

ANNO SEXTO

GEORGII IV. REGIS.

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CAP. CXIII.

An Act to grant certain Bounties and Allowances of Customs. [5th *July* 1825.]

WHEREAS an Act was passed in the present Session 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may be authorized to act in the Execution thereof, that all the Statutes now in force relating to the Customs should be repealed, and that the Purposes for which they have from Time to Time been made should be secured by new Enactments, exhibiting more perspicuously and compendiously the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contained in them: And whereas the Laws by which any Bounties or Allowances of Customs have been given, will thereby be repealed, and it is expedient to make Provisions for giving such Bounties and Allowances in certain Cases after such Repeal shall have Effect: Be it therefore enacted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, 6 G. 4. c. 105.

Commencement of Act.

assembled, and by the Authority of the same, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six this Act shall come into and be and continue in full Force and Operation for giving any Bounties or Allowances of Customs.

On Exportation of Goods enumerated in Schedule, the Bounties therein stated shall be paid.

II. And be it further enacted, That upon the Exportation from the United Kingdom of the several Sorts of Goods enumerated or described in the Schedule herein-after contained, intituled, "A Schedule of Bounties of Customs Outwards," there shall be given the several Bounties set forth in Figures next after the several Sorts of Goods respectively therein expressed, and under the Conditions and Regulations herein-after directed.

A Schedule of Bounties of Customs Outwards.

	£	s.	d.
Cordage or Spun Yarn, being Staple Cordage or Staple Spun Yarn not twice laid, wrought up and manufactured in the United Kingdom from Foreign Rough Hemp, not being the Produce of the *British* Colonies or Plantations in *America*, nor of the *East Indies*, nor of *China*, nor imported by the *East India* Company; for every Hundred Weight	0	3	10
Linen (subject to the Reductions herein-after stated) made in the United Kingdom, or in the *Isle of Man*, wholly of Hemp or Flax, and of the Breadth of Twenty-five Inches or more, exported to *Asia*, *Africa*, or *America*, or to *Portugal*, *Spain*, *America*, *Gibraltar*, or *Malta*; *videlicet*,			
Plain; *videlicet*,			
—— under the Value of Five-pence per Yard; for every Yard, Eight-tenth Parts of -	0	0	0½
—— of the Value of Five-pence, and under Six-pence *per* Yard; for every Yard, Eight-tenth Parts of	0	0	1
—— of the Value of Sixpence, and not exceeding One Shilling and Sixpence *per* Yard; for every Yard, Eight-tenth Parts of - - -	0	0	1½
—— upwards of One Yard in Breadth, and exceeding the Value of One Shilling and Sixpence *per* Running Yard, and not exceeding the Value of One Shilling and Sixpence *per* Square Yard; for every Square Yard, Eight-tenth Parts of -	0	0	1½
—— checked and striped, of the Value of Sevenpence, and not exceeding One Shilling and Sixpence *per* Yard; for every Yard, Eight-tenth Parts of - - - - -	0	0	0
Note.—One other Tenth Part of the aforegoing Sums, Bounties on Linen, to cease on the Fifth Day of *January* One thousand eight hundred and twenty-seven, and the like on the Fifth Day of *January* in the Seven Years thereafter, when the whole will expire.			

	£	s.	d.
Sail Cloth made in the United Kingdom, fit for or made into Sails, exported by way of Merchandize; for every Ell - - - - -	0	0	2
Sugar, till the Fifth Day of *July* One thousand eight hundred and twenty-six; *videlicet*,			
Refined, made in the United Kingdom from Sugar, the Produce of the *British* Plantations or of the *East Indies*; *videlicet*,			
Bastards, or Refined Loaf Sugar broken in Pieces, or being ground or powdered Sugar, or such Sugar pounded, crashed, or broken,			
exported in a *British* Ship; for every Hundred Weight - - - - -	1	10	0
exported in a Ship not *British*; for every Hundred Weight - - - - -	1	9	0
Other refined Sugar in Loaf, complete and whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of a uniform Whiteness throughout, or such Sugar pounded, crashed, or broken, and Sugar Candy,			
exported in a *British* Ship; for every Hundred Weight - - - - -	2	6	0
exported in a Ship not *British*; for every Hundred Weight - - - - -	2	4	6
Double Refined Sugar, additional Bounty for every Hundred Weight - - -	0	8	0

Bond to be given for the due Exportation.

III. And be it further enacted, That the Exporter of any Goods, in respect of which any Bounty is claimed under this Act, or the Person in whose Name the same are entered Outwards, shall, at the Time of Entry and before Cocket be granted, give Security by Bond in Double the Value of the Goods, with One sufficient Surety, that the same shall be duly exported to the Place for which they are entered, or be otherwise accounted for to the Satisfaction of the Commissioners of the Customs, and shall not be relanded in the United Kingdom, or landed in the Isle of *Man*, or the Islands of *Faro* or *Ferro*, and shall not be landed in *Guernsey*, *Jersey*, *Aderney*, or *Sark*, unless expressly entered to be exported to one of those Places.

