

ANNO SEXTO

GEORGII IV. REGIS.

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import in any *British* Ship or Vessel, owned and navigated according to Law, from any Port in *Europe* or *Africa*, or from *Gibraltar*, the Island of *Malta*, or the Dependencies thereof, or the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, into any of His Majesty's Colonies, Plantations, or Islands in *America* or the *West Indies*, the Articles enumerated or described in a Schedule thereunto annexed (marked A.), subject nevertheless, on Importation, to certain Duties of Customs set forth in another Schedule thereunto annexed (marked B.): And whereas it is expedient to permit all Goods (except as hereinafter excepted) to be imported from any of the said Places into any of the said Free Ports, and to charge the same with the like Duties from whichever of the said Places the same may be imported; and also to permit any of such Goods to be so imported in Ships of the Country of which the Goods are the Produce, as well as in *British* Ships, but to confine all such Importations to the said Free Ports; 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 the several Schedules (marked B. and C. respectively) to the first recited Act annexed, and the several Schedules (marked A. and B. respectively) to the second recited Act annexed, and also that all Duties imposed by either of the said Acts, or by an Act passed in the Fourth Year of His said Majesty's Reign, intituled *An Act to amend an Act of the last Session of Parliament, for regulating the Trade between His Majesty's Possessions in* America *and the* West Indies *and other Parts of the World*, shall, from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, be repealed, and the same are hereby repealed accordingly, except so far as the same relate in any way to the Island of *Newfoundland*.

Certain Schedules of Goods and of Duties imposed by recited Acts, or by 4 G. 4. c. 2. repealed;

except as to Newfoundland.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, it shall be lawful to import into any of the said Free Ports, except in *Newfoundland*, any Goods (except as herein-after excepted) from any Foreign Place in *America* or in *Europe*, or in *Asia* within the *Mediterranean Sea*, and from any Place in *Africa*, and from *Gibraltar*, and from the Islands of *Malta*, *Guernsey*, *Jersey*, *Alderney*, and *Sark* provided such Importations be made in *British* Ships, or in Ships of the Country of which the Goods are the Produce; subject nevertheless to the Powers given to His Majesty by an Act passed in the Fourth Year of His Reign, intituled *An Act to authorize His Majesty under certain Circumstances to regulate the Duties and Drawbacks on Goods imported or exported in Foreign Vessels, and to exempt certain Foreign Vessels from Pilotage*, and by another Act passed in the Fifth Year of His Reign, to amend the same: Provided always, that nothing in this Act contained shall extend to permit the Importation of Gunpowder, Arms, Ammunition, or Utensils of War, dried or salted Fish, salted Beef, Pork or Bacon, Whale Oil, Blubber or Fins, Books which are prohibited to be imported into the United Kingdom, base or counterfeit Coin, or any Goods the Produce or Manufacture of any Place within the Limits of the *East India* Company's Charter, into any of His Majesty's Possessions in *America* or the *West Indies*, nor

All Goods may be imported from America, Europe, or Africa, &c.;

subject to Powers in Acts 4 G. 4. c. 77. and 5 G. 4. c. 1.

Articles prohibited.

nor Coffee, Cocoa Nuts, Sugar, Melasses, or Rum of Foreign Production, into any of the said Possessions in *South America* or the *West Indies*, or into *Newfoundland*.

Foreign Coffee, &c, may be imported into North America.

III. And be it further enacted, That it shall be lawful to import any Coffee, Cocoa Nuts, Sugar, Melasses, and Rum of Foreign Production, into any of the *British* Possessions in *North America*, except *Newfoundland*, any thing in any Act or Acts to the contrary notwithstanding: Provided always, that all Coffee, Cocoa Nuts, Sugar, Melasses, and Rum, (although the same may be of the *British* Plantations), having been imported into any of the *British* Possessions in *North America*, except *Newfoundland*, shall, upon subsequent Importation from thence into any of the *British* Possessions in *South America* or the *West Indies*, or into *Newfoundland*, or into the United Kingdom, be deemed to be of Foreign Production, and shall be liable on such Importations respectively to the same Duties or the same Forfeitures as Articles of the like Description, being of Foreign Production, would be liable to, unless the same shall have been warehoused under the Provisions of this Act, and exported from the Warehouse direct to such other *British* Possession, or to *Newfoundland*, or to the United Kingdom, as the Case may be.

