ANNO QUARTO

GEORGII IV. REGIS.

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to be made and declared for that Purpose, notwithstanding any Prohibition or Restriction now in force upon the Importation of any such Goods or Merchandize; and that certain Goods and Merchandize should be allowed to be taken out of such Warehouses, either for the Purpose of Exportation free of any Duty whatever, or (on Payment of the Duties) for Home Consumption, at the Option of the Proprietors; and that certain other Goods and Merchandize, being heretofore subject to Prohibitions or Restrictions on the Importation thereof, should be exported from such Warehouses to certain Ports and Places free of any Duty whatever; and that the Prohibitions and Restrictions on the Importation of certain Goods and Merchandize should be repealed, so as to permit the Importation of such Goods and Merchandize for the Purpose of being secured in Warehouses for Exportation; and that the Regulations contained in the said recited Acts of the Forty-third and Forty-eighth Years of His late Majesty's Reign, and in several Acts for amending and extending the same, should be repealed, in order that the same may be revised, amended, and consolidated: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and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 Commencement of this Act, the said herein-before recited Act of the Forty-third Year of His late Majesty's Reign, for permitting certain Goods imported into *Great Britain* to be secured in Warehouses without Payment of Duty, shall be and the same is hereby repealed; and that from and after the Commencement of this Act, the several Acts and Parts of Acts hereafter mentioned shall also be repealed; that is to say, an Act made in the Forty-fifth Year of His said late Majesty's Reign, intituled *An Act to authorize the Lords Commissioners of His Majesty's Treasury to permit certain Articles to be warehoused in different Ports in* Great Britain, *upon giving Security for the Payment of Duties upon the Articles therein mentioned;* and also an Act made in the Forty-sixth Year of His said late Majesty's Reign, made, among other Things, for extending the Provisions of the said recited Act of the Forty-third Year of His said late Majesty's Reign to other Articles not therein mentioned, so far as the said Act relates to such Extension; and also an Act made in the Forty-seventh Year of His said late Majesty's Reign, among other Things, for repealing so much of certain Acts as relates to the Regulations or Conditions under which Coffee, Cocoa Nuts, Sugar, and Rice (not being the Produce of the *East Indies*) are allowed to be secured in Warehouses without Payment of Duty, so far as the same relates to such Coffee, Cocoa Nuts, Sugar, and Rice; and also the said herein-before recited Act of the Forty-eighth Year of His said late Majesty's Reign, for permitting certain Goods imported into *Ireland* to be warehoused or secured without the Duties due on the Importation thereof being first paid; and also an Act made in the said Forty-eighth Year of His said late Majesty's Reign, intituled *An Act for reducing the Excise Duties on Coffee imported into* Great Britain, *and for directing that Coffee and Cocoa warehoused shall be subject to the Regulations of an Act of the Forty-third Year of His present Majesty, for permitting certain Goods imported to be secured in Warehouses,* so far as the said Act relates to Coffee or Cocoa so warehoused; and also another Act made in the said Forty-eighth Year

The Acts herein recited relating to warehousing of Goods are either repealed wholly or in part, viz.

43 G. 3. c. 132.

45 G. 3. c. 87.

46 G. 3. c. 137. s. 1.

47 G. 3. st. 1. c. 48.

48 G. 3. c. 32.

48 G. 3. c. 120.

48 G. 3. c. 126.

Year of His said late Majesty's Reign, among other Things, for permitting Goods secured in Warehouses in the Port of *London* to be removed to the Outports for Exportation to any Port of *Europe*, so far as the said Act relates to the Removal of such Goods; and also an Act made in the Forty-ninth Year of His said late Majesty's Reign, intituled *An Act for allowing further Time for taking Goods out of Warehouse, and paying Duties thereon;* and also an Act made in the Fiftieth Year of His said late Majesty's Reign, for extending the Provision of the said herein-before recited Act of the Forty-eighth Year of His said late Majesty's Reign, for permitting the warehousing of Goods imported into *Ireland;* and also an Act made in the Fiftieth Year of His said late Majesty's Reign, intituled *An Act to permit the Removal of Goods, Wares, and Merchandize, from the Port in* Great Britain *where first warehoused, to any other warehousing Port, for the Purpose of Exportation;* and also so much of an Act made in the Fifty-first Year of the Reign of His said late Majesty, intituled *An Act for carrying into effect the Provisions of a Treaty of Amity, Commerce, and Navigation concluded between His Majesty and His Royal Highness the Prince Regent of* Portugal, as relates to the warehousing or securing any Goods or Articles, the Growth or Produce of any of the Territories or Dominions of the Crown of *Portugal*, in Warehouses belonging to the *West India* Dock Company, or the *London* Dock Company in the Port of *London;* and also so much of an Act made in the Fifty-second Year of His said late Majesty's Reign, intituled *An Act to amend several Acts relating to the Revenue of Customs and Port Duties in* Ireland, as relates to requiring the Attendance of Merchants to open the Locks of Warehouses; and also another Act made in the said Fifty-second Year of His said late Majesty's Reign, intituled *An Act to permit the Exportation of certain Articles to the* Isle of Man *from* Great Britain, so far as relates to the exporting such Articles from Warehouses; and also another Act made in the said Fifty-second Year of His said late Majesty's Reign, intituled *An Act to permit the Removal of Goods from one Bonding Warehouse to another in the same Port;* and also another Act made in the said Fifty-second Year of His said late Majesty's Reign, among other Things, for regulating the Separation of damaged from sound Coffee, so far as relates to such Coffee deposited in any Warehouses; and also so much of an Act made in the Fifty-fifth Year of His said late Majesty's Reign, among other Things, for making further Regulations for securing the Duties of Customs in *Ireland*, as relates to Goods or Merchandize warehoused or secured without Payment of Duty; and also an Act made in the First Year of the Reign of His present Majesty, for amending, revising, and continuing the said recited Act of the Fifty-second Year; and also so much of an Act made in the Fifty-fifth Year of His said late Majesty's Reign, among other Things, for making further Regulations for securing the Duties of Customs in *Ireland*, as relates to Goods or Merchandize warehoused in *Ireland*; and also an Act made in the Fifty-seventh Year of His said late Majesty's Reign, among other Things, for limiting the Time allowed by Law for the Production of the Certificate of due Delivery of Goods removed from one Warehousing Port in *Great Britain* to another, for the Purpose of Exportation, and for empowering Officers of the Customs and Excise to permit the Removal of Goods

49G.3.c.106.
50G.3.c.38.
50G.3.c.64.
51G.3.c.47. s.7.
52G.3.c.76. s.3.
52G.3.c.140.
52G.3.c.142.
52G.3.c.149.
55G.3.c.82. s.11, 12.
1G.4.c.59.
55G.3.c.82. s.11, 12, 13.
57G.3.c.116. s.1.

Goods from one Bonding Warehouse to another in the same Port, so far only as the said Act relates to the Production of such Certificate, and the Removal of such Goods; and also an Act made in the Fifty-ninth Year of His said late Majesty's Reign, among other Things, for requiring Goods which have been warehoused without Payment of Duties, or, being prohibited, warehoused for Exportation, to be put on board Vessels by Persons licensed for that Purpose, so far only as the said Act relates to such Licence, and the Removal of Goods under such Licences; and also an Act made in the Session of Parliament holden in the First and Second Years of the Reign of His present Majesty, intituled *An Act to amend several Acts relating to the Coasting Trade of* Great Britain, so far only as the same relates to the removing of warehoused Goods from Port to Port a Second Time; and also another Act, made in the same Session of Parliament, intituled *An Act for amending the Laws of Excise relating to warehoused Goods;* and the said several Acts, so far only as the same relate to the warehousing or securing, and Removal of Goods, Wares, and Merchandizes, and the fitting of Wines, and to the Packages in which Pepper may be imported from the *East Indies*, shall, from and after the Commencement of this Act, be and are hereby declared to be repealed, except as to any Penalties or Forfeitures incurred under the said recited Acts, or any of them, at any Time before the Commencement of this Act, and except as to any Matters or Things whatsoever lawfully done under the said recited Acts, or any of them, at any Time before the Commencement of this Act.

59 G. 3. c. 123.

1 & 2 G. 4. c. 97.

1 & 2 G. 4. c. 105.

Goods warehoused under former Acts shall remain so warehoused under this Act; and Warehouses, &c. approved to continue till otherwise determined.

II. Provided always, and be it enacted, That all Goods and Merchandize which shall have been warehoused, or otherwise secured, under the Provisions of the said several herein-before recited Acts, or any of them, at any Time before the Commencement of this Act, shall and may remain and continue so warehoused and secured under the Provisions of this present Act, until the End of Three Years from the Time when the same were first warehoused or secured under the said recited Acts, or any of them, unless the same shall be sooner taken out for Home Consumption or Exportation, or unless the same shall have been or shall be allowed to remain so warehoused or secured for any further Time, under the Orders of the Commissioners of His Majesty's Treasury, pursuant to any Provision contained in any of the said recited Acts or this Act; and that all Warrants, Orders, and Directions heretofore issued by the Commissioners of His Majesty's Treasury, or Commissioners of His Majesty's Customs, for the warehousing of Goods or Merchandize, and all Bonds given for securing the Duties on such Goods and Merchandize, and all Bonds given by the Proprietors, Renters, or Lessees of any Warehouses in which any Goods or Merchandize shall be lodged, shall remain in force and effect, as if such Warrants, Orders, Directions, and Bonds had been issued or given under the Provisions of this Act; and that such Goods and Merchandize shall be subject to all the Regulations in this present Act contained, and shall be dealt with and disposed of to all Intents and Purposes as if the same had been warehoused or secured under this Act; and that it shall be lawful for the Commissioners of His Majesty's Treasury, or any Three of them, to grant such Warrants, and to give such Orders and Directions respecting such Goods and Merchandize, or any

any of them, for subjecting them to the Regulations of this Act, as to the said Commissioners shall seem fitting and expedient.

All Goods legally imported may be warehoused, &c. without Payment of Duty (except as hereinafter excepted).

III. And be it further enacted, That from and after the Commencement of this Act, it shall and may be lawful for the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees of any Goods or Merchandize whatsoever, and of what Nature and Kind soever, which shall be legally imported into the United Kingdom of *Great Britain* and *Ireland*, to lodge and deposit or secure such Goods and Merchandize in Warehouses or other approved Places, without Payment of any Duty, either of Customs or Excise, at the Time of the first Entry of any such Goods or Merchandize (except as herein-after excepted); and that it shall be lawful for the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees of any Goods or Merchandize whatever, and of what Nature and Kind soever (Tea only excepted), imported from any Port or Place whatever (the Dominions of the Emperor of *China* excepted), in any *British*-built Ship or Vessel, or in any Ship or Vessel which by Law is or may be entitled to the Privileges of a *British*-built Ship or Vessel (of the Tonnage required by Law for the Importation of Goods allowed to be imported), in like Manner to lodge and deposit or secure such Goods and Merchandize in Warehouses or other approved Places (but for the Purpose of Exportation only), without Payment of any Duty, either of Customs or Excise, at the Time of the first Entry of such Goods or Merchandize (except as herein-after excepted), although the Importation of such Goods or Merchandize may be in any way prohibited or restrained by any Act or Acts in force immediately before the Commencement of this Act, any thing in any such Act or Acts, or any Law, Usage, or Custom to the contrary notwithstanding; and that it shall and may be lawful for the Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees of any Goods and Merchandize whatever, and of what Nature and Kind soever (Tea only excepted), imported from any Country, Port, or Place not being in the Possession of or belonging to the Crown of the United Kingdom of *Great Britain* and *Ireland* (the Dominions of the Emperor of *China* excepted), in any Foreign Ship or Vessel (of the Tonnage required by Law for the Importation of Goods permitted to be imported), in like Manner to lodge and deposit, or secure such Goods and Merchandize in Warehouses or other approved Places (but for the Purpose of Exportation only), without Payment of any Duty of Customs or Excise at the Time of the first Entry of such Goods and Merchandize (except as herein-after excepted), although the Importation of such Goods or Merchandize may in any way be prohibited or restrained by any Act or Acts in force immediately before the Commencement of this Act, any thing in any such Act or Acts, or any Law, Usage, or Custom to the contrary notwithstanding; subject, nevertheless, to the several Rules, Regulations, Conditions, and Securities herein-after contained, as well with respect to the Ports as to the Warehouses and Places in which such Goods and Merchandize may be lodged and secured, and subject also to the several Limitations and Exceptions herein-after specially provided and contained.

All Goods whatever (except Tea) imported from any Place (except from China) in British Ships may be warehoused, &c. for Exportation only, although prohibited to be imported.

All Goods whatever (except Tea, and except as herein-after excepted) imported from Foreign Places (except from China) in Foreign Ships may also be warehoused for Exportation only, although prohibited to be imported.

Goods allowed to be warehoused under this Act may be imported notwithstanding any Acts to the contrary.

IV. And be it further enacted, That any Goods and Merchandizes which, under this Act, are allowed to be lodged and deposited or secured in Warehouses or other secure Places, shall and may be imported for the Purposes of this Act, although the Importation thereof may be prohibited or restrained by any Act or Acts in force immediately before the Commencement of this Act; any thing in any such Act or Acts to the contrary in anywise notwithstanding: Provided always, that nothing in this Act contained shall extend or be construed to extend to permit the Importation of any Gunpowder, Arms, Ammunition, or Utensils of War, contrary to an Act made in the First Year of the Reign of King *James* the Second, against such Importation, nor to permit the Importation of any dried or salted Fish (except Stock Fish), nor to permit the Importation of any Beef, Pork, or Bacon, nor to permit the Importation of any infected Hides, Skins, Horns, Hoofs, or of any other Part of any Cattle or Beast, nor to permit the Importation of any counterfeit Coin, nor to permit the Importation of any Books first composed or written or printed and published in the United Kingdom of *Great Britain* and *Ireland*, and reprinted in any other Country or Place, or of any Copies of Prints first engraved, etched, drawn, or designed in the said United Kingdom, or of any Copies or Casts of Sculptures or Models first made in the said United Kingdom, contrary to the several Acts made and in force for the prohibiting or restraining the Importation of the said several Articles, Matters, and Things, or any of them respectively, either generally or under any particular Circumstances; any thing hereinbefore contained to the contrary in anywise notwithstanding.

Not to permit Importation of Gunpowder, &c. contrary to 1 Jac. 2. c. 8.

Nor dried Fish, Pork, or infected Hides, &c.; counterfeit Coin; nor pirated Books, Prints, Casts, &c.

Treasury empowered by their Warrant to select Ports and Warehouses for warehousing and securing Goods in general, or any particular Goods.

V. And be it further enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, at any Time after the Commencement of this Act, by their Warrant under their Hands, or the Hands of any Three or more of the said Commissioners for the Time being, from Time to Time to select, appoint, approve, and declare at what Ports in *Great Britain* and *Ireland* respectively, and in what Warehouses or Places in such Ports, Goods and Merchandize of every Description, or Goods and Merchandize of any particular Description, or any particular Articles of Merchandize, shall and may be lodged in Warehouses, or otherwise secured, without Payment of Duty as aforesaid; and all such Goods and Merchandize, or such particular Goods and Merchandize, or such particular Articles of Merchandize, shall and may be so lodged in Warehouses or secured at any such Port in *Great Britain* or *Ireland* respectively, so appointed, approved, selected, and declared, and at no other Port or Place whatever in *Great Britain* or *Ireland* respectively; and that every such Warrant of the said Commissioners of His Majesty's Treasury, in all Cases, whether the Privilege of warehousing or otherwise securing Goods and Merchandize at any Port shall extend to every Description of Goods and Merchandize, or whether such Privilege shall be confined to particular Goods and Merchandize, shall be published Three Times in the *London Gazette* or *Dublin Gazette* respectively; and that in all Cases where such Privilege shall be confined to particular Goods and Merchandize, or to particular Articles of Merchandize, a List of such Goods and Merchandize as shall be

so permitted to be warehoused or secured shall be in like Manner inserted and specified in the *London Gazette* or *Dublin Gazette* respectively.

Prohibited Goods allowed to be warehoused for Exportation only, shall be lodged separately in Warehouses or Places specially secured.

VI. And whereas it is expedient, for the Protection of the Manufactures of this Country, that the several Goods and Merchandize the Importation of which hath been prohibited by any Act or Acts in force immediately before the passing of this Act, but which by virtue of this Act may be imported and warehoused for the Purpose of Exportation only, should be lodged and deposited in Warehouses or Places of special Security; be it therefore enacted, That all such Goods and Merchandize the Importation whereof hath been so prohibited, but which shall at any Time after the Commencement of this Act be imported under the Provisions of this Act, shall be lodged and secured and kept separate from all other Goods and Merchandize, in Warehouses which are or shall be erected and built in Places inclosed by and surrounded with Walls, or in such other Warehouses or Places of special Security as shall be approved and appointed by Warrant as aforesaid of the Commissioners of His Majesty's Treasury, or any Three of them, and in no other Warehouse or Place whatever; and such Warehouses and Places shall be appointed accordingly for the Reception and Security of such Goods and Merchandize, by Warrant of the Commissioners of His Majesty's Treasury, under their Hands, or the Hands of any Three of them, specifying the Situations of the several Warehouses, and the Goods and Merchandize to be lodged or warehoused therein, and that such Goods and Merchandize shall be kept separate from all other Goods and Merchandize; and every such Warrant shall be published Three Times in the *London Gazette* and *Dublin Gazette* respectively.

Goods enumerated in Schedule (A.) shall be deposited in like secure Warehouses.

VII. And, for the Security of the Revenue of Customs and Excise, be it further enacted, That from and after the Commencement of this Act all such Goods and Merchandize as are enumerated and described in the Schedule marked (A.) to this Act annexed, shall be lodged and deposited in Warehouses which are or shall be erected and built in Places inclosed by and surrounded with Walls, or in such other Warehouses or Places of special Security as shall be from Time to Time approved and appointed by Warrant as aforesaid of the Commissioners of His Majesty's Treasury, or any Three of them, to be published Three Times in the *London Gazette* and *Dublin Gazette* respectively, and in no other Warehouses or Places whatsoever.

