ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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CAP. X.

An Act to make further Provision respecting the Duties payable upon *East India* Goods, and to allow Bond to be given for Payment of the Duties upon such Goods when imported by Private Traders.

[1st *December* 1814.]

WHEREAS it is expedient to make further Provision for ascertaining and collecting the Duties imposed upon *East India* Goods by an Act passed in the last Session of Parliament, intituled *An Act to repeal the Duties of Customs payable on Goods, Wares, and* 54 G. 3. c. 36. *Merchandize imported into* Great Britain, *from any Port or Place within the Limits of the Charter granted to the United Company of Merchants of* England *trading to the* East Indies, *and to grant other Duties in lieu thereof*; *and to establish further Regulations for the better Security of the Revenue on Goods so imported*; *and to alter the Periods of making up and presenting certain Accounts of the said Company to Parliament*; *to continue in force until the Tenth Day of* April *One thousand eight hundred and nineteen*; to exempt the Proprietors from paying the new Warehousing Duties, and to reduce the Amount thereof in certain Cases; and to allow the *East India* Company to give Bond for Payment of the Duties upon Goods, Wares, or Merchandize imported into the Port of *London* by Private Traders, in the same Manner as for Goods, Wares, or Merchandize imported on their own Account; 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

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Warehouſing Duties in Table A. of recited Act to be charged on Goods imported either before or after April 10, 1814, &c.

of the ſame, That the Warehouſing Duties impoſed by Table (A.) of the ſaid recited Act ſhall be charged upon all ſuch Goods, Wares, and Merchandize, as are therein enumerated or deſcribed, which ſhall have been or which may hereafter be imported into *Great Britain* by the ſaid United *Eaſt India* Company or by Private Traders from any Ports or Places from whence ſuch Goods, Wares, or Merchandize may lawfully be imported, and which ſhall have been or may be ſold at their Sales, either before or after the Tenth Day of *April* One thouſand eight hundred and fourteen; and ſuch Duties ſhall be paid by the ſaid United *Eaſt India* Company, or ſecured by their Bond in the Manner directed by an Act paſſed in the 39 G. 3. c. 59. Thirty-ninth Year of the Reign of His preſent Majeſty, intituled *An Act for permiting certain Goods imported from the* Eaſt Indies *to be warehouſed, and for repealing the Duties now payable thereon, and granting other Duties in lieu thereof*; and in Caſes where the ſaid Duties are charged not according to the Weight, Tale, Gauge, or Meaſure, but according to the Value of ſuch Goods, Wares, or Merchandize, ſuch Value ſhall be aſcertained according to the groſs Price at which ſuch Goods ſhall have been or may be ſold at the Public Sales of the ſaid Company without any Deduction or Abatement whatſoever; any Thing in the ſaid firſt recited Act or any other Act or Acts of Parliament to the contrary thereof notwithſtanding.

How the Duties ſhall be charged on clearing Goods (except Indigo) at certain Periods.

II. Provided always, and it is hereby further enacted, That in Caſes where any ſuch Goods, Wares, or Merchandize (except Indigo) ſold at the *Eaſt India* Company's Sales on or before the Tenth Day of *April* One thouſand eight hundred and fourteen, ſhall have been cleared from the Warehouſes on or before the Firſt Day of *Auguſt* One thouſand eight hundred and fourteen, no other Warehouſing Duties than were due prior to the Tenth Day of *April* One thouſand eight hundred and fourteen, ſhall be held or be deemed to have been due and payable thereon; and where any Goods, Wares, or Merchandize, remaining in the Warehouſes after the Firſt Day of *Auguſt* One thouſand eight hundred and fourteen, ſhall be cleared before the Firſt Day of *April* One thouſand eight hundred and fifteen, the ſame ſhall be charged with the Difference only (where ſuch Difference ſhall be an Exceſs, and not otherwiſe) between the Amount of the Warehouſing Duties already paid or ſecured on ſuch Goods, Wares, or Merchandize, and the new and additional Warehouſing Duties chargeable thereon by the ſaid recited Act of the laſt Seſſion of Parliament, and no other Warehouſing Duties; but any ſuch Goods, Wares, or Merchandize which ſhall not be ſo cleared, ſhall be alſo ſubject and liable to the full Amount of the Warehouſing Duties impoſed on ſuch Goods, Wares, or Merchandize in the Table (A.) of the ſaid recited Act of the laſt Seſſion of Parliament, in Addition to any former Duties paid or payable thereon.

