ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

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C A P. LXXXIV.

An Act to grant Duties of Customs on certain Articles of Wood imported into *Great Britain*, in lieu of former Duties; and to amend an Act made in the Fifty-ninth Year of His late Majesty, for granting certain Duties of Customs in *Great Britain*. [2d *July* 1821.]

WHEREAS it is expedient that the Duties of Customs payable upon the Importation into *Great Britain* of certain Articles of Wood, should cease and determine, and that other Duties of Customs should be imposed in lieu thereof: May it therefore please Your Majesty that it may be enacted; and 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 from and after the Fifth Day of *July* One thousand eight hundred and twenty-one, the several Duties of Customs payable under any Act or Acts in force immediately before the said Fifth Day of *July*, upon the Importation into *Great Britain* of the several Articles of Wood enumerated or described in the Table hereunto annexed, marked (A.), shall cease and determine; save and except in all Cases relating to the recovering or allowing any Arrears thereof respectively, which may at the Time of passing this Act remain unpaid or not allowed, or relating to any Fines, Penalties, or Forfei-

Duties now payable on Wood, described in Table A., to cease, except as to Arrears;

8 M tures

tures in respect thereof, which shall have been incurred at any Time before the said Fifth Day of *July*.

and instead thereof the Duties specified in said Table shall be paid.

II. And be it further enacted, That from and after the said Fifth Day of *July*, in lieu and instead of the several Duties of Customs hereby made to cease and determine, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon the several Articles of Wood enumerated and described in the Table hereunto annexed, marked (A.), imported or brought into *Great Britain*, the several Duties of Customs as the same are respectively inserted or described, and set forth in Figures, in the said Table marked (A.)

Duties to be paid into the Exchequer, and carried to the Consolidated Fund.

III. And be it further enacted, That all Monies arising from the Duties imposed by this Act (the necessary Charges of receiving and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer in *Great Britain*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*, and shall be appropriated and applied in the same Manner as the Duties hereby repealed were directed to be appropriated and applied by any Act or Acts in force immediately before the said Fifth Day of *July*.

Duties and Drawbacks to be under the Management of the Commissioners of Customs.

IV. And be it further enacted, That such of the Duties and Drawbacks of Customs by this Act imposed and allowed as shall arise in *England* shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in *Scotland* shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

The Duty of 6s. 3d. per Cwt. of Cotton Wool imported from America, specified in Schedule annexed to 59 G. 3. c.52. suspended.

V. And be it further enacted, That the Duty of Six Shillings and Three-pence on every One hundred Pounds Weight of Cotton Wool, being the Produce of and directly imported from any *British* Colony or Plantation in *America*, specified and set forth in the Table marked (A.) annexed to an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the several Duties of Customs chargeable in* Great Britain, *and to grant other Duties in lieu thereof*, shall be suspended from the Eleventh Day of *March* One thousand eight hundred and twenty-one.

So much of 59 G. 3. c.52. as requires the Payment of 8s. 7d. for every Cwt. of Cotton Wool, when taken out of Warehouse for Home Consumption, shall be repealed, and the Payment of Duty ac-

VI. And whereas by the said recited Act it is among other Things provided, that upon all Cotton Wool or Waste of Cotton Wool which shall have been or shall be secured in Warehouse without Payment of Duty, at any Time previous to the Fifth Day of *January* One thousand eight hundred and twenty, the Duty of Eight Shillings and Seven-pence for every One hundred Pounds Weight shall be charged and paid at any Time, as well after as before the said Fifth Day of *January* One thousand eight hundred and twenty, when such Cotton Wool shall be taken out of Warehouse for Home Consumption: And whereas by Table (A.) Inwards, annexed to the said recited Act, a Duty of Eight Shillings and Seven-pence the One hundred Pounds Weight is imposed on Cotton Wool the Produce of any *British* Colony or Plantation in *America* not being imported directly from thence, and on Cotton Wool the Pro-

duce of any other Country or Place, until the Fifth Day of *January* One thousand eight hundred and twenty, inclusive, if imported in *British*-built Ships: And whereas it is not expedient that the aforesaid Duty of Eight Shillings and Seven-pence should be charged and paid after the aforesaid Fifth Day of *January* One thousand eight hundred and twenty; but that the said Cotton Wool or Waste of Cotton Wool from and after the said Fifth Day of *January* One thousand eight hundred and twenty, should be liable to the Duties charged in the aforesaid Table (A.) Inwards, according to the Value thereof; be it therefore further enacted, That so much of the said Proviso or Enactment in the said recited Act, as requires the Payment of the aforesaid Duty of Eight Shillings and Seven-pence, after the said Fifth Day of *January* One thousand eight hundred and twenty, shall be and the same is hereby repealed; and that so much of the said recited Act, and the Table thereto annexed, as requires or authorizes the Payment of the Duty on Cotton Wool or Waste of Cotton Wool according to the Value thereof, shall be and remain in full Force and Effect.

cording to the Value of the Cotton Wool to remain in force.

