacks and Bounties on Goods, Wares, and Merchandize imported into and exported from* Ireland; *and to grant, until the ſaid Fifth Day of* July *One thouſand eight hundred and fourteen, certain new and additional Duties on the Importation, and to allow Drawbacks on the Exportation, of certain Goods, Wares, and Merchandize into and from* Ireland; and it is expedient, that all the ſaid recited Acts, and alſo the ſeveral Rates and Duties granted and the Drawbacks and Bounties allowed by them, or any of them, ſhould be further continued in Manner herein-after 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 the Rates and Duties granted and the Drawbacks and Bounties allowed by the ſaid recited Acts, or any of them, until and upon the Fifth Day of *July* One thouſand eight

Duties and Drawbacks granted and allowed by

hundred and fourteen, shall respectively continue and be in force throughout *Ireland*, upon and from and after the said Fifth Day of *July* One thousand eight hundred and fourteen, until and upon the Fifth Day of *July* One thousand eight hundred and fifteen, except the Rates, Duties, and Drawbacks upon the several Articles upon which new and other Rates, Duties, and Drawbacks are by any of the said Acts, or by this Act, imposed, granted, or allowed, and except such Drawbacks and Bounties on the Exportation of Sugar of the *British* Plantations, and on Refined Sugar, under the said recited Acts, or any of them, as are provided for by an Act made in the Forty-seventh Year of His present Majesty's Reign, intituled *An Act to provide more effectually for regulating the Drawbacks and Bounties on the Exportation of Sugar from* Ireland; *and for allowing* British *Plantation Sugar to be Warehoused in* Ireland, *until the Twenty-fifth Day of* March *One thousand eight hundred and eight*; which said last recited Act, by an Act passed in this present Session of Parliament, is continued until the Twenty-fifth Day of *March* One thousand eight hundred and fifteen; and that the said recited Acts (except as aforesaid, and except also as they are altered or repealed by each other, or by this Act, or by any other Act,) and all the Powers and Provisions, Articles, Clauses, Matters, and Things contained in the said recited Acts, or any of them, shall be observed and complied with during the Term hereby granted, as fully and effectually as if the said Duties, Drawbacks, and Bounties, and the said Powers, Provisions, Articles, Clauses, Matters, and Things had been by the said recited Acts, or any of them, extended to the Term hereby granted, and as if the Term hereby granted had made Part of the said recited Acts, or any of them; and that the several Articles in respect whereof any Rate or Duty is granted or imposed or continued, or any Drawback or Bounty is allowed by the said recited Acts, or any of them, until and upon the Fifth Day of *July* One thousand eight hundred and fourteen, shall respectively be and remain liable to the Rates and Duties, and shall be entitled to the Drawbacks and Bounties (except as aforesaid) allowed in respect thereof, under the Regulations and Provisions of the said recited Acts, upon, from, and after the Fifth Day of *July* One thousand eight hundred and fourteen, until and upon the Fifth Day of *July* One thousand eight hundred and fifteen, according to the true Intent and Meaning of this Act.

recited Acts further continued:

Except upon the Articles on which other Duties are granted, &c.

47 G. 3. c. 19.

II. And be it further enacted, That all Monies to arise from the Duty of Two Shillings and Sixpence imposed by the said first recited Act of the Forty-fifth Year of His present Majesty's Reign, upon every Entry Inwards and Outwards in the Port of *Dublin* (except as in the said Act is excepted) shall be received by the Collector of the said Port, who is hereby authorized to demand and receive the same, and shall be by him paid at the Receipt of His Majesty's Exchequer in *Ireland*; and the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, for the Time being, shall cause so much of the said Duty as shall result from Sixpence, Part of the said Duty of Two Shillings and Sixpence, to be paid to the Trustees of the Royal Exchange in the City of *Dublin*, to be by them applied towards keeping the same in Repair, and towards the Discharge of the Wages of Servants employed therein, and shall cause so much of the said Duty as shall result from the remaining Two Shillings of the said Duty, to be paid to or for the Use of the Corporation for erecting Buildings for Commercial Purposes in *Dublin*, to be by them applied in Manner required by

Application of the 2 s. 6d. Duty imposed by 45 G. 3. c. 18.

by the ſaid recited Act of the Forty-fifth Year of His Majeſty's Reign, until any Corporation ſhall be eſtabliſhed for the Purpoſe of erecting a Corn Exchange in the City of *Dublin*; and whenever any ſuch intended Corporation ſhall obtain a Charter of Incorporation from His Majeſty, His Heirs or Succeſſors, then the ſaid Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland* ſhall cauſe ſo much of the ſaid Duty as ſhall reſult from Two Shillings thereof, to be paid to or for the Uſe of ſuch laſt-mentioned Corporation, to be applied by ſuch Corporation, in the firſt Place, to diſcharge any Debt due from the ſaid Corporation for erecting Buildings for Commercial Purpoſes in *Dublin*, and the Remainder of ſuch Sum ſhall be applied towards diſcharging the Intereſt of ſuch Sum or Sums of Money, not exceeding Fifteen thouſand Pounds in the Whole, as may have been or ſhall be borrowed for erecting and finiſhing ſuch Corn Exchange, and towards the Diſcharge of the Principal Sum ſo borrowed, and for no other Purpoſe, and to be duly accounted for before the Commiſſioners for auditing the Public Accounts in *Ireland*.

The Duties and Drawbacks ſpecified in Schedule annexed to be levied and paid.

III. And whereas the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament aſſembled, towards raiſing the neceſſary Supplies granted to Your Majeſty, and for the Support of Your Majeſty's Government, have reſolved to grant to Your Majeſty the ſeveral new Duties herein-after mentioned, upon certain Goods, Wares, and Merchandize imported into *Ireland*; and do therefore moſt humbly beſeech Your Majeſty that it may be enacted, and be it therefore enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and fourteen, and during the Continuance of this Act, there ſhall be raiſed, levied, collected, and paid unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, in ready Money (except as herein-after is provided) without any Diſcount whatever upon the Importation of the ſeveral Goods, Wares, and Merchandize mentioned and ſet forth in the Schedule to this Act annexed, imported into *Ireland*, the ſeveral Duties inſerted, deſcribed, and ſet forth in Figures in the ſaid Schedule, and that there ſhall alſo be paid and allowed the ſeveral Drawbacks in reſpect of the ſaid Duties, as the ſame are reſpectively inſerted, deſcribed, and ſet forth in Figures in the ſaid Schedule; and that the ſaid Duties and Drawbacks in the ſaid Schedule ſpecified, ſhall be in lieu and in ſtead of all Duties and Drawbacks payable in *Ireland*, upon the Importation and Exportation of Goods, Wares, and Merchandize of the like Sorts, under or by virtue of any Act or Acts of Parliament in force in *Ireland* immediately before the paſſing of this Act.

Duties to be carried t the Conſolidated Fund of Ireland.

