

ANNO QUARTO

GEORGII IV. REGIS.

****

CAP. LXIX.

An Act to repeal certain Duties of Customs in *Great Britain*, and to grant other Duties in lieu thereof; to grant certain Bounties on Salted Provisions and Silk Manufactures exported; and to make more effectual Regulations for collecting the Duties of Customs. [11th *July* 1823.]

WHEREAS by an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the several Duties of Customs chargeable in* Great Britain, *and to grant other Duties in lieu thereof,* certain Duties of Customs, and certain Drawbacks in respect thereof, were granted and made payable in *Great Britain:* And whereas it is expedient to repeal the Duties and Drawbacks upon certain Goods enumerated in the Tables annexed to this Act, and to grant other Duties in lieu thereof, and on certain other Articles: 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 Tenth Day of *October* One thousand eight hundred and twenty-three, the several Duties of Customs payable to His Majesty, His Heirs and Successors, under or by virtue of the said

59 G. 3. c. 52.

From Oct. 10, 1823, certain Duties of Customs under

59 G. 3. c. 52. Schedules (A.) and (B.); of Export Duties on Coals under Schedule (C.); and, from the passing of this Act, the Duties on Slate and Stone Coastwise under Schedule (D.) repealed.

said recited Act, and the Tables (A.) and (B.) thereto annexed, upon the Importation into *Great Britain* of any of the Articles enumerated in the Tables marked (A.) and (B.) annexed to this Act, and the respective Drawbacks allowed upon the Exportation from *Great Britain* of the said Articles (except as herein-after provided), and the Duties on the Exportation from *Great Britain* of Coals and Cinders and Culm of the Produce or Manufacture of *Great Britain*, payable under the Table marked (C.) annexed to the said recited Act, shall cease and determine; and that from and after the passing of this Act the Duties on Slate and Stone of the Production of *Great Britain*, brought Coastwise from any Port or Place within *Great Britain* to any other Port or Place therein, payable under the Table marked (D.) annexed to the said Act, shall cease and determine; save and except in all Cases and so far as shall relate to the recovering, allowing, or paying any Arrears of the said Duties and Drawbacks respectively, or to any Fines, Penalties, or Forfeitures relating thereto respectively, which may remain unpaid or not allowed, or which shall have been incurred at any Time on or before the Time when such Duties shall respectively cease and determine.

New Duties of Import on certain Articles specified in Schedules (A.) and (B.) annexed to this Act, and on Export of Coals according to Schedule (C.), and on Slate Coastwise according to Schedule (D.)

II. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, and without any Discount whatever, upon the Goods, Wares, and Merchandize specified in the Tables marked (A.) and (B.) to this Act annexed, imported or brought into *Great Britain*, the several Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the said Tables; and upon Coals, Cinders, and Culm, the Produce or Manufacture of *Great Britain* exported from *Great Britain*, brought Coastwise from any Port or Place in *Great Britain* to any other Port therein, the several Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Table to this Act annexed, marked (C.); and that from and after the passing of this Act, the several Duties of Customs inserted, described, and set forth in Figures in the Table marked (D.) annexed to this Act, shall be paid upon Slate, the Production of *Great Britain*, brought Coastwise from any Port or Place in *Great Britain* to any other Port therein; and that all Matters and Things in the said Tables contained shall be deemed Part of this Act; and that no Drawbacks shall be allowed or given on the Exportation of any of the Articles specified and set forth in the Tables marked (A.) and (B.) in respect of the Duties imposed on such Articles by this Act, (except as herein-after mentioned); any Act or Acts in force immediately before the passing of this Act, or any Law, Usage, or Custom to the contrary notwithstanding.

No Drawback of Duties allowed by Schedules (A.) and (B.) (Exception.)

Citrometer for ascertaining the Strength of Lemon Juice.

III. And for ascertaining the Degrees of specific Gravity or Strength, according to which the Duty on the Juice of Lemons, Limes, and Oranges, imposed by Table (A.) annexed to this Act, shall be collected and paid; be it enacted, That such Degrees of such specific Gravity or Strength shall be ascertained by a Glass Citrometer, which shall be graduated in Degrees in such Manner that Distilled Water being

being assumed as Unity, at the Temperature of Sixty Degrees by *Fahrenheit*'s Thermometer, every Degree of the Scale of such Citrometer shall be denoted by a Variation of Four One-thousandth Parts of the specific Gravity of such Water.

Drawback on Rice.

IV. Provided always, and be it enacted, That upon the Exportation from *Great Britain* (except to *Ireland*) of any Foreign Rice or Paddy which shall have been cleaned in *Great Britain*, and which shall have paid the Duties payable on the Importation thereof under this Act, and the Tables thereto annexed, there shall be allowed and paid for every Hundred Weight thereof, a Drawback equal in Amount to the Duty paid on every Four Bushels of the Rough Rice or Paddy from which the same shall have been cleaned.

Conditions on which Drawback on Rice shall be obtained.

V. Provided always, and be it enacted, That such Drawback upon such Rice so exported, shall be paid and allowed upon such Foreign Rough Rice or Paddy only as shall have been or shall be warehoused upon its first Importation into any Part of *Great Britain*, and as shall be taken out of Warehouse upon Payment of the Duty due upon the Importation of the same, for the sole and express Purpose of being cleaned, and as shall be returned so cleaned into the Warehouse from which it shall have been taken within One Calendar Month from the Time when the Duty shall be paid thereon, and as shall remain in such Warehouse until the same shall be duly exported, and as shall be so exported from such Warehouse: Provided also, that the Owner or Proprietor of such Rice, at the Time of re-warehousing such Rice when cleaned, shall make Oath before the Chief Officer of the Customs at the Port where the same shall be warehoused (and which Oath the said Officer is hereby authorized and required to administer), that the said Rice is the same which was so taken from the said Warehouse for the Purpose of undergoing the Process of cleaning, and the Duty paid thereon as aforesaid.

Former Drawbacks shall be allowed on Goods having paid former Duties.

VI. Provided also, and be it enacted, That the Drawbacks granted, allowed, and made payable on the Exportation of any of the Articles specified in the Schedules (A.) and (B.) to this Act annexed, under and by virtue of any Act or Acts in force immediately before the Tenth Day of *October* One thousand eight hundred and twenty-three, shall remain and continue payable with respect to such Goods, Wares, and Merchandize as shall have paid the Duties imposed on the Importation thereof, under any Act or Acts in force before the said Tenth Day of *October* One thousand eight hundred and twenty-three, and which shall be exported after the said Tenth Day of *October* One thousand eight hundred and twenty-three; any thing in this Act to the contrary in anywise notwithstanding.

Goods imported may be warehoused, and Duty paid on taking out for Home Consumption.

VII. Provided also, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to compel the Proprietor or Proprietors of Goods, Wares, or Merchandize specified in Tables (A.) and (B.) to this Act annexed, to pay the Duties thereon upon the Importation or Landing of such Goods, Wares, or Merchandize in *Great Britain*, in any case where such Goods, Wares, or Merchandize

chandize may or might by Law be warehoused or otherwise secured without Payment of Duty, or in any Case where the Whole or any Part of the Duties on such Goods, Wares, or Merchandize are or may be permitted to be secured by Bond or otherwise; but that in all such Cases the Duties specified in the Tables (A.) and (B.) to this Act annexed may be secured by Bond or otherwise, in such Manner and under such Rules, Regulations, Restrictions, and Conditions as are or may be contained in any Act or Acts for that Purpose, except where it is otherwise provided by this Act: Provided also, that in case the Importer or Proprietor of any Goods, Wares, or Merchandize specified in Tables (A.) and (B.) to this Act annexed, which shall have been lodged in Warehouses or otherwise secured at any Time on or immediately before the said Tenth Day of *October* One thousand eight hundred and twenty-three, and on which the Duties due on the Importation thereof shall not have been paid, shall be desirous of taking any such Goods, Wares, or Merchandize out of such Warehouse, or from any Place wherein the same shall be secured, for the Purpose of being used or consumed in *Great Britain*, then and in such case the Duties imposed by this Act shall be payable thereon, notwithstanding such Goods, Wares, or Merchandize may have been imported and warehoused before the said Tenth Day of *October* One thousand eight hundred and twenty-three, except where it is otherwise provided by this Act.

East India Goods, &c. may be exported from any Warehouse to any British Colony, &c. in Vessels not less than 100 Tons, Duty-free.

VIII. And be it further enacted, That all Goods of the Manufacture of the *East Indies*, *Persia*, or *China*, liable to the Payment of any Duties under this Act, or any Act or Acts in force at the Time of the passing of this Act, and which may have been or may be lodged or secured without Payment of Duty in any Warehouse at any Port in the United Kingdom of *Great Britain* and *Ireland*, under the Provisions of any Act or Acts in force for that Purpose, shall and may be delivered out of any such Warehouse for the Purpose of being exported, and shall and may be exported from and out of such Warehouse to any *British* Colony, Plantation, Territory, or Dominion, in Vessels of the Burthen of not less than One hundred Tons, without Payment of any Duties of Customs or Excise whatever.

East India Coral Beads may be removed from London Warehouse to any Part of Great Britain for Exportation.

IX. And whereas by the Laws now in force Coral Beads imported into *Great Britain* from any Place within the Limits of the Charter of the United Company of Merchants of *England* trading to the *East Indies* may be lodged and secured in Warehouses without Payment of Duty, and may be exported directly from such Warehouses: And whereas it is expedient to allow such Coral Beads to be removed from such Warehouses Coastwise by Sea, or by Inland Navigation, or by Land Carriage, to any Port in *Great Britain* to which any *East India* Goods may be legally removed for the Purpose of Exportation; be it therefore enacted, That from and after the passing of this Act, it shall and may be lawful for the proper Officer or Officers of His Majesty's Customs to grant Permission for the Removal of any such Coral Beads Coastwise by Sea or Inland Navigation, or by Land Carriage, from any Warehouse or Warehouses in the Port of *London* in which such Coral Beads shall have been lodged or secured, to any

other Port in *Great Britain* to which any *East India* Goods may by Law be legally removed for the Purpose of Exportation therefrom, due Entry being first made with such Officer or Officers of the Beads so to be removed.

Coral Beads not duly delivered forfeited, and Treble Value.

X. Provided always, and be it enacted, That in case any Coral Beads which shall be so removed under the Authority of this Act shall not be well and truly delivered, without Alteration or Diminution, into the Custody and Possession of the Collector and Comptroller at the Port to which the same are entered to be removed, within Three Calendar Months next after the Time when such Coral Beads shall be so removed from the Warehouse or Warehouses in *London*, all such Coral Beads so removed shall be forfeited, and shall and may be seized by any Officer or Officers of His Majesty's Customs; and the Owner, Proprietor, or other Person at whose Instance such Coral Beads shall have been removed, and every Person into whose Hands such Coral Beads or any Parts thereof shall knowingly come, or who shall knowingly harbour, keep, or conceal such Coral Beads, or any Part thereof, or who shall knowingly permit or suffer the same to be harboured, kept, or concealed, shall forfeit Treble the Value thereof.

Conditions of Importation of Sugar from British Colonies, &c. in East Indies.

