ANNO DECIMO

GEORGII IV. REGIS.

****

C A P. XLIII.

An Act to amend the Laws relating to the Customs. [19th *June* 1829.]

WHEREAS several Acts were passed in the Sixth Year of His present Majesty's Reign, for consolidating the Laws of the Customs, and it is found necessary to make certain Alterations and Amendments therein; 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 from and after the Twenty-first Day of *June* One thousand eight hundred and twenty-nine, the several Enactments herein-after contained shall come into and be and continue in full Force and Operation, for all the Purposes mentioned therein.

Commencement of the Act.

Management.

6 G. 4. c. 106. Jurisdiction of Local Board of Customs in Ireland, and of Sub-commissioners, in certain Cases repealed.

II. And whereas by one of the said Acts, intituled *An Act for the Management of the Customs*, it is enacted, that the District comprehending the City, Suburbs, and Liberties of *Dublin* and the Port of *Dublin*, and the several Creeks and Members thereof, and all Parishes, Parts, and Places of the City and County of the City of *Dublin* and County of *Dublin*, and all and every the Baronies, Parts, and Places of the same, shall be subject to the Rule and Government of the Commissioners and Assistant Commissioners of Customs in *Ireland*, in all Matters relating to the collecting, managing, and levying all Revenues of Customs within the same; and that all Complaints and Informations for the Recovery of any Fine, Penalty, or

Management. Forfeiture, for any Offence against or any Breach of any Act or Acts in force in *Ireland* relating to the Revenues, Matters, and Things under the Management of the said Commissioners and Assistant Commissioners in *Ireland*, which shall be committed within the said District, shall (subject to such Appeal as is therein-after mentioned) be heard and determined by the said Commissioners and Assistant Commissioners, or any Two of them, who shall give Judgment and award Execution accordingly: And whereas by the said last-mentioned Act it is further enacted, that it shall be lawful for the said Commissioners and Assistant Commissioners in *Ireland*, or any Two or more of them, and they are thereby authorized and empowered, from Time to Time, to appoint so many and such Subordinate Commissioners or Sub-Commissioners, in and for any and every District in *Ireland* (except in the District of *Dublin*), as the said Commissioners and Assistant Commissioners, or any Two or more of them, shall from Time to Time find necessary, to be approved of by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, for the Purpose of hearing and determining all Complaints and Informations for the Recovery of any Fine, Penalty, or Forfeiture imposed by any Act or Acts in force in *Ireland* relating to the Revenue of Customs, for any Offence against or any Breach of any Act, and to give Judgment and award Execution accordingly: 6 G. 4. c. 108. And whereas by another of the said Acts, intituled *An Act for the Prevention of Smuggling*, it is provided, that all the Powers vested in any Justices of the Peace by virtue of that Act shall be and the same are thereby vested in the Commissioners or Assistant Commissioners of His Majesty's Customs in and for *Ireland*, or any Two of them, and the Sub-Commissioners lawfully appointed in *Ireland* to hear and determine Complaints and Informations for the Recovery of any Fine, Penalty, or Forfeiture imposed by that or any other Act relating to the Revenue of Customs, or any Three or more of such Sub-Commissioners, as far as regards any Offences committed in *Ireland* against that or any other Act relating to the Revenue of Customs: And whereas it is expedient to make other Provisions for the Recovery of such Fines, Penalties, and Forfeitures; be it therefore enacted, That from and after the Commencement of this Act, so much of the said Two last-mentioned Acts as is herein-before recited, and also so much of an Act made in the said Sixth Year of His 6 G. 4. c. 117. Majesty's Reign, intituled *An Act to repeal the Excise Duties and Drawbacks on Flint Glass in* Great Britain, *and to impose other Duties and another Drawback in lieu thereof, throughout the United Kingdom; and to continue the Jurisdiction and Powers for recovering Penalties under Customs and Excise Laws in* Ireland, *until further Provision can be made*, as relates to the Jurisdiction and Powers for recovering Penalties under Customs Laws in *Ireland*, shall be and the same is hereby repealed, except as to any Proceedings which at any Time before the Commencement of this Act may have been or may be instituted under the Authority of the said Acts or any of them.

