

ANNO QUINTO

GEORGII IV. REGIS.

CAP. XXI.

An Act to reduce the Duties on Importation of Raw and Thrown Silk, and to repeal the Prohibition on the Importation of Silk Manufactures, and to grant certain Duties thereon. [12th *April* 1824.]

WHEREAS it is expedient to repeal the Duties herein-after mentioned upon the Importation of Raw Silk and Thrown Silk, and to grant other Duties in lieu thereof: And whereas it is also expedient to repeal the several Laws prohibiting the Importation of Foreign Wrought Silks, and other Articles of Foreign Silk Manufacture, and to impose certain Duties upon the Importation thereof: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Twenty-fifth Day of *March* One thousand eight hundred and twenty-four, the several Duties of Customs now due and payable upon the Importation of Raw Silk, and of Knubs or Husks of Silk, and of Waste or Floss Silk, and of Thrown Silk not dyed, and also the several Drawbacks now allowable upon the Exportation of the same, shall cease and determine; save and except in all Cases so far as shall relate to the recovering, allowing, and paying any Arrears thereof, or to any Fine, Penalty, or Forfeiture relating thereto respectively, which shall have become due or shall have been incurred on or before the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-four; and that from and after the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-four, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in lieu and instead of the Duties hereby repealed, the several Duties herein-after mentioned; that is to say, upon Raw Silk, and upon Knubs or Husks of Silk, and upon Waste or Floss Silk, for every Pound Weight thereof, Three-pence; upon Thrown Silk not dyed, for every Pound Weight thereof, Seven Shillings and Sixpence.

From March 25, 1824, Duties of Customs on Importation of Silk repealed; except as to Arrears;

and other Duties imposed, viz.

On Raw Silk, &c. 3*d.* per lb.;

Thrown Silk, not dyed, 7*s.* 6*d.* per lb.

The new Duties to be payable upon warehoused Silk taken out for Home Consumption.

II. And be it further enacted, That the Duties imposed by this Act, and no other, shall be payable on any of the said Goods which have been or may be warehoused, or otherwise secured, under the Authority of any Act of Parliament, without Payment of Duty upon the first Entry thereof, and which shall be taken out of any such Warehouse, wherein the same shall have been so secured, for the Purpose of being used and consumed in the United Kingdom, after the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-four.

Bounties on Exportation of Silk Manufactures to cease after April 5, 1824.

III. And be it further enacted, That from and after the Fifth Day of *April* One thousand eight hundred and twenty-four, the several Bounties now allowed by Law on the Exportation of any Manufactures of Silk from the United Kingdom to Parts beyond the Seas, shall cease and determine, and be no longer payable; save and except in respect of any of such Goods as shall have been duly shipped for Exportation on or before the said Fifth Day of *April* One thousand eight hundred and twenty-four, or as shall have been deposited in Warehouses, in manner herein-after provided, on or before the Fifth Day of *April* One thousand eight hundred and twenty-four, to be afterwards exported from thence.

Allowing Silk Manufactures for Exportation to be warehoused, and Bounty allowed under certain Regulations.

IV. And be it further enacted, That it shall be lawful for any Person to bring and deposit in any Warehouse to be approved by the Commissioners of the Customs, any of the several Sorts of Silk Manufactures (not being less in Quantity than Three hundred Pounds Weight), and in entire Pieces, or such as have only been cut for the exhibiting Patterns thereof, in respect of which any Bounty is now by Law payable upon the Exportation thereof, to be kept and secured in such Warehouse in such Manner and under such Regulations as the Commissioners of Customs shall direct, for the Purpose of being afterwards exported to Parts beyond the Seas; and upon the due Exportation thereof, there shall be allowed to the Person exporting them the same Bounty as would have been allowed, if the same had been duly exported on or before the said Fifth Day of *April* One thousand eight hundred and twenty-four.

Such warehoused Goods may be taken out, within 30 Days after April 5, 1824, for Home Consumption, and One Moiety of Bounty allowed.

V. Provided always, and be it further enacted, That if any Person who shall have so deposited any such Silk Manufactures shall not be minded to export the same, it shall be lawful for such Person to take the same out of such Warehouse for Home Consumption within Thirty Days after the said Fifth Day of *April* One thousand eight hundred and twenty-four; and thereupon there shall be paid to him by the Commissioners of Customs such Sum of Money as shall be equal to One Moiety of the Bounty which would be payable in respect of such Goods if the same were duly exported.

Raw or Thrown Silk, on which Duties have been paid, may be deposited in Warehouses before March 25, 1824.

VI. And be it further enacted, That it shall be lawful for any Person to bring and deposit, on or before the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-four, in any Warehouse to be approved of by the Commissioners of Customs, any Raw Silk or any Thrown Silk, on which the Duties of Customs shall have been paid, not being less in Quantity than Three hundred Pounds Weight), there to be kept and secured in such Manner as the Commissioners of Customs shall direct, until after the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-four.

On such Goods deposited, made Goods, the following Al-

VII. And be it further enacted, That after the said Twenty-fifth Day of *March* One thousand eight hundred and twenty-four, there shall be paid by the Commissioners of Customs to the respective Per-

sons who shall have so deposited any such Article of Raw or Thrown Silk, the several Allowances herein-after mentioned, under such Regulations and in such Manner as the said Commissioners shall direct; that is to say, on Raw Silk imported from any Part, except the *British* Territories in the *East Indies*, and upon Silk thrown from Raw Silk so imported, for every Pound Weight, Five Shillings and Three-pence; on Raw Silk imported from the *British* Territories in the *East Indies*, and upon Silk thrown from Raw Silk so imported, for every Pound Weight, Three Shillings and Nine-pence; on Foreign Thrown Silk imported, not dyed, for every Pound Weight, Seven Shillings and Two-pence; on Waste Silk imported, or the Produce of Silk thrown in *Great Britain* or *Ireland*, for every Pound Weight, Three Shillings and Nine-pence.