XI. And be it further enacted, That before any Sugar imported into *Great Britain*, as being the Produce of any *British* Colony, Plantation, or Territory in the *East Indies*, shall be admitted to Entry on Payment of the Duty imposed on such Sugar by this Act, and the Table marked (B.) thereto annexed, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which any such Sugar shall be imported, shall produce and deliver to the Collector or other Chief Officer of the Customs at the Port of Importation, a Certificate under the Hand and Seal of the Collector or other Chief Officer of the Customs at the Port or Place in the *East Indies* where such Sugar shall have been taken on board; or if no such Collector or other Chief Officer of the Customs shall be residing at such Port or Place, then a Certificate shall be produced under the Hand and Seal of the Principal Officer of such Port or Place, or of the Judge or Commercial Resident of the District, testifying that Oath had been made before him, (who is hereby authorized and required to administer such Oath and to grant such Certificate), by the Shipper of such Sugar, that the same was really and *bonâ fide* the Growth, Produce, or Manufacture of such *British* Colony, Plantation, or Territory; and the Master or other Person having or taking the Charge or Command of such Ship or Vessel in which such Sugar shall be imported into *Great Britain* or *Ireland* respectively, shall make Oath before the Collector or other Chief Officer at the Port of Importation, (who is hereby authorized and required to administer the same), that the Sugar so imported is the same as mentioned and referred to in the said Certificate; and on Failure of such Certificate being produced, and Proof on Oath as aforesaid being made, such Sugar shall be deemed and taken to be the Growth, Produce, or Manufacture of some Place in the *East Indies*, not being a *British* Colony, Plantation, or Territory, and shall

be charged with the Duty imposed by this Act, and the Table marked (B.) thereto annexed, on such Sugar of Foreign Growth, Produce, or Manufacture.

Cancelling Bonds, &c. for the Payment of 5s. per Cwt. being Part of the Duty on East India Sugar of the Description herein mentioned.

XII. Provided always, and be it enacted, That in all Cases where at any Time previous to the passing of this Act any Sugar of the Growth, Produce, or Manufacture of any *British* Colony, Plantation, or Territory in the *East Indies*, (such Sugar being considered as clayed, or otherwise refined so as to be equal to the Quality of clayed, and being subject and liable under any Act or Acts in force immediately before the passing of this Act to a Duty of Two Pounds Five Shillings for every Hundred Weight thereof), shall have been imported into any Part of the United Kingdom, and any Bond shall have been given or entered into, or any Deposit shall have been made for securing the Payment of Five Shillings per Hundred Weight, Part of the said Duty under any such Act, and being the Amount of the Increase of Duty on such Sugar under any such Act, every such Bond shall from and after the passing of this Act be and become and is hereby declared to be void, and shall be cancelled, and the Amount of every such Deposit shall be restored and repaid under the Directions of the Commissioners of the Customs; and no Payment of the said increased Duty of Five Shillings shall be required for or on account of any such Sugar in respect of which any such Bond shall have been given or any such Deposit made; any thing in any such Act or Acts to the contrary thereof in anywise notwithstanding.

Suspending Portion of Duties on East India Sugar.

XIII. And be it further enacted, That a Proportion of the Duties by this Act granted on Sugar, the Produce of the *East Indies*, shall and may from Time to Time be suspended, in such and the like Manner as any Duties of Customs payable on such Sugars at any Time before the passing of this Act may be suspended under or by virtue of any Act or Acts in force immediately before the passing of this Act.

Continuance of the Duties on East India Sugar.

XIV. And be it further enacted, That the Duties imposed and made payable on such Sugar by this Act shall continue in force until and upon the First Day of *July* One thousand eight hundred and twenty-four.

Alterations of Dimensions of Plantation Staves to be deemed Clap Boards and Pipe Boards, under 1 & 2 G. 4. c. 37.

XV. And whereas by an Act passed in the First and Second Years of the Reign of His present Majesty, intituled *An Act to repeal the Duties of Customs on the Importation into* Great Britain *of certain Sorts of Wood and Timber, and certain Drawbacks or Allowances in respect of such Duties, and to grant other Duties and Drawbacks in lieu thereof*, and by the Table (A.) thereto annexed, it is provided that Staves of the Growth and Production of the *British* Colonies or Plantations in *America*, and imported directly from thence, above Three Inches in Thickness or above Seven Inches in Breadth, and not exceeding Sixty-three Inches in Length, shall be deemed Clap Boards, and be charged with Duty accordingly; and above Three Inches in Thickness or above Seven Inches in Breadth, and exceeding Sixty-three Inches in Length, shall be deemed Pipe Boards, and be charged with Duty accordingly:

cordingly: And whereas it is expedient to alter the said Dimensions in the said Act and Table specified; be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, Staves of the Growth and Production of the *British* Colonies or Plantations in *America*, and imported directly from thence, above Three Inches and Half of an Inch in Thickness, or above Seven Inches in Breadth, and not exceeding Sixty-three Inches in Length, shall be deemed Clap Boards, and be charged with Duty accordingly; and above Three Inches and Half of an Inch in Thickness, or above Seven Inches in Breadth, and exceeding Sixty-three Inches in Length, shall be deemed Pipe Boards, and shall be charged with Duty accordingly.

Drawback allowed by 1 & 2 G. 4. c. 37. on Fir Timber from 8 to 10 Inches square, employed in Mines, extended to Timber from 5 to 10 Inches square.

XVI. And whereas by the said recited Act passed in the said First and Second Years of the Reign of His present Majesty, and by Table (A.) annexed thereto, certain Drawbacks of the Duties imposed by the said Act are allowed on Fir Timber being Eight Inches square and not exceeding Ten Inches square, of the Growth of *Norway*, and imported directly from thence, which shall have been used or employed in any of the Mines of Tin, Lead, or Copper, in the Counties of *Devon* and *Cornwall*: And whereas it is expedient to alter the said Dimensions in the said Act and Table specified; be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, the Drawbacks in the said last recited Act and Table mentioned and specified shall be allowed on Fir Timber, or any Wood chargeable as Fir Timber, being Five Inches square and not exceeding Ten Inches square, of the Growth of *Norway*, and imported directly from thence, which shall be used or employed in any of the Mines of Tin, Lead, or Copper, in the Counties of *Devon* and *Cornwall*, under the like Conditions and Regulations as the Drawbacks on Timber of the Dimensions mentioned and specified in the said Act and Table were paid and allowed.

Wood for Ship-building of the Growth of New South Wales, &c. may be imported Duty free.

XVII. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall be lawful to import into the United Kingdom of *Great Britain* and *Ireland* any Wood fit for Ship-building, the Growth or Produce of the Colony of *New South Wales*, or any of the Settlements or Dependencies thereof, or *Norfolk Island* or *Van Dieman's Land*, and imported directly from the said Places, during the Period of Ten Years from the First Day of *January* One thousand eight hundred and twenty-three, without Payment of any Subsidy, Custom, or other Duty whatever for the same, provided due Entry shall be made thereof, and such Wood shall be duly landed in the Presence of the proper Officer or Officers at the Port of Importation.

12 G. 3. c. 50. made perpetual by 52 G. 3. c. 18. respecting the Import Duty on Oak Bark, repealed.

XVIII. And be it further enacted, That from and after the passing of this Act, an Act made in the Twelfth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for encouraging the Manufacture of Leather, by lowering the Duty payable upon the Importation of Oak Bark, when the Price of such Bark shall exceed a certain Rate, for a limited Time*; and also an Act made in the Fifty-second

second Year of the Reign of His said late Majesty, for making perpetual the said recited Act of the Twelfth Year of His said late Majesty's Reign, or so much of the said Acts as shall be in force at the Time of the passing of this Act, shall be and the same is and are hereby repealed.

Wine may be imported in Packages of Three Dozen Quart or of Six Dozen Pint Bottles, as well for Sale as private Use, upon Payment of Duty as French Wine.

XIX. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall and may be lawful to import into *Great Britain* any Wine whatever, as well for Sale as for private Use, in Packages each of which shall contain at least Three Dozen reputed Quart Bottles or Flasks, or Six Dozen reputed Pint Bottles or Flasks, on Payment of the same Duties, as well of Customs as Excise, as *French* Wine is or shall be subject to, in such Manner, and under and according to such and the like Rules, Regulations, Conditions, and Restrictions, and subject to such and the like Penalties and Forfeitures, as are provided and enacted in any Act or Acts of Parliament with respect to *French* Wine so imported into *Great Britain*, so far as the same are applicable thereto.

Drawback allowed on Exportation of Wine in Quantities of Three Dozen of Quart or Six Dozen Pint Bottles.

XX. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, the Drawbacks of the Duties of Customs and Excise payable and allowable by any Act or Acts in force immediately before the said Tenth of *October* One thousand eight hundred and twenty-three, upon the Exportation of any Wine, shall cease and determine, and in lieu and instead thereof there shall be paid and allowed, upon the Exportation of any Wine from *Great Britain*, a Drawback of the full Duties of Customs and Excise which shall have been paid upon the Importation thereof into *Great Britain*: Provided always, that such Drawback shall be paid and allowed under the Rules, Regulations, Conditions, and Restrictions, and subject to the like Penalties and Forfeitures, as former Drawbacks upon Wine, and shall only be allowed and paid on Wine which shall be exported from *Great Britain* in Packages each containing not less than Three Dozen reputed Quart Bottles or Flasks, or Six Dozen reputed Pint Bottles or Flasks; any Law, Custom, or Usage to the contrary notwithstanding.

Tobacco may be exported and imported between Great Britain and Ireland in Ships not less than 70 Tons:

XXI. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall and may be lawful to carry and export from *Great Britain* to *Ireland*, and from *Ireland* to *Great Britain*, and to import into *Ireland* from *Great Britain*, and into *Great Britain* from *Ireland*, any Tobacco, either manufactured or unmanufactured, in any Ship or Vessel of the Burthen of Seventy Tons or upwards, any thing in any Act or Acts in force in *Great Britain* or *Ireland* immediately before the passing of this Act to the contrary thereof in anywise notwithstanding; subject nevertheless to all such Rules, Regulations, Restrictions, Penalties, and Forfeitures, as are imposed upon such Importation and Exportation respectively, in Vessels of the Tonnage in which such Tobacco may be exported or imported, under any Act or Acts in force immediately before the passing of this Act: Provided always, that if any such Tobacco shall be so exported or imported in a Vessel of less

If exported or imported in Vessels of

Burthen than Seventy Tons, according to the Rules of Admeasurement prescribed by Law, all such Tobacco, and also the Ship, Vessel, and Boat, with their Materials and Furniture, shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs or Excise. less Burthen, Vessels and Tobacco forfeited.

XXII. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall and may be lawful to export from *Great Britain* to *Ireland*, and from *Ireland* to *Great Britain* respectively, any Goods, Wares, or Merchandize liable to Duties on the Importation thereof from Foreign Parts, and to import the same into either Country from the other, subject and liable to such Rules, Regulations, Conditions, Restrictions, and Provisions, as such Goods are subject and liable to when removed and carried Coastwise from one Port in *Great Britain* to another Port in the same, under and by virtue of any Act or Acts in force in *Great Britain* immediately before the passing of this Act; and any Ship or Vessel in which such Goods, Wares, or Merchandize shall be conveyed from one Country to the other, shall to all Intents and Purposes whatever be deemed and taken to be a Coasting Ship or Vessel, and shall be liable to the Payment of such Duties only, and subject to such Regulations and Restrictions only, as Coasting Vessels are now by Law subject and liable to. Importation of Foreign Goods between Great Britain and Ireland under Coast Regulations.