New Duties according to the Schedule.

IV. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, in lieu of the Duties hereby made to cease and determine, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon Importation of the several Articles enumerated or described in the Schedule of Duties to this Act annexed, into any of the said Possessions in *America* or the *West Indies*, except *Newfoundland*, from any Foreign Place in *America*, or from *Europe*, or from *Asia* within the *Mediterranean Sea*, or from any Place in *Africa*, the several Duties of Customs as the same are respectively set forth in Figures in the said Schedule: Provided always, that no greater Proportion of such Duties shall be charged upon any Article subject also to Duty under any other Act heretofore and still in force, or under any Colonial Law, than the Amount, if any, by which the Duty charged by this Act shall exceed such other Duty or Duties.

Abating the Amount of any previous Duties.

Duties to be levied under Powers of former Acts.

V. And be it further enacted, That the Duties imposed by this Act shall be levied, raised, applied, and abated under the same Management, and in the same Manner, and by the same Powers and Means, and under the like Penalties and Forfeitures, as the Duties imposed by the Two Acts herein-before first mentioned would be levied, raised, applied, and abated under the Provisions of those Acts respectively, except so far as the same may be altered by this Act.

Exportation to Europe, &c. in Ships of the Place of Destination.

VI. And be it further enacted, That it shall be lawful to export from any of the said Free Ports, except in *Newfoundland*, to any Foreign Country in *Europe* or *Africa*, or in *Asia* within the *Mediterranean Sea*, in any Ship belonging to such Country, any Goods, being of the Growth, Production, or Manufacture of such Possessions, and any Goods which have been legally imported into the same.

VII. And

Power to prohibit Trade with Countries not granting similar Privileges.

VII. And be it further enacted, That it shall be lawful for His Majesty, His Heirs and Successors, by Order in Council, from Time to Time, when and as often as it shall be judged expedient, to prohibit the Trade and Intercourse authorized by this Act with any Country in *Europe* having Possessions in *America* or the *West Indies*, if it shall appear that the Privileges granted by this Act to Foreign Ships or Vessels are not allowed by such Country to *British* Ships or Vessels in Trade or Intercourse with the Possessions of such Country in *America* or the *West Indies*.

4 G. 4. c. 24. as relates to Goods in Schedule (B.) warehoused, and exported to British Possessions in America, repealed.

VIII. And be it further enacted, That so much of an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act to make more effectual Provision for permitting Goods imported to be secured in Warehouses or other Places, without Payment of Duty on the First Entry thereof*, as enacts that certain Goods and Merchandize, mentioned in a Schedule (marked B.) to that Act annexed, warehoused under the Provisions of that Act, shall not be exported from the Warehouse to any *British* Colony, Plantation, Territory, or Dominion in *America* or the *West Indies*, nor be imported into any such *British* Colony or Plantation, unless and until all Duties, as well of Customs as Excise, payable in *Great Britain* or *Ireland* respectively on such Goods and Merchandize for Home Consumption, shall have been paid, shall be repealed, and the same is hereby repealed accordingly.

Kingston, Halifax, and Quebec, &c. to be free warehousing Ports; and such other Ports as His Majesty shall appoint.

IX. And whereas it is expedient to constitute and appoint some of the Free Ports in *America* and the *West Indies* to be free Warehousing Ports for all Goods which may be legally imported into the said Ports respectively; and it is also expedient to empower His Majesty to constitute and appoint from Time to Time any other Ports in any of the said *British* Possessions in *America* or the *West Indies*, to be in like Manner free Warehousing Ports for such Goods as may be legally imported into such Ports respectively; and it is therefore necessary to make Regulations for the appointing of proper Warehouses at such Ports, and for the lodging and securing of Goods therein; be it therefore enacted, That the several Ports herein-after mentioned, (that is to say), *Kingston* in the Island of *Jamaica*, *Halifax* in *Nova Scotia*, *Quebec* in *Canada*, *Saint John's* in *New Brunswick*, and *Bridge Town* in the Island of *Barbadoes*, shall be free Warehousing Ports for the Purposes of this Act; and that it shall be lawful for the several Collectors and Controllers of the said Ports respectively, by Notice in Writing under their Hands, to appoint from Time to Time such Warehouses at such Ports respectively as shall be approved of by them, for the free warehousing and securing of Goods therein for the Purposes of this Act, and also in such Notice to declare what Sorts of Goods may be so warehoused, and also by like Notice to revoke or alter any such Appointment or Declaration: Provided always, that every such Notice shall be transmitted to the Governor of the Place, and shall be published in such Manner as he shall direct.