Penalties, &c. for Offences against the Customs Laws

III. And be it further enacted, That all Fines, Penalties, or Forfeitures incurred or imposed by any Act relating to the Revenue of Customs, or for the Prevention of Smuggling, now in force or

Management.

hereafter to be made, for any Offence which at any Time after the Commencement of this Act shall be committed in *Ireland*, shall and may be sued for, prosecuted, and recovered, in the Name of His Majesty's Attorney General for *Ireland*, or in the Name or Names of some Officer or Officers of His Majesty's Customs, by Action of Debt, Bill, Plaint, or Information in the Court of Exchequer in *Dublin*, or by Information before any Two or more of His Majesty's Justices of the Peace in *Ireland*; and that all Powers and Provisions in the said recited Acts or any of them, or in any other Act or Acts contained, relating to the Recovery and Application of any such Fines, Penalties, or Forfeitures, shall extend, and shall be deemed, taken, and construed to extend, to the Recovery of any Fines, Penalties, and Forfeitures in the said Court of Exchequer, or before any Justice of the Peace, in pursuance of this Act, and to the Application thereof, to all Intents and Purposes as if such present Provisions were repeated and re-enacted in this Act.

in Ireland may be recovered in the Exchequer there, or before Justices of the Peace.

Regulation.

IV. And whereas by one of the said Acts, intituled *An Act for the general Regulation of the Customs*, it is enacted, that it shall be lawful to re-import into the United Kingdom, from any Place, in a Ship of any Country, any Goods (except as therein excepted) which shall have been legally exported from the United Kingdom, and to enter the same by Bill of Store: And whereas it is expedient to limit the Time for entering such Goods by Bill of Store; be it therefore enacted, That from and after the passing of this Act no Entry by Bill of Store shall be received, unless the Goods for which such Entry is required shall be re-imported into the United Kingdom within Six Years from the Date of their Exportation therefrom; but such Goods shall be deemed to be Foreign Goods, whether originally such or not, and shall also be deemed to be imported for the first Time into the United Kingdom.

6 G. 4. c. 107. Time for entering Goods by Bill of Store limited.

V. And whereas by the said last-mentioned Act certain Restrictions are imposed on Spirits imported into the United Kingdom, and it is expedient to amend the same; be it therefore enacted, That so much of the said Act as prohibits the Importation of Spirits in Bottles into the United Kingdom, except in Cases containing not less than Three Dozen reputed Quart Bottles, shall not extend or be deemed to extend to prohibit the Importation of Spirits into the United Kingdom in square-rigged Vessels, provided such Spirits are contained in Glass Bottles; any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

Prohibition to import Spirits, unless in Cases of Three Dozen Bottles, repealed as to square-rigged Vessels.

VI. And whereas by the Laws now in force certain Articles subject to an Inland Duty of Excise are required to be stamped, to denote the Payment of such Duty; and to prevent Fraud in the Evasion of such Duty it is expedient that Foreign Articles of a similar Description, when imported into the United Kingdom, should be stamped with such Mark or Stamp as the Commissioners of His Majesty's Customs may deem necessary, in order to distinguish the Foreign from the *British* Article; be it therefore enacted, That from and after the passing of this Act, it shall and may be lawful for the Commissioners of His Majesty's Customs, and they are hereby authorized,

Commissioners of Customs may direct certain Goods to be stamped.

Regulation.

rized, after any Goods have been entered at the Custom House, and before the same shall be discharged by the Officers and delivered into the Custody of the Importer or his Agent, to mark or stamp such Goods in such Manner and Form as they may deem fit and proper for the Security of the Revenue, and by such Officer as they shall direct and appoint for that Purpose.

Orders for stamping Goods to be published.

VII. And be it further enacted, That every Order made by the said Commissioners of His Majesty's Customs, in respect of marking or stamping any Goods, shall be published in the *London Gazette* and *Dublin Gazette*.

Penalty 200*l.* on forging such Stamps.

VIII. And be it further enacted, That if any Person or Persons shall at any Time forge or counterfeit any Mark or Stamp to resemble any Mark or Stamp which shall be provided and used for the Purposes of this Act, or shall forge or counterfeit the Impression of any such Mark or Stamp, or shall sell or expose to Sale, or have in his, her, or their Custody or Possession, any Goods with a counterfeit Mark or Stamp, knowing the same to be counterfeit, or shall use or affix any such Mark or Stamp to any other Goods required to be stamped as aforesaid, other than that to which the same was originally affixed, all and every such Offender or Offenders, and his, her, or their Aiders, Abettors, and Assistants, shall for every such Offence forfeit and pay the Sum of Two hundred Pounds.

