

ANNO SEPTIMO & OCTAVO

GEORGII IV. REGIS.

***

Regulation.

Warehouse to be deemed a Delivery.

Goods taken or delivered out of any Warehouse by virtue of any Entry not so made shall be deemed to be Goods taken without due Entry thereof; and Doubts have arisen whether such Goods can be deemed to be taken or delivered until they be actually removed away from the Warehouse, and out of the Custody of the Officers of the Customs; be it therefore enacted, That when Demand shall have been made for the Delivery or for any Order for the Delivery of any Goods in virtue of any such Entry, such Goods shall be deemed to have been taken and delivered within the Meaning of the said Act.

Prohibition of Beef and Pork salted, and of Cattle from the Isle of Man, repealed.

III. And be it further enacted, That so much of the said last-mentioned Act as prohibits the Importation of Beef or Pork salted, not being Beef or Pork commonly called Corned Beef or Pork, and also so much of the said Act as prohibits the Importation of Cattle, Sheep, Swine, Beef, Lamb, Mutton, or Pork, from the *Isle of Man*, being the Produce of that Island, shall be and the same is hereby repealed.

Smuggling.

6 G. 4. c. 108.

Smugglers prosecuted as Seamen, and proving not fit for Naval Service.

IV. And whereas another Act was passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act for the Prevention of Smuggling*; and it is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That if any Person shall be proceeded against under the said last in part recited Act, or this or any other Act now in force or hereafter to be made for the Prevention of Smuggling, or relating to the Revenue of Customs or Excise, and the Information exhibited against such Person shall charge him as being a Seaman, and fit and able to serve His Majesty in His Naval Service, and it shall appear to the Justices before whom such Person is brought, that he is guilty of the Offence with which he is charged, but that he is not fit for His Majesty's Naval Service, that then and in such Case it shall be lawful for such Justices, and they are hereby required to amend such Information accordingly, and to convict such Person in the Penalty of One hundred Pounds, as if proceeded against as not being a Seaman or fit for His Majesty's Naval Service.

Spirits or Tobacco, removing without a Permit, to be deemed unshipped without Payment of Duties.

V. And be it further enacted, That all Spirits or Tobacco which shall be found being removed or carried without a legal Permit for the same, shall be deemed to be Spirits or Tobacco respectively unshipped without Payment of Duty, unless the Party in whose Possession the same shall be found or seized shall prove to the contrary.

How Value of Goods for Penalties is to be ascertained.

VI. And be it further enacted and declared, That in all Cases where any Penalty, the Amount of which is at any Time to be determined by the Value of any Goods, is directed to be sued for under any Law now in force or hereafter to be made for the Prevention of Smuggling, or relating to the Revenue of Customs or Excise, such Value shall be deemed and taken to be according to the Rate and

Price which Goods of the like Sort or Denomination, and of the best Quality, bear at such Time in *London*, and upon which the Duties due upon Importation have been paid. *Smuggling.*

VII. And be it further enacted, That in all Cases where any Information is exhibited for any Offence against the said last-mentioned Act, or this or any other Act now in force or hereafter to be made for the Prevention of Smuggling, or relating to the Revenue of Customs or Excise, such Information may be received by One Justice of the Peace, and such Justice may issue a Summons for the Appearance of the Party against whom such Information is exhibited before any Two Justices of the Peace; and after the Hearing and Conviction before any Two Justices of the Peace, any One of the said Justices, or any other Justice of the Peace, may issue his Warrant to enforce the Conviction, and such Warrant shall and may be executed in any County in *England;* and where, in default of Payment of the Penalty sought for, the Imprisonment of the Party takes place for the Space of Six Months, such Time of Imprisonment shall be reckoned from the Time of the Commencement of such Imprisonment.

One Justice may issue Process for the Appearance of the Party before Two Justices.

One Justice may enforce Conviction.

