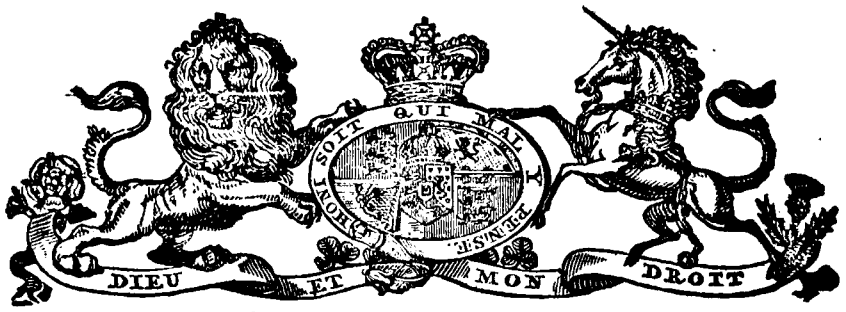


ANNO SEXTO

GEORGII IV. REGIS.

CAP. CXII.

An Act for the warehousing of Goods.

[5th *July* 1825.]

WHEREAS an Act was passed in the present Sessi 1 of Parliament, intituled *An Act to repeal the several Laws relating to the Customs*, in which it is declared, that the Laws of the Customs have become intricate by reason of the great Number of Acts relating thereto which have been passed through a long Series of Years, and that it is therefore highly expedient for the Interests of Commerce and the Ends of Justice, and also for affording Convenience and Facility to all Persons who may be subject to the Operation of those Laws, or who may be authorized to act in the Execution thereof, that all the Statutes now in force relating to the Customs should be repealed, and that the Purposes for which they have from Time to Time been made should be secured by new Enactments, exhibiting more perspicuously and compendiously the various Provisions contained in them: And whereas by the said Act all the Laws relating to the warehousing of Goods will be repealed, and it is expedient to make Regulations for the lodging and securing in Warehouses or other Places of such Goods as may be imported into the United Kingdom to be so lodged and secured after such Repeal shall have Effect; 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 Fifth Day of *January* One thousand eight hundred and twenty-six, 6 G. 4. c. 105. Commencement of Act.

six, this Act shall come into and be and continue in full Force and Operation for the Warehousing of Goods imported into the United Kingdom, without Payment of Duty upon the First Entry thereof, or notwithstanding that such Goods may be prohibited to be imported into the United Kingdom to be used therein.

Treasury to appoint warehousing Ports.

Commissioners to appoint Warehouses; and require Bond.

II. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Treasury, by their Warrant from Time to Time to appoint the Ports in the United Kingdom which shall be warehousing Ports for the Purposes of this Act; and that it shall be lawful for the Commissioners of His Majesty's Customs, subject to the Authority and Directions of the Commissioners of His Majesty's Treasury, by their Order from Time to Time to appoint in what Warehouses or Places of special Security, or of ordinary Security, as the Case may require, in such Ports, and in what different Parts or Divisions of such Warehouses or Places, and in what Manner any Goods, and what Sorts of Goods, may and may only be warehoused and kept and secured without Payment of any Duty upon the First Entry thereof, or for Exportation only, in Cases wherein the same may be prohibited to be imported for Home Use; and also in such Order to direct in what Cases (if any) Security by Bond, in manner hereinafter provided, shall be required in respect of any Warehouse so appointed by them.

Warehouse of special Security.

Warehouses connected with Wharfs, and within Walls.

III. And be it further enacted, That whenever any Warehouse shall have been approved of by the said Commissioners, as being a Warehouse of special Security, it shall be stated, in their Order of Appointment, that such Warehouse is appointed as a Warehouse of special Security: Provided always, that all Warehouses connected with Wharfs for the landing of the Goods to be lodged therein, and enclosed together with such Wharfs within Walls, such as are or shall be required by any Act for the constructing of such Warehouses and Wharfs, and being appointed to be legal Quays, shall without any Order of the Commissioners of the Customs be Warehouses for the Purposes of this Act, for all Goods landed at such Wharfs or Quays at any Port appointed by the Commissioners of His Majesty's Treasury to be a warehousing Port as aforesaid, and all such Warehouses shall be Warehouses of special Security.

Bonds given in respect of Goods warehoused to continue in force.

IV. And be it further enacted, That all Appointments of Warehouses for the warehousing of Goods made under the Authority of any other Act in force at the Time of the Commencement of this Act, shall continue in force, as if the same had been made under the Authority of this Act, and all Bonds given in respect of any Goods warehoused or entered to be warehoused under any Act in force at the Time of the Commencement of this Act, shall continue in force for the Purposes of this Act.

Commissioners to provide Warehouses for Tobacco.