Spirits, Wines Cocoa Nuts, Coffee, and Pepper to be deposited in Warehouses and Places duly approved of by the Treasury.

VIII. And be it further enacted, That from and after the Commencement of this Act all Foreign Spirits, Wine, Cocoa Nuts, Coffee, and Pepper, shall be lodged, deposited, and secured in such Warehouses and Places as shall be from Time to Time approved and appointed by Warrant as aforesaid, and in such Manner and under such Regulations as shall be directed by the Commissioners of His Majesty's Treasury, or any Three of them, to be published Three Times in the *London Gazette* and *Dublin Gazette* respectively, and in no other Warehouses or Places whatsoever.

Treasury may revoke or alter Warrants

IX. Provided always, and be it enacted, That it shall and may be lawful for the said Commissioners of His Majesty's Treasury, from Time

as to Ports or Goods.

Time to Time, by Warrant under their Hands, or the Hands of any Three of the said Commissioners, to revoke any former Warrant, or to make such Alterations in or Additions to any such former Warrant, or to make or grant any new Warrant or Warrants, either with respect to the Ports, Places, and Warehouses wherein such Goods and Merchandize may be lodged or secured as aforesaid, or with respect to the Goods and Merchandize to which such Privilege shall be extended, or with respect to any particular Article or Articles of Merchandize, as to the said Commissioners of His Majesty's Treasury shall appear expedient; and every such Warrant for any such Revocation, Alteration, or Addition, together with a List of the Goods, Merchandize, or Articles to which any such Warrant shall relate, shall in all Cases be published Three Times in the *London Gazette* and *Dublin Gazette* respectively.

Importers may, at their Option, warehouse any Goods in such Warehouses of special Security, unless prohibited by the Treasury.

X. Provided always, and be it enacted, That it shall and may be lawful for any Importer, Consignee, or Proprietor of any Goods and Merchandize whatever, allowed to be warehoused or secured under the Provisions of this Act, to lodge and deposit, at his Option, any such Goods or Merchandize in Warehouses erected in Places inclosed by or surrounded with Walls, or in any other Warehouse or Place of special Security approved of by the Commissioners of His Majesty's Treasury as aforesaid, although such Goods or Merchandize may not be specified in any Warrant of the said Commissioners of the Treasury, unless the said Commissioners of the Treasury shall specially prohibit the Warehousing of any such Goods or Merchandize in such Warehouses; and all such Goods and Merchandize not so specially prohibited shall be entitled to all such Privileges and Advantages, to all Intents and Purposes, as if the same had been so lodged or secured under the Authority of any Warrant of the said Commissioners of the Treasury.

Goods imported and warehoused for Export only, or imported contrary to Navigation Laws, not to be taken out of Warehouse for Home Consumption.

XI. Provided always, and be it enacted, That no Goods or Merchandize whatsoever, which have been prohibited to be imported, or the Importation of which may be restrained by any Act or Acts in force on or immediately before the Commencement of this Act, and which under this Act are permitted to be imported and warehoused for Exportation only, nor any Goods which shall be imported into *Great Britain* contrary to the Laws of Navigation, and which shall be warehoused or secured under the Provisions of this Act, shall be delivered from or taken out of any such Warehouse or Place for the Purpose of being used or consumed in any Part of the United Kingdom, upon any Pretence or under any Authority whatsoever, upon pain of the Forfeiture of all such Goods and Merchandize, and also of a Sum equal to Twice the Value of such Goods and Merchandize so taken out of Warehouse contrary to this Act, to be paid by the Person or Persons to whose Use or Account such Goods or Merchandize shall be delivered out of Warehouse contrary to this Act.

Prohibited Goods not to be exported to British Colonies.

XII. Provided also, and be it enacted, That no Goods or Merchandize, the Importation whereof for Home Consumption hath been prohibited by any Act or Acts in force on or immediately before the Com-

Commencement of this Act, and which shall be imported and warehoused or secured under the Provisions of this Act for Exportation, (Goods of the Manufacture of *Persia*, *China*, or the *East Indies* excepted), shall be delivered from or taken out of any such Warehouse or Place, for the Purpose of being exported to any *British* Colony, Plantation, Territory, or Dominion in *America* or the *West Indies*, any thing herein-before contained to the contrary in anywise notwithstanding; upon pain of the Forfeiture of all such Goods and Merchandize, and also of a Sum equal to Twice the Value of such Goods and Merchandize so taken out of Warehouse contrary to this Act, to be paid by the Owner or Exporter of such Goods or Merchandize; and such Goods shall and may be seized and prosecuted by any Officer or Officers of His Majesty's Customs in such Colonies, in the like Manner as any other Goods forfeited for any Offence against the Laws of His Majesty's Revenue of Customs.

Certain Goods excepted.

XIII. Provided also, and be it enacted, That the several Goods or Merchandize mentioned in Schedule (B.) to this Act annexed, which shall be warehoused or secured under the Provisions of this Act, shall not be delivered from or taken out of any Warehouse or Place in which the same shall have been warehoused or secured under this Act, for the Purpose of being exported to any *British* Colony, Plantation, Territory, or Dominion in *America* or the *West Indies*, nor be permitted or allowed to be imported into any such *British* Colony or Plantation, unless and until all Duties, as well of Customs as Excise, payable in *Great Britain* or *Ireland* respectively, on such Goods and Merchandize, if the same had been taken out for Home Consumption, shall have been first fully paid and satisfied; upon pain of the Forfeiture of all such Goods and Merchandize, and also of a Sum equal to Twice the Value of such Goods and Merchandize so taken out of Warehouse contrary to this Act, to be paid by the Owner or Exporter of such Goods and Merchandize.

Goods specified in Schedule (B.) exported to British Colonies, shall pay Home Consumption Duties before Exportation.

XIV. And be it further enacted, That all Goods and Merchandize not directed to be warehoused or secured under the Order of the Commissioners of the Treasury, or not specified, enumerated, or described in the Schedule marked (A.) annexed to this Act, or the Importation of which hath not been prohibited by any Act or Acts in force immediately before the passing of this Act, shall and may be lodged and deposited or secured in such Warehouses or Places in the Port of *London*, or in any other Port in the United Kingdom, as the Commissioners of Customs, and the Commissioners of Excise, in Cases where that Revenue is concerned, in or for any Part of the United Kingdom of *Great Britain* and *Ireland*, or any Three of such Commissioners within their Jurisdiction respectively, shall approve and direct, under and subject to such Rules, Regulations, Securities, and Restrictions, in all respects, as are contained in this Act.

All other Goods may be warehoused under Direction of the Customs and Excise.

XV. Provided always, and be it further enacted, That it shall and may be lawful for the Commissioners of Customs and Excise, within their Jurisdiction respectively, to permit and allow any such Goods and Merchandize to be warehoused or secured in any such Ware-

Goods may be lodged in Warehouses approved by the Customs and Excise.

on Security for Duties by the Owner of the Warehouses, without Bond of the Importer, &c.

houses, Warehouse Rooms or Places, approved and directed by the said Commissioners, in all Cases where the Owners or Consignees of such Goods and Merchandize, or the Proprietors, Renters or Lessees of such Warehouses, Warehouse Rooms or Places, which may be so approved by the said Commissioners for the Reception of such Goods and Merchandize, shall have given and entered into, or shall give and enter into sufficient Security, by Bond to His Majesty, His Heirs and Successors, in such Amount, and with such Surety or Sureties as may be approved by the said Commissioners, for the Payment of the full Duties of Customs and Excise payable on all such Goods and Merchandize as may from Time to Time be lodged or secured in such Warehouses, Warehouse Rooms or Places, when such Goods and Merchandize shall be taken out for Home Consumption, or for the due Exportation of such Goods and Merchandize, according to the Provisions of this Act, and from Time to Time to renew such Bond so often as the same shall become forfeited by any Breach of the Condition thereof; and that in any such Case no other or further Bond shall be required from the Importer, Proprietor, or Consignee of any Goods or Merchandize warehoused or secured in such Warehouses, Warehouse Rooms or Places, any thing in this Act to the contrary in anywise notwithstanding.

Size of Casks and Packages for Spirits, Wines, Tobacco, Snuff, Coffee, and Cocoa Nuts warehoused.

XVI. And be it further enacted, That from and after the Commencement of this Act, no Foreign Brandy, Rum, Geneva, Spirits, Aqua Vitæ, or Wine, shall be warehoused under the Provisions of this Act, unless the same shall be imported in Casks, each containing at least Forty-five Gallons, or in Bottles, in Cases containing at least Three Dozen Quart Bottles, or reputed Quart Bottles, or Bottles larger than reputed Quart Bottles; and that no Tobacco or Snuff shall be so warehoused, unless the same shall be imported in Casks, Hogsheads, Chests, Cases, or Packages, containing at least Four hundred and fifty Pounds Averdupois net Weight each, without and free from any internal Packages separate and separately of less Weight; and that no Coffee or Cocoa Nuts shall be so warehoused, unless the same shall be imported in Casks, Bags, Boxes, or other Packages, containing at least One hundred Pounds Averdupois net Weight each; and that any such Goods and Merchandize which shall be imported in Casks, Cases, Hogsheads, Chests, Bags, Boxes, or other Packages of less Content respectively than as aforesaid, shall be forfeited, and may be seized by any Officer or Officers of Customs or Excise.

Plantation Rum may be imported for Ships Stores in Casks of 35 Gallons.

XVII. Provided always, and be it enacted, That Rum, the Produce of the *British* Plantations, imported directly from thence in Casks containing at least Thirty-five Gallons each, and intended to be used and disposed of solely as Stores of Ships and Vessels, may be lodged or secured in any Warehouse, and delivered from such Warehouse, under the Provisions of this Act, for that Purpose only.

How surplus Stores of British Ships may be warehoused.

XVIII. And be it further enacted, That it shall and may be lawful for the Master or Owners of any *British* Ship or Vessel, at any Time arriving or being in any Port in any Part of the United Kingdom

dom approved of by the Commissioners of the Treasury for warehousing or securing Goods under this Act, to cause the surplus Stores (duly reported, and which may be legally used or consumed in the United Kingdom) of any such Ship or Vessel to be lodged and deposited in such Warehouse or Warehouses as shall be approved of by the Commissioners of Customs, and by the Commissioners of Excise, in Cases where that Revenue is concerned, and to take such surplus Stores out of such Warehouse or Warehouses at such Times as the same shall be required for the Use of such Ship or Vessel, on the Departure thereof out of the said Port or Ports respectively, on any foreign Voyage, or whenever the same shall be required by the Owners of such Ship or Vessel for the Use of any such Ship or Vessel, or of any other Ship or Vessel belonging to the same Owners, in case the Ship or Vessel out of which the said Stores were landed shall be sold or broken up, or for the private Use and Consumption of the Importer, on Payment of the Duty or Duties of Customs and Excise; and all such surplus Stores so lodged and deposited in such Warehouse shall be lodged, deposited, secured, accounted for, and re-delivered in such Manner and upon such Conditions as the Commissioners of Customs, and the Commissioners of Excise, in Cases where that Revenue is concerned, shall from Time to Time direct, by any Order to be for that Purpose made by the said Commissioners, or any Three of them, within their Jurisdiction respectively: Provided always, that if such Stores shall not be taken out of such Warehouse within One Year from the Time of the lodging and depositing the same, they shall be disposed of in the same Manner as Goods, Wares, and Merchandize are directed to be disposed of by this Act, after the Expiration of Three Years after the same shall have been first entered for the Purpose of being warehoused or secured under the Provisions of this Act.

How Portuguese Goods may be warehoused in the Port of London. 51 G. 3. c. 47. s. 7.

XIX. And be it further enacted, That any Goods or Articles, the Growth or Produce of any of the Territories or Dominions of the Crown of *Portugal*, may be received and warehoused in such Warehouses or Docks in the Port of *London* as shall be approved by the Commissioners of His Majesty's Treasury, or any Three or more of them; any thing in the herein-before recited Act of the Fifty-first Year of the Reign of His late Majesty King *George* the Third, for carrying into effect the Treaty of Amity, Commerce, and Navigation with *Portugal*, to the contrary in any case notwithstanding.

Goods to be warehoused shall be regularly entered and landed, and a correct Account then taken, and the Contents marked on the Packages, except such as are subject to Duties of Excise only.

XX. And be it further enacted, That before any Goods or Merchandize, except such as are or shall be subject to the Duties of Excise only, shall be lodged in Warehouses, or otherwise secured according to the Directions of this Act, the same shall be duly entered with the proper Officer or Officers of the Customs, and regularly landed; and the proper Officer or Officers of His Majesty's Customs shall on such landing, or as soon after as conveniently may be, examine the same, and take a particular and correct Account of the Quantity, Quality, Species, Number and Contents thereof, which Account shall be regularly entered in a Book or Books to be provided and kept for that Purpose, in such Manner as the Commissioners of the Customs

toms in or for any Part of the United Kingdom of *Great Britain* and *Ireland*, or any Three of such Commissioners within their Jurisdiction respectively, shall from Time to Time think proper to direct; and the Contents shall also be marked by or under the Direction and Inspection of the said Officer or Officers, in distinct and legible Characters on each and every Package; and on the Packages containing any Goods or Merchandize which have been or shall be prohibited to be imported for Home Consumption, the Word "Prohibited" shall be marked in manner aforesaid, in all Cases where the same shall be practicable; and no Allowance either for Damage or on any other Account whatever shall be made on any Goods or Merchandize, unless the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees, at the Time such Goods or Merchandize are first examined as aforesaid, shall claim or demand the Allowance to which by Law they may be entitled, subject nevertheless to the Provisions herein-after contained.

Entry to be made of Exciseable Articles imported before landing.

XXI. And be it further enacted, That before any Goods or Merchandize subject or liable to any Duty of Excise on the Importation thereof shall be unshipped or landed, for the Purpose of being warehoused without Payment of the Duties, the Importer or Proprietor shall make Entry thereof in Writing with the proper Collector of Excise, specifying in such Entry the Name of the Ship or Vessel, and the Master thereof, the Number and Marks of the Casks, Cases, Bags, Boxes, or other Packages, the Kind or Species of Goods or Merchandize contained in each, and at what Port or Place the same was laden or taken in.

Bond to be given for Exciseable Commodities.

XXII. And be it further enacted, That before any such Goods or Merchandize, subject to any Duty of Excise, shall be allowed to be warehoused without Payment of the Duties, good and sufficient Security shall be given, to be approved by the Commissioners of Excise, within their Jurisdictions, or the Person or Persons appointed or employed by them for that Purpose, which Security such Person or Persons are hereby authorized and empowered to take by Bond, in Double the Value of the Duties charged or chargeable on such Goods or Merchandize respectively, for Payment of all and every the said Duties respectively before the same shall be taken or delivered out of any Warehouse, in which the same shall or may be lodged or deposited under or by virtue of this Act, for Home Consumption; or in case the same shall not be taken or delivered out of any such Warehouse as aforesaid for Home Consumption on Payment of the Duties, or for Exportation, within Three Years from and after the Day of the Date of the Bond so given or entered into in respect thereof as aforesaid, then to pay all and every the Duties charged and chargeable on the said Goods or Merchandize respectively at the End of the said Three Years, together with all Charges that may be incurred by the Officers of Excise for or in respect of such Goods or Merchandize respectively, unless the same shall be abandoned to the Commissioners of the Customs or Excise for the Purpose of being sold or destroyed, or unless the same shall be sold or destroyed under the Orders of the Commissioners of Customs or Excise, according to the Provisions herein-after expressed and contained:

Provided always, that nothing herein contained shall extend or be construed to extend to require any Bond or Bonds from the Proprietor or Proprietors, Consignee or Consignees of any Tobacco or Snuff upon the first Entry and warehousing thereof, and that the Bond required to be given upon the Exportation of Tobacco or Snuff shall not be charged with any Stamp Duty. No Bond required for Tobacco, &c.

XXIII. And be it further enacted, That no such Goods or Merchandize subject to a Duty of Excise shall be unshipped or landed and lodged or deposited in any such Warehouse as aforesaid, without a Warrant for that Purpose from the proper Collector of Excise, nor without the Presence of an Officer or Officers of Excise; and if any such Goods or Merchandize shall be so unshipped or landed without a Warrant from such Collector of Excise, or without the Presence of an Excise Officer, the same shall not be allowed to be warehoused under the Authority of this Act, but shall be subject to Forfeiture, as by any Law or Laws of Excise now in force or hereafter to be made: Provided always, that nothing herein contained shall extend or be construed to extend to prevent or hinder the proper Officer of the *East India* Docks, *West India* Docks, or *London* Docks, from causing any Goods or Merchandize, which shall not have been duly entered, to be landed and warehoused in the said Docks, pursuant to the Directions of any Act or Acts in force relating to the said Docks respectively immediately before the Commencement of this Act. Warrant from Collector of Excise to be obtained before landing or warehousing. But Officers of East India Docks, &c. may order Goods to be warehoused in Docks before Entry.