VIII. And be it further enacted, That where any Information shall be exhibited before a Justice or Justices of the Peace, for any Fine, Penalty, or Forfeiture under any Act now in force or hereafter to be made for the Prevention of Smuggling, or relating to the Revenue of Customs or Excise, and it is necessary to summon the Party against whom such Information is exhibited, it shall be deemed a good and sufficient Service of such Summons if the same be left at the House or usual Place of Residence of the said Party, and directed to such Party.

Summons left at the Abode of the Party to be deemed good Service.

IX. And whereas by the said Act for the Prevention of Smuggling Foreign Vessels laden with Spirits in Casks of less Content than Forty Gallons, or with certain other Goods, in which there shall be a certain Proportion of *British* Subjects, are liable to Seizure if found within certain Distances of the Coast: And whereas it frequently happens, that during Chace, and previously to such Vessels being taken Possession of, certain Persons, who are believed to be *British* Subjects, but of which there is no legal Proof, quit such Vessels, leaving only Foreigners on board, by which the Law is evaded, and the Vessels and Cargoes escape Confiscation, although the Cargoes may be evidently intended to be smuggled into the United Kingdom; be it therefore enacted, That in all such Cases where any Person shall escape from any such Vessel or Boat before Possession is taken of it, every such Person so escaping shall be deemed to be a Subject of His Majesty, within the Meaning of the said last-mentioned Act, unless it shall be proved to the contrary.

Persons escaping from Foreign Vessels in chase to be deemed British Subjects.

X. And whereas in Proceedings under the said last-mentioned Act Difficulties frequently arise in procuring the Attendance of Two Magistrates who have Jurisdiction in the County where the Offence

Magistrate in adjoining County to have Jurisdiction.

Smuggling.

Offence has been committed, and Delay is thereby occasioned; be it enacted, That where the Attendance of Two Magistrates having Jurisdiction in the County where the Offence is committed cannot be conveniently obtained, it shall be lawful for a Magistrate of any adjoining County, with One Magistrate of the County in which the Offence was committed, to hear and determine any Information exhibited before them, and to have the same Powers and Authorities in all respects as to any Proceeding had under the said last-mentioned or any other Act for the Prevention of Smuggling, or relating to the Revenue of Customs or Excise, as if they were both Magistrates for the County in which the Offence was committed.

Penalties recovered before Justices to be paid to Commissioners of the Customs or Excise.

XI. And be it further enacted, That all Penalties and Forfeitures which may be recovered before any Justices of the Peace under the said last-mentioned Act, or this or any other Act for the Prevention of Smuggling, or relating to the Revenue of Customs or Excise, on any Prosecution by Order of the Commissioners of Customs, shall be paid to the Commissioners of His Majesty's Customs, and on any Prosecution by Order of the Commissioners of Excise shall be paid to the Commissioners of His Majesty's Excise, or to the Person appointed by them respectively to receive the same; and such Penalties and Forfeitures shall be applied by the said Commissioners respectively in such Manner as the Law directs.

Goods found concealed in double Sides, or false Bottoms.

XII. And be it further enacted, That if any Goods which are subject to any Duty or Restriction in respect of Importation shall be found on Examination of any Package to be concealed in double Sides or false Bottoms, or in any other secret or disguised Place in such Package, or among any other Things in such Package, that then and in such Case not only all such Goods, but also all other Goods found in the said Package, shall be forfeited.

Treasury may restore Seizures.

XIII. And be it further enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury, or any Three or more of them, by an Order made for that Purpose under their Hands, to direct any Vessel, Boat, or Goods seized under any Act made for the Prevention of Smuggling, or relating to the Revenue of Customs or Excise, or to the Trade or Navigation of the United Kingdom, or of any of His Majesty's Possessions Abroad, to be delivered to the Owner or Owners, whether the same shall have been seized in the United Kingdom or Abroad, and whether Condemnation has taken place or not, upon such Conditions as they may deem expedient, and which shall be mentioned in the said Order; any thing in any Law to the contrary notwithstanding.