V. And be it further enacted, That the Commissioners of His Majesty's Customs shall, out of the Monies arising from the Duties of Customs, provide from Time to Time the Warehouses for the warehousing of Tobacco at the Ports into which Tobacco may be legally

imported: Provided always, that for every Hogshead, Chest, or Case of Tobacco so warehoused, the Importer or Proprietor thereof shall pay as and for Warehouse Rent such Sum or Sums not exceeding anv Sum payable under any Act in force at the Time of the Commencement of this Act, and at such Periods and in such Manner as the Commissioners of His Majesty's Treasury shall from Time to Time by their Warrant appoint and direct, and all such Sums shall be paid, received, and appropriated as Duties of Customs.

Power to revoke or alter Appointment.

VI. And be it further enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury by their Warrant, and for the said Commissioners of the Customs by their Order, from Time to Time to revoke any former Warrant or any former Order, or to make any Alteration in or Addition to any former Warrant or any former Order, made by them as aforesaid respectively.

Publication in Gazette.

VII. And be it further enacted, That every Order made by the said Commissioners of the Customs in respect of Warehouses of special Security, as well those of original Appointment, as those of Revocation, Alteration, or Addition, shall be published in the *London Gazette*, for such as shall be appointed in *Great Britain*, and in the *Dublin Gazette*, for such as shall be appointed in *Ireland*.

Warehouse keeper may give general Bond, if willing;

VIII. And be it further enacted, That before any Goods shall be entered to be warehoused in any Warehouse, in respect of which Security by Bond shall be required as aforesaid, the Proprietor or Occupier of such Warehouse, if he be willing, shall give general Security by Bond, with Two sufficient Sureties, for the Payment of the full Duties of Importation on all such Goods as shall at any Time be warehoused therein, or for the due Exportation thereof; and if such Proprietor or Occupier be not willing to give such general Security, the different Importers of the separate Quantities of Goods shall, upon each Importation, give such Security in respect of the particular Goods imported by them respectively, before such Goods shall be entered to be warehoused.

or Importer give particular Bond,

Sale of Goods in Warehouse by Proprietor to be valid, although they remain in such Warehouse.

IX. And be it further enacted, That if any Goods lodged in any Warehouse shall be the Property of the Occupier of such Warehouse, and shall be *bonâ fide* sold by him, and upon such Sale there shall have been a written Agreement signed by the Parties, or a written Contract of Sale made, executed, and delivered by a Broker, or other Person legally authorized for or on behalf of the Parties respectively, and the Amount of the Price stipulated in the said Agreement or Contract shall have been actually paid or secured to be paid by the Purchaser, every such Sale shall be valid, although such Goods shall remain in such Warehouse, provided that a Transfer of such Goods, according to such Sale, shall have been entered in a Book, to be kept for that Purpose by the Officer of the Customs having the Charge of such Warehouse, who is hereby required to keep such Book, and to enter such Transfers with the Dates thereof, upon Application of the Owners of the Goods, and to produce such Book upon Demand made.

Transfer of such Goods to be entered in a Book.

X. And

Stowage in Warehouse to afford easy Access, Penalty 5*l.*

X. And be it further enacted, That all Goods warehoused shall be stowed in such Manner as that easy Access may be had to every Package or Parcel of the same; and if the Occupier of the Warehouse shall omit so to stow the same, he shall for every such Omission forfeit the Sum of Five Pounds; and if any Goods shall be taken out of any Warehouse without due Entry of the same with the proper Officers of the Customs, the Occupier of the Warehouse shall be liable to the Payment of the Duties due thereon.

Goods fraudulently concealed or removed, forfeited.

Penalty on opening Warehouse without the Officer, 500*l.*

XI. And be it further enacted, That if any Goods warehoused shall be fraudulently concealed in or removed from the Warehouse, the same shall be forfeited; and if any Importer or Proprietor of any Goods warehoused, or any Person in his Employ, shall, by any Contrivance, fraudulently open the Warehouse or gain Access to the Goods, except in the Presence of the proper Officer acting in the Execution of his Duty, such Importer or Proprietor shall forfeit and pay for every such Offence the Sum of Five hundred Pounds.

Examination on Entry and Landing.

Marking Package.

XII. And be it further enacted, That within One Month after any Tobacco shall have been warehoused, and upon the Entry and Landing of any other Goods to be warehoused, the proper Officer of the Customs shall take a particular Account of the same, and shall mark the Contents on each Package, and shall mark the Word "Prohibited" on such Packages as contain Goods prohibited to be imported for Home Use; and that all Goods shall be warehoused and kept in the Packages in which they shall have been imported, and no Alteration shall be made in the Packages or the packing of any Goods in the Warehouse, except in the Cases herein-after provided.