XXIV. And be it further enacted, That it shall and may be lawful to and for the proper Officer or Officers of Excise to take a true and particular Account of the Quantity, Quality, and Species of all such Goods or Merchandize, subject to a Duty of Excise, which shall be proposed or intended to be, or shall be warehoused before Payment of the Duties, by Weight, Gauge, Tale, or otherwise, as the Case may require, while the same shall be remaining on Shipboard, or while in any Boat, Barge, Lighter or Vessel, or as soon as the same shall be landed, in order to ascertain and secure the Duty or Duties of Excise chargeable thereon: Provided always, that where such Goods or Merchandize shall be on board of any Ship or Vessel which shall be lying in any Dock surrounded by Walls, the Account thereof shall not be taken until the said Goods or Merchandize shall have been landed in such Dock or Docks, except in Cases where Suspicion shall arise that any Part of such Goods or Merchandize has been clandestinely conveyed away and applied to Home Consumption; and such Officer or Officers of Excise shall be permitted to take a Sample of any such Goods or Merchandize as aforesaid; that is to say, out of every Cask of any Kind of Spirits, a Sample not exceeding Half a Pint, and out of every Cask or other Package of Coffee or Cocoa Nuts, a Sample not exceeding One Ounce, which Samples shall be regularly marked and registered, and securely kept by the proper Officer or Officers of Excise, until the Expiration of Three Calendar Months next after the Time when the Goods or Merchandize to which the same particularly refers shall have been legally delivered for Home Consumption or for Exportation; and all such Samples shall be from Time to Time applied, disposed of, and accounted for, Officers of Excise to take Account before Goods are warehoused. Officers may take Samples.

for the Public Service, in such Manner as the Commissioners of Excise within their Jurisdiction shall order and direct; and the said Commissioners are hereby authorized and required to give Orders for the Application and Disposal of such Samples from Time to Time as they shall see fit; and a Certificate of the Strength of every Kind of Spirits which shall be landed and warehoused under the Provisions of this Act, shall, within Four Days from the taking such Account by the proper Officer, be signed by such Officer, and shall by such Officer be delivered to the proper Officer of the Excise at such Port; and a Duplicate of such Certificate, signed by the proper Officer as aforesaid, shall by such Officer be delivered, on Demand, to the Person or Persons who shall enter into Bond for the Payment of the Duties on such Spirits, pursuant to the Provisions of this Act.

Goods to be stowed so as to afford Access to the Packages.

XXV. And be it further enacted, That all Goods or Merchandize secured in Warehouses under the Authority of this Act, shall be stowed, placed, and deposited in the said Warehouses, in such Manner as that easy and convenient Access may be had to every Cask, Case, Bag, Box, or other Package, for the Purpose of examining and taking a true Account of the Contents thereof; and if the Warehouse Keeper, or his Agent, shall omit, neglect, or refuse to stow, place, and deposit the same, or cause the same to be so stowed, placed, or deposited as hereby directed, at his or their own Charge or Expence, he or they shall, for every such Omission, Neglect, or Refusal as aforesaid, forfeit the Sum of Five Pounds.

Warehouse Rent and Charges shall be paid by the Proprietors of the Goods warehoused.

XXVI. And be it further enacted, That in all Cases wherein any Goods or Merchandize are by this Act permitted to be lodged in Warehouses, or otherwise secured, the Expence of Warehouse Rent, and all other Charges, shall be paid by the Importer, Proprietor, or Consignee of any such Goods or Merchandize (except in such Cases and during such Time as any Article is or shall be specially exempted from such Rent or Charges); and in case it shall be deemed expedient that any Warehouse or Warehouses should be provided at the Charge of the Crown, for the Purpose of securing therein any Goods or Merchandize, the Importer, Proprietor, or Consignee of any such Goods or Merchandize shall pay to the Persons who may be appointed by the Commissioners of Customs or Excise, according as the Goods or Merchandize shall be subjected to Duties of Customs or Excise, and within the Jurisdiction of such Commissioners respectively, to receive the same, Warehouse Rent and other Charges for such Goods or Merchandize, to be estimated according to the usual and current Rate of such Rent and other Charges for the like Articles paid at the Port of warehousing; and such Estimate shall be made, and the Rate of Payment fixed accordingly, by such Commissioners of the Customs or Excise respectively, from Time to Time as Circumstances may require, with the Consent and Approbation of the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them.

Regulations relating to Bonds, and

XXVII. And be it further enacted, That no Goods or Merchandize which shall have been lodged in any Warehouse or Warehouses, or otherwise secured, according to the Directions of this Act, or any

other Act or Acts for the warehousing of Goods, shall be delivered from or taken out of any such Warehouse or Place, but upon the following Conditions; (that is to say), if any such Goods or Merchandize shall be intended to be delivered or taken from thence respectively, for Exportation to Foreign Parts, or from any Part of the United Kingdom to *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or from *Great Britain* to *Ireland*, or from *Ireland* to *Great Britain*, or from *Great Britain* or *Ireland* to the *Isle of Man*, in Cases where such Exportation is permitted by Law, the Proprietor or Proprietors, or Exporter or Exporters of such Goods or Merchandize, may so take the same for Exportation, without Payment of any Duty of Customs or Excise whatever (except in Cases herein-after mentioned), provided such Proprietor or Proprietors, or Exporter or Exporters, shall, before any such Goods or Merchandize are delivered or taken from thence, make a due Entry thereof with the proper Officer or Officers of the Customs or Excise, as the Case may be, and shall, together with One other sufficient Surety, to be approved of by the proper Officer or Officers of the Customs or Excise, as the Case may be, at the Port of Exportation, enter into Bond to His Majesty, His Heirs and Successors, in Double the Value thereof, with Condition that the said Goods or Merchandize intended to be exported shall be landed at some Foreign Port or Place, or in *Guernsey*, *Jersey*, *Alderney*, or *Sark*, and that no Part of the same shall be relanded in *Great Britain* or *Ireland* respectively, nor be landed in the *Isle of Man*, unless in Cases where such Goods or Merchandize shall be entered for Exportation to the said *Isle of Man*, nor landed in the *Island of Faro* or *Ferro*; and such Bond shall and may be discharged in the Manner herein-after mentioned; (that is to say), for such of the said Goods and Merchandize as shall on Exportation from *Great Britain* to be entered for or landed in *Ireland*, or as shall, on Exportation from *Ireland*, be entered for or landed in *Great Britain*, or as shall on Exportation from any Part of the United Kingdom be entered for or landed in the *Isle of Man*, *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or any Part of Foreign *Europe* not within the *Streights of Gibraltar*, the Condition of the Bond shall be to bring a Certificate in Discharge thereof within Six Months from the Date of the Bond; and for such of the said Goods and Merchandize as shall be landed at *Gibraltar*, or any Foreign Parts within the *Streights of Gibraltar*, within Twelve Months from the Date of the Bond; and for such of the said Goods or Merchandize as shall be landed in any Part of *Africa* not within the *Streights of Gibraltar*, and on this Side the *Cape of Good Hope*, or in any Part of *America*, within Eighteen Months from the Date of the Bond; and for such of the said Goods or Merchandize as shall be landed at *St. Helena*, or in any Port or Place at or beyond the *Cape of Good Hope*, within Thirty Months from the Date of the Bond; and such Certificate for such Goods or Merchandize before mentioned, as shall be landed from *Great Britain* in any Port or Place in *Ireland*, or from *Ireland* in any Port or Place in *Great Britain*, or from any Port of the United Kingdom in the *Isle of Man*, *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or any Part of His Majesty's Dominions, Plantations, or Settlements, where any Officer of His Majesty's Customs shall be resident, shall be signed by the proper Officer or Officers of

Delivery of Goods afterwards.

of His Majesty's Customs there, certifying that such Goods or Merchandize were there landed; and for want of such Officer residing there, such Certificate shall then be signed by the Governor of such Islands, Dominions, Plantations, or Settlements, or in his Absence by the Deputy Governor thereof respectively; and for such Goods or Merchandize as shall be landed at any Foreign Port or Place, such Certificate shall be signed by the *British* Consul or Vice Consul residing there, which Certificate the Consul or Vice Consul is hereby directed to grant upon Demand and Payment of such Fee as he may be by Law authorized to receive for the same; and if there shall be no such Consul or Vice Consul, then such Certificate shall be under the Hand and Common Seal of the Chief Magistrate of such Port or Place; or if there be no such Chief Magistrate, then under the Hands and Seals of Two known *British* Merchants then resident at such Port or Place, testifying that such Goods or Merchandize were there landed; and such Bond may also be discharged, upon Proof made to the Satisfaction of the Commissioners of Customs or Excise, as the Case may be, within their Jurisdiction respectively for the Time being, that such Goods and Merchandize were taken by Enemies, or perished in the Seas; and in all Cases where any such Goods or Merchandize so warehoused, or otherwise secured as aforesaid, which shall have been legally imported, and which may be legally used and consumed in the United Kingdom, shall be intended to be taken from the Warehouse or Place wherein the same may have been lodged or secured, to be used or consumed in *Great Britain* or *Ireland* respectively, the Person or Persons so taking out or taking away the same, shall first pay down in ready Money to the Collector or other proper Officer or Officers of the Customs or Excise, both or either, as the Case may be, the full Duties of Customs or Excise due and payable on such Goods or Merchandize in *Great Britain* or *Ireland* respectively, at the Time when the same shall be so taken out for the Purpose of being so used or consumed, according to the Account taken thereof at the First Examination by the Officer or Officers of the Customs or Excise, as the Case may be, without any Deduction or Abatement whatever on account of any Deficiency arising from Waste, or from any other Cause of what Nature soever the same may be, except as by this Act is otherwise provided: Provided always, that every such Bond entered into as aforesaid shall continue in force and may be prosecuted at any Time within Thirty Months from the Time limited in the Condition for the Performance thereof, and after the Expiration of such Thirty Months every such Bond on which no Prosecution or Suit is commenced shall be void, and shall be cancelled and destroyed by the proper Officer or Officers of the Customs or Excise, as to them may respectively appertain; and that the Exportation to *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or the *Isle of Man*, shall be made on board of *British* Ships only, registered and navigated according to Law, on pain of Forfeiture of the Ship or Ships.

Mode of cancelling such Bonds.

No Bond to Officer of Customs for exciseable Goods exported.

XXVIII. Provided always, and be it enacted, That nothing herein contained shall extend or be construed to extend to require any Bond to be given or entered into with the Officer of the Customs, for or in respect of the Exportation from any such Warehouse of any Goods

or

or Merchandize, Articles, Matters, or Things, which are or may be subject or liable to any Duty or Duties of Excise.

Exciseable Goods for Home Consumption to be accompanied by Permits, and those for Exportation to be forthwith shipped.

XXIX. And be it further enacted, That all Goods or Merchandize subject to a Duty of Excise, which shall be delivered or taken out of any such Warehouse for Home Consumption, shall be accompanied by an Excise Permit, granted according to the Laws in that Case made and provided; and in case any such Goods or Merchandize shall be delivered or taken out of such Warehouse for Exportation, the same and every Part thereof shall forthwith, and without unnecessary Delay, and in the Presence of the proper Officer of Excise as aforesaid, be carried to and put on board the Ship or Vessel in which the same are intended to be exported; and in case the same, or any Part thereof, shall be altered in Quantity or Quality after being delivered from or out of the Warehouses, and before the same shall be exported, or shall not be actually put on board such Ship or Vessel, or if the Whole or any Part thereof shall, after being so shipped, be unshipped or put into any other Ship or Vessel, or into any Boat (Shipwreck or other unavoidable Accident excepted), or shall be relanded in *Great Britain* or *Ireland* respectively, all such Goods or Merchandize, the Shipping of which shall be so omitted or neglected, or which shall be altered in Quantity or Quality, or shall be unshipped or relanded, shall, together with the Packages containing the same, be forfeited, over and above the Penalty of the Bond given or entered into in respect of the Exportation thereof, and shall and may be seized by any Officer or Officers of Excise or Customs.

Regulation as to Delivery of Goods imported in Bulk.

XXX. And be it further enacted, That no Goods or Merchandize, the Duties on which shall have been secured by Bond, and which shall have been imported in Bulk, shall be delivered, except in the whole Quantity for which such Bond shall have been given, or a Quantity not less than One Ton Weight, unless by special Leave of the Commissioners of Customs (or Excise, in Cases where such Goods or Merchandize are liable to Duty of Excise,) within their Jurisdictions respectively, or any Three or more of them, such Leave to be had and obtained previous to such Delivery; and before any Goods or Merchandize shall be delivered out of or taken from the Warehouse or Place in which such Goods or Merchandize were lodged or secured, each and every Package of such Goods and Merchandize as shall be in Packages shall be marked in such distinguishing Manner as the said Commissioners of Customs and Excise within their respective Jurisdiction shall from Time to Time direct.

Goods prohibited exported from Warehouse, shall be liable to all Laws in force, and also to Regulations made by the Treasury.

XXXI. Provided also, and be it enacted, That all Goods and Merchandize, the Importation whereof is prohibited, or restrained by any Act or Acts in force on or before the Commencement of this Act, and the Exporters thereof, shall, upon Exportation thereof from the Warehouses or Places in which the same shall have been lodged or secured, under the Provisions of this Act, be subject and liable to all such Conditions, Restrictions, Rules, Regulations, and Securities as are required by Law with respect to any prohibited Goods and Merchandize so exported, by any Act or Acts in force on and immediately before the Commencement of this Act, and also to all Rules,

Regulations, and Restrictions relating to the warehousing and exporting of such Goods, made and directed by any Orders of the Commissioners of His Majesty's Treasury for the Time being, or any Three of them.

Goods not to be exported in Vessels under 70 Tons.

XXXII. And be it further enacted, That no Goods or Merchandize whatever which shall have been lodged in Warehouses, or otherwise secured, according to the Regulations of this Act, shall afterwards be exported to Foreign Parts from any such Warehouse or Place, or be entered for Exportation in any Ship or Vessel whatever which shall not be of the Burthen of Seventy Tons or upwards: Provided always, that nothing herein contained shall extend or be construed to extend to repeal or alter any Provision in any Act or Acts of Parliament in force at the Time of passing this Act relating to the Tonnage of any Vessel in which any Goods or Merchandize may be exported from or to *Great Britain* or *Ireland* respectively, or in which Wine, Brandy, Geneva, Rum, Tea, Coffee, or Tobacco may be exported by Licence to the *Isle of Man*.

Goods shall be taken out of Warehouse in original Package, &c. except as after provided.

XXXIII. And be it further enacted, That no Goods or Merchandize shall be delivered out of or taken from any Warehouse or Place in *which* the same shall have been lodged or secured by virtue or in pursuance of this Act, or any other Act or Acts for the warehousing of Goods or Merchandize, other than in the Packages in which the same shall have been originally respectively imported from Foreign Parts, or in One entire Quantity equal thereto, and contained in a legal Package; nor shall any Brandy, Rum, Geneva, Spirits, Aqua Vitæ, or Wine, be so taken out for Exportation in any less Quantity than One entire Cask (Rum for Stores excepted, as herein-before provided), containing at least Forty-five Gallons, or in Cases containing at least Three Dozen Bottles, not less than reputed Quart Bottles, except as otherwise specially provided in this Act.

Proprietors may examine, sort, separate, and repack Goods in the Presence of the Officers.

XXXIV. Provided always, and be it enacted, That every Importer or Proprietor of any Goods or Merchandize warehoused or secured under this Act, or any other Act or Acts for the warehousing of Goods or Merchandize, who may have occasion or be desirous to inspect or examine, sort and separate, pack or repack any such Goods or Merchandize to him belonging, upon giving Twelve Hours Notice at least in Writing to the proper Officers of Customs and Excise, or both or either of them, as to them may respectively belong, in the Custody of whom such Goods or Merchandize may be placed, shall be permitted by such Officers, and in their Presence, to enter into and remain in the Warehouse or Warehouses, or Place or Places in which such Goods or Merchandize shall be warehoused or secured, so long as shall be necessary, during the legal Hours of Business, for the Purpose of inspecting or examining such Goods or Merchandize, and of sorting and separating, and packing or repacking such Goods or Merchandize, and for making such lawful Alterations therein or Arrangements thereof, as may be necessary, either for the Preservation and Security thereof, or in order to the Sale, Shipment, or legal Disposal of the same respectively: Provided always, that no Alterations or Arrangements shall be made of or in such Goods or Merchandize

chandize without such Notice as aforesaid, or which may in any respect tend to lessen His Majesty's Duties, or prevent the Officers of Customs and Excise, or both or either, as to them may respectively belong, from taking and keeping a true Account thereof; and that no Alteration of Package shall be made, except in the Presence of such Officer or Officers as aforesaid.

Goods shipped for Exportation, if relanded, except by Distress, subject to Forfeiture.

XXXV. And be it further enacted, That in case any Goods or Merchandize which shall have been warehoused or otherwise secured according to the Directions of this Act, shall, after having been entered and shipped for Exportation, be unshipped or relanded, except by Necessity or Distress, to be proved to the Satisfaction of the Commissioners of the Customs (or Excise, if the Goods or Merchandize be subject to Duty of Excise), within their Jurisdiction respectively, the same shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs or Excise respectively.

Vessels out of which Goods entered for Exportation have been relanded, subject to Forfeiture, &c.

XXXVI. And be it further enacted, That where by this present Act, or any other Act or Acts of Parliament in force at the Time of passing this Act, any Goods or Merchandize which shall have been shipped in order to be exported, are or shall be liable to Forfeiture for or on account of the same being unshipped or relanded, then and in such Cases the Ship or Vessel out of or from which any such Goods or Merchandize shall be so unshipped or relanded shall be subject and liable to Forfeiture, and shall and may be seized by any Officer or Officers of the Customs or of the Excise: Provided always, that in any Case in which it shall be proved, to the Satisfaction of the Commissioners of the Customs, or of the Commissioners of Excise (if the Goods or Merchandize be subject to any Duty of Excise), within their Jurisdictions respectively, as the Case may be, that such Goods or Merchandize, so unshipped or relanded, either did not form any Part of the Cargo of the Ship or Vessel, or were of small Value, and that from the Nature and Quantity of such Goods or Merchandize, and the Circumstances attending the unshipping or relanding thereof, the same was done without the Privity or Knowledge of the Master of such Ship or Vessel, or of the Person having the Charge or Command of such Ship or Vessel, it shall be lawful for the said Commissioners respectively to remit such Forfeiture, and declare the Seizure of such Ship or Vessel to be null and void; and in such Case no Person or Persons whatever shall be entitled to bring or maintain any Suit or Action on account of any such Seizure as aforesaid.

Notice to be given of taking Goods out of Warehouse liable to Excise Duties.