Candy in Packages of Half Cwt., other Sugar 2 Cwt.

IV. And be it further enacted, That no Bounty shall be given upon the Exportation of any refined Sugar called Candy, unless it be properly refined and manufactured, and free from Dirt and Scum, and packed in Packages, each of which shall contain Half a Hundred Weight of such Candy at the least; nor upon any other refined Sugar, unless the same be packed in Packages, each of which shall contain Two Hundred Weight of such Sugar at the least.

Sugar crashed for Exportation.

V. And be it further enacted, That if any Sugar in Lumps or Loaves is to be pounded, crashed, or broken, before the same be exported for the Bounty payable thereon, such Lumps or Loaves shall, after

after due Entry thereof, be lodged in some Warehouse, provided by the Exporter and approved by the Commissioners of the Customs for such Purpose, to be then first examined by the Officers of Customs while in such Lumps or Loaves, as if for immediate Shipment, and afterwards to be there pounded, crashed, or broken, and packed for Exportation, in the Presence of such Officers, and at the Expence of the Exporter; and such Sugar shall be kept in such Warehouse, and be removed from thence for Shipment, and be shipped under the Care and in the Charge of the Searchers, in order that the Shipment and Exportation thereof may be duly certified by them upon the Debenture, according to the Quality ascertained by them of the same while in such Lumps or Loaves.

Different Sorts of crashed Sugar to be kept separate.

VI. And be it further enacted, That the different Sorts of such Sugar shall be kept apart from each other, in such Manner and in such distinct Rooms or Divisions of such Warehouse, as shall be directed and appointed by the Commissioners of the Customs; and if any Sort of such Sugar shall be found in any Part of such Warehouse appointed for the keeping of Sugar of a Sort superior in Quality thereto, the same shall be forfeited; and if any Sort of such Sugar shall be brought to such Warehouse to be pounded, crashed, or broken, which shall be of a Quality inferior to the Sort of Sugar expressed in the Entry for the same, such Sugar shall be forfeited.

Linen entered for Bounty, if below the proper Value, to be forfeited; if above, may be taken at the Valuation.

VII. And be it further enacted, That if any Linen which is entered for Bounty, as being of the Value at least of Five-pence *per* Yard, or of Sixpence *per* Yard, or of Seven-pence *per* Yard, as the Case may be, shall upon Examination be found not to be worth Five-pence *per* Yard, or Sixpence *per* Yard, or Seven-pence *per* Yard respectively, the same shall be forfeited; and if any Linen which is entered for Bounty by the Square Yard shall upon Examination be found not to be worth more than One Shilling and Sixpence *per* Running Yard, the same shall be forfeited; and if any Linen which is entered for Bounty shall upon Examination be found to be worth more than One Shilling and Sixpence *per* Running Yard, if entered by the Running Yard, or One Shilling and Sixpence *per* Square Yard, if entered by the Square Yard, as the Case may be, it shall be lawful for the Searcher to detain such Linen, and the Commissioners of the Customs shall thereupon cause the Sum of One Shilling and Seven-pence *per* Running Yard, or *per* Square Yard, as the Case may be, to be paid for such Linen to the Person entitled to receive the same, and shall dispose of such Linen for the Benefit of the Crown.

Oath of Exporter to manufacture of Cordage and Exportation.

VIII. And be it further enacted, That before any Bounty given by this Act on the Exportation of Cordage be paid, the Exporter of any Cordage in respect of which such Bounty is claimed shall make Oath upon the Debenture before the Collector or Comptroller, that the said Cordage was wrought up and manufactured in the United Kingdom, as he verily believes, from Foreign Rough Hemp, not the Growth or Production of the *British* Colonies or Plantations in *America*, nor of the *East Indies* or *China*, nor imported by the *East India* Company; and that the Duties due upon the Importation thereof were duly paid; and that the said Cordage is really and truly intended to be exported

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to Parts beyond the Seas by way of Merchandize, and not for the Use of the Ship during her Voyage or any future Voyage.

Bounty on Cordage made into Rigging.

IX. And be it further enacted, That the Bounty hereby granted upon Cordage and Spun Yarn shall be allowed for such Cordage and Spun Yarn made into or fitted up as Rigging: Provided always, that it shall be lawful for the Officer of the Customs to make such Deductions from the Weight of such Rigging as shall in his Discretion be equal to the Weight of any Materials other than such Cordage or Spun Yarn forming Part of and being weighed together with such Rigging.

No Bounty on Cordage or Sail Cloth, unless exported in Ships well supplied.