Goods to be carried to Warehouse under Authority of Officers of Customs.

XIII. And be it further enacted, That all Goods entered to be warehoused, or to be re-warehoused, shall be carried to the Warehouse under the Care or with the Authority or Permission of the proper Officer of the Customs, and in such Manner, and by such Persons, and by such Roads or Ways, and within such Spaces of Time, as the proper Officer of the Customs shall authorize, permit, or direct; and all such Goods not so carried shall be forfeited.

Goods to be cleared in Three Years, Ships Stores in One Year;

if not cleared to be sold or destroyed.

Purchaser allowed Three Months.

XIV. And be it further enacted, That all Goods which have been so warehoused shall be duly cleared, either for Exportation or for Home Use, within Three Years, and all surplus Stores of Ships within One Year from the Day of the First Entry thereof (unless further Time be given by the Commissioners of His Majesty's Treasury); and if any such Goods be not so cleared, it shall be lawful for the Commissioners of His Majesty's Customs to cause the same to be sold, and the Produce shall be applied to the Payment of Warehouse Rent and other Charges, and the Overplus, if any, shall be paid to the Proprietor; and such Goods, when sold, shall be held subject to all the Conditions to which they were subject previous to such Sale, except that a further Time of Three Months from the Date of the Sale shall be allowed to the Purchaser for the clearing of such Goods from the Warehouse; and if the Goods so sold shall not be duly cleared from the Warehouse within such Three Months, the same shall

shall be forfeited: Provided always, that if the Goods so to be disposed of shall have been imported by the *East India* Company, or shall be of the Description called "Piece Goods," imported from Places within the Limits of their Charter into the Port of *London*, the same shall, at the Requisition of the Commissioners of Customs, be duly exposed to Sale by the said Company at their next ensuing Sale, and shall be then sold for the highest Price which shall be then publicly offered for the same.

Company's Goods and "Piece Goods" to be sold at Company's Sale.

XV. And be it further enacted, That if any Goods entered to be warehoused, or entered to be delivered from the Warehouse, shall be lost or destroyed by any unavoidable Accident, either on Shipboard or in the landing or shipping of the same, or in the receiving into or delivering from the Warehouse, it shall be lawful for the Commissioners of His Majesty's Customs to remit or return the Duties payable or paid on the Quantity of such Goods so lost or destroyed.

In case of Accident in landing or shipping Goods, Duty to be remitted.

XVI. And be it further enacted, That no Goods which have been so warehoused shall be taken or delivered from the Warehouse, except upon due Entry, and under Care of the proper Officers for Exportation, or upon due Entry and Payment of the full Duties payable thereon for Home Use, if they be such Goods as may be used in the United Kingdom.

Entry for Exportation or Home Use.

XVII. Provided always, and be it enacted, That any Rum of the *British* Plantations may be delivered into the Charge of the Searcher, to be shipped as Stores for any Ship without Entry or Payment of any Duty, and any surplus Stores of any Ship may be delivered into the Charge of the Searcher to be reshipped as Stores for the same Ship, or for the same Master in another Ship, without Entry or Payment of any Duty, such Rum and such surplus Stores being duly borne upon the Victualling Bill of such Ships respectively; and if the Ship, for the future Use of which any surplus Stores have been warehoused, shall have been broken up or sold, such Stores may be so delivered for the Use of any other Ship belonging to the same Owners, or may be entered for Payment of Duty, and delivered for the private Use of such Owners, or any of them, or of the Master or Purser of such Ship.

Rum for Stores, and surplus Stores, may be shipped without Entry, if borne on Victualling Bill;

or entered for private Use.

XVIII. And be it further enacted, That upon the Entry of any such Goods to be cleared from the Warehouse, if the same be for Home Use, the Person entering such Goods inwards shall deliver a Bill of the Entry and Duplicates thereof in like Manner as is directed by Law in the Case of Goods entered to be landed, as far as the same is applicable, and at the same Time shall pay down to the proper Officer of the Customs the full Duties of Customs payable thereon, and not being less in Amount than according to the Account of the Quantity first taken of the respective Packages or Parcels of the Goods in such Entry at the Examination thereof at the Time of the first Entry and Landing of the same, without any Abatement on account of any Deficiency, except as by this Act is otherwise provided; and that if the Entry be for Exportation or for Removal to any other Warehouse, and any of the Packages or Parcels of the Goods be deficient of the respective Quantities of the same, according to the Account first taken as aforesaid, a like Entry inwards shall also be passed in respect

Duties to be paid on original Quantities;

if for Exportation or Removal, Duties on Deficiencies to be paid;

respect of the Quantities so deficient, and the full Duties shall be paid on the Amount thereof before such Packages or Parcels of Goods shall be delivered or taken for Exportation or Removal, except as by this Act is otherwise provided; and if any Goods so deficient in Quantity shall be such as are charged to pay Duty according to the Value thereof, such Value shall be estimated at the Price for which the like Sorts of Goods of the best Quality shall have been last or lately sold, either at any Sale of the *East India* Company or in any other Manner, as the Case may be.