XXIII. Provided always, and be it enacted, That all Goods, Wares, and Merchandize which, at any Time before the said Tenth Day of *October* One thousand eight hundred and twenty-three, shall have been or shall be imported into *Ireland*, and which at the Time of such Importation shall have been or shall be subject to Duties lower than the Duties payable on the Importation of the like Articles into *Great Britain*, shall, after the said Tenth Day of *October* One thousand eight hundred and twenty-three, remain and continue liable to such Duties on Importation into *Great Britain*, and shall be entitled to such Drawbacks on Exportation from *Ireland* to *Great Britain*, and shall be imported and exported under all such Rules and Regulations, as were applicable to such Goods, Wares, and Merchandize, under any Act or Acts in force immediately before the said Tenth Day of *October* One thousand eight hundred and twenty-three, and as if this present Act had not been passed. Goods imported into Ireland before Oct. 10, 1823, subject to Duties lower than those payable in Great Britain, to continue liable to such Duties on Importation into Great Britain, &c.

XXIV. And be it further enacted, That from and after the passing of this Act, it shall and may be lawful for any Person or Persons to export Tobacco Pipe Clay from any Port in *Great Britain*, or in the Isles of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man* to any Place whatever, any Prohibition or Penalty, or any Clause, Matter, or Thing whatever, contained in any Act or Acts in force immediately before the passing of this Act, to the contrary thereof in anywise notwithstanding. Exportation of Tobacco Pipe Clay allowed.

XXV. And be it further enacted, That before any Blubber, Train Oil, Head Matter, or Whale Fins, the Produce of Fish or Creatures living in the Sea, imported into *Great Britain*, shall be admitted to Entry Conditions under which Blubber, Oil, &c. may be

admitted to Entry as of the Fishery of the British Colonies.

Entry on Payment of the Duty imposed on such Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins, as being taken and caught wholly by His Majesty's Subjects usually residing in any Part of His Majesty's Dominions, and imported from any *British* Colony, Island, Plantation, Settlement, or Territory, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which the same shall be imported, shall produce and deliver to the Collector, or other Chief Officer of the Customs, at the Port of Importation, a Certificate under the Hand and Seal of the Governor or Deputy Governor of such *British* Colony, Island, Plantation, Settlement, or Territory, or of the Collector, or other Chief Officer of the Customs, of the Port or Place in such *British* Colony, Island, Plantation, Settlement, or Territory where such Train Oil, Blubber, Spermaceti Oil, Head Matter, or Whale Fins shall have been taken on board; or if no such Governor or Deputy Governor, or Collector or other Chief Officer of the Customs, shall be residing there, then a Certificate shall be produced under the Hand and Seal of the Naval Officer, or other Principal Officer of such Port or Place, or of One of His Majesty's Justices of the Peace for the District; or if there shall be no such Naval Officer, or other Principal Officer, or Justice of the Peace, then a Certificate shall be produced of Two principal Inhabitants at the Place of Shipment, testifying that Oath hath been made before him or them (who is and are hereby authorized and required to administer such Oath and to grant such Certificate) by the Shipper of such Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins, that the same was really and *bonâ fide* the Produce of Fish or Creatures living in the Sea, actually caught and taken wholly by His Majesty's Subjects carrying on such Fishery, and usually residing in some Part of His Majesty's Dominions; and the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which the Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins shall be imported into any Part of the United Kingdom, shall make Oath before the Collector, or other Chief Officer at the Port of Importation, that the Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins so imported is the same as mentioned and referred to in the said Certificate; and the Importer or Importers, Consignee or Consignees of such Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins, shall also make Oath before the Collector or Comptroller, or other proper Officer of the Customs, at the Time of Entry, that to the best of his or their Knowledge and Belief the Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins so imported was actually caught and taken by *British* Subjects usually residing in some Part of His Majesty's Dominions; and on Failure of such Certificates being produced, and Proof on Oath as aforesaid being made, such Blubber, Train Oil, Spermaceti Oil, Head Matter, and Whale Fins shall be deemed and taken to be of Foreign Fishing, and shall be charged with the Duty by Law imposed upon such Articles of Foreign Fishing.

Blubber may be boiled into Oil under the Inspection of

XXVI. And be it further enacted, That it shall be lawful upon the Return of any Ship or Vessel from the *Greenland* Seas or *Davis's Straits* with any Blubber, being the Produce of Whales or other Creatures

Creatures living in the Sea, caught and taken in the said Fishery, for the Importers or Proprietors thereof to cause the same to be boiled into Oil at the Port of Importation in the United Kingdom, under the Care and Inspection of the proper Officer or Officers of His Majesty's Customs, and such Oil so produced shall afterwards be admitted to Entry and the Duties paid thereon accordingly; any Law, Custom, or Usage to the contrary notwithstanding: Provided always, that in case any Blubber shall have been so imported in any Ship or Vessel employed in the said Fishery, and shall have been boiled into Oil before the said Tenth Day of *October* One thousand eight hundred and twenty-three, such Oil shall be admitted to Entry, and the Duty shall be charged thereon, according to the Regulations and Directions of this Act.

Officers of the Customs, and Oil imported.

Proviso for Blubber imported and boiled before.

XXVII. And be it further enacted, That so long as any Bounties shall be paid or payable for the Support and Encouragement of the Fisheries carried on in the *Greenland* Seas and *Davis's Straits*, or for the Support and Encouragement of the Southern Whale Fisheries, the several Duties of Customs payable under this Act, and the Tables thereto annexed, on the Importation into *Great Britain* of Blubber, Train Oil, Spermaceti Oil, Head Matter, and Whale Fins, the Produce of Fish or Creatures living in the Sea, shall not be charged or payable on any Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins, taken and caught on the Banks and Shores of the Island of *Newfoundland* and Parts adjacent, or taken and caught on the *Labrador* Coast and Parts adjacent, wholly by His Majesty's Subjects residing at and carrying on such Fishery from that Island, or from the *Labrador* Coast; but the Payment of such Duties on such Articles so taken and caught shall be and the same is hereby suspended during the Continuance of such Bounties; Provided always, that such Blubber, Train Oil, Spermaceti Oil, Head Matter, and Whale Fins, so taken and caught, shall be duly entered and landed, and shall be subject in every respect to all the Regulations required by Law; and that the several Duties hereby suspended shall revive and become payable from and after the Time when such Bounties shall cease, in such and the like Manner as if the said Suspension of Duty had not taken place.

Duties on Blubber, &c. taken at Newfoundland or Labrador Coast suspended.

XXVIII. And whereas by an Act made in the Tenth Year of the Reign of King *George* the First, among other Things, for prohibiting the Importation of Chocolate ready made, and Cocoa Paste, it is amongst other Things enacted, that no Chocolate ready made, or Cocoa Paste, shall be imported or brought into *Great Britain* from any Port or Ports beyond the Seas, upon pain of forfeiting all such Chocolate ready made and Cocoa Paste: And whereas by an Act passed in the Fourth Year of the Reign of King *George* the Second, intituled *An Act to prevent Frauds in the Revenue of Excise with respect to Starch, Coffee, Tea, and Chocolate*, it is amongst other Things enacted, that if any Person or Persons shall import any Cocoa Nut Shells or Husks, without the Nuts thereunto belonging, it shall and may be lawful for any Officers of the Customs or Excise or Inland Duties to seize and secure the same: And whereas by an Act made in

Prohibition on Importation of Chocolate ready made, Cocoa Paste and Cocoa Nut Shells, repealed.

10 G. 1. c. 10.

4 G. 2. c. 14.

51 G. 3. c. 58.

in the Fifty-first Year of the Reign of His late Majesty King *George* the Third, among other Things to prohibit the Importation of Foreign Chocolate into *Ireland*, it is among other Things enacted, that during such Time as the Importation of Foreign Chocolate shall be prohibited in *Great Britain*, it shall not be lawful for any Person or Persons to import into *Ireland* any Chocolate whatever, except of the Manufacture of *Great Britain*, under Penalty of Forfeiture thereof: And whereas it is expedient that the said Prohibitions should no longer continue in force, with regard to Chocolate ready made, and Cocoa Paste, the Produce of the *British* Plantations or Possessions, or any Cocoa Nut Shells or Husks without the Nuts; be it therefore enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and twenty-three, so much and such Parts of the said several recited Acts, as relates or relate to the Importation of Chocolate ready-made, or Cocoa Paste of the *British* Plantations or Possessions, or to any Cocoa Nut Shells or Husks without the Nuts, shall be and the same is and are hereby repealed.

Pease may be imported for Seed whatever the Price, on Payment of the Duty.

XXIX. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall and may be lawful for any Person to import Pease for Seed into any Part of the United Kingdom, on Payment of the Duty specified in the Table (A.) to this Act annexed, whatever the Average Prices of *British* Corn may be, and although the Importation of such Pease and Foreign Corn may be prohibited by any Act or Acts relating to the Importation of Corn; any thing contained in any such Act or Acts to the contrary in anywise notwithstanding.

Admission of Oil Seeds.

XXX. And be it further enacted, That at any Time after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall and may be lawful to import into any Part of the United Kingdom of *Great Britain* and *Ireland*, Seeds of any Sort commonly made use of for the Purpose of extracting Oil therefrom, although the Price of middling *British* Rape Seed shall be less than Seventeen Pounds Ten Shillings *per* Last, and whatever the Price of such *British* Rape Seed may be; any thing in any Act or Acts in force immediately before the said Tenth Day of *October* One thousand eight hundred and twenty-three to the contrary in anywise notwithstanding; subject nevertheless to the Payment of such Duties of Customs as shall be payable on such Seeds so imported at the Time of such Importation.

Bounty on Camlets of Mohair Yarn under 1 & 2 G. 4. c. 91. repealed.

XXXI. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, the Bounty or Allowance made payable on the Exportation of Camlets made in any Part of the United Kingdom, of Mohair Yarn mixed with Worsted, under and by virtue of an Act made in the First and Second Years of the Reign of His present Majesty, intituled *An Act to grant certain Bounties on the Exportation of Stuffs made of Silk mixed with Mohair, and of Stuffs made of Mohair mixed with Worsted, the Manufacture of* Great Britain *and* Ireland, shall be and the same is hereby repealed:

Bounties shall continue by

Provided always, that the Bounties granted, allowed, and made payable

by the said Act, shall remain and continue payable under the Regulations contained in or referred to by the said recited Act, upon such Camlets which shall be exported at any Time within Three Calendar Months after the said Tenth Day of *October* One thousand eight hundred and twenty-three.

tinue payable in respect of Camlets exported within Three Months after Oct. 10, 1823.