Stamping of Maker's Name on Sail Cloth repealed. 9 G. 2. c. 37.

IX. And whereas it is no longer necessary to distinguish Sail Cloth of *British* Manufacture from Foreign Sail Cloth, by any Impression or Stamp of the Maker's Name and Place of Abode; be it therefore enacted, That so much of an Act passed in the Ninth Year of the Reign of King *George* the Second, intituled *An Act for further encouraging and regulating the Manufacture of* British *Sail Cloth, and for the more effectual securing the Duties now payable on Foreign Sail Cloth imported into this Kingdom*, as directs that the Name and Place of Abode of the Manufacturer of any *British* Sail Cloth shall be stamped on the same, and also so much of the said Act as imposes any Penalty relating thereto, shall be and the same is hereby repealed.

Smuggling.

6 G. 4. c. 108. Boats used in Fishing in the North and West Highlands of Scotland not required to have Licences.

X. And whereas by one other of the said Acts, intituled *An Act for the Prevention of Smuggling*, all Boats belonging in the whole or in part to His Majesty's Subjects, found within certain Limits, are forfeited, unless the Owners thereof have obtained a Licence for navigating the same from the Commissioners of His Majesty's Customs: And whereas it is expedient to dispense with such Licences for Boats in the North and West Highlands of *Scotland*; be it therefore enacted, That from and after the passing of this Act the Owners of Boats used in Fishing on the Coasts of the North and West Highlands of *Scotland* shall not be required to obtain Licences for navigating the same from the Commissioners of His Majesty's Customs, under the Provisions of the said recited Act: Provided always, that if such Boats shall be employed in Smuggling the Owner or Owners thereof shall be liable to a Penalty equal to the Value

Value of such Boat so employed in Smuggling as aforesaid, over and above any other Penalty to which the Parties may be liable on account of such Smuggling Transaction. *Smuggling.*

XI. And whereas by the said last-recited Act it is enacted, that all Vessels and Boats belonging in the whole or in part to His Majesty's Subjects, having false Bulk Heads, false Bows, double Sides or Bottoms, or any secret or disguised Place whatever in the Construction of the said Vessel or Boat, for the Purpose of concealing Goods, or having any Hole, Pipe, or other Device in or about the said Vessel or Boat, adapted for the Purpose of running Goods, shall be forfeited: And whereas it is expedient to extend the said Act to Foreign Vessels or Boats, not being square-rigged, coming to or arriving at any Port of the United Kingdom; be it therefore enacted, That all Foreign Vessels or Boats, not being square-rigged, coming to or arriving at any Port of the United Kingdom, having on board any Goods liable to the Payment of Duties, or prohibited to be imported into the United Kingdom, concealed in false Bulk Heads, false Bows, double Sides or Bottoms, or any secret or disguised Place whatsoever in the Construction of the said Vessel or Boat, for the Purpose of concealing Goods, shall be forfeited. Foreign Vessels with false Bulk Heads, for the Purpose of Smuggling, to be forfeited.

XII. And whereas one other of the said Acts was passed in the said Sixth Year of His Majesty's Reign, intituled *An Act for registering* British *Vessels;* and it is expedient to amend the same, by empowering Persons executing the Office of Collectors of Duties in any *British* Possessions within the Limits of the *East India* Company's Charter, not under the Government of the Company, and where a Custom House is not established, together with the Governor, Lieutenant Governor, or Commander in Chief of any such Possessions, to make Registry of *British* Vessels, and grant Certificates thereof, under the Provisions of the said Act; be it therefore enacted, That it shall and may be lawful for any Person duly appointed to execute the Office of Collector of Duties in any Port or Place in the *British* Possessions within the Limits of the *East India* Company's Charter, not being under the Government of the said Company, and where a Custom House is not established, together with the Governor, Lieutenant Governor, or Commander in Chief of any such Possessions, to make Registry of *British* Vessels, and grant Certificates thereof, under the Provisions and Regulations of the said recited Act, any thing in the said Act to the contrary thereof notwithstanding. *Registry.* 6 G. 4. c. 110. Certain Persons authorized to grant Registry in certain British Possessions within the Limits of the East India Company's Charter.