How Value ascertained.

Importer to enter Goods for Home Use or for Exportation, although not actually warehoused.

XIX. And be it further enacted, That if after any Goods shall have been duly entered and landed to be warehoused, and before the same shall have been actually deposited in the Warehouse, the Importer shall further enter the same or any Part thereof for Home Use or for Exportation as from the Warehouse, the Goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the Warehouse, and shall and may be delivered and taken for Home Use or for Exportation, as the Case may be.

Goods may be removed to other Ports to be re-warehoused;

XX. And whereas it is expedient to make Regulations for the Removal of warehoused Goods from one warehousing Port to another, and from one Warehouse to another in the same Port; be it therefore enacted, That any Goods which have been warehoused at some Port in the United Kingdom may be removed by Sea or Inland Carriage to any other Port in the same, in which the like Goods may be warehoused upon Importation to be re-warehoused at such other Port, and again as often as may be required to any other such Port, to be there re-warehoused, subject to the Regulations herein-after mentioned; (that is to say), Twelve Hours Notice in Writing of the Intention to remove such Goods shall be given to the Warehouse Officer, specifying the particular Goods intended to be removed, and the Marks, Numbers, and Descriptions of the Packages in which the same are contained, in what Ship imported, when and by whom entered inwards to be warehoused, and if subsequently re-warehoused, when and by whom re-warehoused, and to what Port the same are to be removed; and thereupon the Warehouse Officer shall take a particular Account of such Goods, and shall mark the Contents on every Package in Preparation for the delivering of the same for the Purposes of such Removal, and previous to the Delivery thereof may cause the proper Seals of Office to be affixed thereto: Provided always, that Tobacco the Produce of the *British* Possessions in *America*, or of the United States of *America*, and purchased for the Use of His Majesty's Navy, may be removed by the Purser of any Ship of War in actual Service to the Ports of *Rochester*, *Portsmouth*, or *Plymouth*, to be there re-warehoused, in Name of such Purser, in such Warehouse as shall be approved for that Purpose by the Commissioners of His Majesty's Customs.

and on Notice given, Officers to prepare for Removal, under Seals of Office.

Tobacco for Use of Navy may be removed to certain Ports.

Entry for Removal.

XXI. And be it further enacted, That before such Goods shall be delivered to be removed, due Entry of the same shall be made, and a proper Bill of such Entry, with Duplicates thereof, be delivered to the Collector or Controller, containing the before-mentioned Particulars,

culars, and an exact Account of the Quantities of the different Sorts of Goods, and such Bill of the Entry, signed by the Collector and Controller, shall be the Warrant for the Removal of such Goods; and an Account of such Goods, containing all such Particulars, shall be transmitted by the proper Officers of the Port of Removal to the proper Officers of the Port of Destination; and upon the Arrival of such Goods at the Port of Destination, due Entry of the same to be re-warehoused shall in like Manner be made with the Collector and Controller at such Port, containing all the Particulars and Accounts before mentioned, together with the Name of the Port from which such Goods have been removed, and the Description and Situation of the Warehouse in which they are to be warehoused; and the Bill of such Entry, signed by such Collector and Controller, shall be the Warrant to the Landing Officer and the Warehouse Officer to admit such Goods to be there re-warehoused, under such Examination as is made of the like Goods when first warehoused upon Importation from Parts beyond the Seas; and the Particulars to be contained in such Notice and in such Entries shall be written and arranged in such Form and Manner as the Collector and Controller shall require; and the Officers at the Port of Arrival shall transmit to the Officers at the Port of Removal an Account of the Goods so arrived, according as they shall upon Examination prove to be, and the Warehouse Officers at the Port of Removal shall notify such Arrival in their Books.

Account sent to other Port.

Entry at Port of Arrival to re-warehouse.

Forms of Entries.

Examination of Officers.

Certificate of Arrival sent to Port of Removal.

XXII. And be it further enacted, That the Persons removing such Goods shall, at the Time of entering the same, give Bond, with One sufficient Surety, for the due Arrival and re-warehousing of such Goods within a reasonable Time (with reference to the Distance between the respective Ports, to be fixed by the Commissioners of His Majesty's Customs), which Bond may be taken by the Collector and Controller either of the Port of Removal or of the Port of Destination, as shall best suit the Residence or Convenience of the Persons interested in the Removal of such Goods; and if such Bond shall have been given at the Port of Destination, a Certificate thereof, under the Hands of the Collector and Controller of such Port, shall, at the Time of entering such Goods, be produced to the Collector or Controller of the Port of Removal.