XXXII. And be it further enacted, That there shall be paid to any Person or Persons, who, at any Time after the Fifth Day of *July* One thousand eight hundred and twenty-three, shall really and *bonâ fide* export, from any Part of the United Kingdom of *Great Britain* and *Ireland* by way of Merchandize, certain Silk Manufactures made in any Part of the said United Kingdom, the several Bounties or Allowances mentioned, specified, and set forth in the Table marked (E.) to this Act annexed, in lieu of all former Bounties or Allowances on any Silk Manufactures, under any Act or Acts in force immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-three; and such former Bounties and Allowances shall, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-three, wholly cease and determine; and such Bounties and Allowances under this Act shall be allowed and paid in such and the like Manner, and under such and the like Rules, Regulations, Restrictions, Penalties, and Forfeitures, as are prescribed or imposed by the several Laws in force at the Time of the passing of this Act, for granting Allowances on the Exportation of Silk Manufactures.

Bounties on Silk Manufactures exported according to Schedule (E.)

XXXIII. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, upon the Exportation from *Great Britain* to any Place except *Ireland*, and upon the Exportation from *Ireland* to any Place except *Great Britain*, of any Beef, Pork, Tongues, Ham or Bacon, salted in *Great Britain* or *Ireland*, there shall be paid and allowed an Allowance or Bounty of One Shilling for each and every One hundred Pounds Weight thereof, until the Fifth Day of *January* One thousand eight hundred and twenty-five; and that such Bounty or Allowance shall be paid and allowed under the Rules and Regulations of any Act or Acts in force granting an Allowance or Bounty on Articles of the like Nature in *Great Britain* or *Ireland* respectively, before the Twenty-sixth Day of *July* One thousand eight hundred and twenty-two.

Bounty on Export of Salted Provisions, 1*s.* for every 100 lb.

XXXIV. And whereas some of the Duties imposed upon the Importation of certain Goods, Wares, and Merchandize into *Great Britain*, are under the Management in part of the Commissioners of Customs, and in part of the Commissioners of Excise, and some other Import Duties are under the Management of the Commissioners of Excise: And whereas for the Convenience of Trade, and for the better and more economical Collection of the Revenue, it may be found expedient that all Import Duties should be placed under the Management of the Commissioners of Customs, or that such Duties as have heretofore been under the Management in part of the Commissioners of Customs, and in part of the Commissioners of Excise, should

Certain Import Duties may by Order in Council be placed under the sole Management of Commissioners of Customs or Excise.

should be wholly managed either by the Commissioners of Customs, or by the Commissioners of Excise; be it therefore enacted, That at any Time after the passing of this Act, it shall and may be lawful for His Majesty, by His Order in Council, to declare and direct that all such Duties as aforesaid, or any of them, may be placed under the sole Management of the Commissioners of Customs, or under the sole Management of the Commissioners of Excise, as shall be expressed and directed in such Order, and for a Time to be mentioned in such Order; and such Order in Council shall be published in the *London Gazette*; and such Duties shall, during the Time mentioned in such His Majesty's Order in Council, become and be placed either under the sole Management of the Commissioners of Customs, or under the sole Management of the Commissioners of Excise, as shall be directed in such Order in Council; and all Drawbacks allowed by Law upon the Exportation of any Articles liable to such Duties, shall be allowed and made payable under the Direction of the Commissioners so named in such Order in Council, any Act or Acts, or any Law, Custom, or Usage to the contrary notwithstanding; and the Insertion in the *London Gazette* of any such Order in Council, shall be good and sufficient Evidence in all Cases that such Order was made, and was of the Purport and Effect published and contained in such Gazette, without producing or giving any other Evidence of any such Order in Council.

Management of Duties.

XXXV. And be it further enacted, That during the Time mentioned in any such Order in Council as aforesaid, when any such Duties as aforesaid shall be placed under the sole Management of the Commissioners of Customs, or under the sole Management of the Commissioners of Excise, as the Case may be, all and singular Powers and Authorities, and Rules and Regulations, in anywise relating to such Duties, or to the Importation, Entering, Landing, Warehousing, Exportation, or Bonding of the Goods or Commodities in respect of which such Duties shall be payable, contained in any Act or Acts of Parliament, or exercised under any Usage or Custom in force at or immediately before the passing of this Act, or granted to and exercised by the Commissioners and Officers of Customs, or by the Commissioners and Officers of Excise respectively, shall, for and during the Time mentioned in any such Order in Council as aforesaid, be executed, exercised, and put in force for the securing and collecting such Duties by the Commissioners and Officers of Customs, or by the Commissioners and Officers of Excise, as the Case may be, under whose Management such Duties shall be placed by such Order in Council, as if all and singular such Powers and Authorities had been originally given and granted to the Commissioners, under the Management of whom such Duties shall be placed by such Order in Council as aforesaid; and that all Fines, Penalties, and Forfeitures imposed by any such Act or Acts of Parliament, in respect of any Matter or Thing to be done, or refused or neglected to be done, by any Person or Persons in anywise relating to such Duties, or to the Importation, Entering, Landing, Warehousing, Exportation, or Bonding of such Goods, without, or under, or contrary to the Warrant, Order, Approbation, or Permission of the Commissioners or Officers of Customs or Excise respectively,

spectively, under whose Management and Collection such Duties were placed before the making of such Order in Council, shall, during the Time mentioned in such Order in Council, be incurred, lost, and forfeited, and shall and may be sued for, recovered, levied, mitigated, and applied upon the like Act or Acts being done, or refused or neglected to be done, without, or under, or contrary to the Warrant, Order, Approbation, or Permission of the Commissioners or Officers of Customs, or Commissioners or Officers of Excise, as the Case may be, under the Management of whom such Duties shall be placed by such Order in Council as aforesaid, in like Manner to all Intents and Purposes whatever, as if all such Powers, Authorities, Rules, Regulations, Fines, Penalties, and Forfeitures were specified and set forth, and inserted, contained, and repeated in this present Act; any thing in any other Act or Acts of Parliament to the contrary thereof in anywise notwithstanding.

No Drawback allowed on Goods not equal in Value to Amount of Drawback.

XXXVI. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, no Drawback whatever shall be paid or payable upon any Goods, Wares, or Merchandize entered or shipped for Exportation from any Part of the United Kingdom of *Great Britain* and *Ireland*, in any case where such Goods, Wares, or Merchandize shall be unmerchantable by reason of Damage or Decay, and shall thereby become and shall be of less Value for Home Consumption than the Amount of the Drawback payable or allowable by Law in respect thereof, or in respect of Goods, Wares, or Merchandize of the Denomination under which such Goods, Wares, and Merchandize shall be entered for Exportation; any thing in this Act or in any other Act or Acts to the contrary in anywise notwithstanding: And if upon Examination by the proper Officers of Customs of any Goods, Wares, or Merchandize entered or shipped for Exportation on which any Drawback shall be claimed, such Goods, Wares, or Merchandize shall be found to be so unmerchantable and of less Value for Home Consumption than the Amount of the Drawback claimed thereon, or payable or allowable as aforesaid; then and in every such Case, all such Goods, Wares, or Merchandize, with the Packages containing the same, shall be forfeited, and the Owner or Proprietor of such Goods, Wares, or Merchandize, or the Person who shall cause the same to be entered for Exportation, shall for each such Offence forfeit and lose the Sum of Two hundred Pounds, or Treble the Amount of the Drawback so claimed, at the Election of His Majesty's Attorney General, or of the Commissioners of Customs or Excise for the Time being.

Penalty on claiming Drawback on unmerchantable Goods.

Hats or Bonnets may be imported into any Port of Great Britain. 10 G. 3. c. 43.

XXXVII. And whereas by an Act passed in the Tenth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for repealing the Duties upon Bast or Straw, Chip, Cane, and Horsehair Hats and Bonnets, and upon certain Materials for making the same, imported into this Kingdom, and for granting other Duties in lieu thereof, and for the more effectual preventing the fraudulent Importation of such Goods*, it is among other Things enacted, that no Bast or Straw, Chip, Cane, or Horsehair Hats or Bonnets, or any Platting or Manufactures therein mentioned, to be used in or proper for making such

such Hats or Bonnets, shall be imported or brought into any Port of *Great Britain*, except into the Port of *London*, upon any Pretence whatever: And whereas it is expedient to allow the Importation of the Articles herein-before enumerated into any Port of *Great Britain*; be it therefore enacted, That from and after the passing of this Act, so much of the said recited Act as confines the Importation of the said Articles into the Port of *London* shall be and the same is hereby repealed; and the said Articles shall and may be imported into any Port in *Great Britain*, under and subject to the like Rules, Regulations, Restrictions, Penalties, and Forfeitures, as are required by the said recited Act upon the Importation of such Articles into the Port of *London*.

13 & 14 C. 2. c. 11.

XXXVIII. And whereas by an Act passed in the Thirteenth and Fourteenth Years of the Reign of King *Charles* the Second, intituled *An Act for preventing Frauds and regulating Abuses in His Majesty's Customs*, it is amongst other Things enacted, that the Master or Purser of any Ship or Vessel arriving from Parts beyond the Seas shall make a just and true Entry upon Oath of the Burthen, Contents, and Lading of every such Ship or Vessel, with the particular Marks, Numbers, Qualities, and Contents of every Parcel of Goods therein laden, to the best of his Knowledge, also when and in what Port she took in her Lading, of what Country built, how manned, who was Master during the Voyage, and who are the Owners thereof: And whereas it is expedient to make further and other Provisions for carrying into Effect the Purposes of the said recited Act; be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall be lawful for the Collector or other Chief Officer of the Customs at the Port where any such Ship or Vessel shall arrive, and he is hereby authorized and empowered, in Cases where he shall deem it necessary so to do, to call upon the Captain, Master, Purser, or other Person (so making any such Oath as aforesaid), to answer all such Questions relating to his Voyage, and to the Cargo laden on board his Vessel, as shall be demanded of him, or to produce any Bill or Bills of Lading, or a true Copy thereof, for the Whole or any and every Part of the Cargo laden on board his said Ship or Vessel; and in case of Refusal to answer such Questions, or to produce such Bill or Bills of Lading, or such Copy, or if the Bill of Lading or Copy so produced shall be a false Bill of Lading or Copy, or if any Bill of Lading shall be signed or uttered by such Captain, Master, Owner, or other Person, and the Goods expressed in the same shall not have been *bonâ fide* shipped on board the said Ship or Vessel, or if the Bill of Lading shall not have been signed by the said Captain, Master, Purser, or other Person, or the Copy made or received, previous to his leaving the Country from which he shall have arrived, then and in every such Case such Captain, Master, Purser, or other Person, shall forfeit and pay the Sum of One hundred Pounds.

Collector may require Masters of Vessels arriving from Parts beyond Seas to answer Questions as to Voyage and Cargo, and to produce Bill of Lading or a true Copy.

Penalty on Refusal or producing false Bill of Lading, &c. 100*l*.

13 & 14 C. 2. c. 11. Where only a few Pack-

XXXIX. And whereas by the said recited Act, passed in the Thirteenth and Fourteenth Years of the Reign of King *Charles* the Second, Officers of His Majesty's Customs are authorized and empowered

powered to enter on board any Ship or Vessel arriving from Foreign Parts beyond the Seas, and from thence to bring on Shore all Goods for which the Duties are not paid or compounded for within Twenty Days after the Entry of the Ship or Vessel, and to secure the same in His Majesty's Warehouse until the Duties thereon are fully paid: And whereas it frequently happens that the Officers of the Customs or Excise, stationed on board such Ships or Vessels for the Security of the Revenue, are detained on account of a few Packages only of the Cargo of such Ship or Vessel being left on board, whereby considerable Expence is unnecessarily incurred; be it therefore enacted, That in all Cases where the Cargo of any Ship or Vessel arriving in any Port in *Great Britain*, from Parts beyond the Seas, shall have been discharged, with the Exception only of a few Packages, it shall and may be lawful for the proper Officer or Officers of His Majesty's Customs, or Excise, where that Revenue is concerned, and he and they is and are hereby authorized and empowered to bring on Shore all such remaining Packages, and to deposit the same in His Majesty's Warehouse at the Port of Importation, for the Security of the Duties thereon, although Twenty Days may not have expired from the Entry of such Ship or Vessel.

ages remain on board Ships, the same may be landed, though Twenty Days may not have expired, by Officers for Security of Duties.