VII. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-one, all Granite Stone, the Production of *Great Britain*, brought Coastwise from any Port or Place within *Great Britain*, to any other Port or Place therein, for the Purpose of the paving or making or mending of any Roads in *Great Britain*, and all Stone the Production of *Great Britain*, so brought Coastwise for the Purpose of repairing or upholding Sea Banks or Sea Walls in *Great Britain*, shall be and the same is hereby declared to be exempt from the Duty imposed upon such Granite Stone and other Stone, the Production of *Great Britain*, brought Coastwise, under any Act or Acts in force immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-one.

Granite and other Stone brought Coastwise, for repairing Sea Banks or Sea Walls, to be exempted from Duty.

VIII. Provided always, and be it enacted, That all such Granite Stone and other Stone shall be accompanied with the usual Coast Despatches as in case of Goods carried Coastwise free of Duty; and that the Proprietor or Proprietors, or Consignee or Consignees, of all such Granite or other Stone respectively, shall, previous to the same being unshipped or landed from on board the Ship or Vessel in which the same shall have been brought Coastwise, make a regular Entry of such Stone with the proper Officer of the Customs at the Port or Place where the same shall be brought Coastwise, and shall make Oath thereon before the said Officer, who is hereby authorized and required to administer the same, that such Stone is intended for the Purposes above mentioned respectively, and no other; and if any such Granite Stone or other Stone shall afterwards be applied to any other Uses or Purposes, such Granite Stone or other Stone shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs; and the Owner or Proprietor thereof shall forfeit for every Ton Weight of any such Granite Stone or other Stone the Sum of Twenty Shillings, One Moiety of which shall be to the Use of the Person who shall give Information thereof, and the other Moiety to the Officer who shall sue for the same.

Such Stone to be accompanied with the usual Coast Despatches.

Entry to be made at the Port, and Oath made that the Stone is intended for Sea Banks and Walls.

Penalty, if used for any other Purpose, 20s. per Ton.

IX. And

The Duties payable under 59 G. 3. c. 52. on Slate and Stones brought Coastwise, shall be payable only on such Slate and Stone so brought from Port to Port.

IX. And whereas by Table (D.) Coastwise, annexed to an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, for repealing the several Duties of Customs chargeable in *Great Britain*, and for granting other Duties in lieu thereof, certain Duties of Customs are imposed upon Slate and Stones of the Production of *Great Britain*, brought Coastwise from any Port or Place within *Great Britain* to any other Port or Place therein; be it enacted, That the said Duties of Customs imposed on such Slate and Stone shall be charged and payable only on such Slate and Stone brought Coastwise from any Port within *Great Britain* to any other Port therein.

No Duty shall be payable, for carrying Coastwise Chippings of Granite Stone, broken Rag or Whin Stone, fit only for repairing Streets.

X. And be it further enacted, That from and after the passing of this Act, no Duty shall be payable, nor any Sufferance Warrant, Transire, or other Document whatever, shall be required by any Officer or Officers of the Customs for or on the shipping, carrying, conveying, removing, or landing Coastwise within *Great Britain* of any Chippings of Granite Stone, *Kentish* Rag Stone, or Whin Stone, broken up into small Pieces, or of any Round Pebble or Cobble Stones picked up in the Beds of Rivers or on the Sea Shore, and fit for no other Purpose than repairing Streets and Highways.

Duties on Pepper, Capsicum or Chillies, to cease.

XI. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-one, all and singular the Duties of Customs payable on Pepper, *Cayenne* Pepper, Long Pepper, *Guinea* Pepper, Capsicum, or Chillies, imported into *Great Britain*, shall cease and determine, and be no longer paid or payable; save and except in all Cases relating to the recovering, allowing, or paying any Arrears thereof respectively, which may remain unpaid on the said Fifth Day of *July*, or to any Fine, Penalty, or Forfeiture relating thereto respectively, which shall have been incurred at any Time before or on the said Fifth Day of *July*.

Any Wine may be imported in Bottles or Flasks, for private Use, in Packages containing at least Six Dozen Quart Bottles or Flasks, on Payment of the Duties to which French Wine is subject.

XII. And whereas by the Laws now in force, *French* Wines are allowed to be imported into *Great Britain* in Bottles or Flasks, provided the same are imported in Packages each of which shall contain at least Six Dozen reputed Quart Bottles or Flasks; and it is expedient to permit the Importation of other Wines in Bottles or Flasks, for private Use, under the like Regulations; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-one, it shall and may be lawful for any Person to import into *Great Britain*, for private Use, any Wine in Bottles or Flasks, provided that such Wine be imported in Packages each of which shall contain at least Six Dozen reputed Quart Bottles or Flasks, on Payment of the same Duties, as well of Customs as Excise, as *French* Wine is subject to; and in such Manner, and under and according to such and the like Rules, Regulations, Conditions, and Restrictions, and subject to such and the like Penalties and Forfeitures, as are provided and enacted in any Act or Acts of Parliament with respect to *French* Wine so imported into *Great Britain*, so far as the same are applicable thereto.

XIII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to any Wine imported for private Use, and not intended to be sold, which shall be imported into *Great Britain* from any Parts within the Limits of the Charter granted to the United Company of Merchants trading to the *East Indies*, under the Regulations contained in the said herein-before recited Act of the Fifty-ninth Year of His said late Majesty's Reign; but that such Wine may be imported, under such Regulations and subject to such Duties as are required and directed by the said recited Act.