XIII. And whereas it is expedient to empower the Collectors and Comptrollers of His Majesty's Customs only to make Registry of *British* Vessels, and grant Certificate thereof, under the Provisions and Regulations of the said last-mentioned Act, in those Colonies where the Officers of the Customs have been appointed by the Commissioners of His Majesty's Treasury, and are under the Controul and Management of the Commissioners of His Majesty's Customs; be it therefore enacted, That so much of the said Act as requires the Governor, Lieutenant Governor, or Commander in Chief in the Colonies, Plantations, Islands, and Territories to His Majesty belonging, Collectors and Comptrollers only to register Vessels in certain Cases.

Registry. longing, in *Asia*, *Africa*, and *America*, where the Collectors and Comptrollers of His Majesty's Customs have been appointed by the Commissioners of His Majesty's Treasury, and are under the Controul and Management of the Commissioners of His Majesty's Customs, to be a Party to the Registry of *British* Vessels to be there registered, and the granting Certificates thereof, under the Provisions and Regulations of the said Act, shall be and the same is hereby repealed; any thing in the said Act, or any other Act or Acts, to the contrary thereof notwithstanding.

Duties. New Duties. XIV. And whereas one other of the said first-mentioned Acts was passed for granting Duties of Customs, and it is expedient to amend the said Act; be it therefore enacted, That instead of the Duties and Drawbacks imposed and allowed by the said last-mentioned Act, or by any other Act, upon the several Articles mentioned in the Table contained in this Act, and denominated "Table of New Duties Inwards, 1829," the several Duties and Drawbacks set forth in Figures in the said Table shall, in respect of such Goods as are mentioned therein, be raised, levied, collected, and paid unto His Majesty, and be allowed, in like Manner as if such Duties and Drawbacks had been imposed in and by the said last-mentioned Act, or by any other Act, and had been set forth in the Tables thereunto annexed; (that is to say,)

TABLE OF NEW DUTIES INWARDS, 1829.

	Duty.		
	£	s.	d.
Anchovies - - - - - - - the lb.	0	0	2
Angelica - - - - - - - the lb.	0	0	3
Boots, Shoes, and Calashes; *viz.*			
——— Women's Boots and Calashes - the Dozen Pairs	1	10	0
- - - if lined or trimmed with Fur or other Trimming, the Dozen Pairs	1	16	0
——— Women's Shoes with Cork or Double Soles, quilted Shoes, and Clogs - - the Dozen Pairs	1	6	0
- - - if trimmed or lined with Fur or any other Trimming - - - - the Dozen Pairs	1	9	0
——— Women's Shoes of Silk, Satin, Jeans, or other Stuffs, Kid, Morocco, or other Leather - the Dozen Pairs	0	18	0
- - - if trimmed or lined with Fur or other Trimming, the Dozen Pairs	1	4	0
——— Children's Boots, Shoes, and Calashes, not exceeding Seven Inches in Length, to be charged with Two Thirds of the above Duties.			
——— Men's Boots - - - the Dozen Pairs	2	14	0
——— Men's Shoes - - - the Dozen Pairs	1	4	0
——— Children's Boots and Shoes not exceeding 7 Inches in Length to be charged with Two Thirds of the above Duties.			
Braziletto Wood, imported from a British Possession, the Ton	0	3	0
——— not so imported - - - the Ton	0	4	6
Canella Alba - - - - - the lb.	0	0	1
Cassia Lignea, imported from any British Possession the lb.	0	0	6
Cinnamon - - - - - - the lb.	0	1	0
——— imported from any British Possession - the lb.	0	0	6
Cortex Eleutheria - - - - - - the lb.	0	0	1

Duties.