X. And be it further enacted, That no Bounty shall be paid to any Person on the Exportation of any Cordage or of any Sail Cloth, unless the same be exported to Parts beyond the Seas by way of Merchandize, nor unless the Quantity exported by him in One Ship be Three Tons Weight of such Cordage, or Five hundred Ells of such Sail Cloth at the least, nor unless the Ship exporting the same shall be furnished with a sufficient Quantity of Cordage, or of Sails or Sail Cloth, as the Case may be, for her Use, according to her intended Voyage, over and above any Quantities of the same respectively entered to be exported for Bounty in such Ship.

Drawback on Coals used in Mines.

XI. And be it further enacted, That for all Coals which shall be consumed in Fire, or Steam Engines used for draining Water or drawing Ores, Dead Stuff, or Rubbish, or for stamping or pulverizing Ores, or for any other Purposes, in Mines of Copper, Tin, or Lead in the Counties of *Devon* or *Cornwall*, or in the Isle of *Anglesea*, or in *Ireland*, and for all Coals used in roasting, calcining, smelting, or refining any Copper, Tin, Lead, or any of their Ores in the Works of any of such Mines, and for which all Duties of Customs Coastwise shall have been paid, a Drawback of all such Duties shall be allowed and paid; and for all Coals used for any Purpose relating to the carrying on of the Works for the maufacturing of Tin Plates at *Pennygored* in the County of *Pembroke*, called *The Pennygored Works*, and for which the Duties of Customs shall have been paid, there shall be allowed and paid a Drawback of all such Duties not exceeding the Sum of One thousand Pounds in any one Year; provided Proof shall be made upon Oath by some one of the Proprietors or Adventurers in any such Mine or Works, or by some managing Agent of the same, before the Collector or Comptroller of the Customs of the Port at which the Duties on such Coals shall have been paid, that he verily believes that all Duties on such Coals have been actually paid, and that such Coals were *bonâ fide* consumed in such Mine or Works (naming the same), or some of the Purposes (describing the same), in respect of which the Drawback hereby allowed on such Coals is claimed.

Drawback on Timber used in Mines.

XII. And be it further enacted, That for and in respect of all Deals and Timber herein-after described, being of the Growth of *Norway*, and imported direct from thence, and used in the Mines of Tin, Lead, or Copper in the Counties of *Devon* or *Cornwall*, or in *Ireland*, and on which the Duties of Customs shall have been paid, there shall be allowed and paid the several Drawbacks herein-after mentioned

mentioned; (that is to say), on any such Deals, being above Seven Inches in Width, Eight Feet in Length, and not above Ten Feet in Length, and not exceeding One Inch and a Half in Thickness, for every One hundred and twenty, if imported in a *British* Ship, the Sum of Four Pounds One Shilling and Three-pence, or if imported in a Foreign Ship, the Sum of Four Pounds Three Shillings and Sixpence; and on any such Timber being Five Inches Square, and not exceeding Ten Inches Square, for every Load containing Fifty Cubic Feet, if imported in a *British* Ship, the Sum of Two Pounds Five Shillings and Three-pence, or if imported in a Foreign Ship, the Sum of Two Pounds Eight Shillings and Three-pence.

Account to be kept of Timber used in Mines.

XIII. And be it further enacted, That the several Drawbacks hereby allowed for and in respect of such Deals and such Timber so used, shall be paid to the Owner of any such Mine under the following Regulations; (that is to say), the Purser, Agent, or Captain of any such Mine, intending to claim the Drawback under this Act, shall enter or cause to be entered in a Book to be kept for that Purpose an Account of the Quantity of such Deals and Timber used and employed in such Mine, stating of whom such Deals and Timber were purchased, and at what Port the same were stated by the Vender to have been imported; and at the End of each Year he shall deliver an Account thereof to the Collector or Comptroller of the Customs of the Port where the Duty upon such Deals and Timber shall have been stated to have been paid, and shall make Oath before him to the Truth of such Account, and shall, if required by such Collector or Comptroller, produce the Cost Book of such Mine.

Oath to be made to the Truth of such Account.

XIV. And be it further enacted, That the Person or his Agent who shall have supplied the said Deals and Timber, shall make Oath before the Collector or Comptroller, to the Truth of his Account for the same; and referring to the Importation thereof and Payment of Duties thereon, shall further make Oath, that the Deals and Timber so supplied, according to such Account, are the identical Deals and Timber for which the Duties of Customs had been so paid; and thereupon the Collector and Comptroller being satisfied that such Deals and Timber were supplied for the Use of such Mine, and that the full Duties of Customs had been paid thereon, a Debenture shall be issued for the Payment of the Drawback allowed by this Act.

Penalty on delivering false Account.

XV. And be it further enacted, That if the Purser, Agent, or Captain of such Mine shall deliver any false Account of the Quantity of Deals or Timber used and employed, with an Intent to defraud His Majesty, such Purser, Agent, or Captain shall, on being convicted of any such Offence, for the First Offence forfeit the Sum of Two hundred Pounds, and for every Second or further Offence the Sum of Four hundred Pounds, to be sued for within Three Months after the Delivery of the Account.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1825.