Allowances to be paid:
On Raw and Thrown Silk, 5*s.* 3*d.* per lb.
If from the East Indies, 3*s.* 9*d.* per lb.
On Foreign Silk, not dyed, 7*s.* 2*d.* per lb.
On certain Waste or Thrown Silk, 3*s.* 9*d.* per lb.

VIII. Provided always, and be it further enacted, That if any Warehouse shall be approved by the Commissioners of Customs for the Purposes of this Act, other than such Warehouses as have already been approved for warehousing of Silk upon the Importation thereof, and any Person shall deposit therein any Articles of Silk Manufacture upon which any Bounty on the Exportation thereof is now payable, and such Person shall not elect to take the same out of such Warehouse for Home Consumption within the Time limited in this Act, it shall be lawful for the Commissioners of Customs to send or convey such Goods, after the Expiration of such Time, under Seals of Office, and under such Regulation as shall to them appear necessary for the Security of the same, from the Warehouse in which such Goods had been so deposited to some other Warehouse in which Silk Goods may be warehoused upon Importation, there to be kept and secured until the same shall be duly exported.

Goods may be removed, by Commissioners of Customs, from one Warehouse to another, and there kept until duly exported.

IX. And be it further enacted, That every Person who shall intend to deposit any Goods in Warehouse under the Provisions of this Act, shall first make Entry thereof with the proper Officer of the Customs at the Port or Place at which such are to be so deposited, and in such Entry the Goods so intended to be deposited shall be enumerated and described by the several Denominations and Descriptions according to which any Return of Duty, or any Allowance or Bounty is to be claimed under this Act; and the respective Quantities of each Sort of such Goods upon which such Claim is to be made shall also be stated therein; and such Entry shall be signed by the Person tendering the same, and shall be so tendered to such Officer of Customs, together with an exact Copy thereof, One Day at least before the Day on which the Goods shall be brought to the Warehouse.

Regulating the Entry of Goods warehoused.

X. And be it further enacted, That such Officer of Customs shall retain such Copy, and shall write and sign upon such Entry an Order to the Warehouse Officer to receive and deposit such Goods in the Warehouse under his Charge, and shall deliver such Entry so signed to the Person who shall have made the same, and such Person shall thereupon indorse upon such Entry the Marks and Numbers of each Package, and all such Particulars of the Contents thereof as shall be necessary for ascertaining the Amount of Duty or Allowance to be returned or made in respect of the same.

Officer of Customs to retain Copy of Entry, and to write to Warehouse Officer to receive the Goods.

XI. And be it further enacted, That if any Person or Persons depositing any Goods in any Warehouse, under the Provisions of this Act, shall not make Entry thereof with the proper Officer of the Customs,

If due Entries not made, Goods to be forfeited.

toms, or shall not truly and fairly enumerate and describe in any Entry made in pursuance of this Act the Goods so deposited, by their several Denominations and Descriptions, and the Quantities of every Sort of Goods so deposited, such Goods and every Part thereof shall be forfeited, and may be seized by any Officer of Customs.

Charges and Expences to be paid by the Person warehousing Goods.

XII. And be it further enacted, That all such Charges and Expences of warehousing any Silk in pursuance of this Act, and of conveying the same from the Warehouse in which it has been originally deposited to any other Warehouse, there to be kept and secured until the same is duly exported, as to the Commissioners of Customs shall seem reasonable, shall be paid and borne by the Person or Persons so warehousing the said Goods, before the said Goods are delivered from and out of the Warehouses in which they are deposited.

From July 5, 1826, all Acts prohibiting the Importation of Foreign Silk Manufacture repealed, and a Duty imposed of 30 per Cent.

XIII. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-six, all Acts of Parliament, and Parts of Acts of Parliament, whereby the Importation of Foreign Wrought Silk, or Articles of Foreign Silk Manufacture, is prohibited or restrained, shall be and the same are hereby repealed; and that from and after the said Fifth Day of *July* One thousand eight hundred and twenty-six, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon all Articles of Foreign Wrought Silk and Foreign Silk Manufacture, except Thrown Silk, a Duty of Customs at and after the Rate of Thirty Pounds for every One hundred Pounds of the Value thereof.

Duties imposed by this Act to be paid into the Consolidated Fund.

XIV. 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 in the United Kingdom, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom; except only as by this Act is specially provided, and shall be appropriated in like Manner, and to the same Services, as the Duties by this Act repealed would have been if this Act had not been passed.

Duties to be under the Management of the Customs.

XV. And be it further enacted, That the said Duties shall be under the Management of the Commissioners of Customs for the Time being.

Forfeitures incurred by this Act to be managed as heretofore.

XVI. And be it further enacted, That the several Forfeitures in this Act mentioned, may and shall be managed, kept, detained, proceeded against, sued for, prosecuted, condemned, distributed, recovered, and applied, in *England*, *Scotland*, and *Ireland* respectively, according to the Laws now in force relating to His Majesty's Revenue of Customs and Excise, in such respective Parts of the United Kingdom, in so far as the same are or can be made applicable.

Act may be amended this Session.

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

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