Collectors and Controllers to appoint Warehouses.

Goods may be ware-

X. And be it further enacted, That it shall be lawful for the Importer of any such Goods into the said Ports, to warehouse the same

same in the Warehouses so appointed without Payment of any Duty on the First Entry thereof, subject nevertheless to the Rules, Regulations, Restrictions, and Conditions herein-after contained.

housed without Payment of Duty.

XI. And be it further enacted, That all Goods so warehoused shall be stowed in such Parts or Divisions of the Warehouse, and in such Manner as the Collector and Controller shall direct; and that the Warehouse shall be locked and secured in such Manner, and shall be opened and visited only at such Times, and in the Presence of such Officers, and under such Rules and Regulations, as the Collector and Controller shall direct; and that all such Goods shall, after being landed upon Importation, be carried to the Warehouse, or shall, after being taken out of the Warehouse for Exportation, be carried to be shipped, under such Rules and Regulations as the Collector and Controller shall direct.

Stowage of Goods in Warehouse.

Locking and opening Warehouse.

Carrying Goods to and from Warehouse.

XII. And be it further enacted, That upon the Entry of any Goods to be warehoused, the Importer of such Goods, instead of paying down the Duties due thereon, shall give Bond, with Two sufficient Sureties, to be approved of by the Collector or Controller, in Treble the Duties payable on such Goods, with Condition for the safe depositing of such Goods in the Warehouse mentioned in such Entry, and for the Payment of all Duties due upon such Goods, or for the Exportation thereof, according to the First Account taken of such Goods upon the landing of the same; and with further Condition, that no Part thereof shall be taken out of such Warehouse until cleared from thence, upon due Entry and Payment of Duty, or upon due Entry for Exportation; and with further Condition, that the whole of such Goods shall be so cleared from such Warehouse, and the Duties upon any Deficiency of the Quantity, according to such First Account, shall be paid within Two Years from the Date of the First Entry thereof; and if after such Bond shall have been given, the Goods or any Part thereof shall be sold or disposed of, so that the original Bonder shall be no longer interested in or have Control over the same, it shall be lawful for the Collector and Controller to admit fresh Security to be given, by the Bond of the new Proprietor, or other Person having Control over such Goods, with his sufficient Sureties, and to cancel the Bond given by the original Bonder of such Goods, or to exonerate him to the Extent of the fresh Security so given.

Bond upon Entry of Goods to be warehoused.

Purchaser of Goods may give Bond in lieu of original Bond.

XIII. And be it further enacted, That if any Goods which have been entered to be warehoused shall not be duly carried and deposited in the Warehouse, or shall afterwards be taken out of the Warehouse without due Entry and Clearance, or having been entered and cleared for Exportation from the Warehouse, shall not be duly carried and shipped, or shall afterwards be relanded, except with Permission of the proper Officer of the Customs, such Goods shall be forfeited.

Goods entered to be warehoused and not deposited, &c. to be forfeited.

XIV. And be it further enacted, That upon the Entry and Landing of any Goods to be warehoused, the proper Officer of the Customs shall take a particular Account of the same, and shall mark the Contents on

Account of Goods to be taken on landing.

No Goods to be taken out of Warehouse except on Entry, &c.

on each Package, and shall enter the same in a Book to be kept for that Purpose; and 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 Duty for Home Use; and whenever the whole of the Goods warehoused under any Entry shall be cleared from the Warehouse, or whenever further Time shall be granted for any such Goods to remain warehoused, an Account shall be made out of the Quantity upon which the Duties have been paid, and of the Quantity exported, and of the Quantity (to be then ascertained) of the Goods still remaining in the Warehouse, as the Case may be, deducting from the whole the Quantity contained in any whole Packages (if any) which may have been abandoned for the Duties, and if upon such Account there shall in either Case appear to be any Deficiency of the original Quantity, the Duty payable upon the Amount of such Deficiency shall then be paid

Duties to be paid upon Deficiencies.

Samples may be taken.