Bond to re-warehouse, which may be given at either Port.

XXIII. And be it further enacted, That such Bond shall not be discharged unless such Goods shall have been duly re-warehoused at the Port of Destination within the Time allowed for such Removal, or shall have been otherwise accounted for to the Satisfaction of the said Commissioners; nor until the full Duties due upon any Deficiency of such Goods shall have been paid; nor until fresh Security shall have been given in respect of such Goods, in manner hereinafter provided, unless such Goods shall have been lodged in some Warehouse, in respect of which general Security shall have been given by the Proprietor or Occupier thereof, or in some Warehouse in respect of which no Security is required.

Bond how to be discharged.

XXIV. And be it further enacted, That such Goods when so re-warehoused may be entered and shipped for Exportation, or entered and delivered for Home Use, as the like Goods may be when first warehoused

Goods re-warehoused held as first warehoused.

warehoused upon Importation, and the Time which such Goods shall be allowed to remain re-warehoused at such Port shall be reckoned from the Day when the same were first entered to be warehoused.

On Arrival, after Forms of re-warehousing, Parties may enter to export; or take for Home Use, without first carrying to the Warehouse.

XXV. And be it further enacted, That if upon the Arrival of such Goods at the Port of Destination the Parties shall be desirous forthwith to export the same, or to pay Duty thereon for Home Use, without actually lodging the same in the Warehouse for which they have been entered and examined to be re-warehoused, it shall be lawful for the Officers of the Customs at such Port, after all the Formalities of entering and examining such Goods for re-warehousing have been duly performed (except the actual Labour of carrying and of lodging the same in the Warehouse), to consider the same as virtually constructively re-warehoused, and to permit the same to be entered and shipped for Exportation, or to be entered and delivered for Home Use, upon Payment of the Duties due thereon, in like Manner as if such Goods had been actually so carried and lodged in such Warehouse, and the Account taken for the re-warehousing of such Goods may serve as the Account for delivering the same as if from the Warehouse, either for Shipment or for Payment of Duties, as the Case may be; and all Goods so exported, or for which the Duties have been so paid, shall be deemed to have been duly cleared from the Warehouse.

Removal in the same Port.

XXVI. And be it further enacted, That any Goods which have been warehoused in some Warehouse in the Port of *London* may, with the Permission of the Commissioners of Customs first obtained, be removed to any other Warehouse in the said Port in which the like Goods may be warehoused on Importation; and any Goods which have been warehoused in some Warehouse in any other Port may, with the Permission of the Collector and Controller of such Port first obtained, be removed to any other Warehouse in the same Port in which the like Goods may be warehoused on Importation, under such general Regulations as the Commissioners of the Customs shall direct.

Goods and Parties subject to original Conditions.

XXVII. And be it further enacted, That all Goods which shall have been removed from one Warehouse for or to another, whether in the same Port or in a different Port, and all Proprietors of such Goods, shall be held subject in all Respects to all the Conditions to which they would have been held subject if such Goods had remained in the Warehouse where the same had been originally warehoused.

Goods sold, new Owner may give Bond, and release the original Bonder.

XXVIII. And be it further enacted, That if any Goods shall have been warehoused in any Warehouse in respect of which general Security by Bond, as herein-before provided, shall not have been given by the Proprietor or Occupier of such Warehouse, and particular Security, as in such Case is required, shall have been given by the Importer of such Goods in respect of the same, and such Goods shall have been sold or disposed of, so that the original Bonder shall be no longer interested in or have Control over such Goods, it shall be lawful for the proper Officers to admit fresh Security to be given by the Bond of the new Proprietor of such Goods, or Person having the Control over

over the same, with his sufficient Surety, and to cancel the Bond given by the original Bonder of such Goods, or to exonerate him and his Surety to the Extent of the fresh Security so given.

Bond of Remover to be in force in new Warehouse,

XXIX. And be it further enacted, That if the Person removing any Goods from one Port to another, and who shall have given Bond in respect of such Removal and Re-warehousing, shall be and continue to be interested in such Goods, after the same shall have been duly re-warehoused, and such Goods shall have been so re-warehoused in some Warehouse, in respect of which Security is required, and the Proprietor or Occupier of the same shall not have given general Security, the Bond in respect of such Removal and Re-warehousing shall be conditioned and continue in force, for the re-warehousing of such Goods, until fresh Bond be given by some new Proprietor or other Person, in manner herein-before provided.

until fresh Bond be given by new Owner.

To sort, separate, and repack in same or equal Packages.