XL. And whereas it is expedient to make further Provisions with respect to Goods landed in *Great Britain* on Bills of Sight, Bills of View or Sufferance; be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, whenever any Goods, Wares, or Merchandize shall be landed in *Great Britain* on Bills of Sight, Bills of View, or Sufferance, the Importer or Importers, Owner or Owners, or Consignee or Consignees, or his or their Agent or Agents, at whose Instance or Request such Goods, Wares, and Merchandize shall be so landed, shall make, and he and they is and are hereby required to make, perfect Entry of all such Goods, Wares, and Merchandize, with the proper Officer or Officers of the Customs, and Excise, where that Revenue is concerned, appointed for that Purpose, and to pay all Duties which may be due and payable upon the Importation of such Goods, Wares, and Merchandize, within Three Days next after the landing thereof; and in case of Non-payment of all such Duties, it shall and may be lawful for the proper Officer or Officers of the Customs, or Excise, where that Revenue is concerned, and he and they is and are hereby authorized and required to convey all such Goods, Wares, and Merchandize to, and to deposit the same in His Majesty's Warehouse at the Port of Importation, there to remain for the Space of One Calendar Month; and if the Importer or Importers, or Owner or Owners, or Consignee or Consignees of such Goods, Wares, and Merchandize, or his or their Agent or Agents, shall refuse or neglect to enter such Goods, Wares, and Merchandize, and to pay the full Duties thereon, together with the Charges of Warehouse Rent, on or before the Expiration of such Calendar Month, all such Goods, Wares, and Merchandize shall be sold under the Direction of the Commissioners of Customs, or Excise, where that Revenue is concerned, and the Produce thereof shall be applied towards Payment of the Duties and Charges of Warehouse

Goods landed on Bills of Sight, &c. Importers to perfect Entry and pay the Duty within Three Days, and in case of Non-payment, Goods shall be warehoused, and if Duty not paid in One Month, Goods shall be sold.

Rent thereon; and the Overplus, if any, shall be paid to the Proprietor of such Goods, Wares, and Merchandize, or other Person authorized to receive the same.

Warehouse Rent shall be payable on Goods lodged in the King's Warehouses.

XLI. And be it further enacted, That from and after the passing of this Act, whenever any Goods, Wares, or Merchandize shall have been or shall be lodged or secured in any of His Majesty's Warehouses in *Great Britain*, for Security of the Duties thereon, it shall and may be lawful for the Commissioners of Customs, or Excise, where that Revenue is concerned, and they are hereby authorized and empowered, to charge and demand and receive Warehouse Rent for such Goods, Wares, and Merchandize, for all such Time as such Goods, Wares, and Merchandize shall remain in such Warehouses, at and after such and the same Rate as is or may be payable for Goods, Wares, and Merchandize of the like Nature, when warehoused and secured in any other Warehouse in which such Goods, Wares, and Merchandize are or may be by Law allowed to be warehoused and secured without Payment of Duty.

If Duties on perishable Goods not paid in One Month, or in other Case within Three Months, such Goods shall be sold.

XLII. And be it further enacted, That in case the Duties payable on any Goods, Wares, and Merchandize warehoused in His Majesty's Warehouse for Security of the Duties thereon, shall not have been or shall not be paid within One Calendar Month, in case such Goods, Wares, or Merchandize shall be of a perishable Nature, or otherwise within Three Calendar Months next after the Day when such Goods, Wares, and Merchandize shall have been or shall be first lodged and secured in such Warehouses, it shall and may be lawful for the Commissioners of Customs, and they are hereby required to order such Goods, Wares, and Merchandize to be publicly sold by Auction; and after such Sale, the Produce thereof shall be first applied towards Payment of the Duties and of the Warehouse Rent, and all other Charges thereon; and the Overplus, if any, shall be rendered and paid to the Proprietor or other Person lawfully authorized to receive the same.

Goods brought to any Quay for Exportation may be seized there if not agreeing with the Indorsement on the Cocquet required by 43G.3.c.128.

XLIII. And whereas by an Act made in the Forty-third Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for the further Regulation of the Collection of the Duties of Customs in* Great Britain, *in certain Cases*, it is among other Things enacted, that it shall not be lawful for any Person or Persons whatsoever, to lade or put off or cause to be laden or put off from any Quay, Wharf, or other Place on Land, into any Ship, Vessel, Lighter, Boat, or Bottom, any Goods, Wares, or Merchandize whatsoever, with Intent to export the same to Parts beyond the Seas, until such Person or Persons shall deliver or cause to be delivered, by themselves or Agent, to the Comptrolling Searchers of His Majesty's Customs, or some one of them, a true and correct Copy in Writing of the Cocquet or Entry, together with the Indorsement thereon, for all such Goods, Wares, and Merchandize so intended to be exported: And whereas it is expedient to make further Provision with respect to such Goods; be it enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, if any Goods, Wares, or Mer-

Merchandize intended to be exported from *Great Britain*, and liable to the Payment of any Duty on the Exportation thereof, shall be so laden or put off from any Quay, Wharf, or other Place on Land, into any Ship, Vessel, Lighter, Boat, or Bottom, or shall be brought to any Quay, Wharf, or other Place in *Great Britain*, for the Purpose of being shipped for Exportation, and upon Examination of such Goods, Wares, or Merchandize by the proper Officer or Officers of His Majesty's Customs, such Goods, Wares, and Merchandize shall be found not to agree with the Indorsement upon the Cocquet, or the Copy of the Cocquet delivered to the proper Officers for the Shipment of such Goods, that then and in every such Case the whole of the Goods contained in any Package not so agreeing with the Indorsement upon the Cocquet, or Copy of the Cocquet as aforesaid, shall be forfeited, and shall and may be seized by any Officer or Officers of His Majesty's Customs.

Importation of Parts of manufactured Goods prohibited.

XLIV. And for preventing Frauds upon His Majesty's Revenue on the Importation of manufactured Goods which pay Duty according to the Value thereof, by importing some Part of a manufactured Article at one Port, and the remaining Part of such Article at another Port, or by importing such Parts at different Times at the same Port, and placing a small Value upon such Goods in consequence of their being in an imperfect State; be it enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, it shall not be lawful to import any distinct or separate Part of any Article of Foreign Manufacture into the United Kingdom of *Great Britain* and *Ireland*, not accompanied by the other Part, or all the other Parts of such Article, so as to be complete and perfect; and any such distinct or separate Part of any Article of Foreign Manufacture which shall be brought into the United Kingdom, not accompanied by the other Part, or all the other Parts of the same Article, so as to be complete and perfect, shall be forfeited, and shall and may be seized by any Officer or Officers of His Majesty's Customs.

Oaths may be administered, and certain Documents signed by One Officer only.

XLV. And whereas it is expedient for the Convenience of Trade, and the Ease and Accommodation of Merchants, that the Oaths now required by Law to be taken with respect to the Import and Export of certain Goods, Wares, and Merchandize, should be administered by One only of the proper Officers of the Customs, and that the Signature of One Officer to certain Documents should be sufficient in Law; be it therefore enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-three, in all Cases where any Oath is by any Act or Acts in force required to be taken, relating to the Import, Export, or carrying Coastwise of any Goods, Wares, or Merchandize, such Oath shall and may be administered by the Collector or other proper Officer of the Customs; and that the Signature of the Collector or other proper Officer of the Customs to any Document relating to the entering or clearing of any Ships or Vessels, or relating to the Import, Export, or carrying Coastwise of any Goods, Wares, or Merchandize (save and except such Documents as relate to the Registry of Ships, or to the Payment or Receipt of Money),

Money), shall be deemed sufficient, and such Documents (except as aforesaid) shall be as good and valid to all Intents and Purposes whatsoever, as if the same had been signed by Two or more Officers of Customs; any thing in any Act or Acts, or any Custom or Usage to the contrary thereof in anywise notwithstanding.

Agents for transacting Business at the Custom House to be licensed by Commissioners of Customs.

XLVI. And whereas it is expedient for the better Security of the Revenue, and of the Merchants and Traders, to establish Regulations for restraining improper Persons from acting as Agents for transacting Business at the Custom House in *London*; be it therefore enacted, That from and after the Expiration of One Calendar Month next after the passing of this Act, it shall not be lawful for any Person to act as an Agent for transacting any Business at the said Custom House, which shall relate to the Entry or Clearance of any Ship or Ships, or to the clearing of any Goods or Baggage, or the passing of any Entry whatever, upon which any Revenue of Customs shall be due or payable, unless such Persons shall be authorized so to do by Licence under the Hands and Seals of the Commissioners of Customs for the Time being; and it shall be lawful for the said Commissioners, or any Two of them, and they are hereby authorized and empowered to grant any such Licence to any Person or Persons who may require the same; and in such Cases it shall be lawful for the said Commissioners to require a Bond to be given by every Person to whom such Licence shall be granted, for the Purpose of acting as such Agent respectively, with One sufficient Surety, in the Sum of One thousand Pounds, conditioned for the faithful and incorrupt Conduct of every such Person, and of his Clerk acting for him as herein provided, and to deliver up such Licence if the same shall be revoked within Seven Days after the Notice of such Revocation.

Bond with Surety required for 1,000*l*.

Allowing Persons certified by Lord Mayor, &c. to be fit Persons to be licensed as Custom House Agents without Sureties.

XLVII. Provided always, and be it enacted, That the said Commissioners of Customs shall and they are hereby authorized and required to grant any such Licence, without such Bond or Surety as aforesaid, to any Person being One of the Sworn Brokers of the City of *London*, upon the Production by any such Person of a Certificate signed by the Lord Mayor, or by the proper Officer of the Court of Aldermen of the said City, that such Person is a fit and proper Person to be licensed as such Agent.

Proviso as to Clerks in Custom House.

XLVIII. Provided also, and be it enacted, That nothing herein contained shall extend or be construed to extend to authorize the Commissioners of the Customs to grant any Licence to any Officer or Clerk in the Custom House at *London* to act as such Agent, nor to prevent any Officer or Clerk in the Long Room of the said Custom House from passing Entries under the Authority of an Act made in the 51 G. 3. c. 71. Fifty-first Year of the Reign of His late Majesty, intituled *An Act for the Abolition and Regulation of certain Offices in the Customs*, without any such Licence as is required by this Act.

Treasury may revoke Licence.

XLIX. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Treasury, or any Two of them for the Time being, by any Order in Writing under their Hands, to revoke any

any Licence granted in pursuance of this Act to any Person or Persons to transact Business at the said Custom House, whenever it shall appear to the said Commissioners expedient so to do.

After Notice of Revocation, Licence to be void.