Not to extend to Wine imported from within the Limits of the Charter of the East India Company.

XIV. And whereas by the Laws now in force, any Wine whatever is allowed to be imported into *Great Britain* from *Guernsey*, *Jersey*, and *Alderney* in Bottles or Flasks, as well for Sale as private Use, in Packages, each of which shall contain at least Six Dozen reputed Quart Bottles or Flasks: And whereas it is expedient that Wine so imported should be subject to the same Duties as *French* Wine; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-one, any Wine in Bottles or Flasks shall, on Importation thereof into *Great Britain* from the Islands aforesaid, be subject and liable to the Payment of the same Duties, as well of Customs as Excise, as *French* Wine, and shall be subject to the like Rules, Regulations, Conditions, Restrictions, Penalties, and Forfeitures as are provided and enacted in any Act or Acts of Parliament with respect to *French* Wine so imported, so far as the same are applicable thereto.

Wine imported in Bottles or Flasks from Guernsey, Jersey, &c. subject to the same Duties as French Wine.

XV. And be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to compel the Proprietor or Proprietors of any Sort of Wood, liable to any Duties under this Act, to pay the Duties upon the Importation or Landing thereof in *Great Britain*, in any case where such Articles might, on or immediately before the said Fifth Day of *July*, have been secured without Payment of Duty, or in any Case where the Whole or any Part of the Duties on such Articles of Wood are permitted to be secured by Bond or otherwise, under or by virtue of any Act or Acts of Parliament in force in *Great Britain* on and immediately before the said Fifth Day of *July*; but that in all such Cases the Duties, specified in the Table to this Act annexed, marked (A.), may be secured by Bond or otherwise, in such Manner, and under such Rules, Regulations, Restrictions, and Conditions, as are contained in any such Act or Acts, except where it is otherwise provided by this Act: Provided always, that in case the Importer or Proprietor of any such Wood, which shall have been secured by virtue of any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *July*, and on which the Duties due on the Importation thereof shall not have been paid, shall be desirous of taking any such Wood from any Place where the same shall be secured, for the Purpose of being used or consumed in *Great Britain*, then and in such Case the Duties imposed by this Act shall be payable thereon, notwithstanding such Wood may have been imported before the said Fifth Day of *July* One thousand eight hundred and twenty-one.

Where Duties on Wood were allowed to be secured by Bond before July 5, new Duties to be secured in like Manner.

Wood, the Duties of which shall have been secured before July 5, shall, on being taken to be consumed in Great Britain, pay the Duties by this Act imposed.

Duties and Drawbacks how to be levied and paid.

XVI. And be it further enacted, That the Duties of Customs granted and the Drawbacks allowed by this Act, shall and may be managed, ascertained, raised, levied, collected, received, answered, paid, allowed, and recovered, in such and the like Manner as the Duties and Drawbacks on the said Goods and Merchandize, hereby repealed, were or might have been managed, ascertained, raised, levied, collected, answered, paid, allowed, and recovered, and under the same Rules, Regulations, Restrictions, Provisions, Pains, Penalties, and Forfeitures as such Goods and Merchandize were subject and liable to by any Act or Acts of Parliament in force on or immediately before the passing of this Act; and all Pains, Penalties, Fines, and Forfeitures for any Offences whatever committed against or in breach of any Act or Acts of Parliament in force on or immediately before the passing of this Act, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall be in full Force and Effect as to the said Duties, and as to all Penalties and Forfeitures under this Act, as fully and effectually to all Intents and Purposes as if they were at large repeated and re-enacted in this Act.

TABLE to which this Act refers.

TABLE (A.)

A TABLE of the Duties of Customs payable on the Importation into Great Britain, from Foreign Parts, of certain Articles of Wood therein enumerated or described, (not being of the Production of any Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, or not being imported from His Majesty's Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof).

	Duty.		
	£	s.	d.
Wainscoat Boards, the Foot, containing Twelve Feet in Length and One Inch in Thickness, and so in Proportion for any greater or lesser Length or Thickness			
- - - - Imported in a British-built Ship - -	0	4	0
- - - - Imported in a Ship not British-built -	0	4	3
Deal Ends, viz.			
—— Above Seven Inches in Width, being under Six Feet in Length, and not exceeding 3¼ Inches in Thickness,			
- - - - Imported in a British-built Ship, the 120 - - - -	6	0	0
- - - - Imported in a Ship not British-built, the 120 - - - -	6	6	0
—— Above Seven Inches in Width, being under Six Feet in Length, and exceeding 3¼ Inches in Thickness,			
- - - - Imported in a British-built Ship, the 120 - - - -	12	0	0
- - - - Imported in a Ship not British-built, the 120 - - - -	12	12	0
Mahogany of the Growth of the Island of Saint Domingo or Cuba, the Ton, containing 20 Cwt. -	11	17	6
Teak Wood, of the Growth and Production of any British Colony, Plantation, Territory, or Possession in Africa, the Load, containing 50 Cubic Feet - -	0	10	0

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