XV. And be it further enacted, That it shall be lawful for the Collector and Controller, under such Regulations as they shall see fit, to permit moderate Samples to be taken of any Goods so warehoused without Entry and without Payment of Duty, except as the same shall eventually become payable, as on a Deficiency of the original Quantity.

Goods may be sorted and repacked.

XVI. And be it further enacted, That it shall be lawful for the Collector and Controller, under such Regulations as they shall see fit, to permit the Proprietor, or other Person having Control over any Goods so warehoused, to sort, separate, and pack, and repack any such Goods, and to make such lawful Alterations therein, or Arrangements and Assortments thereof, as may be necessary for the Preservation of such Goods, or in order to the Sale, Shipment, or legal Disposal of the same; and also to permit any Parts of such Goods so separated to be destroyed, but without Prejudice to the Claim for Duty upon the whole original Quantity of such Goods: Provided always, that it shall be lawful for any Person to abandon any whole Packages to the Officers of the Customs for the Duties, without being liable for any Duty upon the same.

Whole Packages may be abandoned for Duty.

All Goods to be cleared within Two Years, or sold.

XVII. And be it further enacted, That all Goods which have been so warehoused, shall be duly cleared, either for Exportation or for Home Consumption, within Two Years from the Day of the First Entry thereof; and if any such Goods be not so cleared, it shall be lawful for the Collector and Controller to cause the same to be sold, and the Produce shall be applied, first to the Payment of the Duties, next of Warehouse Rent and other Charges, and the Overplus (if any) shall be paid to the Proprietor: Provided always, that it shall be lawful for the Collector and Controller to grant further Time for any such Goods to remain warehoused, if they shall see fit so to do.

Further Time may be granted.

Bond on Entry for Exportation.

XVIII. And be it further enacted, That upon the Entry outwards of any Goods to be exported from the Warehouse, the Person entering the same shall give Security by Bond in Treble the Duties of Importation on the Quantity of such Goods, with Two sufficient

Sureties, to be approved by the Collector or Controller, that the same shall be landed at the Place for which they be entered outwards, or be otherwise accounted for to the Satisfaction of the Collector and Controller.

Power to appoint other Free Ports.

XIX. And be it further enacted, That it shall be lawful for His Majesty in Council from Time to Time to appoint any Port in His Majesty's Possessions in *America* or the *West Indies* to be a free Warehousing Port for the Purposes of this Act, and every such Port so appointed by His Majesty shall be a free Warehousing Port under this Act, as if appointed by the same, in as full and ample a Manner in all respects as any of the Ports herein-before mentioned are free Warehousing Ports appointed by this Act.

Not to affect the Trade or Fisheries of Newfoundland.

XX. And be it further enacted, That nothing in this Act shall extend to alter or affect in any Manner the Regulations of the Trade or Fisheries of *Newfoundland*, or the Duties or Drawbacks payable or allowable therein under any Act or Acts in force at the Time of the Commencement of this Act.

Act may be amended this Session.

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

Schedule

Schedule of Duties.

A SCHEDULE OF DUTIES payable upon Goods, Wares, and Merchandize, not being of the Growth, Production, or Manufacture of the United Kingdom, or of any of the British Possessions in America or the West Indies, or within the Limits of the East India Company's Charter, imported into any of the British Possessions in America or the West Indies.

	£	s.	d.
Barrel of Wheat Flour, not weighing more than 196lbs. net Weight	0	5	0
For every Hundred Weight of Biscuit or Bread	0	1	6
For every Barrel of Flour or Meal, not weighing more than 196lbs., not made from Wheat	0	2	6
For every Bushel of Wheat	0	1	0
For every Bushel of Pease, Beans, Rye, Calavances, Oats, Barley, or Indian Corn	0	0	7
Rice; For every 100lbs. net Weight	0	2	6
For every One thousand Shingles not more than Twelve Inches in Length	0	7	0
For every One thousand Shingles being more than Twelve Inches in Length	0	14	0
For every One thousand Red Oak Staves	0	15	0
For every One thousand White Oak Staves or Headings	0	12	6
For every One thousand Feet of White, Yellow, or Pitch Pine Lumber of One Inch thick	1	1	0
Other Kinds of Wood and Lumber, per One thousand Feet	1	8	0
For every One thousand Wood Hoops	0	5	3
Horses, Mules, Asses, Neat Cattle, and all other Live Stock, for every One hundred Pounds of the Value	10	0	0
Spirits; *videlicet*, Brandy, Geneva, or Cordials, for every Gallon	0	1	6
—— and further, the Amount of any Duty payable for the Time being on Spirits the Manufacture of the United Kingdom.			
Wine, imported in Bottles, the Tun, containing 252 Gallons	7	7	0
—— and further, for every £100 of the true and real Value thereof	7	10	0
—— and for every Dozen of Foreign Quart Bottles in which such Wine may be imported	0	1	0
—— not in Bottles, for every £100 of the true and real Value thereof	7	10	0