XXXVII. And be it further enacted, That before any Goods or Merchandize subject to a Duty of Excise shall be taken or delivered out of any such Warehouse or Warehouses as aforesaid, either for Home Consumption or Exportation, the Importer or Proprietor thereof shall and he is hereby required to give at least Twenty-four Hours Notice in Writing to the proper Collector or Officer of Excise of his Intention so to take out such Goods or Merchandize, specifying in such Notice the particular Goods or Merchandize so intended to be taken out, the Number, Marks, and Description of each Package, and the Kind and Species of Goods therein contained,

tained, the Ship or Vessel by which the same was imported, the particular Warehouse or Warehouses in which the same is or are deposited, and whether to be taken out for Home Consumption or for Exportation; and in case the same shall be intended to be taken out for Home Consumption, then the Excise Duties charged or chargeable thereon shall be paid down to the proper Collector of Excise, according to the Account first taken on the landing thereof, before any such Goods or Merchandize shall be taken or delivered out of any such Warehouse or Warehouses; or in case the same shall be intended to be taken out for Exportation to Parts beyond the Seas without Payment of Duty, then the Proprietor or Exporter thereof shall, before the Delivery thereof out of any such Warehouse or Warehouses, give good and sufficient Security, to be approved by the Commissioners of Excise, or the Person or Persons appointed or employed by them for that Purpose; which Security such Person or Persons are hereby authorized and empowered to take by Bond, in Double the Value of the Duties charged or chargeable thereon for Home Consumption, that the same and every Part thereof shall be duly shipped and exported to the Parts beyond the Seas for Exportation to which Entry shall be made, and shall not be unshipped, unladen, or put on board any other Ship, Vessel, or Boat (Shipwreck or other unavoidable Accident excepted), nor relanded in any Part or Place in *Great Britain* or *Ireland*, or in the Islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or in the *Isle of Man*, except in Cases where such Goods or Merchandize may be entered for Exportation to the said Islands, and Bond shall be given for that Purpose: Provided always, that nothing herein contained shall extend or be construed to extend to prevent the Proprietor or Proprietors from shipping any such Goods or Merchandize for Exportation to Foreign Parts, at any Time after the said Notice shall have been given, Consent having been first obtained for that Purpose from the proper Officer of the Excise, who is hereby authorized to grant the same if he shall see fit.

Such Goods to be delivered in the Presence of the Officer.

XXXVIII. And be it further enacted, That no Goods or Merchandize subject to a Duty of Excise shall be taken or delivered out of any such Warehouses, either for Home Consumption or Exportation, save and except in the Presence of the proper Officer or Officers of Excise; and the Removal and shipping of all such of the said Goods or Merchandize as shall be intended for Exportation, shall be attended, and the same shall be seen on Shipboard by the proper Officer of Excise.

26 G. 3. c. 40.

XXXIX. And whereas by an Act passed in the Twenty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for regulating the Production of Manifests; and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandestine relanding of Goods*, certain Provisions are made, that no Goods entitled to either Drawback, Bounty, or Premium, shall be carried or put on board any Ship or Vessel whatever, for Exportation to Foreign Parts, by any Person or Persons whatsoever (except the proper Officers of the Revenue), other than such Person or Persons as shall be authorized for that Purpose by the Com-

Commissioners of the Customs, or any Four or more of them: And whereas it is expedient to extend the like Provisions with respect to Goods which have been secured in Warehouses without Payment of Duties, and to Goods which are prohibited to be imported or worn or used in this Kingdom, and also secured in Warehouses according to Law; be it enacted, That no Goods whatever which shall have been secured in Warehouses without Payment of Duty, nor any Goods whatever which are prohibited to be imported or used or worn in any Part of the United Kingdom, and shall have been carried and put into any Warehouses approved of according to this Act, shall be carried or put on board any Ship or Vessel whatever, by Lighter, Boat, or Craft, from such Warehouse for Exportation to Foreign Parts by any Person or Persons whatever (except the proper Officers of the Revenue), other than such Person or Persons as shall be authorized for that Purpose by Licence under the Hands of the Commissioners of the Customs, within their Jurisdictions, or any Three or more of them, for the Time being, who are hereby authorized to grant the same, and to require such Security as they may deem necessary, by Bond or otherwise, to be given by the Person or Persons to whom they shall grant such Licence, for the actual Delivery of the Whole of the Goods, by Lighter, Boat, or Craft, on board such Ship or Vessel, to the Officers of the Revenue stationed on board, and for the faithful and incorrupt Proceeding in every respect of such Person or Persons in regard to such Goods; which said Persons, so to be licensed as aforesaid, shall and are hereby required, upon conveying any Goods on board any Ship or Vessel by Lighter, Boat, or Craft, to give clear and full Information thereof in Writing to the Master or other Person then in Charge of such Ship or Vessel, for the better enabling the Master to give Notice as required by the before-recited Act previous to his clearing out with any such Goods as aforesaid; which Licence, when granted by Commissioners of the Customs, shall not be withdrawn by them, or the Operation under the same in any Manner hindered, obstructed, or prevented, unless either the Person or Persons to whom such Licence shall have been granted, or some other Person or Persons employed by them, and with his or their Privity or Consent, shall commit some Act against any Law now made, or hereafter to be made, to secure the Revenue of Customs or Excise, and shall be convicted thereof, in which Case the said Commissioners shall and are hereby authorized and required to withdraw such Licence.

No warehoused or prohibited Goods shall be put on board any Vessel by Lighter, &c. for Exportation, unless by Persons licensed by the Commissioners (or by the Officers of Revenue).

XL. Provided always, and be it further enacted, That the Commissioners of Customs within their Jurisdiction shall and they are hereby required to grant such Licence as aforesaid to all and every Person and Persons who is or are now or may be by Law entitled to carry or put on board such Goods, and who shall give such Security as the said Commissioners, or any Three or more of them, shall deem necessary, and to no other Person or Persons.

Such Licences may be granted to Persons entitled to ship such Goods, on their giving Security.

XLI. And be it further enacted, That if any Goods entitled to either Drawback, Bounty, or Premium, or any Goods which shall have been secured in Warehouses without Payment of Duty, or any Goods which are prohibited to be used or worn in any Part of the United

Penalty on shipping such Goods by Water, by any other

than authorized Persons, 100*l.* and Forfeiture of the Drawback.

United Kingdom, and which shall have been carried and put into Warehouses approved of as aforesaid, shall be carried to or put on board any Ship or Vessel, by Lighter, Boat, or Craft, for Exportation to Foreign Parts, by any Person or Persons (except the proper Officers of the Revenue), other than such Person or Persons as shall have been so licensed, then and in such Case the Drawback, Bounty, or Premium shall be forfeited and lost, and the Exporter, Shipper, and every Person who shall carry to or put on board any Ship or Vessel bound to Foreign Parts any of the before-mentioned Goods, shall severally forfeit for every such Offence the Sum of One hundred Pounds.

Goods delivered for Removal in the Thames shall not be put on board any Lighter or other Vessel, unless the same shall have Fastenings, to be locked by the proper Officer, otherwise such Goods shall be forfeited.

XLII. And be it further enacted, That on the Removal of any Goods imported into the Port of *London*, subject or liable to any Duty or Duties of Excise, and on which all the Duty and Duties imposed or payable thereon have not been paid, delivered from any Vessel lying in the River *Thames*, in the Port of *London*, or from the *East India* Docks to the *London* Docks, or to any Wharf in the Port of *London*, or of any Pepper delivered from any Warehouse in which the same shall be lodged and secured without Payment of the Duty chargeable thereon at the Time of the Importation thereof, to be shipped in the Port of *London* for Exportation, or of any other Goods subject to any Duty or Duties of Excise, and so lodged and secured, and delivered from any such Warehouse in the Port of *London*, to be shipped in the City Canal, Commercial Docks, or in any Part of the River *Thames* in the Port of *London* at or below *Blackwall* in the said Port, such Goods shall not, upon any such Delivery, be put in or on board of any Lighter or other Vessel, to be so removed or shipped, unless such Lighter be a decked Lighter, having Hatches secured by proper Fastenings, for the Purpose of being locked by the proper Officer of Excise whilst such Goods are on board thereof, nor unless such Lighter or Vessel be in other respects safe and secure, for the Removal or Shipment as aforesaid of such Goods respectively; and if any such Goods as aforesaid, delivered as aforesaid, shall be put into or on board of any Lighter or other Vessel than as aforesaid, for any such Purpose as aforesaid, without the Decks, Hatches, and Fastenings of such Lighter being first examined and approved by the proper Officer of Excise, all such Goods shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and if any Person or Persons shall remove any such Lighter, having any of such Goods on board thereof, before the Hatches of such Lighter have been locked by the proper Officer of Excise, or shall at any Time, whilst any such Goods are on board thereof, break or injure any Part of the Deck or Hatches, or any of such Locks or Fastenings of or on board of any such Lighter, or shall in any Manner open the same without the Consent and Approbation of the proper Officer of Excise, or remove or conceal any of such Goods put therein, or alter the same in Quantity or Quality, every Person or Persons so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always, that it shall and may be lawful for the Commissioners of Excise within their Jurisdiction, if it shall appear to them expedient so to do in any particular Case, to authorize the Removal of any such Goods as aforesaid, in any Lighter or Vessel not decked, under such

Persons removing Lighters having such Goods on board before Hatches are fastened, or altering Fastenings, or removing or concealing Goods, shall forfeit 200*l.*;

but Commissioners of Excise may authorize

Securities

Securities and Regulations as the said Commissioners shall from Time to Time think fit to direct. such Removal in Vessels not decked.

XLIII. And be it further enacted, That it shall and may be lawful for the Importer, Proprietor, or Consignee of any Goods or Merchandize which have been or may be lodged or deposited in any Warehouse or Warehouses in the Port of *London*, or any other Port in the United Kingdom, under the Regulations of this Act, to remove any such Goods or Merchandize from any of the said Ports, either by Sea or Inland Navigation, to any other Port in the United Kingdom where the like Articles are allowed to be secured in Warehouses, under the Regulations of this Act, for the Purpose of being exported from such Port, or being there warehoused as aforesaid, subject to the Rules, Regulations, and Restrictions hereafter mentioned; (that is to say), before any such Goods or Merchandize shall be taken from or delivered out of any such Warehouse or Warehouses as aforesaid, such Importer, Proprietor, or Consignee shall and he is hereby required to give at least Twelve Hours Notice in Writing to the Warehouse Keeper, or other proper Officer in whose Charge such Goods or Merchandize may then remain, of his Intention so to remove the same, specifying in such Notice the particular Goods or Merchandize so intended to be taken out of such Warehouse, the Number, Marks, and Descriptions of such Package, and the Kind and Species of Goods or Merchandize therein contained, and (except in the Case of crushed or refined Sugars) in what Ship imported, and by whom entered inwards, together with the Date of such Importation, and thereupon the proper Officer shall take a true and particular Account thereof by Weight, Gauge, Tale, or otherwise, as the Case may require; and if such Goods or Merchandize, or any Part thereof, when delivered out of any Warehouse or Place (other than such Warehouses as are or shall be surrounded by Walls or other Places of special Security), shall be deficient of the actual Weight or Quantity ascertained and taken account of at the Time of the Importation thereof, beyond the Amount of Deficiency directed to be allowed in respect of the natural Decrease of such Goods or Merchandize, in Manner and to the Extent herein-after provided by this Act, then and in such Case such Importer, Proprietor, or Consignee shall and he is hereby required to pay the proper Officers the full Duties of Customs and Excise upon such Deficiency beyond the Amount so allowed, previous to the Removal of such Goods or Merchandize from the Warehouse. Goods secured in Warehouse under the Regulations of this Act, may be removed to another authorized Port, for the Purposes of Exportation. Conditions.

XLIV. And be it further enacted, That the Contents shall be marked or cut on each and every Package intended to be removed, in distinct and legible Characters, in all Cases where the same shall be practicable; and the Importer, Proprietor, or Consignee shall make a due Entry of the Goods, Wares, or Merchandize with the proper Officer of the Customs, and also of the Excise, in case the Articles are subject to any Duty of Excise, specifying in such Entry the Name of the Ship or Vessel in which imported (except as aforesaid), and the Master thereof, when entered inwards, and by whom, and the Date of the Importation, also the Number and Marks of the Packages, the Kind or Species of Goods, Wares, or Merchandize, together with Contents shall be marked on each Package, and Entry shall be made.

with the Weight or Quantity contained in each, and in case of Spirits, the Strength thereof, and to what Port the same is intended to be removed for the Purpose of being exported.

Account of the Packages shall be transmitted by the Collector and Comptroller of one Port to the Collector and Comptroller of the other.

XLV. And be it further enacted, That a particular Account of the Weight, Quantity, and Species of the Goods or Merchandize, and the Strength of Spirits, with the Marks and Numbers of the Packages, and the Date of the original Importation, shall be transmitted by the proper Officer or Officers of the Customs and the Excise (if the Goods or Merchandize be subject and liable to any Duty of Excise), at the Port from which the Removal shall take place, to the Collector and Comptroller of the Customs, and the Collector or Inspector of Excise (if the Goods be subject and liable to any Duty of Excise), at the Port to which the Articles are intended to be removed; and upon their Arrival at such Port due Entry shall be made thereof with the proper Officers of the Customs and Excise, specifying (except in the Case as aforesaid) the Date of Importation, by whom entered inwards, and the Port from whence removed, and the Name of the Ship, and to what Port or Place they are intended to be exported, or whether they were removed to be warehoused at such Port; provided, that if upon the further Examination of the said Goods and Merchandize at the Port to which the same are removed as aforesaid, the same or any Part thereof shall be found to be less in Quantity or Weight than when delivered from the Warehouse at the Port from which the Removal shall have taken place, the Exporter or Proprietor thereof shall immediately pay the full Duties of Customs and Excise upon the Deficiency previous to the Goods being allowed to be shipped for Exportation.

If Goods be not immediately shipped for Exportation they may be warehoused.

XLVI. And be it further enacted, That if after the Arrival of such Goods, Wares, or Merchandize at any other Warehousing Port to which the same may be removed, the Proprietor thereof shall not have an Opportunity of shipping the same for Exportation, it shall and may be lawful to lodge and deposit the same in any Warehouse approved under the Regulations of this Act, provided an Entry be made for that Purpose with the proper Officers of the Customs and Excise (if the Goods be subject or liable to any Duty of Excise), and the Duties on any Deficiency as aforesaid be thereon paid; but if the Proprietor shall fail or neglect to make such Entry, and pay the Duties on such Deficiency as aforesaid, it shall and may be lawful for the Commissioners of the Customs and Excise, within their Jurisdiction respectively, to cause all such Goods, Wares, and Merchandize, which shall not be shipped for Exportation, to be disposed of in the same Manner as Goods, Wares, and Merchandize are directed to be disposed of by this Act, after the Expiration of Three Years after the same shall have been first entered for the Purpose of being warehoused or secured under the Provisions of this Act.

Penalty if Goods liable to Duties of Customs removed from Port to Port,

XLVII. And be it further enacted, That in case any Goods or Merchandize subject to Duties of Customs only, which shall be removed under the Authority of this Act from Port to Port, shall not be well and truly delivered, without Alteration or Diminution, into the Custody and Possession of the Collector and Comptroller of the Customs, at the

the Port in the United Kingdom to which the same were intended or bonded to be removed, within Three Calendar Months from the Time of such Removal, except in Cases of unavoidable Necessity, to be proved to the Satisfaction of the Commissioners of the Customs, such Goods and Merchandize shall be forfeited, and shall and may be seized by any Officer or Officers of Customs or Excise; and the Owner, Proprietor, or other Person, at whose Instance such Goods or Merchandize shall be removed, or to whose Hands the same or any Part thereof shall knowingly come, and every Person who shall knowingly harbour, keep, or conceal any such Goods or Merchandize, or who shall knowingly permit or suffer any such Goods or Merchandize to be harboured, kept, or concealed, shall forfeit Treble the Value of such Goods and Merchandize.

under this Act, are not duly delivered within Three Months, Treble the Value.

XLVIII. And be it further enacted, That previous to such Removal from one Port to another, under or by virtue of this Act, of any Goods, Wares, or Merchandize which are or shall be subject to any Duty or Duties of Excise, the Importer, Proprietor, or Consignee of any such Goods, Wares, or Merchandize shall, with One sufficient Surety, enter into Bond to His Majesty, His Heirs and Successors, in Double the Value of such Goods, Wares, or Merchandize, with Condition that the same and every Part thereof shall be duly delivered without Alteration or Diminution into the Custody and Possession of the proper Officer of Excise at the Port or Place in the United Kingdom to which the same are intended to be removed, Perils of the Seas and Fire excepted, and to be named and expressed in such Condition, and to produce a Certificate under the Hand and Seal of the proper Officer of Excise at such Port or Place, that the said Goods, Wares, or Merchandize had been so delivered into his Custody and Possession; and that such Certificate shall within Three Months from the Date of such Bond be produced to the principal Officer of Excise of the Port from which such Goods or Merchandize shall be removed, upon which such Bond shall be cancelled by the proper Officer of the Excise.

Previous to Removal of Exciseable Goods from Port to Port, Bond to be entered for due Delivery.

XLIX. And be it further enacted, That upon the Arrival of such Goods, Wares, or Merchandize, subject to any Duty or Duties of Excise, at the Port to which the same are so intended to be conveyed, due Entry shall be made thereof with the Collector, Supervisor, or other proper Officer of Excise, specifying the Weight, Quantity, and Species of the Goods, Wares, or Merchandize, with the Marks and Numbers of the Packages, the Date of the First Importation, the Ship or Vessel in which the same were imported, and by what Person or Persons the same were entered inwards, and also the Port from whence removed, and, if the same are removed for Exportation, the Place to which the same are intended to be exported, and the Name of the Ship or Vessel in which the same are to be exported; and the Exporter or Exporters shall, together with One other sufficient Surety, to be approved of by the Collector, Supervisor, or other proper Officer of Excise at the Port of Exportation, enter into Bond to His Majesty, His Heirs and Successors, in Treble the Value of the said Goods, Wares, and Merchandize, for the due Exportation thereof, and for producing to the Collector, Supervisor,

On Arrival of Exciseable Goods at the Port intended, Entry to be made thereof with the proper Officer of Excise, &c.

visor, or other proper Officer of Excise of the Port from which such Goods, Wares, or Merchandize are to be exported, a Certificate containing the several Matters and Things prescribed and required in and by this Act for and in respect of the Certificate therein mentioned, and to produce such Certificate to the Collector, Supervisor, or other proper Officer of Excise within such Time as is herein-before limited or prescribed for the bringing or Production of the Certificate, as the Case may require.