IV. And be it further enacted, That all the Duties and Drawbacks in and by the ſaid Schedule to this Act annexed, granted and allowed, ſpecified, mentioned, and contained, ſhall be paid and payable and received and receivable according to the Amount thereof in *Britiſh* Currency, and that all the ſaid Duties ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*; and that all the ſaid Duties and Drawbacks in and by the ſaid Schedule granted and allowed, ſpecified, mentioned, and contained, ſhall be paid and allowed according to the Tale, Weight, Meaſure, Gauge, or Value of the ſaid Articles reſpectively ſpecified, and alſo in proportion upon any greater or leſs Number, Weight, Quantity, or Meaſure, or Value of ſuch Articles, Matters and Things reſpectively.

V. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and fourteen, during the Continuance of this Act, there shall be raised, levied, collected and paid unto His Majesty, His Heirs and Successors, upon the Importation into *Ireland* of any White or Bay Salt, not being the Growth, Produce or Manufacture of *Great Britain*, the Duty following; (that is to say),

Duty to be paid on White or Bay Salt, not the Produce of Great Britain,

For and upon every Bushel of such White or Bay Salt, weighing Fifty-six Pounds, the Sum of Two Shillings *Irish* Currency:

Which said Duty hereby granted shall be in lieu and instead of any former Duty payable on the Importation of such Salt, and that upon the Exportation of such Salt from *Ireland* (except to *Great Britain*) there shall be paid and allowed a Drawback of all the Duty which shall have been paid on the Importation of the same.

VI. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and fourteen, and during the Continuance of this Act, upon the Exportation from *Ireland* to any Place except *Great Britain*, of any Beef, Pork, Tongues, Hams, or Bacon, salted in *Ireland* with Salt which shall have paid the Duty imposed by this Act, or with Salt the Growth, Produce, or Manufacture of *Great Britain*, there shall be paid and allowed to the Exporter of such Beef, Pork, Tongues, Hams, or Bacon, an Allowance or Bounty in the way of Drawback for or in respect of the Duties charged upon such Salt used in the Salting of such Beef, Pork, Tongues, Hams, or Bacon, after the Rate of One Shilling *Irish* Currency for each and every One hundred Pounds Weight thereof; which said Bounty, hereby allowed and made payable, shall be in lieu and instead of any former Allowance or Bounty in the way of Drawback on such salted Provisions respectively.

Bounty to be paid on the Exportation of Beef, &c. salted with Salt that has paid the Duty.

VII. And be it further enacted, That when any Person shall make use of any Salt in the Process of Bleaching, or in the making of Muriatic Acid which shall be used in the Process of Bleaching, such Person shall be entitled to receive, and the Collector of the Customs in the District within which such Salt shall have been imported or made, shall repay to such Person all Duties which shall have been paid on the said Salt, on his making it appear to the Satisfaction of the Commissioners of Customs and Port Duties that such Salt had paid all Duties due thereon, and had been made Use of in the Process of Bleaching, or in the making of Muriatic Acid for that Purpose.

Duty to be repaid on Salt used in Bleaching, or in the making of Muriatic Acid.

VIII. And be it further enacted, That on the Exportation from *Ireland* of any Coffee, the Growth or Produce of the *British* Colonies in the *West Indies*, and which on the Importation thereof into *Ireland* shall have paid the Duty imposed thereon under the herein-before recited Act of the Forty-eighth Year of His Majesty's Reign, there shall be paid and allowed to the Exporter of such Coffee a Drawback of Seven-pence *British* Currency *per* Pound Weight, in respect of the Duty imposed by the said recited Act.

Drawback allowed on the Exportation of Coffee.

IX. And whereas it is expedient to allow Coffee to be imported into and exported from *Ireland* in Packages of One hundred Pounds; be it therefore enacted, That from and after the passing of this Act it shall be lawful to import into and export from *Ireland* any Coffee in Packages containing not

Coffee in Packages of not less than 100 lb. may be imported into and ex-

ported from Ireland.

not leſs than One hundred Pounds Avoirdupoiſe; any Thing in this or any other Act or Acts of Parliament to the contrary notwithſtanding.

Wines paying the Duty under 53 G. 3. c. 55. entitled to Drawback on Exportation.

X. And be it further enacted, That any Perſon who at any Time ſince the paſſing of the herein-before firſt recited Act of the laſt Seſſion of Parliament ſhall have exported, or who at any Time after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, ſhall export from *Ireland* any ſuch Wines as in the ſaid recited Act are mentioned and deſcribed, and on which the reſpective additional Duties of Exciſe impoſed by the ſaid recited Act ſhall have been fully paid and ſatisfied, ſhall be entitled to and ſhall receive a Drawback equal to the Duty by the ſaid recited Act impoſed on ſuch Wines reſpectively, and which ſhall have been actually paid on the ſame.

Inſtead of the Duties under former Acts, the following Duties ſhall be paid on French Wines.

XI. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, and during the Continuance of this Act, in lieu and in ſtead of the Duties payable in *Ireland* on the Importation of the Wines herein-after mentioned under any Act or Acts in force in *Ireland* at the Time of the paſſing of this Act, there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of His Majeſty, His Heirs and Succeſſors, for and upon the Wines hereafter mentioned which ſhall be imported into *Ireland* after the Fifth Day of *July*, or the Duties payable on the Import of which ſhall not have been duly paid and diſcharged at any Time before the ſaid Fifth Day of *July*, the ſeveral and reſpective Duties following; that is to ſay,

Duties.

For and upon each and every Tun containing Two hundred and fifty-two Gallons of *French* Wine, imported in ſhipping of the United Kingdom, the Sum of One hundred and thirty-five Pounds and Twelve Shillings *Britiſh* Currency:

For and upon each and every ſuch Tun of *French* Wine, imported in Foreign Shipping, the Sum of One hundred and thirty-nine Pounds Thirteen Shillings *Britiſh* Currency:

And that upon the Exportation of any *French* Wine which ſhall have paid the ſaid Duties impoſed by this Act, or in reſpect of which any Repayment or Allowance ſhall have been made under this Act in Manner herein-after mentioned, there ſhall be paid in lieu of all Drawbacks on Wine of the like Sorts the ſeveral and reſpective Drawbacks following; that is to ſay,

For and upon every ſuch Tun of *French* Wine, exported to any *Britiſh* Colony or Plantation in *America*, to any *Britiſh* Settlement in the *Eaſt Indies*, to *China*, to *Brazil*, or to any other of the Territories or Poſſeſſions of the Crown of *Portugal* in *South America*, or to any of the Territories of the United States of *America*, the Sum of One hundred and twenty-ſix Pounds Three Shillings *Britiſh* Currency:

For and upon every ſuch Tun of *French* Wine, exported to any other Country or Place, the Sum of One hundred and twenty-one Pounds Four Shillings *Britiſh* Currency.

Former Drawbacks to continue on the Exportation of Wine where-

XII. Provided always, and be it enacted, That the former Drawbacks, payable by Law on the Exportation of any ſuch Wines from *Ireland* in reſpect of any former Duties thereon, ſhall remain and continue payable on the Exportation of ſuch Wines only whereon the Whole of ſuch former Duty ſhall have been fully paid and ſatisfied, and in reſpect

of which no Re-payment or Allowance ſhall have been made under this Act in Manner herein-after mentioned; any Thing herein-before contained to the contrary in anywiſe notwithſtanding. on former Duty ſhall have been paid.