Persons entering an Appearance, and neglecting to

XIV. And be it further enacted, That where any Person shall be arrested by virtue of a Warrant issued under the said Act for the Prevention of Smuggling, and shall enter into a Recognizance, and appear

appear in the said Court at the Return of the said Recognizance, but shall not afterwards plead to the Information or Indictment, it shall and may be lawful for the Prosecutor of such Information or Indictment to cause a Copy thereof to be delivered to such Person, or to his or her Attorney or Agent, or to be left at his or her last Place of Abode, with a Notice thereon indorsed, that unless such Person shall, within Eight Days from the Time of such Delivery of a Copy of the Information or Indictment as aforesaid, cause a Plea to be entered in the said Court to such Information or Indictment, that the Prosecutor of such Information or Indictment will enter into a Plea of Not Guilty on his or her Behalf; and that upon Affidavit being made and filed in the Court, of the Delivery of a Copy of such Information or Indictment, with such Notice indorsed thereon as aforesaid, to such Person, or to his or her Attorney or Agent, or at his or her last Place of Abode, as the Case may be, it shall be lawful for the Prosecutor of such Information or Indictment to cause the Plea of Not Guilty to be entered in the said Court to such Information or Indictment for such Person, and such Proceedings shall be had thereupon as if the Defendant in such Information or Indictment had pleaded according to the usual Course of the said Court.

Smuggling.

Prosecutor may enter the Plea of Not Guilty, and proceed to Trial.

XV. And for the Purpose of enabling the Mayor and Commonalty and Citizens of the City of *London*, and their Successors, to ascertain and collect the Amount of the Dues payable to them upon the several Articles herein-after mentioned, imported Coastwise into the Port of *London*, be it enacted, That if all or any of the Goods of the Description herein-after mentioned, (that is to say,) Firkins of Butter, Tons of Cheese, Fish, Eggs, Salt, Fruit, Roots eatable, and Onions, brought Coastwise into the Port of the said City, and which are liable to the said Dues, shall be landed or unshipped at or in the said Port, before a proper Certificate of the Payment of the said Dues shall have been obtained, such Goods shall be forfeited, and may be seized by any Officer of His Majesty's Customs empowered to seize any Goods landed without due Entry thereof; and such Forfeiture may be sued for, prosecuted, and recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, in the Name of the Chamberlain of the said City, on behalf of the said Mayor and Commonalty and Citizens.

For obtaining Dues payable on certain Goods brought Coastwise.

XVI. And whereas by an Act passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act for the Encouragement of British Shipping and Navigation*, it is enacted, that certain Sorts of Goods therein enumerated, being the Produce of *Europe*, shall not be imported into the United Kingdom to be used therein, except in *British* Ships, or in Ships of the Country of which the Goods are the Produce, or in Ships of the Country from which the Goods are imported; and it is expedient to discontinue such Restriction in respect of some of the Sorts of Goods so enumerated, and to extend such Restriction to certain other Sorts of Goods herein-after enumerated; be

Navigation.

6 G. 4. c. 109.

Navigation.

List of the enumerated Articles from Europe revised and altered.

be it therefore enacted, That from and after the First Day of *January* One thousand eight hundred and twenty-eight, so much of the said Act as restricts, in manner before mentioned, the Importation of Rosin, Pitch, Vinegar, Sugar, Potashes, and Salt, being the Produce of *Europe*, shall be and the same is hereby repealed, and that in lieu thereof the several Sorts of Goods herein-after enumerated, (that is to say,) Wool, Shumac, Madders, Madder Roots, Barilla, Brimstone, Bark of Oak, Cork, Oranges, Lemons, Linseed, Rape Seed, and Clover Seed, being the Produce of *Europe*, shall not be imported into the United Kingdom to be used therein, except in *British* Ships, or in Ships of the Country of which the Goods are the Produce, or in Ships of the Country from which the Goods are imported; and that this Restriction shall be complied with and enforced in like Manner as if the same were contained in the said Act.

Stamps on Sea Indentures, &c. reduced.