		£	s.	d.
Coffee, Cocoa, Sugar, Melasses, and Rum, imported into any of the British Possessions in North America; *videlicet*,				
Coffee, for every Cwt.		0	5	0
Cocoa, for every Cwt.		0	5	0
Sugar, for every Cwt.		0	5	0
Melasses, for every Cwt.		0	3	0
Rum, for every Gallon		0	0	6
—— and further, the Amount of any Duty payable for the Time being on Coffee, Cocoa, Sugar, Melasses, and Rum respectively, being the Produce of any of the British Possessions in South America or the West Indies.				
Alabaster	For every £100 of the true and real Value thereof,	7	10	0
Anchovies				
Argol				
Anniseed				
Amber				
Almonds				
Brimstone				
Botargo				
Boxwood				
Currants				
Capers				
Cascasoo				
Cantharides				
Cummin Seed				
Coral				
Cork				
Cinnabar				
Dates				
Essence of Bergamot				
—— of Lemon				
—— of Roses				
—— of Citron				
—— of Orange				
—— of Lavender				
—— of Rosemary				
Emery Stone				
Flax				
Fruit, *videlicet;*				
—— dry, preserved in Sugar				
—— wet, preserved in Brandy				
Figs				
Gum Arabic				
—— Mastic				
—— Myrrh				
—— Sicily				
—— Ammoniac				
Hemp				
Honey				
Jalap				

		£ s. d.
Juniper Berries Incense of Frankincense Lava and Malta Stone for building Lentils Manna Marble, rough and worked Mosaic Work Medals Musks Maccaroni Nuts of all Kinds Oil of Olives — of Almonds Opium Orris Root Ostrich Feathers Ochres Orange Buds and Peel Olives Pickles, in Jars and Bottles Paintings Pozzolana Pitch Pumice Stone Punk Parmesan Cheese Pickles Prints Pearls Precious Stones (except Diamonds) Quicksilver Raisins Rhubarb Rice Sausages Senna Scammony Sarsaparilla Saffron Safflower	For every £100 of the true and real Value thereof,	7 10 0
Sponges Tar Turpentine Vermillion Vermicelli Whetstones Clocks and Watches Leather Manufactures Linens Musical Instruments Wires of all Sorts Books and Papers	For every £100 of the true and real Value thereof.	30 0 0

		£	s.	d.
Glass Manufactures Soap Refined Sugar Sugar Candy Tobacco, manufactured	For every £100 of the true and real Value thereof,	20	0	0
Coin and Bullion Diamonds Salt Fruit and Vegetables, fresh Herrings, taken and caught by the Inhabitants of the Isle of Man, and imported direct from thence Any sort of Craft, Food, and Victuals, except Spirits, and any sort of Clothing and Implements, or Materials fit and necessary for the British Fisheries in America, imported into the Place at or from which such Fishery is carried on direct from the Islands of Guernsey, Jersey, Alderney, Sark, or Man, being the Produce or Manufacture of such Islands, or of the United Kingdom Rice and Indian Corn and Lumber, the Produce of any British Possession on the West Coast of Africa, and imported direct from thence	Duty free.			
Goods, Wares, or Merchandize not being enumerated or described, nor otherwise charged with Duty by this Act	For every £100 of the true and real Value thereof,	15	0	0

And if any of the Goods herein-before mentioned shall be imported through the United Kingdom (having been warehoused therein and exported from the Warehouse, or the Duties thereon, if there paid, having been drawn back), One-tenth of the Duties herein imposed shall be remitted in respect of such Goods.

And if any of the Goods herein-before mentioned shall be imported through the United Kingdom (not from the Warehouse), but after all Duties of Importation for Home Use therein shall have been paid thereon in the said United Kingdom, and not drawn back, such Goods shall be free of all Duties herein imposed.

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