XIII. And be it further enacted, That upon all *French* Wines which on the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen ſhall be in the Stores or Warehouſes, or in the Cuſtody, Power, or Poſſeſſion of any Merchant or Importer of or Dealer in, or Factor, Seller, or Retailer of ſuch Wine, and which ſhall have been charged with and ſhall have paid all Duties payable on the Importation thereof, and all Duties impoſed on the ſame, in the Stores, Warehouſes, Cuſtody, Power, or Poſſeſſion of ſuch Merchant, Importer, Dealer, Factor, Seller, or Retailer, under or by virtue of any Act or Acts in force in *Ireland*, immediately before the paſſing of this Act, there ſhall be received and allowed the Repayment or Allowance following, in reſpect of the Duties ſo heretofore paid thereon; (that is to ſay), Thefollowing Allowance to be made on French Wine in Warehouſe on July 5, 1814.

For and upon every Tun, containing Two hundred and fifty-two Gallons of ſuch *French* Wine, the Sum of Three Pounds Thirteen Shillings and Sixpence *Britiſh* Currency, which Repayment or Allowance ſhall be paid and allowed in manner directed by this Act.

XIV. And, for aſcertaining the Stock of *French* Wines belonging to all Merchants, Importers of, Factors and Dealers in, or Sellers or Retailers of ſuch Wines, on the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, in order to the making ſuch Repayment or Allowance thereon to ſuch Merchants, Importers, Factors, Dealers, Sellers, and Retailers reſpectively; be it further enacted, That every ſuch Merchant, Importer, Factor, Dealer, Seller, or Retailer, who ſhall reſpectively have any ſuch *French* Wines in his, her, or their Poſſeſſion, in any Warehouſe, Store Room, Shop, Cellar, Vault, or other Place, or in the Cuſtody or Poſſeſſion of any other Perſon, for his or her Uſe, (other than and except ſuch Wines as may be in any of His Majeſty's Warehouſes for Security of the Duties thereon), and who ſhall claim any Repayment or Allowance under this Act, in reſpect of the Duties heretofore paid on any ſuch *French* Wine, ſhall within One Calendar Month after the paſſing of this Act, deliver at the Office of the Collector of Exciſe of the Diſtrict in which ſuch Wine ſhall have been on the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, a juſt time and particular Account in Writing of the Quantity of ſuch *French* or other Wine, which on the ſaid Fifth Day of *July* ſhall have ſo been in the Cuſtody or Poſſeſſion of ſuch Merchant, Importer, Factor, Dealer, Seller or Retailer in every ſuch Warehouſe or other Place, or in the Cuſtody or Poſſeſſion of any Perſon for his or her Uſe, (except as aforeſaid), deſcribing the Places in which the ſame ſhall be, and the Situation thereof, and diſtinguiſhing whether ſuch Wines are Red or White; and all Wines in Bottles ſhall be accounted for, according to the Number of Bottles, without expreſſing the Number of Gallons of Wine contained in ſuch Bottles, but eſtimating the Number of ſuch Gallons in the whole by a fair Calculation made on the actual Contents of any given Number of ſuch Bottles indifferently choſen; and every ſuch Merchant, Importer, Factor, Dealer, Seller, or Retailer, ſhall make Oath, or if a Quaker, a ſolemn Affirmation, before the Collector of Exciſe of the Diſtrict, that ſuch Account is a juſt and true and Mode of aſcertaining the Stock of French Wines on July 5, 1814.

and perfect Account of all such Wines as aforesaid, which Oath or Affirmation such Collector is hereby authorized to administer; and every such Merchant, Importer, Factor, Dealer, Seller, or Retailer, or other Person, who shall deliver, or cause to be delivered, any false or untrue Account, shall forfeit the Sum of Two hundred Pounds *British* Currency.

Officers of Excise may enter the Premises of Dealers in Wine, and take an Account of the Stock of French Wines.

XV. And be it further enacted, That for the Purposes of this Act it shall and may be lawful for any Officer or Officers of Excise, at any Time within Two Calendar Months next after the said Fifth Day of *July* One thousand eight hundred and fourteen, to enter into all or any of the Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, and any other Places of any such Merchant, Importer, Dealer, Factor, or Seller of such Wine, whether by Wholesale or Retail, who shall have delivered in any such Account as aforesaid, for the Purpose of claiming any such Re-payment or Allowance of the Duty on any such *French* Wine as aforesaid, and into any Place where any such *French* Wine belonging to any such Merchant, Importer, Dealer, Factor, or Seller, shall in such Account be described to be, and by tasting, gauging, or otherwise to take an Account of the Quantity and Quality of all such *French* Wine on which such Re-payment or Allowance shall be so claimed, and then and there found in the Custody of or belonging to any such Merchant, Importer, Dealer, Factor, or Seller, in any Cask or in any Vessel except Bottles; and also to take an Account of all such *French* Wines on which such Re-payment or Allowance shall be claimed, as shall then and there be found in Bottles, in any other Manner than by tasting the same, or by uncorking and opening the Bottles containing such Wine (unless with the Consent of the Proprietor) for the Purpose of ascertaining the Number of Gallons therein, in Manner aforesaid; and in case of Refusal of such Consent the Quantity contained in such Bottles shall not be included in the Account taken by such Officer, nor in the Quantity for which any such Re-payment or Allowance shall be granted or allowed; and if any Officer or Officers of Excise, on Demand made by him or them at any such Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, shall not be admitted therein, or shall not be suffered to take an Account of all such Wines, in Manner aforesaid, or if such Merchant, Importer, Dealer, Factor, Seller, or Retailer, or Person having the Custody or Possession of such Wines, shall neglect or refuse to shew, or cause to be shewn to such Officer all such Wines in respect of which such Re-payment or Allowance shall be claimed as aforesaid in every such Warehouse or other Place respectively, every such Person respectively into or in whose Warehouse or other Place such Officer shall not be admitted or shall not be suffered to take such Account, and every such Person who shall refuse or neglect to shew or cause to be shewn to such Officer all such Wines as aforesaid, shall for every such Offence or Default respectively forfeit and pay the Sum of Two hundred Pounds *British* Currency.

Penalty 200l.

Officers may take Samples.

XVI. And be it further enacted, That in case of any Dispute between any Officer of Excise and any such Merchant, Importer, Dealer, Factor, Seller or Retailer of such *French* or other Wine, on which such Repayment or Allowance shall be claimed as aforesaid, as to the Nature or Species of any particular Wine, and the Country of which it is the Growth or Produce, it shall and may be lawful for the Officer of Excise, and every such Officer is hereby authorized and empowered, to take at any Time or

Times a Sample or Samples not exceeding One Quart of any ſuch Wine, whether in Bottles or in Caſks, or in any other Veſſel or Veſſels, paying for ſuch Wine the uſual Price thereof; and if ſuch Officer or Officers ſhall not be permitted to take ſuch Sample or Samples as aforeſaid, upon his offering to pay for the ſame after the Rate aforeſaid, or ſhall in anywiſe be obſtructed or hindered by any Perſon or Perſons whatſoever in taking ſuch Sample or Samples, the Merchant or Importer of or Seller or Dealer in ſuch Wine, or other Perſon in whoſe Cuſtody ſuch Wine ſhall be, ſhall for each and every ſuch Offence forfeit the Sum of Twenty Pounds; and no ſuch Merchant, Importer, Seller, or Dealer, or other Perſon ſhall be entitled to any Repayment or Allowance under this Act, in reſpect of any Wines of which ſuch Sample ſhall be refuſed as aforeſaid; any Thing herein-before contained to the contrary notwithſtanding.