L. And be it further enacted, That after the said Commissioners of His Majesty's Treasury shall by any such Order have revoked any such Licence, a Copy of the Order of Revocation shall be delivered to the Person to whom such Licence was granted, or shall be left at his usual Dwelling House or Place of Abode, or Counting House; and from and after the Delivery or leaving of a Copy of such Order as aforesaid, the Licence granted to such Person shall be and the same is hereby declared to be null and void.

Agents acting without Licence to forfeit 100*l.*

LI. And be it further enacted, That if any Person not being licensed to transact Business in manner herein-before recited and authorized by this Act, or whose Licence shall be revoked, or who if licensed shall be in Partnership with any Person or Persons who shall not be licensed as aforesaid, shall act as an Agent in transacting such Business at the said Custom House, every such Person shall for every such Offence forfeit the Sum of One hundred Pounds.

Not to prevent Merchants and Brokers Clerks acting for such Merchants or Brokers.

LII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to prevent any Clerk who shall be *bonâ fide* employed in the Service of any Merchant, or of any such Sworn Broker, or of any Two or more Merchants or Brokers in Copartnership, duly authorized by such Merchant or Merchants, or Broker or Brokers, from acting for such Merchant or Merchants, or Broker or Brokers; but it shall be lawful for such Clerk to act for such Merchant or Merchants, or Broker or Brokers, in transacting any Business for or on behalf of his Employer at the Custom House: Provided always, that such Clerk shall be allowed to act only for the Merchant or Merchants, or Broker or Brokers in Copartnership, in whose Service he shall actually be engaged, and for whom he shall be authorized to act, by Writing under his or their Hand or Hands, and not for any other Merchant or Merchants, or Broker or Brokers, unless such Clerk shall be duly licensed so to do under the Authority of this Act.

Penalty on Agents declaring Value without Authority.

LIII. And whereas it has happened that Persons acting as Agents have frequently made and attested Declarations as to the Value of Goods without any lawful Authority for so doing, to the great Injury of the Importers or Proprietors of such Goods, Wares, and Merchandize, and to the Prejudice of the Revenue; for Remedy whereof be it enacted, That if at any Time after the passing of this Act, any Person or Persons shall make and attest any Declaration of the Value of any Goods, Wares, or Merchandize imported, not being the Importer or Proprietor or Consignee of the Goods, Wares, and Merchandize mentioned in such Declaration, or not having proper and sufficient Authority from the real Importer or Importers, or Proprietor or Proprietors, or Consignee or Consignees of such Goods, Wares, and

Merchandize, every such Person shall forfeit the Sum of One hundred Pounds.

Officers may refuse to act unless Authority from Merchant produced.

LIV. And be it further enacted, That whenever any Broker, Agent, or Clerk, shall make any Application to any Officer or Officers of the Customs to transact any Business relating to the Entry or Clearance of any Ship or Ships, or to Goods, Wares, or Merchandize imported or exported, or to the Revenue of Customs thereon, and such Officer or Officers shall have any Doubt whether such Broker, Agent, or Clerk has any Authority from the Merchant or Merchants, or other Person or Persons in whose Name or on whose Behalf any such Broker, Agent, or Clerk shall make such Application, it shall be lawful for such Officer or Officers, and he and they is and are hereby authorized to require any such Broker, Agent, or Clerk respectively, to produce to such Officer a written Authority from the Merchant or other Person in whose Name or whose Behalf any such Application shall be made; and in default of the Production of such written Authority, it shall be lawful for such Officer or Officers to refuse to transact any such Business relating to the Entry or Clearance of any Ship or Ships, or to such Goods, Wares, or Merchandize, or the Revenue of Customs thereon, or to do any Act, Matter, or Thing required to be done by any such Officer in the Execution of his Duty, in respect to such Ship or Ships, or to such Goods, Wares, and Merchandize, or the Revenue of Customs thereon; any Act, Law, Usage, or Custom to the contrary thereof in anywise notwithstanding.

No Clerk of any licensed Agent to act without producing Authority from such Agent.

LV. And be it further enacted, That it shall not be lawful for any Clerk or other Person in the Service or Employ of any Broker or Agent who shall be licensed under the Authority of this Act, to act for such Broker or Agent without a written Appointment from such Broker or Agent for such Purpose, nor unless such Appointment shall by such Clerk be produced to the Commissioners of Customs, and shall be allowed and sanctioned by the Signature of such Commissioners, or any one or more of them, for the Time being.

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

LVI. And be it further enacted, That all the Monies arising by the Duties imposed by this Act (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*, and shall be appropriated in like Manner and to the like Services as the Duties by this Act repealed would have been if this Act had not passed.

Hereditary Revenue, Scotland.

LVII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to affect or alter the Hereditary Revenue of His Majesty, His Heirs and Successors, in *Scotland*, or other Revenues there granted to His Majesty King *George* the Second, during His Life, and reserved to His late Majesty King *George* the Third, during His Life, by an Act made in the First Year of the Reign of His said late Majesty, and reserved to His present Majesty, during His Life, by an Act made in the First

Year of His present Majesty's Reign, intituled *An Act for the Support of His Majesty's Household, and of the Honour and Dignity of the Crown of the United Kingdom of* Great Britain *and* Ireland; but the same, and the Civil List Establishment payable out of the same, shall continue to be paid in like Manner as heretofore; any thing in this Act contained to the contrary thereof in anywise notwithstanding. 1 G. 4. c. 1.

How Duties are to be levied and paid.

LVIII. And be it further enacted, That the Duties and Drawbacks imposed and allowed by this Act, according as they are hereby or may hereafter be made and become Duties of Customs or Excise, shall and may be managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed, in such and the like Manner as former Duties and Drawbacks of Customs or Excise upon Goods, Wares, or Merchandize in general, were or might have been managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed, and under and subject to all such Rules, Regulations, Restrictions, Provisions, Pains, Penalties, and Forfeitures, and Modes of inflicting and recovering the same, as any such or the like Goods, Wares, or Merchandize were particularly subject and liable to by any Act or Acts of Parliament in force on or immediately before the passing of this Act.

Recovery of Penalties.

LIX. And be it further enacted, That the several Penalties and Forfeitures in this Act mentioned shall and may be prosecuted, determined, recovered, levied, mitigated, and disposed of by such Ways, Means, and Methods, as any Penalties or Forfeitures may now be prosecuted, determined, recovered, levied, mitigated, and disposed, by any Act or Acts relating to the Revenue of the Customs, or Excise, where that Revenue is concerned, in *Great Britain*.

Limitation of Actions.

LX. 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 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 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 any 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 Treble Costs, and have the like Remedy for the same as any Defendant had in other Cases to recover Costs by Law.

Act not to affect the Rights of the City of London.

LXI. And be it further enacted, That nothing in this Act contained shall extend or be deemed or construed to extend to affect, alter, lessen, diminish, or prejudice the Rights, Privileges, Liberties, Franchises, Powers, or Authorities of the Mayor and Commonalty and Citizens of the said City of *London*, or of the Lord Mayor of the said City

City for the Time being, or the Office of Paccage and Scavage, or of Gauger of Wines and other gaugable Articles, or the Duties, Fees, Profits, or Emoluments incident thereto, belonging to the said Mayor and Commonalty and Citizens, or in respect to the Admission, Government, and Regulation of the Brokers within the said City and the Liberties thereof.

Act may be altered or repealed this Session.

LXII. And be it further enacted, That this Act may be amended, altered, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

TABLES

TABLES to which this Act refers.

TABLE (A.)

A TABLE of the DUTIES of CUSTOMS payable on certain Goods, Wares, and Merchandize IMPORTED into Great Britain from Foreign Parts (except Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture of any Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, and Goods imported from His Majesty's Settlement of the Cape of Good Hope, and the Territories and Dependencies thereof.)

TABLE (A.)—INWARDS.	Duty. £	s.	d.
Boracic Acid, the lb.	0	0	4
Borax or Tincal, *viz.*			
—— refined, the lb.	0	0	6
—— unrefined, the lb.	0	0	3
Bronze, *viz.* all Works of Art, made of Bronze, the cwt.	1	0	0
Buck Wheat, the Quarter, containing Eight Bushels (until and upon 25th March 1824)	0	10	0
—— from and after 25th March 1824	0	14	0
Bugles of all Sorts, the lb.	0	4	0
Camphor, *viz.*			
—— refined, the lb.	0	0	10
—— unrefined, the lb.	0	0	5
Chocolate and Cocoa Paste of the British Plantations, the lb.	0	1	9
Cobalt, the lb.	0	1	0
Cocoa Nut Husks and Shells the lb.	0	0	4
Ginger, preserved, the Produce of the British Plantations in America, the lb.	0	0	6
Gum, *viz.*			
—— Animi, the lb.	0	0	6
—— Copal, the lb.	0	0	6
—— Lac, *viz.*			
- - Cake Lac - - Lac Dye - - Lac Lake } for every 100*l.* of the Value	10	0	0
- - Seed Lac - - Stick Lac } for every 100*l.* of the Value	5	0	0
- - Shell Lac, for every 100*l.* of the Value	20	0	0
Hides, *viz.*			
—— Horse, Mare, Gelding, Buffalo, Bull, Cow, or Ox Hides in the Hair, not tanned, tawed, curried, or in any way dressed,			
- - - dry,			
- - - imported in a British-built Ship, the cwt.	0	4	8
- - - imported in a Ship not British-built, the cwt.	0	14	0

TABLE (A.)—INWARDS.	Duty. £	s.	d.
Hides,—Horse, &c. Hides in the Hair, &c. *continued.*			
- - - wet,			
- - - imported in a British-built Ship, the cwt. -	0	2	4
- - - imported in a Ship not British-built, the cwt. -	0	7	0
- - - the Produce of and imported from the West Coast of Africa, not exceeding 14lb. Weight each Hide, the cwt. -	0	2	4
—— Muscovy or Russia Hides, tanned or coloured, the Hide -	0	15	0
Juice of Lemons, Limes, or Oranges, from and after the 5th January 1824, *viz.*			
—————— raw, the Gallon, for every Degree of specific Gravity or Strength - - - - -	0	0	0½
—————— concentrated, the Gallon, for every Degree of specific Gravity or Strength - - - -	0	0	0¾
For the Rules and Regulations by which the Degrees of such specific Gravity or Strength shall be ascertained, *See* the Act to which this Table is annexed.			
Lead, *viz.*			
—— Chromate of Lead, the lb. - - - - -	0	2	0
Madder, the cwt. - - - - -	0	12	0
—— Root, the cwt. - - - - - -	0	5	0
Maps, plain or coloured, each Map or Part thereof -	0	0	6
—— in Books Half-bound, or in any way bound, the cwt. - -	6	10	0
—— in Books unbound, the cwt. - - - -	5	0	0
Marmalade, the Produce of the British Plantations in America, the lb. -	0	0	6
Medals (not of Gold or Silver), for every 100*l.* of the Value - -	5	0	0
Nuts, *viz.* Castor Nuts, the lb. - - - -	0	0	4
Oil, Blubber, Train Oil, Spermaceti Oil, or Head Matter, *viz.*			
—— Blubber, the Produce of Fish or Creatures living in the Sea, taken and caught wholly by His Majesty's Subjects usually residing in any Part of His Majesty's Dominions, and imported directly from any British Colony, Island, Plantation, Settlement, or Territory, in a British-built Ship or Vessel, owned, navigated, and registered according to Law, the Tun, containing 252 Gallons - - - -	0	13	4
—— - - - - the Produce of Fish or Creatures living in the Sea, of Foreign Fishing, the Tun, containing 252 Gallons - -	22	3	4
—— Train Oil, Spermaceti Oil, or Head Matter, the Produce of Fish or Creatures living in the Sea, taken and caught wholly by His Majesty's Subjects usually residing in any Part of His Majesty's Dominions, and imported directly from any British Colony, Island, Plantation, Settlement, or Territory, in a British-built Ship or Vessel, owned, navigated, and registered according to Law, the Tun, containing 252 Gallons -	1	0	0
—— Train Oil, Spermaceti Oil, or Head Matter, the Produce of Fish or Creatures living in the Sea, of Foreign Fishing, the Tun, containing 252 Gallons - - - -	33	5	0
Pepper, *viz.*			
—— Capsicum or Chillies, the lb. - - - -	0	2	6
—— Cayenne, the lb. - - - - - -	0	2	6
—— Guinea Pepper, the lb. - - - -	0	2	6
—— Long Pepper the lb. - - - - -	0	2	6
Platting of Bast, Chip, Cane, or Horse-hair, the lb. - -	1	0	0
Prints and Drawings, *viz.*			
—— plain, each - - - - - -	0	0	1
—— coloured, each - - - - - -	0	0	2
—— in Books Half-bound, or in any way bound, the cwt. - -	6	10	0
—— in Books unbound, the cwt. - - - -	5	0	0