XXX. And be it further enacted, That it shall be lawful in the Warehouse to sort, separate, pack, and repack any Goods, and to make such lawful Alterations therein, or Arrangements thereof, as may be necessary either for the Preservation of such Goods, or in order to the Sale, Shipment, or legal Disposal of the same; provided that such Goods be repacked in the same Packages in which the same Goods, or some Part of the whole Quantity of the same Parcel of Goods, were imported, or in Packages of entire Quantity equal thereto, or in such other Packages as the Commissioners of His Majesty's Customs shall permit (not being less in any Case, if the Goods be to be exported or to be removed to another Warehouse, than may be required by Law for the Importation of such Goods); and also in the Warehouse to draw off any Wine or any Rum of the *British* Plantations into reputed Quart Bottles or reputed Pint Bottles, and to pack the same in Cases containing not less than Three Dozen such Quart Bottles or Six Dozen such Pint Bottles each, for the Purpose only of being exported from the Warehouse; and also in such Warehouse to draw off any such Rum into Casks containing not less than Twenty Gallons each, for the Purpose only of being disposed of as Stores for Ships; and also in the Warehouse to draw off and mix with any such Wine once, but not oftener, any Brandy secured in the same Warehouse, not exceeding the Proportion of Ten Gallons of Brandy to One hundred Gallons of Wine, for the Purpose only of being exported from the Warehouse; and also in such Warehouse to fill up any Casks of Wine or Spirits from any other Casks of the same, respectively secured in the same Warehouse, once but not oftener, for the Purpose either of Home Use or of Exportation, and once again for the Purpose only of Exportation; and also in the Warehouse to take such moderate Samples of Goods as may be allowed by the Commissioners of His Majesty's Customs, without Entry and without Payment of Duty, except as the same may eventually become payable, as on a Deficiency of the original Quantity.

To bottle off Wine or Rum for Exportation.

To draw off Rum for Stores.

To mix Brandy with Wine for Exportation.

To fill up Casks once for Home Use; once again for Exportation.

To take Samples.

No Alteration to be made in Goods or Package but according to such

XXXI. Provided always, and be it further enacted, That no Alteration shall be made in any such Goods or Packages, nor shall any such Wine, Rum, Brandy, or Spirits be bottled, drawn off, mixed, or filled up, nor shall any such Samples be taken except after such

Regulations as the Commissioners shall direct.

Notices given by the respective Importers or Proprietors, and at such Times, and in such Manner, and under such Regulations and Restrictions, as the Commissioners of Customs shall from Time to Time require and direct.

Repacking in proper Packages.

XXXII. And whereas it may happen that after the repacking into proper Packages of any Parcel of Goods which have been unpacked and separated or drawn off from the original Package in any of the Cases herein-before provided for, there may remain some surplus Quantities of the respective Parcels of such Goods, which may not be sufficient to make or fill up any one of such proper Packages, or it may happen that some Part of such Goods, when separated from other Parts, may be such Refuse, or in so damaged a State as to be worthless, or that the total Quantity of such Parcel of Goods may be reduced by the Separation of Dirt or Sediment, or by the Dispersion of Dust or otherwise: And whereas the Duties payable on such Goods may have been levied at a Rate having regard to a just Allowance for the State in which such Goods are imported, and it is not proper that any manufacturing Process should be performed in such Warehouse to the Detriment of the Revenue; be it therefore enacted,

After repacking, damaged Parts may be destroyed.

That after such Goods have been so repacked in proper Packages, it shall be lawful for the Commissioners of the Customs, at the Request of the Importer or Proprietor of such Goods, to cause or permit any of such refuse, damaged, or surplus Goods not contained in any of such Packages, to be destroyed; and if the Goods be such as may be delivered for Home Use, the Duties shall be immediately paid upon any Part of such Surplus as may remain, and the same shall be delivered for Home Use accordingly; and if they be such as may not be so delivered, such Surplus as may so remain shall be disposed of for the Purpose of Exportation in such Manner as the Commissioners of the Customs shall direct; and thereupon the Quantity contained in each of such proper Packages shall be ascertained and marked upon the same, and the Deficiency shall be ascertained by a Comparison of the total Quantity in such proper Packages with the total Quantity first warehoused, and the Proportion which such Deficiency may bear to the Quantity in each Package shall also be marked on the same, and added to such Quantity, and the Total shall be deemed to be the imported Contents of such Package, and be held subject to the full Duties of Importation, except as otherwise in any Case provided by this Act: Provided always, that it shall be lawful for the Commissioners of His Majesty's Customs to accept the Abandonment, for the Duties, of any Quantity of Tobacco or Coffee, and also of any whole Packages of other Goods, and to cause or permit the same to be destroyed, and to deduct such Quantity of Tobacco or Coffee, or the Contents of such whole Packages, from the total Quantity of the same Importation, in computing the Amount of the Deficiency of such total Quantity.