If such Goods are not shipped for Exportation, they may be again warehoused, under the Regulations herein mentioned.

L. Provided always, and be it enacted, That if after the Arrival of such Goods, Wares, or Merchandize subject to any Duty or Duties of Excise at any such other Warehousing Port, the Proprietor thereof shall not ship the same for Exportation, it shall not be lawful to lodge or deposit the Articles in any Warehouse approved under the Regulations of this Act, unless over and besides the Entry and Bond required by this Act an Entry be also made for that Purpose with the Collector, Supervisor, or other proper Officer of Excise, and Bond be also given to His Majesty, His Heirs and Successors, by the Proprietor or his Agent, and One sufficient Surety, to be approved of by the Commissioners of Excise within their Jurisdiction, as the Case may require, or by such Collector, Supervisor, or other proper Officer of Excise, in Double the Amount of the full Duties of Excise due or payable on the Importation of such Goods, Wares, and Merchandize, with Condition that the said Goods, Wares, and Merchandize shall either be duly exported, or that the full Duties of Excise due or payable on the Importation thereof shall be paid to the proper Collector, within such Period of Time as was allowed for that Purpose at the Port where the same were first entered and warehoused, unless the same shall be sold by Order of the Commissioners of Excise after the Expiration of such Period; and if the Proprietor shall fail or neglect to make such Entry, and give such Security, it shall and may be lawful for the Commissioners of Excise within their Jurisdiction, as the Case may require, to cause all such Goods, Wares, and Merchandize which shall not be shipped for Exportation, to be sold and disposed of, and the Produce thereof to be applied in manner directed by this Act, in case such Goods and Merchandize are not exported or taken out of Warehouse within the Period of Time allowed for that Purpose.

Goods may be removed a Second Time to any Port where such Goods are allowed to be warehoused.

LI. And be it further enacted, That it shall and may be lawful for the Importer, Proprietor, or Consignee of any Goods, Wares, or Merchandize, which have been or may be removed under the Authority of this Act from one Port to another in the United Kingdom, to remove any such Goods, Wares, or Merchandize a Second Time to any other Port in the United Kingdom where the like Articles are allowed by Law to be secured in Warehouses without Payment of Duty, subject to all such Provisions, Powers, Authorities, Penalties, Forfeitures, Regulations, Restrictions, Acts, Matters, and Things in every respect, as are by this Act required when such Goods, Wares, and Merchandize are first removed from the Port of Importation to any other Warehousing Port.

LII. And

On Removal from Port to Port, Goods shall be warehoused only for Remainder of Three Years then unexpired.

LII. And be it further enacted, That no Goods subject to any Duty or Duties of Excise, which shall be warehoused or otherwise secured under the Provisions of this Act in any Port or Place in the United Kingdom, shall on Removal to any other Port or Place be warehoused at the Port or Place to which the same shall be removed without Payment of the Duty and Duties thereon, for any Term or Terms longer than the Residue of the Term of Three Years then unexpired from the Day of the Date of the Bond given on the first Importation from Foreign Parts of such Goods, or of the Goods of which such Goods are a Part.

Goods may be removed from one Bonding Warehouse to another in the same Port, with Permission of the Commissioners of Customs, &c. in London;

LIII. And be it further enacted, That it shall and may be lawful for the Importer, Proprietor, or Consignee of any Goods or Merchandize which have been or may be lodged or deposited in any Warehouse or Warehouses, or otherwise secured under the Regulations of this Act, to remove any such Goods or Merchandize from the Warehouse or Place wherein or at which the same may have been first deposited or otherwise secured in the Port of *London*, or in any other Port in the United Kingdom under the Regulations of this Act, to any other Warehouse or Place in the same Port wherein or at which the like Articles are allowed to be warehoused or otherwise secured; provided, that in case of Goods or Merchandize warehoused in the Port of *London*, Permission for that Purpose shall have been previously obtained from the Commissioners of His Majesty's Customs, and also from the Commissioners of Excise, if such Goods or Merchandize to be removed shall be subject to any Duty of Excise, and that the Removal shall take place at the Risk and Expence of the Importer, Proprietor, or Consignee, under such Regulations as the said Commissioners respectively may deem necessary for the Security of the Revenue; and it shall and may be lawful for the Collectors and Comptrollers of the Customs, and of the Officers of the Excise (in Cases where that Revenue is concerned), at any of the Ports in the United Kingdom other than the Port of *London*, to permit any Goods or Merchandize to be removed from the Warehouse or Place wherein or at which the same may have been deposited or otherwise secured at such Ports respectively, under the Regulations of this Act, to any other Warehouse or Place in the same Port wherein or at which the like Articles are allowed to be warehoused or otherwise secured, under such Regulations as may be deemed necessary by the Lord High Treasurer, or the Commissioners of His Majesty's Treasury, or any Three or more of them, for the Security of the Revenue.

and of Collectors of Out Ports, under Regulations of the Treasury.

Goods removed from Port to Port, &c. shall remain liable to all Regulations, &c. as in original Warehouse.

LIV. And be it further enacted, That whenever any Goods or Merchandize warehoused under the Provisions of this Act shall be removed from Port to Port, or from one Warehouse to another in the same Port, under the Provisions of this Act, by any Person or Persons other than the original Bonder or Bonders thereof, new Bond shall be entered into by the Proprietor or Proprietors of such Goods or Merchandize, and the original Bond shall thereupon be void and cancelled by the proper Officer of the Customs or Excise, as the Case may be; and such Goods and Merchandize, and Proprietors thereof, shall be subject and liable, in all respects, to all and every

every the Provisions, Powers, Authorities, Penalties, Forfeitures, Regulations, Restrictions, Acts, Matters, and Things whatever directed and provided by this Act relative to the warehousing, securing, keeping, inspecting, and taking account of such Goods or Merchandize, and paying the Duties thereon, and taking the same out of Warehouse or other Place of Security for Removal to another Port or Warehouse, or for Exportation or Home Consumption, as if such Goods and Merchandize had remained in the original Warehouse or Place of Deposit, to all Intents and Purposes whatsoever; and any Bond which may have been given for the due Exportation or Payment of Duties on such Goods or Merchandize, shall be valid, and shall continue in force; and every Obligor shall be held to the due Performance of each and every the Conditions of such Bond, in the same Manner as he would have been if the Removal of the Goods or Merchandize from the original Place of Deposit had not taken place, except the Obligors in old or former Bonds, in Cases where new or subsequent Bonds shall have been given and accepted by the Commissioners of Customs and Excise respectively for the Exportation of the Goods or Merchandize, or Security of the Duties.

Wine, &c. may be exported from Warehouses to the Isle of Man, by Persons having Licence, in British-built Ships of not less than 50 Tons, Duty free.

LV. And whereas by the Laws now in force certain Quantities of Wine, Brandy, Geneva, Rum, Tea, Coffee, or Tobacco are allowed to be exported from *Great Britain*, by Licence from the Commissioners of the Customs, and imported into the Port of *Douglass*, in the *Isle of Man*, on Payment of the Duties due on such Importation, and it is expedient to permit any such Goods to be shipped directly from the Warehouse in which they may have been secured, under the Regulations of this Act; be it therefore enacted, That it shall and may be lawful for any Person or Persons to export from *Great Britain* to the Port of *Douglass*, in the *Isle of Man*, in *British*-built Ships, owned, navigated, and registered according to Law, and not of less Burthen than Fifty Tons, any Quantity of Wine, Brandy, Geneva, Rum, Tea, Coffee, or Tobacco, which any such Person or Persons may be authorized so to export by virtue of any Licence or Licences granted by the Commissioners of the Customs within their Jurisdiction respectively, in pursuance of the Powers vested in them by Law; and that any such Goods intended to be exported to the said Port of *Douglass*, by virtue of any such Licence, shall and may be taken out of any Warehouse or Warehouses wherein the same may have been lodged or secured, for the Purpose of being so exported as aforesaid, without Payment of any Duty of Customs or Excise; any thing in any Act or Acts of Parliament to the contrary notwithstanding: Provided always, that nothing in this Act contained shall extend or be construed to extend to permit the Exportation from *Great Britain*, or the Importation into the *Isle of Man*, of any greater Quantity of any of the said Articles in any one Year than are now allowed by Law, or to permit any such Goods to be exported from *Great Britain*, or imported into the *Isle of Man*, in any other Package than such as are now directed and required by Law; and that on the Exportation of any such Goods from *Great Britain*, and on the Importation of the same respectively into the *Isle of Man*, pursuant to this Act, all the Rules, Regulations, Restrictions, Securities, Penalties,

Penalties, and Forfeitures contained in any Act or Acts of Parliament in force relating to such Goods respectively so exported or imported, and to the Payment, Recovery, and Appropriation of any Fine, Penalty, or Forfeiture relating thereto, and all the Clauses, Provisions, Regulations, Restrictions, Penalties, and Forfeitures contained in any Act or Acts or Laws in force in relation to the *Isle of Man*, shall, so far as they are not hereby altered or varied, and in respect of which no other Provision is made by this Act, be and are hereby declared to be in full force, and to extend to this Act, and shall be construed therewith, and as Part thereof, so far as the same respectively apply, as fully as if the same were particularly repeated and re-enacted in the Body of this Act.

How Wine and Rum may be bottled in Warehouse for Exportation.

LVI. And be it further enacted, That it shall and may be lawful for the Proprietors or Consignees of any Wine or Rum which shall have been secured in any Warehouse under this Act, with the Consent of the Commissioners of Excise, or any Three of them, and in such Warehouses and Places, and under such Rules and Regulations as shall from Time to Time be made by the said Commissioners with the Approbation of the Commissioners of His Majesty's Treasury, to draw off any such Wine or Rum into reputed Quart Bottles, and to pack the same in Cases containing not less than Three Dozen such Bottles each, for the Purpose of the same being exported from such Warehouse, and to export such Wine or Rum from such Warehouse in such Bottles and Cases accordingly: Provided always, that no Bottles, Flasks, or Corks of Foreign Manufacture shall be used for the said Purpose, unless the same shall have first paid the Duties of Customs and Excise charged or chargeable upon the Importation thereof; and that the Proprietor or Proprietors of any such Wine or Rum, or their Agents, shall be permitted to send into such Warehouses and Places, such Bottles, Corks, Cases, and other Articles and Materials as may be required for the Purposes aforesaid.

Rum may be shipped as Stores without Payment of Duty.

LVII. Provided always, and be it enacted, That nothing in this Act shall extend or be construed to extend to prevent Rum, of the Produce of the *British* Plantations, having been warehoused under the Authority of this Act, from being delivered from such Warehouse for the Purpose of being shipped as Stores, and consumed upon the Outward and Homeward Voyage, to Parts beyond the Seas, or both or either of them, without Payment of any Duty of Customs or Excise, subject nevertheless to all the Conditions, Regulations, Restrictions, and Securities required by any Act or Acts of Parliament in force on or immediately before the passing of this Act, except as otherwise provided by this Act: Provided always, that any Bond required to be given in respect of such Rum shall not be liable to any Stamp Duty; any thing in any Act or Acts to the contrary notwithstanding.

Wine in Warehouses may be improved by Brandy, &c.

LVIII. And be it further enacted, That it shall and may be lawful for the Importer or Importers, or Proprietor or Proprietors of any Wine which shall be lodged or deposited in any Warehouse under the Provisions of this Act, to mix with any such Wine, once, but not oftener, such Quantity of any Foreign Brandy which shall have been

been lodged and deposited in any such Warehouse in the same Port, without Payment of the Duty thereon, under the Regulations of this Act, as shall be deemed necessary to preserve or improve such Wine, not exceeding in the whole the Proportion of Ten Gallons of such Brandy for every One hundred Gallons of such Wine; provided that due Notice in Writing be given to the proper Officer of Excise, and that such Mixture be made without any unnecessary Delay in the Presence of and taken account of by such Officer of Excise: Provided always, that no such Wine shall be afterwards taken out for Home Consumption, and that when such Wine, or any Part thereof, shall be exported or taken out of such Warehouse for Exportation, the Quantity of Wine so exported shall in all Cases be calculated by deducting therefrom the Quantity of Brandy added thereto; and the Quantity of such Brandy which shall have been mixed as aforesaid, shall be discharged from the Bond given on the Importation thereof, as if the same had been separately exported.

Importers of Spirits so warehoused may fill up Casks from any other, on giving Notice to the proper Officer.

LIX. And be it further enacted, That it shall and may be lawful for the Importer of any Foreign Spirits so warehoused as aforesaid to give Notice in Writing to the proper Inspector or Officer of Excise, of his or their Desire or Intention to fill up from One or more of the Casks of Spirits for which Bond was given on the warehousing thereof, any other of such Casks, specifying in such Notice the Time when such Casks are so intended to be filled up, the Name of the Ship by which the same were imported, the Master thereof, and the Place from which such Spirits were imported, and also the Name of the Person by whom Bond was given, the Date of such Bond, and the particular Kind or Denomination of such Foreign Spirits, and the Marks, Numbers, full Content and Ullage of the Casks so intended to be filled up, and of the Cask or Casks from which the Spirits are intended to be drawn for the Purpose, and such Officer shall attend for that Purpose; and the Importer of such Spirits giving such Notice as aforesaid, shall thereupon, and in the Presence of such Officer, be allowed to draw off such Spirits, and fill up such Casks as shall be specified in such Notice; and such Officer shall thereupon take a fresh Account of such Spirits; and such Importer, and also the Officer, shall be respectively authorized to draw a fresh Sample (returning the original Samples thereof) from the Spirits contained in each such Cask after being so filled up, in like Manner and Quantity as if such Spirits were newly imported: Provided always, that no Casks of Spirits warehoused under Bond as aforesaid, shall be so filled up more than once during the Time that the same shall remain so warehoused, except at the Time of the Exportation thereof.

Samples may be taken.

Casks not to be so filled up more than once.

Wine may be sent to the East or West Indies, &c. and brought back, to improve its Flavour, on

LX. And whereas the Flavour and Quality of Wine is improved by the Wine being carried on a distant Foreign Voyage, and it is expedient that Wine warehoused under the Provision of this Act should be permitted to be delivered from the Warehouse without Payment of Duty, to be shipped and carried on such Voyage for that Purpose, and to be brought back into the Port where the same shall have been lodged and deposited as aforesaid, when the same was delivered

for such Voyage; be it therefore enacted, That it shall and may be lawful for any Importer or Proprietor of any Wine imported and so warehoused, desirous of sending any such Wine for Improvement upon a Voyage to the *East* or *West Indies*, or *South America*, and back to the Port where the same shall have been lodged and deposited, and from whence the same shall be shipped for Exportation, to give Notice in Writing for that Purpose to the proper Officer of Excise, specifying therein the Name of the Ship by which such Wine was imported, and of the Master thereof, and of the Place from which such Wine was imported, and of the Person by whom Bond was given on such Importation, with the Date thereof, the particular Kind or Denomination of the Wine, and the Marks, Numbers, full Content and Ullage Quantity of the Cask or respective Casks intended to be taken out of the Warehouse and shipped and sent on such Voyage for such Purpose as aforesaid; and it shall and may be lawful for such Importer or Proprietor to take out of any such Warehouse as aforesaid, with the Knowledge and Privity of the Officer, the Cask or Casks of Wine specified in such Notice, without Payment of Duty, and to ship the same for such Voyage as aforesaid, under and subject to the Regulations herein-after mentioned; and such Officer shall upon the Shipment of any such Wine from such Warehouse deliver to the Master of such Ship a Certificate of the said Wine so delivered from such Warehouse, and so shipped, containing all such Particulars thereof as aforesaid: Provided always, that the Importer or Proprietor of such Wine shall give and enter into Bond, with sufficient Sureties, to the Satisfaction of the Commissioners of Excise, or the Person appointed by such Commissioners for that Purpose, in the Penalty of Double the Duties chargeable upon the Quantity of such Wine so intended to be taken out and shipped as aforesaid, with a Condition thereunder written, that such Importer or Proprietor shall remove and take such Wine, and every Part thereof, without any unnecessary Delay or Interruption, and with all due Diligence and Dispatch, and with the Privity and Consent of the proper Officer or Officers of Excise, from and out of the Warehouse or Warehouses wherein the same shall then be lodged and secured, and shall safely ship and stow the same, to the Satisfaction of the Officer, in and on board of the Ship or Vessel mentioned in such Notice as aforesaid, and in such Bond, and shall keep the same so and in such Manner as to secure the same on the said Voyage, as well outward as homeward, and shall also cause the same to be duly carried and conveyed in and on board of such last-mentioned Ship or Vessel, on and for such Voyage as aforesaid, and shall afterwards bring the same in and on board of the same Ship or Vessel back to the Port from whence such Wine shall have been shipped for Exportation as aforesaid (unless any Cask of such Wine shall be landed and left at some Port beyond the Seas, not being in *Ireland*, nor in the Islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or *Man*); and a Memorandum duly endorsed on the Certificate herein-before mentioned, signed by the Collector, Comptroller of the Customs, or other proper Revenue Officers at such Port or Place, that such Wine was duly landed and left there, stating the Marks, Number, Content, and Ullage of each such Cask, and the Denomination of the Wine, and the Date of the landing

giving Notice, and entering into Bond on the Conditions herein mentioned.