TABLE (A.)—INWARDS.	Duty. £	s.	d.
Rice, *viz.*			
—— the Produce of, and imported directly from any British Colony, Plantation, Territory, or Dominion,			
- - - - rough, and in the Husk or Paddy, the Bushel - -	0	0	7½
—— not being the Produce of, and imported directly from any British Colony, Plantation, Territory, or Dominion, and Rice the Produce of any other Country or Place,			
- - - - rough, and in the Husk or Paddy, the Bushel - -	0	2	6
For the Allowances on the Exportation of clean Rice produced from such rough Rice, *See* the Act to which this Table is annexed.			
Sago, or Sago Powder, the cwt. - - - -	1	10	0
Seed, *viz.* -			
—— Acorns, the Bushel - - - - -	0	1	0
—— Burnet Seed, the cwt. - - - - - -	1	0	0
—— Carraway Seed, the cwt. - - - -	1	10	0
—— Castor Seed, the lb. - - - - -	0	0	4
—— Forest Seed, the lb. - - - - -	0	1	0
—— Grass Seeds of all Sorts, the cwt. - - - - -	1	0	0
—— Hemp Seed, the Quarter, containing 8 Bushels (until 5th April 1824)	1	0	0
- - - - after 5th April 1824 - - - - -	2	0	0
- - - - the Produce of, and imported from the British Colonies or Plantations in America, the Quarter, containing 8 Bushels	0	1	0
—— Leek Seed, the lb. - - - - -	0	1	6
—— Lucerne Seed, the cwt. - - - - -	1	0	0
—— Mustard Seed, the Bushel - - - -	0	8	0
—— Onion Seed, the lb. - - - - -	0	1	6
—— Parsley Seed, the lb. - - - - -	0	0	1
—— Pease, when prohibited to be imported as Corn, the Bushel - -	0	7	6
—— Shrub or Tree Seed, not otherwise enumerated or described, the lb. -	0	1	0
—— Trefoil Seed, the cwt. - - - - -	1	0	0
—— All Seeds (except Flax Seed and Linseed) not before enumerated or otherwise charged with Duty, commonly made use of for the Purpose of extracting Oil therefrom, the Last, containing 10 Quarters, each Quarter containing 8 Bushels - - - - -	10	0	0
Segars manufactured from Tobacco (*Note.*—Also liable to Duties of Excise.) the lb - - - - - - -	0	12	0
Shells of Mother of Pearl, for every 100*l.* of the Value - -	5	0	0
Skins, *viz.*			
—— Calves Skins and Kip Skins, in the Hair, not tanned, tawed, curried, or in any way dressed,			
- - - - - dry,			
- - - imported in a British-built Ship. the cwt. - -	0	4	8
- - - imported in a Ship not British-built, the cwt. -	0	14	0
- - - - - wet,			
- - - imported in a British-built Ship, the cwt. -	0	2	4
- - - imported in a Ship not British-built, the cwt. -	0	7	0
- - - - - the Produce of, and imported from the West Coast of Africa, not exceeding 7 lbs. Weight each Skin, the cwt. -	0	2	4
—— Deer Skins, *viz.*			
- - - - - - Indian, half-dressed, the Skin - - -	0	0	8
- - - - undressed, or shaved, the Skin - -	0	0	4
—— Lamb Skins, undressed, the 100 Skins - -	0	14	0
—— Nutria Skins, undressed, the 100 Skins - - -	0	12	6
—— Seal Skins, Skins of Seals taken in any Foreign Fishery, by Persons not being British Subjects, the Skin - - -	0	1	6

TABLE (A.)—INWARDS.	Duty. £	s.	d.
Specimens of Minerals, Fossils, or Ores, not particularly enumerated or described, nor otherwise charged with Duty, each Specimen not exceeding in Weight 14lbs.	free.		
——— exceeding in Weight 14lbs. each, for every 100*l.* of the Value	5	0	0
Specimens illustrative of Natural History, not otherwise enumerated or described, for every 100*l.* of the Value	5	0	0
Spirits, *viz.*			
——— Whiskey the Produce of the British Colonies or Plantations in America, the Gallon	0	1	3
Stone, *viz.*			
——— Marble Blocks, the Solid Foot	0	3	0
——— Marble in any way manufactured (except Grave Stones and Paving Stones), the cwt.	0	3	0
——— Stone to be used for the Purpose of Lythography, the cwt.	0	3	0
Succades, the Produce of the British Plantations in America, the lb.	0	0	6
Sulphur Impressions, for every 100*l.* of the Value	5	0	0
Tamarinds, the Produce of the British Plantations in America, the lb.	0	0	6
Tapioca, or Tapioca Powder, the cwt.	1	10	0
Tares, the Quarter, containing 8 Bushels	0	10	0
Tobacco, manufactured, (*Note.*—Also liable to Duties of Excise.) the lb.	0	12	0
Tow, if of Flax, from the passing of this Act,			
——— imported in a British-built Ship, the cwt.	0	0	5
——— imported in a Ship not British-built, the cwt.	0	0	8
——— if of Hemp,			
——— imported in a British-built Ship, the cwt.	0	9	6
——— imported in a Ship not British-built, the cwt.	0	10	4
Turmeric, the lb.	0	0	4
Vases, ancient, not of Stone or Marble, for every 100*l.* of the Value	5	0	0
Wax, *viz.*			
——— Bees Wax, unmanufactured, the Produce of and imported from any British Colony, Plantation, or Territory, the cwt.	2	6	6
Whale Fins, *viz.*			
——— taken and caught wholly by His Majesty's Subjects, usually residing in any Part of His Majesty's Dominions, and imported directly from any British Colony, Island, Plantation, Settlement, or Territory, in a British-built Ship or Vessel, owned, navigated, and registered according to Law, the Ton containing 20 cwt.	3	3	4
——— of Foreign Fishing, the Ton containing 20 cwt.	95	0	0
Wood, *viz.*			
——— Cedar Wood, the Produce of and imported from any British Colony, Plantation, or Territory in North America, the Ton, containing 20 cwt.	1	0	0
Wool, *viz.*			
——— Bison or Buffalo Wool, the Produce of any British Colony, and imported directly from such Colony, the lb.	0	0	4
——— the Produce of, and imported from any Foreign Country, the lb.	0	0	6
Yarn, *viz.*			
——— Camel or Mohair Yarn, the lb.	0	0	10
Zaffre, the cwt.	0	0	4

TABLE (B.)

A TABLE of the DUTIES of CUSTOMS payable on certain Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of any Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, IMPORTED into Great Britain; and on Goods, Wares, and Merchandize IMPORTED into Great Britain from His Majesty's Settlement of the Cape of Good Hope, and the Territories and Dependencies thereof.

TABLE (B.)—INWARDS.	Duty. £	s.	d.
Argol, the cwt.	0	4	9
Boraic Acid, the lb.	0	0	4
Borax, or Tincal, *viz.*			
——— refined, the lb.	0	0	6
——— unrefined, the lb.	0	0	3
Camphor, *viz.*			
——— refined, the lb.	0	0	10
——— unrefined, the lb.	0	0	5
Chocolate or Cocoa Paste of the British Possessions, the lb.	0	1	9
Cocoa Nut Husks and Shells, the lb.	0	0	4
Ginger, *viz.* preserved, the lb.	0	0	6
Gum, *viz.*			
—— Animi, the lb.	0	0	6
—— Copal, the lb.	0	0	6
—— Lac, *viz.*			
- - Cake Lac, - - Lac Dye, - - Lac Lake, } for every 100*l.* of the Value	10	0	0
- - Seed Lac, - - Stick Lac, } for every 100*l.* of the Value	5	0	0
- - Shell Lac, for every 100*l.* of the Value	20	0	0
Hides, *viz.*			
—— Horse, Mare, Gelding, Buffalo, Bull, Cow, or Ox Hides, in the Hair, not tanned, tawed, curried, or in any way dressed, the cwt.	0	4	8
Iron, in Bars, and unwrought, the Produce or Manufacture of any British Colony, Plantation, or Territory in the East Indies, the Ton of 20 cwt.	1	0	0
Madder or Munjeet, *viz.*			
——— Madder, the cwt.	0	12	0
——— Root, the cwt.	0	5	0
Maps, plain or coloured, each Map or Part thereof	0	0	6
—— in Books Half-bound, or in any way bound, the cwt.	6	10	0
—— in Books unbound, the cwt.	5	0	0
Marmalade, the lb.	0	0	6
Medals, not of Gold or Silver, for every 100*l.* of the Value	5	0	0
Nuts, *viz.* Castor Nuts, the lb.	0	0	4