Disposal of Surplus Quantity.

Quantities in new Packages to be marked, and Deficiency to be apportioned.

Abandonment of Goods for the Duty.

No Foreign Casks, &c. to be used for repacking unless Duties have been paid, &c.

XXXIII. And be it further enacted, That no Foreign Casks, Bottles, Corks, Packages, or Materials whatever, except any in which some Goods shall have been imported and warehoused, shall be used in the repacking of any Goods in the Warehouse, unless the full Duties shall have been first paid thereon.

XXXIV. And

Permitting Goods to be taken out of Warehouse to be cleaned.

XXXIV. And be it further enacted, That if any Stuffs or Fabric of Silk, Linen, Cotton, Wool, or Mixture of them, or any of them, with any other Material which may not be taken out of the Warehouse for Home Use, shall have been warehoused for Exportation, it shall be lawful for the Commissioners of His Majesty's Customs to permit such Goods to be taken out to be cleaned, refreshed, dyed, stained, or calendered, under Security by Bond, to their Satisfaction, that such Goods shall be returned to such Warehouse within the Time which they shall appoint.

Goods in Bulk delivered.

XXXV. And be it further enacted, That no Parcels of Goods so warehoused which were imported in Bulk shall be delivered, except in the whole Quantity of each Parcel, or in a Quantity not less than One Ton Weight, unless by special Leave of the proper Officers of the Customs.

Packages to be marked before Delivery.

XXXVI. And be it further enacted, That no Goods so warehoused shall be delivered, unless the same or the Packages containing the same shall have been marked in such distinguishing Manner as the Commissioners of His Majesty's Customs shall deem necessary and practicable, and shall from Time to Time direct.

Decrease and Increase may be ascertained and allowed under Regulations of the Treasury.

XXXVII. And whereas some Sorts of Goods are liable in Time to decrease and some to increase, and some to Fluctuation of Quantity, by the Effect of the Atmosphere or other natural Causes, and it may be necessary in some Cases that the Duties should not be charged upon the Deficiency arising from such Causes; be it therefore enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury to make Regulations for ascertaining the Amount of such Decrease or Increase of the Quantity of any particular Sorts of Goods, and to direct in what Proportion any Abatement of Duty payable under this Act for Deficiencies shall, upon the Exportation of any such Goods, be made, on account of any such Decrease: Provided always, that if such Goods be lodged in Warehouses declared in the Order of Appointment to be of special Security, no Duty shall be charged for any Amount whatever of Deficiency of any of such Goods on the Exportation thereof, except in Cases where Suspicion shall arise that Part of such Goods has been clandestinely conveyed away, nor shall any such Goods (unless they be Wine or Spirits) be measured, counted, weighed, or gauged for Exportation, except in such Cases of Suspicion.

No Duty on Deficiency of Goods exported from Warehouses declared of special Security.

Allowances for natural Waste of Wine, Spirits, &c. in Warehouses not of special Security.

XXXVIII. Provided always, and be it further enacted, That for any Wine, Spirits, Coffee, Cocoa Nuts, or Pepper lodged in Warehouses, not being declared to be of special Security, the following Allowances for natural Waste in proportion to the Time during which any such Goods shall have remained in the Warehouse shall be made upon the Exportation thereof, according as such Allowances are herein-after respectively set forth; that is to say,

Wine, upon every Cask; *videlicet*,

——— for any Time not exceeding One Year - One Gallon.

——— for any Time exceeding One Year, and not exceeding Two Years - - - Two Gallons.

——— for any Time exceeding Two Years - Three Gallons.

Spirits,

Spirits, upon every Hundred Gallons Hydrometer Proof; *videlicet*,	
——— for any Time not exceeding Six Months -	One Gallon.
——— for any Time exceeding Six Months, and not exceeding Twelve Months - -	Two Gallons.
——— for any Time exceeding Twelve Months, and not exceeding Eighteen Months -	Three Gallons.
——— for any Time exceeding Eighteen Months, and not exceeding Two Years - -	Four Gallons.
——— for any Time exceeding Two Years -	Five Gallons.
Coffee, Cocoa Nuts, Pepper, for every 100 lbs. and so in proportion for any less Quantity -	Two Pounds.

In Cases of Embezzlement and Waste through Misconduct of Officers, Damages to be made good to the Proprietor.

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

On Entry Outwards Bond for due shipping and landing shall be given.