On Shipment of Wine, Certificate of Particulars to be delivered to the Master of the Vessel.

landing thereof, without permitting or suffering such Wine, or any Part thereof, to be used or consumed on board, or unshipped, unladen, or put in and on board of any other Ship, Vessel, or Boat (Shipwreck or other inevitable Accident only excepted), or landed in any Port or Place whatsoever, otherwise than as aforesaid, except at the Port from whence such Wine shall have been shipped as aforesaid, on the Arrival there of the said last-mentioned Ship or Vessel, upon the Return thereof from the said Voyage, and under the Inspection of the proper Officer or Officers of Excise there; and shall then also produce all such Cask and Casks as aforesaid, not landed or left as aforesaid, with the respective Marks, Letters, Numbers, and Figures thereon cut or being at the Time of the Delivery of such Cask or Casks from the Warehouse for Shipment for such Voyage, or the Shipment thereof as aforesaid, and shall, upon such relanding thereof as aforesaid at such Port, on the Arrival of the said Ship or Vessel at such Port on the Return thereof from the said Voyage, pay or secure to be paid the full Duty and Duties of Excise and Customs charged and chargeable on the said Wine, according to the Account taken by the proper Officer on the landing and warehousing of such Wine on the first Importation thereof; save and except on such Cask or Casks of such Wine as may have been so landed and left, and so certified as aforeaid, and on any Deficiency of or in such Quantity of such Wine so shipped as aforesaid (except as aforesaid), as may have occurred by unavoidable Waste during the said Voyage, not exceeding Ten Gallons for every One hundred Gallons of the Quantity so delivered from the Warehouse to be shipped as aforesaid for the said Voyage; and also save and except on any further or greater Deficiency that shall or may be proved upon Oath by the Master or other Person having the Command of such Vessel, to the Satisfaction of the said Commissioners of Excise, to have been occasioned by actual and unavoidable Leakage or Accident on Shipboard (which Oath the Commissioners of Excise are respectively hereby authorized to administer); and the Certificate of Shipment aforesaid, with such Indorsement thereon as aforesaid, if any such Wine shall have been so landed and left as aforesaid, shall be re-delivered by the Master or other Person having the Command of the Vessel by which such Wine shall be returned and brought back to the Port from whence such Wine shall have been shipped for Exportation as aforesaid, to the proper Officer of Excise of the said Port, within Twelve Hours after such Master or other Person shall or ought by Law to have reported the Cargo of such Ship at such Port, on pain of forfeiting, for every Refusal or Default in delivering such Certificates as aforesaid, the Sum of Fifty Pounds; and upon such Proof as aforesaid (where necessary) being given as aforesaid, and the full Duties charged or chargeable upon such Wine as aforesaid being fully paid as aforesaid, or secured to be paid, the First Importer and Bonder of such Wine shall be wholly freed and discharged, in respect of such Wine, from the Bond given and entered into upon the First Importation thereof: Provided always, that no such Wine shall be again warehoused, without Payment of Duty, for a longer Period than Three Years from the Date of the Re-importation thereof into the United Kingdom; any thing herein contained to the contrary thereof notwithstanding.

Certificate of Shipment shall be re-delivered by the Master, on the Return of the Vessel, to the proper Officer, on Penalty of 50*l.*

Duties being paid or secured, First Bond discharged.

Not to be warehoused longer than Three Years from Re-importation.

LXI. And

Goods, if not taken out of Warehouse within Three Years, to be sold for Payment of Duties, &c.

LXI. And be it further enacted, That the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees, of any Goods or Merchandize which shall have been lodged in any Warehouse or Warehouses, or otherwise secured pursuant to the Directions of this Act, shall, within Three Years, to be computed from the Day on which such Importers, Proprietors, or Consignees of such Goods or Merchandize shall have made the First Entry thereof, clear and take all such Goods and Merchandize from and out of such Warehouses or Places respectively, either for Exportation or to be consumed in *Great Britain* or *Ireland* respectively, subject to the Conditions and Restrictions under which such Goods and Merchandize shall have been warehoused; and in case such Importers, Proprietors, or Consignees shall fail or neglect so to do, it shall and may be lawful for the Commissioners of the Customs and Excise, if the Goods be subject or liable to any Duties of Excise, within their Jurisdiction respectively, to cause all such of the said Goods or Merchandize as by Law are or may be allowed to be used or consumed in the United Kingdom, to be publicly sold or exposed to sale for Exportation, with Permission for the Purchaser or Purchasers, after such Sale, to enter the same for Home Consumption upon the Payment of the Duties of the Customs and Excise, and after such Sale the Produce thereof shall be applied to or towards the Payment of the Freight, Primage, and Charges of Warehouse Room, and other Charges that shall arise thereon; and with respect to Goods or Merchandize which are or may be prohibited to be used or consumed in the United Kingdom, it shall and may be lawful for the said Commissioners of the Customs and Excise, within their Jurisdiction respectively, to cause the same to be sold for Exportation only, under such Securities and Regulations as are required by Law with respect to Goods so prohibited, and the Produce shall be applied, in the first Place, to the Payment of Freight, Primage, Warehouse Rent, and other Charges, and the Overplus (if any) shall in either of such Cases be paid to the Proprietor or other Person authorized to receive the same; and upon the Sale or Exportation of any such Goods and Merchandize, any Bond or Bonds entered into on the original Importation and warehousing thereof shall be forthwith cancelled and discharged by the proper Officers; any thing contained in any Act or Acts to the contrary notwithstanding.

Treasury may permit Goods to remain warehoused without Payment of Duty for such further Time beyond the Period of Three Years.

LXII. Provided always, and be it enacted, That it shall and may be lawful for the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, by Warrant under his or their Hand or Hands, to permit and allow any such Goods or Merchandize to remain warehoused or otherwise secured, without Payment of the Duty of Customs or Excise, for such further Time beyond the said Period of Three Years as the said Lord High Treasurer, or the said Lords Commissioners of His Majesty's Treasury, or any Three or more of them, may in their Judgment think reasonable and proper; and no Bond entered into for the Payment of any Duties shall be proceeded upon during the extended Period for which any such Goods, Wares, or Merchandize shall or may be so allowed to remain warehoused, or otherwise secured, under the Authority of this Act.

LXIII. And

Commissioners of Customs, &c. authorized to order unmerchantable Goods to be destroyed on Application of the Owner.

LXIII. And be it further enacted, That whenever the Proprietor or Consignee of any Goods or Merchandize which shall have been lodged or secured in any Warehouse or Place under this Act, shall make a Representation or Declaration to the Commissioners of Customs (or Excise, where that Revenue is concerned), within their Jurisdiction respectively, that any such Goods or Merchandize have been damaged or spoiled, or have been rendered or are wholly unmerchantable and unfit for Sale, it shall and may be lawful for the Commissioners of Customs or Excise (or any Three of them), in case they shall be satisfied of the Truth of such Representation or Declaration, to order and direct that such Goods and Merchandize shall be destroyed or spilled, wasted, and rendered wholly useless; and in such Case no Duty of Customs or Excise shall be payable for such Goods or Merchandize, and any Bond which shall have been entered into for the Payment of such Duties, or with reference to such Goods and Merchandize, shall be cancelled, so far as the same shall relate to such Goods and Merchandize.

Duty to be paid for Deficiencies at the End of Three Years, upon discharging Bonds.

LXIV. And be it further enacted, That if the Quantity of any Goods or Merchandize subject to any Duty of Customs or Excise, both or either, which at the full End and Expiration of Three Years from the Day of the Date of any Bond given or entered into in respect of such Goods, Wares, or Merchandize, shall have been duly delivered out of any Warehouse or Place in which the same shall have been lodged or secured under this Act for Home Consumption, added to the Quantity of such Goods or Merchandize respectively which within the like Period shall have been duly exported, with such Allowance thereon as herein-after mentioned, shall fall short or be deficient of the actual Quantity ascertained and taken account of at the Time of the Importation thereof, then and in such Case the Importer or Proprietor of such Goods, Wares, or Merchandize respectively, shall and he is required immediately to pay to the proper Officer of Customs or Excise, as to them may respectively belong, the whole of the Duties charged or chargeable for or in respect of the Proportion of such Goods or Merchandize deficient in the Quantity so taken out for Home Consumption; and upon the making of such Payment the Bond given or entered into for the due Payment of the Duties as aforesaid shall be delivered up and cancelled: Provided always, that nothing herein contained shall be construed to extend to charge any such Goods and Merchandize which shall have been lodged or secured in Warehouses surrounded by Walls, or in other Places of special Security, in respect of any Deficiency in any Goods or Merchandize exported, except in Cases of Suspicion of Fraud herein-after specially provided for.

But no Duty shall be chargeable on such Deficiency or Increase of Goods lodged in Warehouses of special

LXV. Provided always, and be it enacted, That no Duty either of Customs or Excise shall be demanded from or paid by any Importer, Consignee, or Proprietor of any Goods or Merchandize whatever, which shall have been lodged or secured in Warehouses erected in Places inclosed or surrounded with Walls, or in any other Warehouses or Places of special Security, approved and appointed by the Warrant of the Commissioners of the Treasury pursuant to this Act, and which shall be taken out of or from any such Warehouse or Place for Exportation,

Exportation, on account of any Increase or Decrease, or Surplus or Deficiency in Quantity, Quality, Weight, Measure, or Strength, which may have taken place during the Time that any such Goods or Merchandize shall have been so lodged or secured, excepting only in Cases where Suspicion shall arise, to be notified to the Commissioners of the Customs or Excise, or their Collectors at the Outports, both or either, as to them may respectively belong, that any Part of such Goods or Merchandize has been clandestinely conveyed away and applied to Home Consumption; and that such Goods and Merchandize (except Wine and Spirits) shall not be again weighed, gauged, or measured at the Time of taking out the same for Exportation, excepting only in Cases where such Suspicion shall arise and be notified as aforesaid; and that upon all Goods and Merchandize which shall be taken out of or from such Warehouses or Places of special Security to be used or consumed in any Part of the United Kingdom, the Duties of Customs and Excise charged or chargeable thereon shall be paid according to Account taken thereof at the first Examination by the Officer or Officers of the Customs and Excise, as to them may respectively appertain, without any Deduction or Abatement whatever on account of any Deficiency arising from Waste, or from any other Cause of what Nature soever the same may be.

Security, except in suspicious Cases.

LXVI. And whereas certain Goods and Merchandize are liable to natural Waste and Decrease whilst remaining warehoused or secured, and it is expedient to relieve the Importers of such Goods and Merchandize from Payment of the Duties on the Quantities of any such Goods exported from certain Warehouses, which shall, on the Examination by the Officer of the Casks or other Packages thereof mentioned in the Notice given for such Exportation, be found by him to be decreased from natural Waste; be it therefore enacted, That whenever any Entry shall be made for the Purpose of exporting to Foreign Parts, or *Guernsey*, *Jersey*, *Alderney*, or *Sark*, any Spirits, Wine, Coffee, Cocoa Nuts, or Pepper, which shall have been warehoused or otherwise secured, under the Provisions of this Act or any other Act or Acts relating to the warehousing of Goods without Payment at the Time of Importation of the Duties imposed and payable for or in respect thereof respectively, in any Warehouse or Place, (save and except such Warehouses as are or shall be surrounded by Walls, and such as are or shall be specially approved of by the Commissioners of the Treasury under this Act, according to the Conditions contained in the Warrant of Approval), if the Wine in any Cask so entered shall be found by the proper Officer, to be at the Time when the same is delivered for the Purpose of being exported from the Warehouse wherein the same shall have been lodged and secured as aforesaid, to be from natural Waste decreased and less in Quantity than when such Wine was imported, lodged, and secured as aforesaid; or if the Spirits contained in any Cask so entered shall be found by such Officer at the Time when the same shall be delivered as aforesaid, to be, from natural Waste, decreased and less in Quantity than when such Spirits were imported, lodged, and secured as aforesaid, according to the Account taken by the proper Officers of such Wine or Spirits at the Time the same were respectively imported, the Amount of such Loss or Decrease in Quantity being ascertained for this Purpose by deducting

1 & 2 G. 4. c. 105. s. 1.

On taking out of Warehouse, Wine, Spirits, Coffee, &c. for Exportation, no Duty to be charged for Decrease of Quantity arising from natural Waste, unless it exceeds certain Proportions specified.

ducting the Number of Gallons of such Spirits so delivered for Exportation, computed at the Strength of Proof, from the Number of Gallons of such Spirits imported, lodged, and secured as aforesaid, computed at the Strength of Proof; or if the Coffee, Cocoa Nuts, or Pepper respectively so delivered, shall be found by the proper Officer, at the Time of being delivered as aforesaid, to be from natural Waste decreased and less in Weight than when such Coffee, Cocoa Nuts, and Pepper respectively were imported, lodged, and secured as aforesaid, according to such Account taken by the Officer at the Time of Importation, the Importer and Importers, or Proprietor or Proprietors of such Wine, Spirits, Coffee, Cocoa Nuts, or Pepper respectively shall not be charged or chargeable with or liable to pay any Duty or Duties of Excise or Customs, for or in respect of any such decreased Quantities or Quantity of any of such Goods or Merchandize respectively which any such Importer or Proprietor shall at any Time take from and out of the Warehouse or Place in which the same are or were secured as aforesaid, and export as aforesaid, subject to the Rules and Regulations provided by Law for that Purpose; unless such decreased Quantity, from natural Waste, on which such Allowance of the Duty and Duties shall be so made, shall exceed or be more than the respective Proportions following; *videlicet*, One Gallon of Wine for and upon every Cask of Wine so exported which shall have remained in the Warehouse, secured as aforesaid, for any Period not exceeding One Year; Two Gallons for and upon every such Cask which shall have so remained in the Warehouse for any Period exceeding One Year and not exceeding Two Years; and Three Gallons for and upon every such Cask which shall have so remained in the Warehouse for any Period exceeding Two Years; and One Gallon, Hydrometer Proof, of Spirits for every such One hundred Gallons of the Spirits from which the Spirits so delivered for Exportation were or are deducted, computed as aforesaid, to ascertain the Amount of such Decrease of Quantity thereon as aforesaid, and after the same Rate for any less Quantity of Spirits contained in any Cask or Casks so delivered which shall have remained in the Warehouse, secured as aforesaid, for any Period not exceeding Six Months; Two Gallons for every One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Six Months, and not exceeding Twelve Months; Three Gallons for every such One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Twelve Months and not exceeding Eighteen Months; Four Gallons for every such One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Eighteen Months and not exceeding Two Years; and Five Gallons for every such One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Two Years; and Two Pounds for every One hundred Pounds of Coffee, Cocoa Nuts, and Pepper respectively, and so in Proportion for any less Quantity.

Wines and Spirits shall be re-gauged, and Strength re-examined, &c.

LXVII. Provided always, and be it enacted, That every Cask of Wine and every Cask of Spirits which shall at any Time be delivered out of any such Warehouse shall be re-gauged, and the Strength of the Spirits in each Cask of Spirits re-examined by the proper Officer, with

the Hydrometer, at the Time of being delivered and taken out of every such Warehouse; and such Officer is hereby authorized to draw from every such Cask of Spirits a fresh Sample of Half a Pint of such Spirits for that Purpose, returning such Sample, when found of or below the Strength at which such Spirits were imported, to the Cask from which such Sample was drawn.

Treasury shall direct the Mode of ascertaining Increase or Decrease of Goods warehoused, and the Charge or Allowance in consequence of such Increase or Decrease in Cases not specially provided for.

LXVIII. Provided also, and be it enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury, or any Three of them, by any Order or Orders to be for that Purpose made from Time to Time under their Hands, or the Hands of any Three of them, to direct under what Regulations and in what Manner the Increase or Decrease, or Surplus or Deficiency, of or in the Quality, Quantity, Weight, Measure, or Strength of any Goods or Merchandize not particularly provided for by this Act, lodged or secured in any Warehouse or other Place under the Provisions of this Act, or any other Act or Acts relating to the warehousing of Goods, shall be from Time to Time ascertained, determined, and taken account of; and also to direct what Charge shall be made on, or what Allowance shall be made to the Owners or Proprietors of such Goods and Merchandize, in respect of such Increase or Decrease or Surplus or Deficiency, when such Goods or Merchandize shall be taken or removed out of or from such Warehouse or Place, and such Charge or Allowance shall be made in respect of the same accordingly.

Goods legally imported and landed at Docks may be taken from thence for Home Consumption, on Payment of Duties, without being warehoused.

LXIX. Provided always, and be it enacted, That it shall and may be lawful for any Person or Persons who shall have landed at any Docks or Places any Goods or Merchandize, having been legally imported, and which may be legally used and consumed in the United Kingdom, to take and receive such Goods and Merchandize from and out of the said Docks and Places, the Duties of Customs and Excise on such Goods and Merchandize being first fully paid and satisfied; and also to take and receive any Goods or Merchandize from such of the said Docks and Places, for the Purpose of Exportation under the Provisions of this Act, although any such Goods or Merchandize respectively shall not have been deposited in the Warehouses at such Docks or Places, or otherwise secured under the Directions of this Act: Provided always, that such Goods and Merchandize shall in all other respects be liable to all the Rules, Regulations, Penalties, and Forfeitures, to which Goods of the like Kind are subject by any Law in force on or immediately before the Commencement of this Act.

Goods embezzled or concealed, forfeited, and the Parties liable to Penalty.

LXX. And be it further enacted, That if any Goods or Merchandize, warehoused or otherwise secured under the Authority of this Act, shall be embezzled, or fraudulently or clandestinely hid or concealed in, or fraudulently or clandestinely removed from or out of any Warehouse or Place wherein the same shall have been so lodged or secured, all such Goods or Merchandize so embezzled, or fraudulently or clandestinely hid or concealed or removed, together with the Packages containing the same, shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs, or of Excise, in Cases where that Revenue is concerned; and the Person or Per-

sons so embezzling, hiding, concealing, or removing the same, or aiding or assisting therein, or to whose Hands the same shall knowingly come, shall be subject and liable to the like Pains and Penalties as if such Goods and Merchandize had been fraudulently unshipped or landed without Payment of Duty.