Penalty, 20l.

XVII. And be it further enacted, That all and every ſuch Officer and Officers of Exciſe who ſhall take Account of ſuch Wines, ſhall make a Return or Report of the ſame to the Collector of Exciſe of the Diſtrict, and ſhall inſert in ſuch Return or Report the Amount of the Repayment or Allowance which ſhall be payable under this Act to any ſuch Merchant, Importer, Dealer, Factor, Seller or Retailer reſpectively, in reſpect of the Duties heretofore paid on ſuch Wine by ſuch Merchant, Importer, Dealer, Factor, Seller, or Retailer reſpectively, and ſuch Return or Report ſhall aſcertain the Amount of ſuch Repayment or Allowance, in caſe ſuch Return or Report ſhall contain a Quantity equal to or leſs than the Quantity compriſed in the reſpective Accounts herein-before directed to be returned by the Parties reſpectively to whom ſuch Wine ſhall belong, and who ſhall claim any ſuch Drawback or Allowance; but in caſe the Quantity contained in any ſuch Account of any ſuch Parties ſhall be leſs than the Quantity contained in the Account of any Officer ſo to be taken as aforeſaid, or if no ſuch Account ſhall be taken by ſuch Officer, then ſuch Repayment or Allowance ſhall be calculated by the Collector, to whom any Account ſhall be delivered by the Parties as aforeſaid, according to the Quantity contained in ſuch Account of ſuch Parties, and verified upon Oath or Affirmation of ſuch Parties, in Manner herein-before mentioned.

Officer to make a Return of the Allowance to the Collector.

XVIII. And be it further enacted, That all ſuch Accounts, Returns, and Reports ſo to be made under this Act, either by the Officers of Exciſe or by the Parties claiming ſuch Drawback or Allowances, ſhall be tranſmitted by the Collectors of Exciſe who ſhall receive the ſame to the Commiſſioners of Exciſe and Inland Duties in *Dublin*; and the ſaid Commiſſioners ſhall thereupon provide for the ſaid Re-payment or Allowance as aforeſaid, to the Perſons claiming and entitled to the ſame, in ſuch Manner and at ſuch Times as the ſaid Commiſſioners, by any Order to be made by them, or any Three of them, ſhall direct and appoint.

Accounts and Returns to be tranſmitted to the Commiſſioners of Exciſe and Inland Duties in Dublin.

XIX. And be it further enacted, That all Goods, Wares and Merchandize, of the Produce of Countries within the *Levant* Seas, imported into *Ireland* under the Authority of an Act made in the Forty-third Year of His preſent Majeſty's Reign, intituled *An Act to permit, during the Continuance of Hoſtilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, the Importation into* Great Britain *and* Ireland, *in Neutral*

Goods the Produce of the Levant imported under 43G.3.c.153. liable to the Duties payable to the

Levant Company.

Neutral Veſſels from States in Amity with His Majeſty, of certain Goods, Wares, and Merchandize; and to impower His Majeſty, by Order in Council, to prohibit the Exportation of Copper; and to permit the Importation in Neutral Veſſels from States not in Amity with His Majeſty, of certain Goods, Wares and Merchandize, ſhall be ſubject and liable to the Duties payable by Law in *Ireland* to the *Levant* Company, in like Manner as if ſuch Goods, Wares and Merchandize had been imported into *Ireland* directly from *Turkey.*

Liquors and Tobacco Derelict, &c. liable to the ſame Duties as Liquors and Tobacco regularly imported.

XX. And whereas Doubts have ariſen whether Foreign Liquors and Tobacco Derelict, Jetſam, Flotſam, Lagan, or Wreck, brought or coming into *Ireland,* are by the Laws now in force in *Ireland* ſubject and liable to the Payment of Duties; and ſuch Foreign Liquors and Tobacco have by reaſon of ſuch Doubts been ſometimes ſold and carried into Conſumption without any Duties having been paid for or in reſpect thereof, to the great Loſs of His Majeſty's Revenue and Injury of Perſons dealing in ſuch Liquors and Tobacco, for or in reſpect whereof the Duties have been paid on Importation; be it therefore enacted, That all ſuch Liquors and Tobacco Derelict, Jetſam, Flotſam, Lagan or Wreck, brought or coming into *Ireland,* are and ſhall be ſubject and liable to the Payment of the ſame Duties as Liquors and Tobacco of the like Kind regularly imported are by any Law or Laws now in force in *Ireland* ſubject and liable to, and ſhall alſo be entitled to ſuch Drawbacks and be ſubject to ſuch Allowances and Abatements as Liquors and Tobacco of the like Kind regularly imported are entitled and ſubject to; any Law, Cuſtom, or Uſage to the contrary notwithſtanding.

Securing Payment of the Duties on ſuch Liquors and Tobacco Derelict, &c.

XXI. And for the better ſecuring the Payment of the Duties upon ſuch Liquors and Tobacco reſpectively, be it further enacted, That from and after the Fifth Day of *July* One thouſand eight hundred and fourteen, all and every Perſon and Perſons bringing into *Ireland,* or finding or diſcovering on the Coaſts of *Ireland,* any Foreign Liquors or Tobacco Derelict, Jetſam, Flotſam, Lagan, or Wreck, for or in reſpect whereof any Duty of Cuſtoms or Exciſe is by Law impoſed in *Ireland,* ſhall within Twenty-four Hours next after he, ſhe, or they ſhall have ſo brought, found, or diſcovered ſuch Liquors or Tobacco, if the ſame be found on Land, or within Twenty-four Hours next after the ſame ſhall have been landed, if the ſame be found at Sea, give Notice thereof to the next Cuſtom Houſe or Exciſe Office, or to ſome neighbouring Officer of Cuſtoms or Exciſe, ſpecifying the Place where ſuch Liquors or Tobacco then lie or are depoſited, and the proper Officers of Cuſtoms and Exciſe ſhall thereupon forthwith take a particular Account of the Kinds and Quantities of ſuch Liquors or Tobacco, and ſhall demand of the Perſon or Perſons in whoſe Poſſeſſion ſuch Liquors or Tobacco may be, or who ſhall have found or brought to Land the ſame, the full Duties of Cuſtoms and Exciſe due in reſpect thereof; and in caſe ſuch Duties ſhall not on ſuch Demand be paid by ſuch Perſon or Perſons, the ſaid Officer of Cuſtoms or Exciſe ſhall cauſe ſuch Liquors or Tobacco to be ſafely and ſecurely lodged and depoſited in a Warehouſe or Warehouſes, to be kept in ſuch Warehouſe or Warehouſes under His Majeſty's Lock, until the Duties of Cuſtoms and Exciſe payable for or in reſpect thereof ſhall be paid and ſatisfied, or until ſuch Liquors or Tobacco ſhall be ſold in Manner herein-after mentioned;