XVII. And for the greater Encouragement of Navigation, be it further enacted, That no higher Duty of Stamps than Two Shillings shall be charged upon the Indenture of any Apprentice bound to serve at Sea in the Merchant Service, nor upon any Memorandum or Agreement made between the Master and Mariners of any Ship or Vessel, for Wages or Service on any Voyage in such Ship or Vessel; any thing in any other Act to the contrary notwithstanding.

Register.

6 G. 4. c. 110.

XVIII. And whereas by another Act passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act for the registering of* British *Vessels*, it is enacted, that no Ship or Vessel shall be registered at *Malta* or *Gibraltar*, except such as are wholly of the Built of those Places respectively, and that such Ships shall not be registered elsewhere, and that such Ships so registered shall not be entitled to the Privileges and Advantages of *British* Ships in any Trade between the United Kingdom and any of the Colonies, Plantations, Islands, or Territories in *America* to His Majesty belonging: And whereas it is expedient to permit all *British* Ships to be registered at *Malta* or *Gibraltar* in the like Manner and upon the same Terms and Conditions as Ships which are of the Built of those Places respectively; be it therefore enacted, That so much of the said Act as prohibits the registering at *Malta*, or *Gibraltar*, of any Ship or Vessel other than such as are of the Built of those Places, shall be and the same is hereby repealed: Provided always, that no Ship or Vessel which shall have been registered at *Malta* or *Gibraltar* shall afterwards be registered elsewhere; and that no such Ship or Vessel shall be entitled to the Privileges or Advantages of *British* Ships in any Trade between the United Kingdom and any of the Colonies, Plantations, Islands, or Territories in *America* to His Majesty belonging.

British Ships may be registered at Malta and Gibraltar,

What Trade not allowed.

Ships for which Mediterranean Passes

XIX. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-eight, no *Mediterranean* Pass shall be issued for the Use of any Ship, as being a Ship

belonging to *Malta* or *Gibraltar*, except such as be duly registered at those Places respectively, or such as, not being entitled to be so registered, shall have wholly belonged, before the Tenth Day of *October* One thousand eight hundred and twenty-seven, and shall have continued wholly to belong, to Persons actually residing at those Places respectively, as Inhabitants thereof, and entitled to be Owners of *British* Ships there registered, or who, not being so entitled, shall have so resided upwards of Five Years.

Register.
may be issued at Malta or Gibraltar.

XX. And whereas if any Person shall wilfully detain the Certificate of Registry of any Ship or Vessel, and refuse to deliver up the same to the proper Officer of the Customs, for the Purposes of such Ship or Vessel, as Occasion shall require, such Person may be proceeded against in manner provided by the said last-mentioned Act; and Doubts have arisen whether such Proceedings may be had, unless the Certificate of Registry shall have been first demanded of such Person by the proper Officer of the Customs; and it is expedient to remove such Doubts; be it therefore enacted, That it shall be lawful for the Justice, or other Person having Jurisdiction in the Matter, and he is hereby required to receive Proof on Oath from the Person making Complaint to him of such Detainer and Refusal, that such Occasion has arisen, although the Certificates shall not have been demanded by any Officer of the Customs; and the indorsing of any Transfer of Property, or of the Name of any new Master, upon the Certificate of Registry, by the Officers of the Customs, shall be deemed to be Purposes for which there is Occasion to deliver the Certificate of Registry to the Officers of the Customs; and if any Person who is not in actual Possession of a Ship or Vessel shall detain the Certificate of Registry of such Ship or Vessel, from some Person who is in actual Possession of such Ship or Vessel as ostensible Owner thereof, or who has the actual Charge or Command of such Ship or Vessel as ostensible Master thereof, then and in such Case Occasion shall be deemed to have arisen for delivering of such Certificate to the Officers of the Customs at the Port where such Ship shall then be, in order that such Certificate may be given to some Person who is in actual Possession of such Ship or Vessel as such ostensible Owner or Master.

Proceedings against Persons detaining Registers of Ships.

Duties.