XL. And whereas it is expedient to make Regulations for the exporting of such Goods to Parts beyond the Seas as have been imported into the United Kingdom from Parts beyond the Seas, and warehoused without Payment of any Duty on the Importation thereof, or notwithstanding that the same may be prohibited to be used in the United Kingdom; be it therefore enacted, That upon the Entry outwards of any Goods to be exported from the Warehouse to Parts beyond the Seas, and before Cocket be granted, the Person in whose Name the same be entered shall give Security by Bond in Double the Value of such Goods, with One sufficient Surety that such Goods shall be duly shipped and exported, and shall be landed at the Place for which they be entered outwards, or otherwise accounted for to the Satisfaction of the Commissioners of His Majesty's Customs.

Restriction as to the Isle of Man.

XLI. And be it further enacted, That no Goods shall be exported from the Warehouse to the *Isle of Man*, except such Goods as may be imported into the said Island with Licence of the Commissioners of His Majesty's Customs, and in virtue of any such Licence first obtained.

XLII. And

Limiting the Quantity of Tobacco to be exported to Guernsey, &c.

XLII. And be it further enacted, That no Tobacco shall be exported from the Warehouse to the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, without the Licence of the Commissioners of His Majesty's Customs, nor in greater Quantities in any one Year to the said Islands respectively than the Quantities herein-after mentioned; (that is to say),

To *Jersey*, Forty thousand Pounds Weight;
To *Guernsey*, Thirty-five thousand Pounds Weight;
To *Alderney*, Five thousand Pounds Weight;
To *Sark*, One thousand Pounds Weight;

Commissioners to grant Licences.

And the said Commissioners are hereby authorized and required, upon Application made to them in Writing, to grant their Licences from Time to Time under their Hands (to be in force Thirty Days from the respective Dates thereof, and no longer), to any of His Majesty's Subjects, to export any of such several Quantities of Tobacco to any of such Islands respectively.

Goods removed from Warehouse for Shipment under Care of Customs Officers.

XLIII. And be it further enacted, That all Goods taken from the Warehouse for Removal or for Exportation, shall be removed or shall be carried to be shipped under the Care or with the Authority or Permission of the proper Officer of the Customs, and in such Manner, and by such Persons, and within such Spaces of Time, and by such Roads or Ways as the proper Officer of the Customs shall authorize, permit, or direct; and all such Goods not so removed or carried shall be forfeited.

Ships to be not less than 70 Tons for exporting warehoused Goods.

XLIV. And be it further enacted, That it shall not be lawful for any Person to export any Goods so warehoused, nor to enter for Exportation to Parts beyond the Seas any Goods so warehoused, in any Ship which shall not be of the Burthen of Seventy Tons or upwards.

Goods landed in Docks liable to Claims for Freight as before landing.

XLV. And be it further enacted, That all Goods or Merchandize which shall be landed in Docks, and lodged in the Custody of the Proprietors of the said Docks, under the Provisions of this Act, not being Goods seized as forfeited to His Majesty, shall, when so landed, continue and be subject or liable to such and the same Claim for Freight in favour of the Master and Owner or Owners of the respective Ships or Vessels, or of any other Person or Persons interested in the Freight of the same, from or out of which such Goods or Merchandize shall be so landed, as such Goods, Wares, or Merchandize respectively were subject and liable to whilst the same were on board such Ships or Vessels, and before the landing thereof; and the Directors and Proprietors of any such Docks at or in which any such Goods or Merchandize may be landed and lodged as aforesaid, or their Servants or Agents, or any of them, shall and may, and they are hereby authorized, empowered, and required, upon due Notice in that Behalf given to them by such Master or Masters, Owner or Owners, or other Persons as aforesaid, to detain and keep such Goods and Merchandize, not being seized as forfeited to His Majesty, in the Warehouses belonging to the said Docks as aforesaid, until the respective Freights to which the same shall be subject and liable as

aforesaid shall be duly paid or satisfied, together with the Rates and Charges to which the same shall have been subject and liable, or until a Deposit shall have been made by the Owner or Owners, or Consignee or Consignees of such Goods or Merchandize, equal in Amount to the Claim or Demands made by the Master, Owner or Owners of the respective Ships or Vessels, or other Persons as aforesaid, for or on account of Freight upon such Goods or Merchandize; which Deposit the said Directors or Proprietors of such Docks, or their Agents respectively, are hereby authorized and directed to receive and hold in Trust, until the Claim or Demand for Freight upon such Goods shall have been satisfied; upon Proof of which, and Demand made by the Person or Persons, their Executors, Administrators, or Assigns, by whom the said Deposit shall have been made, and the Rates and Charges due upon the said Goods being first paid, the said Deposit shall be returned to him or them by the said Directors or Proprietors, or their Agents on their Behalf, with whom the said Deposit shall have been made as aforesaid.

Act may be altered this Session.

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

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