Penalty on Importer of Spirits, &c. opening Warehouses, except in Presence of the proper Officer, 500*l.*

LXXI. And be it further enacted, That if any Proprietor or Importer of Brandy, Rum, Geneva, or other Spirits lodged and put into any Warehouse or Warehouses under the Direction and Authority of this Act, shall, by any Means, Art, Device, or Contrivance whatever, open any such Warehouse or Warehouses, except in the Presence of the proper Warehouse Keeper, or other Officer of the Customs or Excise, then and in every such Case every such Importer or Proprietor shall forfeit and lose for every such Offence the Sum of Five hundred Pounds.

In case of Plunder by Officers of Customs, &c. no Duty shall be payable on Deficiency, &c. the Loss to be repaid and made good to the Proprietor, &c.

LXXII. And be it further enacted, That in case it shall at any Time happen that any Embezzlement, Waste, Spoil, or Destruction shall be made of or in any Goods or Merchandize which shall be warehoused in Warehouses under the Authority of this Act, by or through any wilful Misconduct of any Officer or Officers of Customs or Excise, such Officer or Officers shall be deemed guilty of a Misdemeanor, and shall, upon Conviction, suffer such Punishment as may be inflicted by Law in Cases of Misdemeanor; and if such Officer shall be so prosecuted to Conviction by the Importer, Consignee, or Proprietor of the Goods or Merchandize so embezzled, wasted, spoiled, or destroyed, then and in such Case no Duty of Customs or Excise shall be payable for or in respect of such Goods or Merchandize so embezzled, wasted, spoiled, or destroyed; and no Forfeiture or Seizure shall take place of any Goods and Merchandize so warehoused, in respect of any Deficiency caused by such Embezzlement, Waste, Spoil, or Destruction, and the Damage occasioned by such Embezzlement, Waste, Spoil, or Destruction of such Goods or Merchandize, shall be repaid and made good to such Importer, Consignee, or Proprietor, by the Commissioners of Customs or Excise, under such Orders, Regulations, and Directions as shall be for that Purpose made and given by the Commissioners of His Majesty's Treasury, or any Three of them.

Proprietors may take Samples of warehoused Goods.

LXXIII. And be it further enacted, That it shall and may be lawful for any Importer or Proprietor of any Goods or Merchandize, which shall have been entered for the Purpose of being warehoused, or which shall have been warehoused or secured under the Provisions of this Act, or of any other Act or Acts in force for the warehousing or securing of any Goods or Merchandize, at any Time in the Presence of the proper Officer of Customs, and of the Excise, in Cases where that Revenue is concerned, to take any moderate Samples of any such Goods or Merchandize, as shall or may be allowed and directed by the Commissioners of Customs or Excise respectively, from Time to Time, without Entry or Payment of any Duty of Customs or Excise in respect of such Samples, and under such Rules and Restrictions as the said Commissioners may order and direct with respect to such Samples respectively.

LXXIV. And

Officers allowed to take Samples of Spirits, on Payment for the same.

LXXIV. And be it further enacted, That it shall and may be lawful to and for any Officer or Officers of Excise, before the Delivery of any Brandy, Rum, Geneva, or other Spirits for Exportation, or of Rum or Spirits of the *British* Sugar Plantations, to be shipped as Stores from or out of any Warehouse or Warehouses, in which such Spirits shall have been secured under the Authority of this Act, to take One Sample, and no more, such Sample not exceeding Half a Pint, out of each of the Casks or Packages containing such Brandy, Rum, Geneva, or other Spirits, paying for such Samples (if demanded) at and after the Rate of Three Shillings per Gallon; and if any Person or Persons shall obstruct or hinder any such Officer or Officers of Excise in taking such Sample, upon his or their offering to pay for the same as aforesaid (if demanded), the Person or Persons offending therein shall for each and every such Offence severally forfeit the Sum of One hundred Pounds; and all such Samples shall be from Time to Time applied and disposed of, and accounted for the public Service, in such Manner as the Commissioners of Excise shall order and direct; and the said Commissioners are hereby authorized and required to give Orders for the Application and Disposal of such Samples from Time to Time as they shall see fit.

Penalty on Refusal, 100*l.*

Importers may, under the Superintendence of a proper Officer, separate Coffee.

LXXV. And be it further enacted, That upon the Importation of Coffee, which shall be deposited in any Warehouses under the Regulations of this Act, it shall and may be lawful for every Proprietor or Consignee thereof, under the Superintendence of the proper Officer or Officers of Excise, to separate the damaged Coffee from the undamaged Parts thereof, and to separate the undamaged Parts thereof according to their several Sorts and Qualities; and in every such Case such Proprietor or Consignee, under the Superintendence of such Officer or Officers, shall mark, or cause to be marked, on every Bag or Cask containing the Coffee so separated as undamaged, the Word "Sound," in Black Paint, in the Front of each Bag, or on the Head of each Cask, in Letters at least Two Inches long, and upon the Casks or Bags containing the Coffee set apart as damaged, the Words "For Exportation;" and the said Officer or Officers of the Excise is and are hereby empowered and directed to call in to his or their Assistance in such Selection and Separation, the proper Officer or Officers who is or are accustomed to tare and sample Coffee in the public Warehouses and Docks on Behalf of such Proprietor or Consignee.

Bags or Casks when Coffee repacked to be marked.

Notice to be given to the Officer of the Time intended for the Separation of Coffee.

LXXVI. And be it further enacted, That in all public Docks and Warehouses in which Coffee is or shall be received and stored, upon Application to be made in Writing from the Proprietor or Consignee of any such Coffee to the proper Officer of Excise, such Coffee shall be carefully selected and separated, and the proper Officer or Officers in such Docks and Warehouses shall and may and are hereby required and directed to make such Selection and Separation accordingly: Provided always, that before any Officer or Officers of Excise shall proceed to select and separate Coffee, such Officer or Officers shall give Notice to such Proprietor or Consignee, of the precise Period when it is the Intention of the said Officer or Officers to proceed to separate such Coffee, in order that such Proprietor or Consignee

signee may attend, or appoint some Person to attend such Separation in his Behalf; and if on such Separation it shall appear to such Proprietor or Consignee, or his Agent so to be appointed, and being present upon the Occasion, that from Negligence or Ignorance of the Quality of the Coffee on the Part of the Officer or Officers, or from any other Cause, a greater or smaller Proportion thereof is selected as damaged and unfit for Use, than in the Judgment of such Proprietor or Consignee, or his Agent, should have been so selected, that then and in every such Case it shall and may be lawful for the Commissioners of the Excise within their Jurisdiction, or any Three or more of them, upon the Affidavit of such Proprietor or Consignee, or his Agent, and upon Application for that Purpose, to order and direct that such Coffee shall be re-surveyed by Two indifferent and disinterested Merchants or Brokers, experienced in the Nature and Value of the Article, who upon viewing the same shall certify and declare, upon their corporal Oaths, before the principal Officer of the Excise at the Place where such Coffee shall be warehoused (who is hereby authorized to administer the same), their Opinion and Determination as to the Nature and Extent of the Damage sustained, which Opinion and Determination shall be binding and conclusive on all Parties: Provided always, that in every such Case the reasonable Expence of the Persons so to be employed shall be borne by the Proprietor or Consignee of such Coffee: Provided also, that no damaged Coffee shall be delivered out of Warehouse until the same shall have been repacked for Exportation in Casks, Bags, or Packages, containing each not less than One hundred Pounds net Weight Avoirdupois, except by the special Permission of the Commissioners of Excise within their Jurisdiction respectively, which they or any Three of them are hereby authorized to grant, on Proof to their Satisfaction of the Expediency of permitting the same to be exported in smaller Packages, and on Security, to the Satisfaction of the said Commissioners, being first given by the Exporter, at the Rate of Ten Pounds *per* Hundred Weight, that the same shall be duly exported.

On Complaint of Importer, Commissioners of Excise may order the Coffee separated to be re-surveyed.

Damaged Coffee not to be delivered till repacked for Exportation in Casks of not less than 100 lbs.

LXXVII. And be it further enacted, That in Cases where the damaged Parts of any particular or distinct Parcel of Coffee shall in the whole be less in Quantity than One hundred Pounds net, it shall and may be lawful for the proper Officer of Excise, at the Request of the Proprietor or Consignee, upon due Notice being given to the proper Officers of Excise, to mix the same with any other damaged Coffee belonging to such Proprietor or Consignee which may have been set apart for the Purpose of Exportation, in Casks, Bags, or Packages containing not less than One hundred Pounds as before mentioned; and in like Manner it shall be lawful for the said Officer or Officers, at the joint Request of any Two or more Importers or Proprietors, to mix any Parcels of such Coffee to them respectively belonging, for the Purpose of making the Packages of the Weight required by this Act previous to Exportation, such Request being made in Writing by the said respective Importers or Proprietors, to the proper Officer or Officers of Excise as aforesaid.

Damaged Coffee may be mixed with other Parcels of damaged Coffee to make up the Quantity of 100 lbs.

LXXVIII. And whereas it is expedient that as far as practicable the Identity of the Packages in which the Coffee is imported should be preserved;

How the Coffee shall be repacked.

preserved; be it therefore enacted, That upon the Separation of any Coffee imported either in Casks or Bags, the damaged Parts shall in the first place be put into the Packages in which the same were imported, beginning with the lowest Number, and following in regular numerical Order; and that it shall and may be lawful for the Importer or Importers, or Proprietor or Proprietors, to enter and pay the Duties for and in respect of any undamaged Coffee for Home Consumption, and to remove the same from and out of the Warehouse, notwithstanding the Quantity of such undamaged Coffee may, in any one Bag of any Consignment to or Importation by any Person or Company, be less in Quantity than One hundred Pounds Weight; any thing contained in this Act to the contrary notwithstanding.

An Account to be taken of such Coffee.

LXXIX. And be it further enacted, That where such Separation of undamaged from damaged Coffee shall have been made as aforesaid, a correct Account shall be taken by the proper Officer or Officers of Excise, of the damaged Coffee remaining in the original Packages, and of the Quantities of all undamaged Coffee; and upon Application in Writing to the said Officer or Officers, a Copy of such Account shall be delivered forthwith by him or them to the Importer or Proprietor of such Coffee, with the Mark, Number, and Weight of each Package, distinguishing such Parts as are undamaged, and the several Qualities thereof, from such damaged Coffee as shall have been set apart for Exportation.

Dirt and Trash to be separated from Pepper, and weighed, and Importer discharged from a proportionate Duty, according to the Account taken by the proper Officer.

LXXX. And be it further enacted, That it shall and may be lawful for any Proprietor or Consignee of any Pepper imported and warehoused or secured under the Provisions of any Act or Acts in force, or the Agent of such Proprietor or Consignee, with the Knowledge and in the Presence of the proper Officer of Excise, to separate from any Parcel or Quantity of such Pepper, all Stones, Dirt, Trash, and Dust that shall be mixed therewith, and for such Officer to weigh and take an Account thereof, and for the Commissioners of Excise to order all such Stones, Dirt, Trash, and Dust respectively to be destroyed, at such Time and Times and in such Manner as they shall think fit; and such Proprietor or Consignee shall thereupon be discharged from so much of such Parcel or Quantity of Pepper as the Weight of such Stones, Dirt, Trash, and Dust shall amount to, and from the Payment of, and all Liability to pay, the Duty and Duties charged or chargeable for or in respect thereof, according to the Account taken by the proper Officer of such Pepper at the Time of the Importation thereof.

No Foreign Watch shall be warehoused, having any Stamp like that of the Goldsmiths Company, &c.

LXXXI. And be it further enacted, That no Watch of Foreign Manufacture shall be imported and warehoused under the Provisions of this Act, upon the Case or Cases of which any Mark or Stamp shall be impressed which shall be similar to or shall purport to be or shall be intended to represent any Mark or Stamp of the Goldsmiths Company of *London*, or other legal *British* Assay Marks or Stamps; and that no Clock or Watch of Foreign Manufacture shall be so imported and warehoused, upon the Face or upon any Part of which the Word "*London*," or the Name of any other Town or Place of the United

Kingdom, shall be engraven or painted, or shall in any way appear so as to purport or give colour that such Clock or Watch is of the Manufacture of the United Kingdom; and that no Clock or Watch of Foreign Manufacture shall be so imported and warehoused, unless a distinguishing Number, and the Name or Names of some Person and Place, shall be engraven, and shall appear visible on the Frame or other Part of such Clock or Watch independent of the Face, purporting to be the Name and Place of Abode of the Person or Persons by whom such Clock or Watch was made; and that no Clock or Watch of Foreign Manufacture shall be imported and warehoused under this Act in any incomplete State, that is to say, not having the Movement, with all its concomitant Parts, properly fixed and secured in its Case, on pain of the Forfeiture of such Watch or Clock,

Possession of Goods secured in any Warehouse in the Occupation of the Owner of the Goods shall pass by written Contract of Sale to the Purchaser, although the Goods be not removed from the Warehouse.

LXXXII. And be it further enacted, That from and after the Commencement of this Act, upon every Sale fairly and *bonâ fide* made by the Importer or Importers, or Proprietor or Proprietors of any Goods or Merchandize which shall have been secured under the Provisions of this Act in any Warehouse in the actual Occupation of such Importer or Importers, or Proprietor or Proprietors, such Goods and Merchandize and the Possession thereof shall by such Sale be transferred to and shall be vested in the Purchaser or Purchasers thereof, to all Intents and Purposes whatever, although such Goods or Merchandize shall remain and continue in such Warehouse; and such Goods and Merchandize so sold, or the Possession thereof, or any Title thereto, shall not pass to or be vested in any Assignee or Assignees of such Importer or Importers, or Proprietor or Proprietors, under any Commission of Bankrupt which may issue against such Importer or Importers, or Proprietor or Proprietors, before such Goods or Merchandize shall have been removed by the Purchaser or Purchasers, or their Assigns, out of or from such Warehouse; and every such Sale shall be valid against such Assignee or Assignees under any such Commission of Bankrupt, any Law, Custom, or Usage to the contrary notwithstanding; provided, that upon every such Sale there shall have been a written Agreement, signed by the Parties, or a written Contract of Sale, made, executed, and delivered by a Broker or Brokers or other Person or Persons legally authorized for and on behalf of the Parties respectively, and the Amount of the Price stipulated in the said Contract or Agreement shall have been actually paid or secured to be paid by the Purchaser or Purchasers of such Goods or Merchandize, and that a Transfer shall have been entered in a Book to be kept for that Purpose by His Majesty's Officer of Revenue having charge of such Warehouse; which Book the Commissioners of His Majesty's Customs and Excise, both or either, as the Case may be, are hereby directed to cause to be kept by such Officer, and produced upon Demand; and the said Officer is hereby required to make such Entry of Transfer, specifying the Date of such Entry, upon the Application of the Owners of the said Goods or Merchandize: Provided also, that no such Assignment shall affect the Bond given to His Majesty on the warehousing of the Goods or Merchandize for securing the Payment of the Duties thereon.

Goods to remain liable to Freight.

LXXXIII. And be it further enacted, That from and after the Commencement of this Act, all Goods or Merchandize which shall be landed in Docks, and lodged in the Custody of the Proprietors of the said Docks under the Provisions of this Act, not being Goods seized as forfeited to His Majesty, shall, when so landed, continue and be subject or liable to such and the same Claim for Freight in favour of the Master and Owner or Owners of the respective Ships or Vessels, or of any other Person or Persons interested in the Freight of the same, from or out of which such Goods or Merchandize shall be so landed, as such Goods, Wares, or Merchandize respectively were subject and liable to whilst the same were on board such Ships or Vessels, and before the landing thereof; and the Directors and Proprietors of any such Docks at or in which any such Goods or Merchandize may be landed and lodged as aforesaid, or their Servants or Agents, or any of them, shall and may, and they are hereby authorized, empowered, and required, upon due Notice in that Behalf given to them by such Master or Masters, Owner or Owners, or other Persons as aforesaid, to detain and keep such Goods and Merchandize, not being seized as forfeited to His Majesty, in the Warehouses belonging to the said Docks as aforesaid, until the respective Freights to which the same shall be subject and liable as aforesaid shall be duly paid or satisfied, together with the Rates and Charges to which the same shall have been subject and liable, or until a Deposit shall have been made by the Owner or Owners, or Consignee or Consignees of such Goods or Merchandize, equal in Amount to the Claim or Demands made by the Master, Owner or Owners of the respective Ships or Vessels, or other Persons as aforesaid, for or on account of Freight upon such Goods or Merchandize; which Deposit the said Directors or Proprietors of such Docks, or their Agents respectively, are hereby authorized and directed to receive and hold in trust until the Claim or Demand for Freight upon such Goods shall have been satisfied, upon Proof of which, and Demand made by the Person or Persons, their Executors, Administrators, or Assigns, by whom the said Deposit shall have been made, and the Rates and Charges due upon the said Goods being first paid, the said Deposit shall be returned to him or them by the said Directors or Proprietors, or their Agents on their Behalf, with whom the said Deposit shall have been made as aforesaid.

Not to exempt any such Goods from being charged with Duties that may be found after Account first taken.

LXXXIV. Provided always, and be it enacted, That nothing in this Act contained shall exempt or be deemed or construed to exempt any Quantity or Quantities of any Goods or Merchandize which may be found or discovered after the Account thereof has been first taken, and such Goods or Merchandize have been deposited in any such Warehouse or other Place as aforesaid, from being charged and chargeable with all Duties of Customs and Excise.

Drawbacks to be allowed on Goods where full Duties have been paid in certain Cases.

LXXXV. And be it further enacted, That in case any Goods or Merchandize on which the full Duties shall have been paid, and which shall afterwards be delivered or taken from any Warehouse or other Place where the same shall have been lodged or secured according to the Directions of this Act, shall be duly exported to Foreign Parts, the Exporter or Exporters thereof shall be allowed such and the like

Drawbacks

Drawbacks of the Duties of Customs and Excise as are now payable by Law, as would have been allowed on the Exportation of any such Goods or Merchandize respectively in case this Act had not been made: Provided always, that no Drawbacks of the Duties of Customs or Excise shall be allowed or paid upon the Exportation to any *British* Colony, Plantation, Territory, or Dominion in *America* or the *West Indies*, upon any of the Goods or Merchandize of Foreign Manufacture mentioned in Schedule (B.) to this Act annexed.