and if any Perſon or Perſons ſhall, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, bring into *Ireland*, or find or diſcover on the Coaſts of *Ireland*, any Foreign Liquors or Tobacco Derelict, Jetſam, Flotſam, Lagan, or Wreck, for or in reſpect whereof any Duty of Cuſtoms or Exciſe is by Law impoſed in *Ireland*, and ſhall not give ſuch Notice thereof as aforeſaid, every ſuch Perſon and Perſons ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds *Britiſh* Currency; and if any Perſon or Perſons ſhall, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, remove, open, or alter in Quantity or Quality, or cauſe to be removed, opened, or altered in Quantity or Quality, or aid or aſſiſt in the removing, opening, or altering in Quantity or Quality any ſuch Liquors or Tobacco, or ſhall break, ſever, or deſtroy, or cauſe to be broken, ſevered, or deſtroyed, or aid or aſſiſt in the breaking, ſevering, or deſtroying any of the Caſes or Packages containing any ſuch Liquors or Tobacco before ſuch Liquors or Tobacco ſhall have been taken an Account of by the proper Officers of Cuſtoms and Exciſe as aforeſaid, and before the ſaid Liquors or Tobacco ſhall be by them lodged and depoſited in a Warehouſe or Warehouſes as aforeſaid, every ſuch Perſon and Perſons ſo offending ſhall for every ſuch Offence forfeit and loſe the Sum of One hundred Pounds *Britiſh* Currency; and all ſuch Liquors and Tobacco reſpectively ſo removed, opened, or altered in Quantity or Quality, together with the Caſks and other Packages reſpectively containing the ſame ſhall be forfeited, and the ſame reſpectively ſhall and may be ſeized by any Officer or Officers of Cuſtoms or Exciſe: Provided always, that if the Duties on ſuch Liquors and Tobacco ſhall not be paid or diſcharged within Eighteen Months next after the ſaid Liquors and Tobacco ſhall be lodged and depoſited in ſuch Warehouſe or Warehouſes as aforeſaid, it ſhall be lawful for the Commiſſioners of Cuſtoms and Impoſt Duties, and they are hereby authorized and empowered to ſell and diſpoſe of ſuch Liquors or Tobacco, or any Part thereof, for and towards the ſatisfying the Duties payable in reſpect of ſuch Liquors and Tobacco, and alſo the Coſts, Charges, and Expences attending the conveying ſuch Liquors and Tobacco to ſuch Warehouſe or Warehouſes, and of the Keeping and Sale of ſuch Liquors and Tobacco, rendering the Overplus (if any) of the Monies ariſing by the ſaid Sale after Payment of the ſaid Duties, Coſts, Charges and Expences to ſuch Perſon or Perſons as ſhall be by Law entitled to the ſame; and if upon ſuch Liquors and Tobacco being put up or offered to Sale no Perſon or Perſons ſhall offer or bid for the ſame as much or more Money than the Duties payable in reſpect thereof, together with the Warehouſe Rent, Coſts, Charges, and Expences taken together would amount to, then and in ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Import Duties, and they are hereby authorized and empowered to permit the Perſon or Perſons by Law entitled to the ſame, to expoſe or to ſell and diſpoſe thereof for Exportation only, ſubject to the uſual Regulations in ſuch Caſes; or if ſuch Perſon or Perſons ſhould refuſe ſo to do, then to ſell and diſpoſe of ſuch Liquors or Tobacco for Exportation, or to deſtroy the ſame, as ſuch Commiſſioners reſpectively may deem moſt expedient: Provided alſo, that nothing hereinbefore contained ſhall extend or be deemed or conſtrued to extend to prevent any ſuch Liquors or Tobacco, as the ſaid Commiſſioners may deem neceſſary for that Purpoſe, being ſold Duty-free for the Payment of the Salvage Expences incurred in reſpect thereof.

Penalty on not giving Notice, or removing ſuch Articles before the Officer ſhall take an Account thereof.

If Duties be not paid in 18 Months, Goods to be ſold.

XXII. Provided

Preſerving the Claims of Lords of Manors and other Perſons to ſuch Derelict Goods.

XXII. Provided alſo, and be it further enacted, That the Lord of the Manor on which ſuch Liquors or Tobacco ſhall be found, or other Perſon having by Law juſt Claim thereto, or where no ſuch Lord of the Manor or other Perſon having ſuch juſt Claim ſhall exiſt, then the Perſon or Perſons bringing into *Ireland*, or finding or diſcovering on the Coaſt thereof any ſuch Foreign Liquor or Tobacco, ſhall be at Liberty to retain the ſame in his, her, or their own Cuſtody or Poſſeſſion for the Space of One Year and One Day, to be computed and reckoned from ſuch bringing, finding, or diſcovering thereof, on his, her, or their entering into Bond to His Majeſty, His Heirs and Succeſſors, with Two ſufficient Sureties, to be approved of by the Collector of Cuſtoms for the Port, or Collector of Exciſe for the Diſtrict where the ſaid Liquors or Tobacco ſhall be found, in Treble the Value of ſuch Liquors or Tobacco, as the Caſe may require, for the Payment of the Duties for or in reſpect thereof, at the End and Expiration of ſuch Year and Day, or in Default of ſuch Payment to reſtore ſuch Liquors and Tobacco at the End or Expiration of ſuch Year and Day to the proper Officer or Officers of the Cuſtoms or Exciſe, in the ſame State and Condition as the ſame was or were in at the Time of ſuch bringing, finding, or diſcovering thereof; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Duties to be payable on Goods not entered, although imported before July 5, 1814;

XXIII. And be it further enacted, That the ſeveral and reſpective Duties by this Act granted on the Importation into *Ireland* of the Goods, Wares, and Merchandize mentioned in this Act, and the Schedule thereto annexed, ſhall be charged and payable on all ſuch Goods, Wares, and Merchandize as ſhall not have been entered on or before the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, or on which the Duties due and payable on the Importation thereof ſhall not have been paid, notwithſtanding ſuch Goods, Wares, and Merchandize may have been imported into *Ireland* before the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, or before the paſſing of this Act.

And alſo Goods warehouſed before that Day.

XXIV. Provided always, and be it further enacted, That the Duties granted, mentioned, and ſet forth in this Act and the ſaid Schedule ſhall be charged and payable on all ſuch Goods, Wares, and Merchandize therein mentioned, as having been imported into *Ireland*, ſhall have been or ſhall be warehouſed, or ſhall be or ſhall have been ſecured without the Duties due on the Importation thereof having been firſt paid, and ſhall remain ſo warehouſed or ſecured on or after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, in purſuance or by Authority of any Act or Acts of Parliament in force in *Ireland* for that Purpoſe, although ſuch Goods, Wares, or Merchandize may have been imported before the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen: Provided always, that ſuch Duties ſhall not be charged or payable on any ſuch Goods, Wares, or Merchandize, until the Duties which ſuch Goods, Wares, or Merchandize ſhall have been ſubject to before the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, ſhall be payable by Law.