	Duty. £	s.	d.
Hides, *viz.*			
——— Muscovy or Russia Hides, tanned, coloured, shaved, or otherwise dressed - - - the Hide	0	5	0
- - - Pieces, tanned, coloured, shaved, or otherwise dressed - - - - - the lb.	0	2	6
——— Hides, or Pieces of Hides, tanned, tawed, curried, or in any way dressed, not particularly enumerated or described, nor otherwise charged with Duty, for every 100*l.* of the Value	40	0	0
Hoops, Wood, *viz.*			
——— not exceeding 6 Feet in Length - the 1,000	0	5	0
——— exceeding 6 Feet, and not exceeding 9 Feet in Length, the 1,000	0	7	6
——— exceeding 9 Feet, and not exceeding 12 Feet in Length, the 1,000	0	10	0
——— exceeding 12 Feet, and not exceeding 15 Feet in Length, the 1,000	0	12	6
——— exceeding 15 Feet in Length - - the 1,000	0	15	0
Iron, Chromate of - - - - the Ton	0	5	0
Oil of Olives, imported in a Ship belonging to any of the Subjects of the King of the Two Sicilies, in addition to the Duties imposed by any other Act or Acts, the Tun	1	1	0
Painters Colours, not otherwise enumerated or described, for every 100*l.* of the Value	10	0	0
Raisins, not being Raisins of the Sun, and not being the Produce of any British Possession, - the cwt.	1	0	0
Sago; *viz.*			
——— Pearl - - - - - the cwt.	0	15	0
- - - imported from any British Possession the cwt.	0	10	0
——— Powder - - - - - the cwt.	0	15	0
- - - imported from any British Possession the cwt.	0	10	0
Skins, *viz.*			
——— Kid, in the Hair, undressed - the 100 Skins	0	0	4
——— Lamb, in the Wool, undressed - the 100 Skins	0	0	4
Tar, Barbadoes - - - - - the cwt.	0	2	6
Turpentine, being of greater Value than 12*s.* the cwt. and not being of greater Value than 15*s.* the cwt. thereof, the cwt.	0	5	4
Wax, Bees; *viz.*			
——— unbleached - - - - the cwt.	1	10	0
——— in any Degree bleached - - - the cwt.	3	0	0
——— imported from any British Possession in Asia, Africa, or America; *viz.*			
- - - unbleached - - - the cwt.	0	10	0
- - - in any Degree bleached - - the cwt.	1	0	0
Wine, the Produce of His Majesty's Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof, until the 1st January 1833 - the Gallon	0	2	5
and after the 1st January 1833 - the Gallon	0	3	0

Masts, &c. imported into Colonies in North America, or from such Colonies.

XV. And be it further enacted, That Masts, Timber, Staves, Wood, Hoops, Shingles, Lathwood, and Cordwood for Fuel, shall be imported into any of the *British* Possessions in *North America* Duty-free; and that such Goods upon Importation thereof from such Possessions

Duties.

Possessions into any other *British* Possessions in *America*, or into the United Kingdom, shall be deemed to be the Produce of the *British* Possessions in *North America*.

Raw Hides.

XVI. And be it further enacted, That Raw Hides imported into the *British* Possessions in *North America* from the West Coast of *Africa* shall be so imported Duty-free.

Bounties.

6 G. 4. c. 113. Refined Sugar not required to be packed in Packages of 2 cwt. each.

XVII. And whereas one other of the said Acts was passed in the said Sixth Year of the Reign of His present Majesty, intituled *An Act to grant certain Bounties and Allowances of Customs*, and it is expedient to amend the same; be it therefore enacted, That so much of the said last-mentioned Act as requires Refined Sugar to be packed in Packages each of which shall contain Two Hundred Weight of such Sugar at the least, shall be and the same is hereby repealed.

9 G. 4. c. 76. Drawback on Timber used in Mines payable after the 5th April and 10th October.

XVIII. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to amend the Laws relating to the Customs*, the Officers of the Customs are authorized to issue Debentures for the Drawback of Duty on certain Deals and Timber used in the Mines of Tin, Lead, or Copper, in the Counties of *Devon* or *Cornwall*, or in *Ireland*, twice for every Year, (that is to say,) once after the Fifth Day of *July* and once after the Fifth Day of *January*; and it is expedient to alter the said Periods for issuing such Debentures; be it therefore enacted, That such Debentures shall be issued, under the Regulations required by Law, once after the Fifth Day of *April* and once after the Tenth Day of *October* in each Year, in lieu and instead of the Periods above mentioned.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1829.