TABLE (B.)—INWARDS.	Duty. £	s.	d.
Oil, Blubber, Train Oil, Spermaceti Oil, and Head Matter, *viz.*			
—— Blubber, the Produce of Fish or Creatures living in the Sea, taken and caught by the Crew of a British-built Ship or Vessel, wholly owned by His Majesty's Subjects usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, registered and navigated according to Law, and imported in any such Shipping, the Tun, containing 252 Gallons	0	5	6
—— Blubber, the Produce of Fish or Creatures living in the Sea, taken and caught wholly by His Majesty's Subjects usually residing in any Part of His Majesty's Dominions, and imported directly from the Cape of Good Hope, or from any British Colony, Settlement, or Territory within the Limits of the East India Company's Charter, in a British-built Ship or Vessel, owned, navigated, and registered according to Law, the Tun, containing 252 Gallons	0	13	4
—— Blubber, the Produce of Fish or Creatures living in the Sea, of Foreign Fishing, the Tun, containing 252 Gallons	22	8	4
Oil, Train Oil, Spermaceti Oil, or Head Matter, the Produce of Fish or Creatures living in the Sea, taken and caught by the Crew of a British-built Ship or Vessel, wholly owned by His Majesty's Subjects usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, navigated and registered according to Law, the Tun, containing 252 Gallons	0	8	8
—— Train Oil, Spermaceti Oil, or Head Matter, the Produce of Fish or Creatures living in the Sea, taken and caught wholly by His Majesty's Subjects usually residing in any Part of His Majesty's Dominions, and imported directly from the Cape of Good Hope, or from any British Colony, Settlement, or Territory within the Limits of the East India Company's Charter, in a British-built Ship or Vessel, owned, navigated, and registered according to Law, the Tun, containing 252 Gallons	1	0	0
—— Train Oil, Spermaceti Oil, or Head Matter, the Produce of Fish or Creatures living in the Sea, of Foreign Fishing, the Tun, containing 252 Gallons	33	5	0
Pepper, *viz.*			
—— Capsicum or Chillies, the lb.	0	2	6
—— Cayenne, the lb.	0	2	6
—— Guinea Pepper, the lb.	0	2	6
—— Long Pepper, the lb.	0	2	6
Prints and Drawings, *viz.*			
—— plain, each	0	0	1
—— coloured, each	0	0	2
—— in Books Half-bound, or in any way bound, the cwt.	6	10	0
—— in Books unbound, the cwt.	5	0	0
Rice, *viz.*			
—— the Produce of any of the British Territories in the East Indies, if rough, and in the Husk or Paddy, the Bushel	0	0	7½
—— the Produce of any other Country or Place, if rough, and in the Husk or Paddy, the Bushel	0	2	6
Sago, or Sago Powder, the cwt.	1	10	0
Seed, *viz.*			
—— Castor Seed, the lb.	0	0	4
Segars manufactured from Tobacco, the lb.	0	12	0
Note.—Segars are also liable to Duties of Excise.			
Shells of Mother of Pearl, for every 100*l.* of the Value	5	0	0

TABLE (B.)—INWARDS.	Duty. £ s. d.
Skins, *viz.*	
—— Calves Skins and Kip Skins, in the Hair, not tanned, tawed, curried, or in any way dressed, the cwt.	0 4 8
—— Lamb Skins, undressed, the 100 Skins	0 14 0
—— Seal Skins, Skins of Seals, taken in any Foreign Fishery by Persons not being British Subjects, the Skin	0 1 6
—— Sheep Skins, undressed, the Dozen Skins	0 2 3
Soap, *viz.*	
—— hard, the cwt.	1 8 0
—— soft, the cwt.	1 3 0
Specimens of Minerals, Fossils, or Ores, not particularly enumerated or described, nor otherwise charged with Duty, each Specimen not exceeding in Weight 14 lbs.	Free.
—— exceeding in Weight 14 lbs. each, for every 100*l.* of the Value	5 0 0
Specimens illustrative of Natural History, not otherwise enumerated or described, for every 100*l.* of the Value	5 0 0
Succades, the lb.	0 0 6
Sugar, not being Sugar Candy nor refined,	
—— the Growth, Produce, or Manufacture of any British Colony, Plantation, or Territory in the East Indies, the cwt.	2 0 0
—— the Growth, Produce, or Manufacture of China, Java, the Eastern Islands, or any other Country or Place in the East Indies, the cwt.	3 3 0
Tallow, the cwt.	0 3 2
Tamarinds, the lb.	0 0 6
Tapioca, or Tapioca Powder, the cwt.	1 10 0
Tobacco, manufactured, (*Note.*—Tobacco is also liable to Duties of Excise.) the lb.	0 12 0
Turmeric, the lb.	0 0 4
Wax, *viz.* Bees Wax, unmanufactured, the Produce of and imported from any British Colony, Plantation, or Territory, the cwt.	2 6 6
Whale Fins, *viz.*	
—— taken and caught by the Crew of a British-built Ship or Vessel, wholly owned by His Majesty's Subjects usually residing in Great Britain, Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, navigated and registered according to Law, and imported in any such Shipping, the Ton, containing 20 cwt.	2 7 6
—— taken and caught wholly by His Majesty's Subjects usually residing in any Part of His Majesty's Dominions, and imported directly from the Cape of Good Hope, or from any British Colony, Settlement, or Territory within the Limits of the East India Company's Charter, in a British-built Ship or Vessel, owned, navigated, and registered according to Law, the Ton, containing 20 cwt.	3 3 4
—— of Foreign Fishing, the Ton, containing 20 cwt.	95 0 0
Wood, *viz.*	
—— Beef Wood, unmanufactured, imported from New South Wales, the Ton, containing 20 cwt.	0 5 0
—— unmanufactured, of the Produce of New South Wales, or the Settlements and Dependencies thereof, Norfolk Island, or Van Dieman's Land, not being particularly enumerated or described, nor otherwise charged with Duty, for every 100*l.* of the Value	5 0 0

TABLE (C.)

A TABLE of the DUTIES of CUSTOMS payable on Coals, Cinders, and Culm, the Produce or Manufacture of Great Britain, EXPORTED from Great Britain.

TABLE (C.)—OUTWARDS.	Duty. £	s.	d.
Coals and Cinders, usually sold by Measure; *viz.*			
—— exported to the Isle of Man, the Chaldron, Winchester Measure -	0	1	6
—— exported to any British Colony, Settlement, or Plantation, the Chaldron, Winchester Measure - - - -	0	2	6
—— exported to any other Place,			
- - - in a British-built Ship, the Chaldron, Newcastle Measure -	0	17	0
- - - in a Ship not British-built, the Chaldron, Newcastle Measure -	1	10	8
Coals exported in certain Quantities from the Ports of Newcastle and Swansea to the Islands of Jersey, Guernsey, and Alderney, the Chaldron, Newcastle Measure - - - - - -	0	12	0
For the Conditions, Regulations, and Restrictions under which Coals may be so exported, *See* 6 G. 3. c. 40.			
Coals and Cinders usually sold by Weight, *viz.*			
—— exported to the Isle of Man, the Ton, containing 20 cwt. - -	0	1	0
—— exported to any British Colony, Settlement, or Plantation, the Ton, containing 20 cwt. - - - -	0	1	8
—— exported to any other Place,			
- - - in a British-built Ship, the Ton, containing 20 cwt. - -	0	5	9
- - - in a Ship not British-built, the Ton, containing 20 cwt. -	0	10	0
Any Coals which shall have been screened through a Riddle or Screen, the Bars of which not being in any Part thereof more than Three-eighth Parts of an Inch asunder, shall, on Exportation from any Part of Great Britain, be subject and liable to such and the like Duties, and no other, as are or may be charged and payable on Culm exported from Great Britain to Foreign Parts.			
For the Rules, Regulations, and Conditions under which such Coals can only be exported on Payment of the Duty on Culm, *See* 56 G. 3. c. 127.			
Culm, *viz.*			
—— exported to the Isle of Man, the Chaldron, Winchester Measure -	0	0	6
—— exported to any British Colony, Settlement, or Plantation, the Chaldron, Winchester Measure - - - -	0	1	0
—— exported to any other Place,			
- - - in a British-built Ship, the Chaldron, Newcastle Measure -	0	4	6
- - - in a Ship, not British-built - the Chaldron, Newcastle Measure	0	8	0
—— and further, for every 100*l.* of the true and real Value of all such Coals and Cinders and Culm so exported - - -	0	10	0

TABLE (D.)

A TABLE of the DUTIES of CUSTOMS payable on Slate, of the Production of Great Britain, brought Coastwise from any Port or Place in Great Britain, to any other Port therein.

TABLE (D.)—COASTWISE.	Duty. £	s.	d.
Slates delivered by Tale, *viz.*			
—— Doubles, not exceeding 13 Inches in Length, or 7 Inches in Breadth, the 1,000	0	6	0
—— Ladies, exceeding 13 Inches in Length and 7 Inches in Breadth, and not exceeding 16 Inches in Length and 8 Inches in Breadth, the 1,000	0	13	0
—— Countesses, exceeding 16 Inches in Length and 8 Inches in Breadth, and not exceeding 20 Inches in Length and 10 Inches in Breadth, the 1,000	1	2	6
—— Duchesses, exceeding 20 Inches in Length and 10 Inches in Breadth, and not exceeding 24 Inches in Length and 12 Inches in Breadth, the 1,000	1	15	6
Slates delivered by Weight, *viz.*			
—— Queen or Size Rag Slates, the Ton, containing 20 cwt.	0	13	0
—— Imperial or Milled Slates, the Ton, containing 20 cwt.	0	15	6
—— Slab Slates, the Ton, containing 20 cwt.	0	13	0
—— Block Slates, the Ton, containing 20 cwt.	0	14	6
—— Westmorland Rag Slates, the Ton, containing 20 cwt.	0	14	6
—— Slate or Slates, not otherwise enumerated or described, for every 100*l.* of the Value thereof	25	0	0

TABLE (E.)

A TABLE of the BOUNTIES and ALLOWANCES payable on Silk Manufactures made in any Part of the United Kingdom of Great Britain and Ireland, when EXPORTED by way of Merchandize from any Part of the said United Kingdom.

TABLE (E.) BOUNTIES.	Bounty. £	s.	d.
Ribbons of Silk only, or of Silk mixed with Gold or Silver,			
- - - if not wholly or not in part composed of Spun Silk, the lb.	0	10	0
- - - if wholly or in part composed of Spun Silk, the lb. -	0	6	8
Silk Lace, and Stuffs of Silk only, or of Silk mixed with Gold and Silver,			
- - - if not wholly or not in part composed of Spun Silk, the lb. -	0	12	0
- - - if wholly or in part composed of Spun Silk, the lb. -	0	6	8
Silk Stockings, Silk Gloves, and other Articles of Silk Hosiery,			
- - - if not wholly or not in part composed of Spun Silk, the lb. - - - - -	0	7	6
- - - - - or if Stockings with Cotton Feet and Tops, or either of them, the lb. - - -	0	3	9
- - - if wholly or in part composed of Spun Silk, the lb. -	0	4	0
- - - - - or if Stockings with Cotton Feet and Tops, or either of them, the lb. -	0	2	0
Stockings of Silk and Cotton mixed, the lb. - -	0	3	0
Silk Fringes, Silk Trimmings, Silk Lacing, Stitching or Sewing Silk, the lb.	0	4	0
Ribbons and Stuffs (except Bombazines) of Silk mixed with Incle, Cotton Wool, Worsted, Grogram Yarn, Mohair Yarn, or either or all of them,			
- - - if Two-third Parts of both the Warp and the Shoot be Silk, the lb. - - - - -	0	4	0
- - - if the Whole of the Warp or the Whole of the Shoot be Silk, the lb. - - - - -	0	3	0
- - - if Two-third Parts of the Warp or Two-third Parts of the Shoot be Silk, the lb. - - -	0	2	0
Bombazines, the lb. - - - - -	0	1	6
Silk Lace and Ribbons, and Stuffs of Silk only, or of Silk mixed with Gold or Silver, ornamented with Embroidery, Tambour, Needle-work, Lace or Fringe, provided the Ornaments on or attached to such Lace, Ribbons, and Stuffs respectively, are of Incle, Cotton, Worsted, or either or all of them, the lb. - - - - -	0	4	0

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1823.