Duties to be ſecured by Bond.

XXV. Provided alſo, and be it enacted, That in all Caſes where the Whole or any Part of the Duties on the Importation of Goods, Wares, and Merchandize into *Ireland*, are permitted to be ſecured by Bond or otherwiſe, by virtue of any Act or Acts of Parliament in force in *Ireland*

at the Time of such Importation, the Duties by this Act and the Schedule thereto annexed, granted, or imposed, may in like Manner and under the same Rules, Regulations, Restrictions and Conditions, be permitted to be secured by Bond or otherwise.

Packages of Goods entered for Exportation to be described according to Law, and the Contents to agree with the Account.

XXVI. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and fourteen, where any Goods, Wares, and Merchandize whatever, intended to be exported from *Ireland*, shall be entered for Exportation, if any Package, Cask, or Vessel, in which any such Goods, Wares, and Merchandize mentioned in such Entry shall be contained, shall not be duly described in Manner directed by Law, or if the Goods contained in each particular Package, Cask, or Vessel, shall not agree with the Account of the Contents of such Package, Cask, or Vessel, such Goods, Wares, and Merchandize, together with the Package, Cask, or Vessel, in which the same shall be contained, shall be forfeited, and may be seized by any Officer of the Customs or Excise at any Time after such Entry made, and at any Time either before or after the same shall be actually shipped off or shipped on board any Ship or Vessel for Exportation.

How the Value of Goods shall be taken in ascertaining the Duties payable on Exportation.

XXVII. And be it further enacted, That in all Cases where any Duties of Customs imposed by any Act or Acts in force in *Ireland*, upon the Exportation of Goods, Wares, and Merchandize from *Ireland* are charged, not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Exportation, without any Deduction or Abatement whatsoever, except of so much as the Duties of Customs or Excise paid thereon or payable at the Time of the Entry of such Goods, Wares, and Merchandize, shall amount unto, and that such Value shall be ascertained (except as in this Act is provided) by the Oath of the Exporter or Proprietor of such Goods, Wares, and Merchandize, or of his known Agent or Factor; and in case any Goods, Wares, or Merchandize shall not be valued according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, or Merchandize shall be dealt with, and the proper Officers of the Customs shall proceed in every respect, except as hereinafter is provided, in the Manner prescribed in and by an Act passed in the Forty-sixth Year of His present Majesty's Reign, intituled *An Act more effectually to regulate the Collection of the Duties on Goods, Wares, and Merchandize imported or exported into or from* Ireland; *and the Payment of Bounties, Allowances, and Drawbacks thereon,* with respect to Goods imported subject to Duty *ad valorem.* 46 G. 3. c. 87.

In Cases where the Goods shall be undervalued, the Exporter shall be paid the Value according to the Oath made on Entry.

XXVIII. Provided always, and be it further enacted, That in case any Goods, Wares, or Merchandize, subject to Duty on Exportation, according to the Value thereof, shall on Examination by the proper Officers of the Customs be found to be undervalued, and shall on that Account be detained, the Exporter or Proprietor shall in such Case be paid the Value of such Goods, Wares, and Merchandize, according to the Oath made on the Entry thereof for Exportation, together with the Amount of the Customs paid thereon at the Time of the Entry thereof, without any further Allowance whatsoever; any Thing in the said recited

Act passed in the Forty-sixth Year of His present Majesty, or in any other Act or Acts of Parliament to the contrary thereof notwithstanding.

When the real Value cannot be ascertained, the Collector shall permit the Exportation of the Goods on certain Conditions.

XXIX. And be it further enacted, That if at the Time of making the Entry for the Exportation of any Goods, Wares, or Merchandize of the Growth, Produce, or Manufacture of *Ireland* on which any Duties of Customs are charged or are payable according to the Value thereof, the Exporter or Proprietor of such Goods, Wares, or Merchandize so entered for Exportation, or his known Agent or Factor, shall not be able to ascertain the true and real Value thereof, it shall be lawful for the Collector or other Chief Officer of the Customs at the Port of Exportation, to permit such Exporter or Proprietor, Agent or Factor, to ship or export such Goods, Wares, or Merchandize, upon making Oath that such real Value cannot be ascertained, and upon Bond being given either by the Exporter or Proprietor of such Goods, Wares, or Merchandize, or by the known Agent or Factor of such Exporter or Proprietor, to His Majesty, His Heirs and Successors, with One sufficient Surety in Treble the Amount of the supposed or estimated Duty on the Value of such Goods, Wares, or Merchandize conditioned for the Payment of the said Duties, within Three Months, and according to the true and real Value thereof, and for producing the Invoice and Bills of Parcels, or such other Documents as shall be required by the Collector or other Chief Officer of the Customs at the Port of Exportation, in case the Production thereof shall be thought necessary by such Officers of the Customs, for the Purpose of ascertaining the true and real Value of such Goods, Wares, or Merchandize, so exported as aforesaid.

Names of Exporter and Agent to be specified in the Entry, &c.

XXX. Provided always, and be it further enacted, That upon the Exportation of all Goods, Wares, and Merchandize, of which the real Value cannot be ascertained, and in Cases where the Duties are allowed to be secured by Bond as aforesaid, the Name of the actual and real Exporter, whether such Exporter shall be the Proprietor, or the Agent or Factor of the Proprietor, shall be specified in the Entry, together with the Name of the Agent or Factor making the Entry and giving such Bond, and an Oath of the Value of such Goods, Wares, and Merchandize according to which the Duties shall be ascertained and paid and the Bond cancelled, shall in all such Cases be made and signed by such actual and real Exporter, and not by any Clerk, Agent, or Broker of such Exporter.

Penalty on making false Oath of the Value.

XXXI. And be it further enacted, That if any Exporter of any such Goods, Wares, or Merchandize entered for Exportation shall knowingly and fraudulently make any false Oath of the Value of any such Goods, Wares, or Merchandize, after the same shall have been allowed to be shipped for Exportation, every such Exporter shall for every such Offence forfeit a Sum equal to the true and real Value of all such Goods, Wares, or Merchandize.

Duties, &c. how to be levied.

XXXII. And be it further enacted, That the several Rates and Duties and Drawbacks and Bounties by this Act continued or granted or allowed and made payable, and all and every Fines, Penalties and Forfeitures under this Act, shall be raised, levied, collected, paid, and applied in

the ſame Manner and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and under ſuch Rules and Directions, as are appointed, directed, and expreſſed for the raiſing, collecting, levying and paying, and managing of Duties and Drawbacks payable on Goods, Wares, and Merchandize imported into and exported from *Ireland*, or for the levying and applying any Fines, Penalties or Forfeitures, in and by an Act of Parliament made in *Ireland*, in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, intituled *An Act for ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors*, according to the Book of Rates therein inſerted, or in and by an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland, or in and by any other Act or Acts in force in *Ireland* relating to the Revenue of Cuſtoms and Exciſe, or either of them, as fully and effectually, to all Intents and Purpoſes, as if the ſame Powers and Authorities, Rules and Directions, Penalties and Forfeitures were herein expreſſed and enacted, with the like Remedy of appeal to and for the Party or Parties aggrieved, as in and by the ſaid Act, paſſed in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty King *Charles* the Second, or in and by any other Act or Acts as aforeſaid is provided.