Occupier of Warehouses answerable for Duties on Goods removed without Warrant of Officer.

LXXXVI. And be it further enacted, That if any Goods or Merchandize, which shall be lodged or secured in any Warehouses or Places under the Provisions of this Act, or any other Act or Acts for the warehousing of Goods and Merchandize without Payment of Duty, shall be removed, carried, or taken away without a Warrant or Certificate being first had and obtained from the proper Officer of the Customs and Excise, both or either, as to them may respectively belong, for that Purpose, certifying that the Duties thereon have been duly paid, or that such Goods or Merchandize are to be removed under the Provisions of this Act, the Occupier or Occupiers of such Warehouses or other Places shall be subject and liable to the Payment of the Duties due on such Goods so removed, carried, or taken away; and the proper Officer or Officers of the Customs or Excise, both or either, as to them may respectively belong, are hereby authorized and directed to grant such Warrant or Certificate (as the Case may be) upon Demand to the Owner or Consignee of the said Goods or Merchandize, or to the Occupier or Occupiers of such Warehouses or other Places accordingly.

Where Foreign Goods are lost by Staving or other unavoidable Accident, the Duty may be remitted, on Proof to the Commissioners of Customs and Excise.

LXXXVII. And be it further enacted, That from and after the Commencement of this Act, whenever any Foreign Goods and Merchandize which shall have been imported and entered for the Purpose of being warehoused or secured, or which shall have been warehoused or secured, under the Provisions of this Act, or any other Act or Acts in force for permitting Goods imported to be warehoused or secured without Payment of Duty, shall be lost or destroyed by accidental staving, or by any other unavoidable Accident, either on Shipboard or in the unshipping thereof, or in the shipping thereof for Exportation, or out of any Warehouse, it shall and be lawful for the Commissioners of Customs and Excise for the Time being, within their Jurisdictions respectively, to remit to the Importer, Exporter, Owner, Proprietor, or Consignee of any such Goods or Merchandize, the Duties of Custom and Excise which shall have been payable or shall have been paid for or in respect of such Goods or Merchandize so lost or destroyed, and to cancel and vacate the Customs and Excise Bonds for or in respect of all such Goods or Merchandize for which no such Duties shall have become payable or been paid, but for which Security shall have been given by Bond, taken for or in respect of the warehousing or securing the same: Provided always nevertheless, that no such Duty shall be remitted, nor any such Bond be cancelled or vacated, in Part or in the Whole, unless Proof shall be made to the Satisfaction of the said Commissioners of Customs and Excise, both or either, as to them may respectively belong, that such Goods or Merchandize

dize were lost or destroyed by such accidental staving, or other unavoidable Accident, on Shipboard, or in the unshipping or shipping thereof, or out of any Warehouse, and not from any want of due Care or Precaution on the Part of the Importer, Exporter, Owner, Proprietor, or Consignee thereof, or his, her, or their Agent: Provided also, that every such Bond or Bonds shall be and remain in full Force and Effect as to all the Goods or Merchandize to which the same shall relate, and which shall not be so proved to have been so lost or destroyed as aforesaid, and for or in respect whereof the Duties of Customs and Excise shall not be so remitted; any Law, Usage, or Custom to the contrary notwithstanding.

Act not to affect certain special Acts; viz. 39 G. 3. c. 59. for warehousing East India Goods; 53 G. 3. c. 155.

LXXXVIII. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to repeal any of the Provisions contained in an Act passed in the Thirty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for permitting 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*; or in an Act made in the Fifty-third Year of His said late Majesty's Reign, for continuing in the *East India* Company the Possession of the *British* Territories in *India*, together with certain exclusive Privileges, and for other Purposes in the said Act mentioned; or in an Act made in the Fifty-fourth Year of His said late Majesty's Reign, to repeal the Duties of Customs payable on Goods imported into *Great Britain* from any Port or Place within the Limits of the Charter granted to the said Company, and for granting other Duties in lieu thereof; Provided always, that the Warehousing of *East India* Goods at any Port or Ports of the United Kingdom other than *London*, under the said Act, shall be according to and subject to the Rules, Regulations, and Restrictions of the present Act: Provided further, that nothing in this Act contained shall extend or be construed to extend to repeal any of the Provisions contained or in an Act made in the Fifty-seventh Year of His said late Majesty's Reign, intituled *An Act to regulate the Trade to and from the Places within the Limits of the Charter of the* East India *Company, and certain Possessions of His Majesty in the* Mediterranean; or in an Act made in the Fifty-ninth of His said late Majesty's Reign, intituled *An Act to admit certain Goods imported from the* East Indies *to Entry and Payment of Duty without being warehoused, and to permit the Exportation of certain* East India *Goods to* Guernsey *and* Jersey, *and the Removal of certain* East India *Goods to* Liverpool, Lancaster, Bristol, *and* Glasgow, *for Exportation*; or any other Act or Acts relating to the warehousing of *East India* Goods, except as to the Bonds to be given upon the Exportation of Goods as herein-before provided for; or in an Act passed in the said Thirty-ninth Year of His said late Majesty's Reign, intituled *An Act for rendering more commodious and for better regulating the Port of* London; or in an Act passed in the Forty-second Year of His said late Majesty's Reign, to alter and amend the said last-mentioned Act of the Thirty-ninth Year of His said late Majesty's Reign, so far as the same relates to the Concerns of the *West India* Dock Company thereby established, and for extending to other Objects the Compensations directed to be made by the said Act; or in an Act passed in the

54 G. 3. c. 36.

57 G. 3. c. 36. s. 9.

59 G. 3. c. 125.

39 G. 3. c. lxix.

amended by 42 G. 3. c. cxiii.

39 & 40 G. 3. c. xlvii. 44 G. 3. c. c. 43 G. 3. c. cxxvi. 50 G. 3. c. cevii. 51 G. 3. c. clxxi.

the Thirty-ninth and Fortieth Years of His said late Majesty's Reign, intituled *An Act for making Wet Docks, Basons, Cuts, and other Works, for the greater Accommodation and Security of Shipping, Commerce, and Revenue within the Port of* London; or in an Act made in the Forty-fourth Year of His said late Majesty's Reign, for warehousing Goods within the Limits of the said Docks, and for making Regulations relating to the said Docks; or in an Act made in the Forty-third Year of His said late Majesty's Reign, intituled *An Act for the Improvement of the Port of* London, *by making Docks and other Works at* Blackwall *for the Accommodation of the* East India *Shipping in the said Port;* or in an Act made in the Fiftieth Year of His said late Majesty's Reign, intituled *An Act for maintaining and improving the Docks and Warehouses called* The Commercial Docks, *and for making and maintaining other Docks and Warehouses to communicate therewith, all in the Parish of* Saint Mary Rotherhithe, *in the County of* Surrey; or in an Act made in the Fifty-first Year of His said late Majesty's Reign, intituled *An Act for completing and maintaining the East Country Dock at* Rotherhithe *in the County of* Surrey; or in any Act or Acts for amending or extending the Provisions of any of the said recited Acts.

Saving for Duties of Butlerage and Prisage where payable, and of Package, &c. in London, &c.

LXXXIX. Provided also, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or in any way alter the Duties of Butlerage or Prisage in Cases where the said Duties are now payable, nor the Duties of Package, Scavage, Balliage, or Portage, nor any other Duties payable by Law to the Mayor and Commonalty and Citizens of the City of *London*, or to the Lord Mayor of the said City for the Time being, or to any other City or Town Corporate within the United Kingdom, nor any other special Privilege or Exemption to which any Person or Persons, Bodies Politic or Corporate, is or are now entitled by Law, but the same shall be continued as heretofore.

This Act shall not extend to affect any Law relating to the Import, Export, or Warehousing of Corn.

XC. Provided also, and be it enacted, That nothing in this Act contained shall extend or be construed to extend in any way to alter or repeal any thing contained in any Act or Acts in force on or immediately before the Commencement of this Act, relating to the Importation, Exportation, or Warehousing of any Corn, Meal, or Flour, or the taking the same out of Warehouse for Exportation or Home Consumption.

Bonds to be taken in His Majesty's Name.

XCI. And be it further enacted, That all such Bonds as are by this Act authorized or required, shall be taken in His Majesty's Name, and to His Majesty's Use, by the Commissioners of Excise within their Jurisdiction respectively, as the Case may require, or by the proper Officer or Officers of Excise appointed or employed for that Purpose.

Penalty on obstructing Officers of Excise, 100*l.*

XCII. And be it further enacted, That if any Person or Persons whatsoever shall molest, disturb, hinder, oppose, or impede any Officer or Officers of Customs or Excise in the due Execution of the Powers or Authorities by this Act granted to such Officer or

Officers of Customs or Excise, or any or either of them, every Person so offending shall forfeit the Sum of One hundred Pounds.

Provisions of former Excise Acts not to be altered.

XCIII. And be it further enacted, That the several Rules, Regulations, Restrictions, Powers, Provisions, Clauses, Matters, and Things enacted by any Law or Laws of Excise in force at or immediately before the Commencement of this Act, whether in relation to the Importation or Exportation of any Goods, Wares, or Merchandize chargeable with Duties of Excise as aforesaid, or for the better ascertaining or securing those Duties, not being expressly repealed, revoked, altered, or controuled by this present Act, or repugnant to any of the Provisions herein contained, shall remain and continue in as full Force and Effect as if this Act had not been made; any thing herein contained to the contrary notwithstanding.

Recovery and Application of Penalties.

XCIV. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, shall be sued for, levied, recovered, or mitigated, as any Fine, Forfeiture, or Penalty under any Law or Laws of Customs or Excise, or by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at *Westminster* or *Dublin*, or in the Court of Exchequer in *Scotland* respectively; and that one Moiety of every such Fine, Penalty, or Forfeiture shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall inform, discover, or sue for the same.

No Action against Government for Goods destroyed by Fire;

XCV. And be it further enacted, That in case any Goods or Merchandize, warehoused or otherwise secured in pursuance of this Act, shall be destroyed by Fire, it shall not be lawful for the Importer or Importers, Proprietor or Proprietors, Consignee or Consignees of any such Goods or Merchandize, or for any other Person or Persons whatever, to claim or demand, or to maintain any Action or Suit, on any Account whatever, against His Majesty, or the Commissioners of His Majesty's Treasury, Customs, or Excise, or any Officer of the Customs or Excise, or other Person employed by the said Commissioners respectively, for any Compensation for or on account or by reason of such Goods or Merchandize having been destroyed by Fire as aforesaid; and no Duty of Customs or Excise whatever shall be demanded or paid for any Goods or Merchandize so destroyed as aforesaid.

nor Duty payable for them.

Prohibited Silks, and Silk Manufactures, not to be imported under this Act before the 5th of July 1825, nor Foreign Linens without Payment of Duty due on the first Entry and Exportation.

XCVI. And whereas it is expedient that certain Articles should, for a Time to be limited, be excepted from the Provisions of this Act; be it therefore enacted, That nothing in this Act contained shall extend or be construed to extend to permit the Importation, at any Time before the Fifth Day of *July* One thousand eight hundred and twenty-five, of any Wrought Silks, or of any Silk Manufactures whatever, under the Provisions or for the Purposes of this Act, the Importation of which is or shall be prohibited by any Act or Acts in force immediately before the passing of this Act; nor to permit, at any Time after the passing of this Act, the Importation of any Foreign Linens under the Provisions or for the Purposes of this Act, without Payment of the Duties due and payable thereon at the Time of the first Entry thereof; nor the Exportation of any Foreign Linens warehoused

housed under the Provisions of this Act, without Payment of the Duties due and payable on the Exportation thereof under any Act or Acts in force immediately before the passing of this Act; any thing in this Act contained to the contrary in anywise notwithstanding.

Limitation of Actions.

XCVII. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons for any thing done or performed in pursuance of this Act, such Action or Suit shall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and give this Act and the Special Matter in Evidence at any Trial to be had thereupon; and if the Jury shall find for the Defendant or Defendants in such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited, or discontinue his, her, or their Action or Suit after the Defendant or Defendants shall have appeared, or if upon Demurrer Judgment shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Double Costs, and have the like Remedy for the same as any Defendant has in any other Cases to recover Costs by Law.

Commencement of Act.

XCVIII. And be it further enacted, That this Act shall commence and be in force and take effect from and after the Fifth Day of *July* One thousand eight hundred and twenty-three, and not sooner.

SCHEDULES

SCHEDULES to which this Act refers.

SCHEDULE (A.)

A LIST of Goods and Merchandize imported into Great Britain, which may be lodged and deposited only in Warehouses inclosed by and surrounded with Walls, or in other Warehouses or Places of special Security, especially to be approved by the Commissioners of the Treasury, as directed by the Act to which this Schedule is annexed, without the Duties due on the Importation thereof being first paid.

Agates, polished and rough.
Almond Paste.
Aloes.
Ambraliquida.
Ambergris.
Balsams of all Sorts.
Beads of all Kinds.
Beer.
Benjamin.
Bottles.
Bugles of all Kinds.
Cambrick.
Camphor.
Candles.
Cantharides.
Cardamoms.
Cards.
Carmine.
Cassia Buds.
Cassia Lignea.
Cassia Fistula.
Castor.
China Ware and Porcelain.
Chrystal.
Cider.
Cinnamon (imported under Licence.)
Citron Water.
Civet.
Clocks.
Cloves (imported under Licence.)
Cochineal.
Coculus Indicus.
Coloquintida.
Columbo Root.
Coral of all Sorts.
Corks, ready made.
Cuttle Shells.
Dice.
Enamel.
Essences of all Sorts.
Extracts of all Sorts.
Feathers, Ostrich, and others not otherwise enumerated, whether dressed or undressed.
Flowers, Artificial.
Garnets.
Gauze of all Kinds.
Ginger, preserved.
Glass of all Kinds.
Grains of Paradise and of Guinea.
Gum Opoponax.
Hair (Human).
Hair Powder.
Hats and Bonnets of all Sorts.
Jalap.
Jet.
Jewels, Emeralds, Rubies, and all other precious Stones, except Diamonds.
Incle, wrought.
Lace of all Kinds.
Lapis Lazuli.
Mace, if imported by Licence.

Manna.
Mercury.
Metheglin.
Morels.
Musical Boxes.
Musk.
Myrrh.
Nutmegs (if imported by Licence).
Nux Vomica.
Opium.
Or Moulu.
Otto of Roses.
Paper.
Pearls.
Perry.
Pictures.
Plate.
Platina.
Platting of all Sorts.
Powder of Brass.
——— of Bronze.
——— not enumerated, or otherwise described, which will serve for the same Use as Starch.
Quicksilver.
Radix Ipecacuanha.
D° Rhataniæ.
Resina Jalapæ.
Rhubarb.
Saffron.
Sal Limonum.
Sal Succini.
Salt.
Scammony.
Silk, raw and organzined.
Snuff.
Soap.
Spikenard.
Starch.
Stones, Bezoar.
Storax of all Kinds.
Succades.
Sugar.
Threads of all Kinds.
Tobacco.
Tortoise-shell.
Treacle of Venice.
Truffles.
Turbith.
Vanelloes.
Vellum.
Verdigris.
Vinegar.
Watches of all Sorts.
Watch Glasses.
Waters, Mineral.
Waters, Strong, of all Sorts.
Wires.
Yarn, Mohair.

And also all Goods and Merchandize of every Description, which, under the Provisions of this Act, may be imported for the Purpose of Exportation only.

SCHEDULE (B.)

A LIST of Articles of Foreign Manufacture or Produce, which, before Exportation to the British Colonies, Plantations, Territories, or Dominions in America or the West Indies, shall pay the Home Consumption Duties.

Bandstrings, Twist.
Baskets.
Blacking.
Bladders.
Books.
Boxes.
Brass, manufactured.
Bricks and Clinkers.
Butter.
Cables.

Cambricks.
Candles.
Caps of Cotton or Worsted.
Cards.
Carriages.
Casks (empty) or Packs.
Cheese.
China Ware or Porcelain.
Cider.
Cinders.
Clocks.
Comfits.
Copper of all Sorts.
Cordage.
Corks, ready made.
Cotton, manufactured.
Crayons.
Culm.
Dice.
Down.
Earthenware.
Enamel.
Extracts of all Kinds.
Flowers, Artificial.
Gauze of Thread.
Glass, or Bottles made of Glass.
Hair Powder.
Hops.
Ink for Printing.
Iron, wrought or manufactured.
Jewellery and Trinkets, manufactured of Gold, Silver, or any other Metal.
Lace.
Lard.
Lead, Red.
—— White.
Leather, manufactured.
Linens.
Matting.
Mattrasses.
Musical Instruments.
Seed Oils.
Oil or Blubber of Foreign Fishing.
Spermaceti of Foreign Fishing.
Paper.
Painters Colours.
Paintings on Glass.
Pens.
Picture Frames.
Pomatum.
Powders of all Sorts.
Silks of all Kinds, except of the Manufacture of Persia, China, or the East Indies.
Skates.
Slate Pencils.
Snuff.
Soap, Hard and Soft.
Starch.
Steel, manufactured.
Stockings of Cotton or Thread.
Stuffs of all Sorts of Wool.
Sugar Candy and Sugar Refined.
Tapes.
Tapestry.
Threads.
Ticking.
Ticks.
Tiles.
Tin Foil.
Telescopes.
Tobacco, manufactured.
Tobacco Pipes.
Tooth Powder.
Twine.
Varnish.
Vellum.
Verjuice.
Vinegar.
Wafers.
Watch Glasses.
Watches of Gold, Silver, or other Metal.
Whip Cord.
Wires of all Kinds.
Woollen Manufactures of all Kinds.

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