Indigo how to be charged.

III. And be it further enacted, That Indigo ſold at the Sales of the ſaid United *Eaſt India* Company at any Time before the ſaid Tenth Day of *April* One thouſand eight hundred and fourteen, and which ſhall have been delivered from the Warehouſes either for Exportation or Home Conſumption after the ſaid Tenth Day of *April* One thouſand eight hundred and fourteen, or delivered from the Warehouſes after the paſſing of this Act, ſhall not be ſubject to the Duties charged thereon by the ſaid recited Act of the laſt Seſſion of Parliament, but ſhall be deemed and taken to be ſubject and liable to all the Duties which would have been paid thereon if the ſame had been delivered from the Warehouſes at the Time of the Sale of

ſuch Indigo, and no other; any Thing in the ſaid recited Act to the contrary thereof in anywiſe notwithſtanding.

Goods (except as before provided) ſold ſince April 10, 1814, to be charged with the Duty under recited Act.

IV. And be it further enacted, That all Goods, Wares, and Merchandize imported into *Great Britain*, whether by the Company or Private Traders from Ports and Places within the Limits of the Charter of the ſaid United Company, which ſhall have been ſold at their Sales ſince the ſaid Tenth Day of *April* One thouſand eight hundred and fourteen, although imported before that Day, ſhall (except as herein-before provided) be charged with the Duties impoſed by the ſaid recited Act, and no other.

Private Traders to give Bond before Warehouſing of Goods in Double the Amount of the Duties.

V. And be it further enacted, That before any Goods, Wares, or Merchandize imported into the Port of *London* by any Private Traders, under the Authority of an Act paſſed in the Fifty-third Year of the Reign of His preſent Majeſty, intituled *An Act for continuing in the* Eaſt India *Company for a further Term the Poſſeſſion of the* Britiſh *Territories in* India, *together with certain excluſive Privileges; for eſtabliſhing further Regulations for the Government of the ſaid Territories, and the better Adminiſtration of Juſtice within the ſame; and for regulating the Trade to and from the Places within the Limits of the ſaid Company's Charter*, and which are not intended to be ſold at the Sales of the *Eaſt India* Company, ſhall be lodged in any Warehouſe or Warehouſes without Payment of the Duties, the Proprietor or Proprietors ſhall give Bond unto His Majeſty, His Heirs and Succeſſors, in a Penalty equal to double the Amount of the ſaid Duties, with Condition for Payment of the ſame before the Delivery of the ſaid Goods, Wares, and Merchandize, from the Warehouſes wherein the ſame ſhall be depoſited under the Authority of the ſaid laſt recited Act, and at the Times and in the Manner required by any Act or Acts of Parliament in force on or before the Tenth Day of *April* One thouſand eight hundred and fourteen: Provided always, that it ſhall be lawful for the ſaid United *Eaſt India* Company, upon the Application of the Proprietor or Proprietors of ſuch Goods, Wares, or Merchandize, to give Bond for the Duties payable thereon, at the Times and in the Manner directed by the ſaid recited Acts of the laſt and preſent Seſſion of Parliament, as to Goods imported by or on account of the ſaid Company; and ſuch Bond ſhall be in lieu of that herein-before required of the Proprietor or Proprietors of ſuch Goods, Wares, or Merchandize. 53 G. 3. c. 155.

But Eaſt India Company may give Bond for the Duties.

Goods entered for Home Conſumption to pay the Duties in Table B. of recited Act.

VI. And be it further enacted, That in all Caſes where any of the Goods, Wares, or Merchandize, enumerated or deſcribed in the Table (B) of the ſaid recited Act of the laſt Seſſion of Parliament (except Indigo ſold at the Company's Sales before the Tenth Day of *April* One thouſand eight hundred and fourteen), ſhall be entered for Home Conſumption, the Proprietor or Proprietors ſhall pay the Duties reſpectively charged thereon by the ſaid Table (B), although ſuch Goods may have been imported and ſold at the Company's Sales before the Tenth Day of *April* One thouſand eight hundred and fourteen, or have been imported and ſold before the paſſing of this Act.

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