XXXIII. And be it further enacted, That this Act ſhall be and continue in force until and upon the Fifth Day of *July* One thouſand eight hundred and fifteen, and no longer. Continuance of Act.

XXXIV. And be it further enacted, That this Act, or the Acts hereby continued, or any of them, may be altered, amended, or repealed, by any Act to be made in this preſent Seſſion of Parliament. Act may be altered or repealed.

SCHEDULE

SCHEDULE to which this Act refers.

	Duty. £ s. d.	Drawback. £ s. d.
ALMONDS; viz.		
——— Bitter, the Cwt.	1 11 8	6 13 4
——— Jordan, the Cwt.	4 15 0	2 0 0
——— of any other Sort, the Cwt.	2 7 6	1 0 0
Ambra Liquida, the lb.	0 5 6½	0 2 4
Anchovies, the lb.	0 0 7½	0 0 3
Asses, each	3 6 6	—
Bladders, the Dozen	0 0 4¼	0 0 2
Bottles; viz.		
——— of Earth or Stone, the Dozen	0 3 2	—
——— of Glass, covered with Wicker, the Dozen Quarts	1 1 9¼	—
——— of green or common Glass, full or empty, not of less Content than One Pint, and not being Phials, the Dozen Quarts	0 7 11	—
——— of Glass, not otherwise enumerated or described, for every £100. of the Value	114 0 0	—
Note.—Flasks in which Wine or Oil is imported are not subject to Duty.		
Bracelets or Necklaces of Glass, the Gross, containing 12 Bundles or Deckers, each Bundle or Decker containing 10 Necklaces	0 9 6	—
Bristles, viz.		
——— dressed, imported in a British-built Ship, the Dozen lbs.	0 11 10½	0 5 0
——— - - - not imported in a British-built Ship, the Dozen lbs.	0 12 8	0 5 0
——— rough or undressed, imported in a British-built Ship, the Dozen lbs.	0 3 6¼	0 1 6
——— - - - not imported in a British-built Ship, the Dozen lbs.	0 3 11½	0 1 6
Bristles undressed may be warehoused under certain Conditions, Regulations, and Restrictions. *See* 48 G. III. cap. 32.		
Brooms; viz.		
——— Flag or Whisk Brooms, the Dozen	0 0 9½	—
Carmine, the Oz.	0 3 11½	—
Carpets; viz.		
——— of Turkey, under 4 Yards Square, the Carpet	1 3 9	—
——— - - - 4 Yards Square and not exceeding 6 Yards Square, the Carpet	4 15 0	—
——— - - - exceeding 6 Yards Square, the Carpet	7 18 4	—
Clocks, for every £100. of the Value	59 7 6	—
Cork, imported in a British-built Ship, the Cwt.	0 7 11	0 3 4
——— not imported in a British-built Ship, the Cwt.	0 8 8½	0 3 4

	Duty. £ s. d.	Drawback. £ s. d.
Cortex, Cariophylloides, the lb.	0 0 9½	0 0 4
Coſtus, the lb.	0 0 11⅞	0 0 5
Cranberries, the Gallon	0 1 2	—
Cubebs, the lb.	0 0 9½	0 0 4
Cucumbers, pickled, the Gallon	0 2 4½	—
—— preſerved in Salt and Water, for every £100. of the Value	59 7 6	—
Cyperus, the Cwt.	0 15 10	0 6 8
Down, imported in a Britiſh-built Ship, the lb.	0 1 2¼	0 0 6
—— not imported in a Britiſh-built Ship, the lb.	0 1 4⅝	0 0 6
Drawings, coloured, each	0 3 2	—
—— plain, each	0 1 7	—
Elephants Teeth, the Cwt.	3 19 2	1 13 4
Enamel, the lb.	0 7 1½	0 3 0
Eſſence of Spruce, for every £100. of the Value	31 13 4	13 6 8
—— the Produce of and imported from any Britiſh Colony, Plantation, or Settlement in America, for every £100. of the Value	15 16 8	6 13 4
Glovers' clippings, fit only to make Glue, the Cwt.	0 4 9	—
Grains of Paradiſe, the lb.	0 1 11¾	0 0 10
Gum Copal, the lb.	0 1 7	0 0 8
Hair, Horſe, for every £100. of the Value	31 13 4	—
Handſcoops, the Dozen	0 1 11¾	—
Harpſtrings, the Groſs, containing 12 Dozen Knots	0 6 4	0 2 8
Hats; viz.		
—— Baſt, Chip, Cane, or Horſehair Hats or Bonnets, each Hat or Bonnet not exceeding 22 Inches in Diameter, the Dozen	0 10 8¼	—
—— - - - each Hat or Bonnet exceeding 22 Inches in Diameter, the Dozen	1 1 4⅛	—
—— Straw Hats or Bonnets, each Hat or Bonnet not exceeding 22 Inches in Diameter, the Dozen	3 8 1	—
—— - - - each Hat or Bonnet exceeding 22 Inches in Diameter, the Dozen	6 16 2	—
Hay, the Load, containing 36 Truſſes, each Truſs being 56 lbs.	1 2 11⅛	—
Heath, for Bruſhes, the Cwt.	0 9 1¼	—
Hermodactyl, the lb.	0 0 9½	0 0 4
Hides; viz.		
—— Buffalo, Bull, Cow, or Ox, in the Hair not tanned, tawed, curried, or in any way dreſſed;		
—— - - - imported in a Britiſh-built Ship, the Hide	0 0 9½	—
—— - - - not imported in a Britiſh-built Ship, the Hide	0 2 4½	—
—— - - - tanned and not otherwiſe dreſſed, the lb.	0 0 11⅞	—
—— - - - imported from any Britiſh Colony or Settlement in Africa, the Hide	0 0 4¾	—
—— Horſe, Mare, or Gelding, in the Hair, not tanned, tawed, or curried, or in any way dreſſed;		
—— - - - imported in a Britiſh-built Ship, the Hide	0 0 9½	—
—— - - - not imported in a Britiſh-built Ship, the Hide	0 2 4½	—
—— - - - tanned, and not otherwiſe dreſſed, the lb.	0 0 11⅞	—

	Duty. £ s. d.	Drawback. £ s. d.
Hoofs of Cattle, for every £100. of the Value	31 13 4	—
Ivory, the lb.	0 5 1¾	—
Kelp, imported in a Britiſh-built Ship, the Cwt.	0 13 5½	0 5 8
—— not imported in a Britiſh-built Ship, the Cwt.	0 14 3	0 5 8
Lace; viz.		
—— Silk Lace, for every £100. of the Value	39 11 8	—
—— Thread Lace, viz.		
—— under 5s. the Yard in Value, the Yard	0 2 4½	—
—— of 5s. and under 10s. the Yard in Value, the Yard	0 3 11½	—
—— of 10s. and under 15s. the Yard in Value, the Yard	0 4 9	—
—— of 15s. and under 20s. the Yard in Value, the Yard	0 6 3¾	—
—— of 20s. and under 25s. the Yard in Value, the Yard	0 7 3¾	—
—— of 25s. the Yard in Value, or upwards, for every £100. of the Value	39 11 8	—
Lapis Contrayervæ, the Oz.	0 1 11¾	0 0 10
—— Tutia, the lb.	0 0 7½	0 0 3
Lard, the Cwt.	0 7 11	—
Lead, Pig, for every £100. of the Value	31 13 4	—
Leather, any Article made of Leather, or any Manufacture whereof Leather is the moſt valuable Part, not otherwiſe enumerated or deſcribed, for every £100. of the Value	142 10 0	—
Lentiles, the Buſhel	0 0 9½	—
Litmus, the Cwt.	0 3 11½	—
Mace; viz.		
—— the Produce of, and imported from, any Britiſh Colony or Plantation in America, the lb.	0 7 1½	—
—— imported under Licence, the lb.	0 9 1¼	0 3 10
Madder of all Sorts, for every £100. of the Value	5 0 0	—
—— Root unmanufactured, imported from any Country or Place before 5th January 1816	free.	—
Millboards, the Cwt.	3 8 1	—
Mother of Pearl Shells, rough, the lb.	0 0 9½	0 0 4
Mules, each	4 19 9	—
Myrobalanes, the Cwt.	0 11 1	—
Oker, the Cwt.	0 6 8¾	0 2 10
Olives, the Gallon	0 2 4½	—
Otto of Roſes, or Oil of Roſes, the Oz.	0 11 10½	0 5 0
Oyſters, the Buſhel	0 1 2¼	—
Painters Colours, not otherwiſe enumerated or deſcribed, the lb.	0 0 9½	0 0 4
Pewter, old, the Cwt.	1 8 6	0 12 0
Pickles of all Sorts, not otherwiſe enumerated or deſcribed, the Gallon	0 4 5	—
Pictures; viz.		
—— under Two Feet ſquare, the Picture	3 8 1	—
—— of Two Feet Square, and under Four Feet ſquare, the Picture	6 16 2	—
—— of Four Feet ſquare, or upwards, the Picture	10 4 3	—
Pink Root, the lb.	0 0 9½	0 0 4
Platting, or other Manufactures; viz.		
—— of Bait, Chip, Cane, or Horſehair, to be uſed in, or proper for making Hats or Bonnets, the lb.	0 5 11¼	—

	Duty. £ s. d.	Drawback. £ s. d.
Platting—*continued.*		
—— of Straw to be uſed in, or proper for making Hats or Bonnets, the lb.	0 17 0¼	—
Plums dried, the lb.	0 1 2¼	—
Polypodium, the lb.	0 6 4½	0 0 2
Pomatum, for every £100. of the Value	59 7 6	25 0 0
Potatoes, the Cwt.	0 1 11¾	—
Prints; viz.		
—— Paper Prints, plain, the Piece	0 1 7	—
—— coloured, for every £100. of the Value	59 7 6	—
Quills; viz.		
—— Gooſe Quills, the 1,000	0 2 4½	0 1 0
—— Swan Quills, the 1,000	0 11 10½	0 5 0
Rags old, old Ropes or Junk, or old Fiſhing Nets, fit only for making Paper or Paſteboard, or for the Purpoſe of Manure, imported in a Britiſh-built Ship, the Ton containing 20 Cwt.	1 5 8¼	—
—— not imported in a Britiſh-built Ship, the Ton containing 20 Cwt.	1 7 3¼	—
Rape Cakes, the Cwt.	0 1 7	—
Rape of Grapes, the Tun containing 252 Gallons	10 9 0	4 7 9
Reſinæ Jalappæ, the lb.	0 6 8¼	0 2 10
Rice, imported from any Britiſh Colony or Plantation, the Cwt.	0 7 6¼	0 3 2
—— not imported from any Britiſh Colony or Plantation, or from any of the Poſſeſſions of the Eaſt India Company, the Cwt.	1 0 0¼	0 3 2
Saccharum Saturni, the lb.	0 0 9½	0 0 4
Safflower, the Cwt.	0 8 8½	—
Sal Gem, the Cwt.	0 7 11	—
Sal Tartari, for every £100. of the Value	59 7 6	25 0 0
Seed, viz.		
—— Animi Seed, the lb.	0 0 4¾	0 0 2
—— Carrot Seed, the lb.	0 0 7⅛	0 0 3
—— Furze Seed, the Cwt.	0 0 7⅛	—
Soap, viz.		
—— Hard, the Cwt.	4 3 1½	—
—— Soft, the Cwt.	3 11 3	—
Soaper's Waſte, the Ton containing 20 Cwt.	0 3 2	—
Spikenard, the lb.	0 2 9¾	0 1 2
Squinanthum, imported directly from the Place of its Growth, the lb.	0 0 9½	0 0 4
—— not imported directly from the Place of its Growth, the lb.	0 1 7	0 0 8
Steel, for every £100. of the Value	59 7 6	—
Sticks; viz.		
—— Walking Sticks, for every £100. of the Value	59 7 6	—
Stone; viz.		
—— Marble Baſons, Tables, Mortars, and other poliſhed Marble (except Grave Stones and Paving Stones poliſhed), the Foot ſquare ſuperficial Meaſure	0 3 2	0 1 4
—— Marble Blocks, the ſolid Foot	0 6 4	0 2 8
—— Sculptured Marble and Statuary, the Cwt.	0 2 9¼	—

	Duty.			Drawback.		
	£	s.	d.	£	s.	d.
Tails; viz.						
—— Buffalo, Bull, Cow, or Ox Tails, the Hundred containing Five Score	0	5	11¼	0	2	6
Tallow, imported in a Britiſh-built Ship, the Cwt.	0	3	2		—	
—— not imported in a Britiſh-built Ship, the Cwt.	0	3	11½		—	
Terra; viz.						
—— Japonica, the lb.	0	0	9½	0	0	4
—— Sienna, the Cwt.	1	11	8		—	
—— Verde, the Cwt.	0	15	10		—	
Tobacco Pipes, for every £100. of the Value	79	3	4		—	
Tongues; viz.						
—— Neats Tongues, the Dozen	0	1	11¼		—	
—— Rein Deer Tongues, for every £100. of the Value	31	13	4		—	
Tow, imported in a Britiſh-built Ship, the Cwt.	0	9	6	0	4	0
—— not imported in a Britiſh-built Ship, the Cwt.	0	10	3½	0	4	0
Treacle of Venice, the lb.	0	3	6¼	0	1	6
Tubes for ſmoaking, for every £100. of the Value	59	7	6		—	
Tubs, of Wood, for every £100. of the Value	59	7	6		—	
Turbith, imported directly from the Place of its Growth, the lb.	0	2	4½	0	1	0
—— not imported directly from the Place of its Growth, the lb.	0	4	9	0	2	0
Wafers, the lb.	0	1	2¼		—	

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