XXI. And whereas another Act was passed in the Sixth Year of the Reign of His present Majesty King *George* the Fourth, intituled *An Act for granting Duties of Customs*; and it is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That instead of the Duties imposed by the said last-mentioned Act upon the several Articles mentioned in the Tables to this Act annexed, denominated respectively "Table of New Duties Inwards, 1827," and "Table of Duties Coastwise, 1827," the several Duties set forth in Figures in the said Tables shall, in respect of such Goods as are mentioned therein, be raised, levied, and collected, and paid unto His Majesty, in like Manner as if such Duties had been imposed in and by the said last-mentioned Act, and

6 G. 4. c. 111.

New Duties.

Duties.

and had been set forth in the Tables thereunto annexed; that is to say,

TABLE OF NEW DUTIES INWARDS, 1827.

	£ s. d.
Beef, salted - - - - - - - - - the cwt.	0 12 0
Bristles, *viz.*	
—— rough and in the Tufts, and not in any way sorted the lb.	0 0 2½
—— in any way sorted, or arranged in Colours, and not entirely rough and in the Tufts - - - the lb.	0 0 3½
If any Part of the Bristles in a Package be such as be subject to the higher Duty, the whole Contents of the Package shall be subject to the higher Duty.	
Pork, salted, (not being Hams or Bacon) - - the cwt.	0 12 0
Rice, the Produce of, and imported from any *British* Possession, *viz.*	
—— not being rough or in the Husk - - the cwt.	0 4 0
—— rough, and in the Husk or Paddy - the bushel	0 0 3
Seed, *viz.*	
—— Castor Seed - - - - - - - - the lb.	0 0 1
Staves, *viz.*	
—— imported from any Foreign Country in *America*, or from the *Ionian Islands*, to be charged with the same Duty as the like Staves are charged with when imported from other Foreign Countries.	
Yarn, *viz.*	
—— Worsted Yarn of all Sorts - - - the lb.	0 0 1

TABLE OF DUTIES COASTWISE, 1827.

Slates, *viz.*	
—— the Produce of *Scotland*, brought Coastwise from one Port to another Port in *Great Britain*, - the 1,000	0 7 6
—— or, and at the Option of the Importer, the Duties payable under the Act 6 *Geo.* 4. c. 3.	
Slate in Slabs or Blocks, not fit to be converted into Slates -	Duty-free.

Spirits, though mixed, to pay Duty as such.

XXII. And be it further enacted, That Spirits or Strong Waters imported into the United Kingdom, mixed with any Ingredient, and although thereby coming under some other Denomination, shall nevertheless be deemed to be Spirits or Strong Waters within the Meaning of the said last-mentioned Act, and be subject to Duty as such.

Warehouse.

XXIII. And whereas it is expedient to permit Copper Ore warehoused to be taken out of Warehouse without Payment of Duty, for the

the Purpose of being smelted, and of re-warehousing the Copper produced from the same; be it therefore enacted, That it shall be lawful for the Importer or Proprietor of any Copper Ore warehoused to give Notice to the proper Officers of the Customs of his Intention to take such Ore out of Warehouse to be smelted, stating in such Notice the Quantity of Copper computed to be contained in such Ore, and delivering to such Officers sufficient Samples or Specimens for ascertaining by proper Assays, at the Expence of the Proprietor, such Quantity of Copper, and giving sufficient Security by Bond for returning such Quantity of Copper into the Warehouse; and if such Officers shall be satisfied of the Fairness of the Samples or Specimens of such Ore, and of the Assays made of the same, and of the Security given, they shall deliver such Ore for the Purpose of being smelted as aforesaid: Provided always, that if any Copper Ore intended to be so smelted shall be imported into any Port where such Ore or where Copper cannot be warehoused, the same may be entered as being to be warehoused at the Port at which the Copper after smelting is to be warehoused, and such Ore shall thereupon be taken account of and delivered for the Purposes aforesaid, in like Manner as if the same had been warehoused: Provided also, that all Copper so produced by smelting shall be deemed to be Copper imported, and shall be warehoused as such.

Warehouse.

Copper Ore may be taken out of Warehouse to be smelted.

XXIV. And be it further enacted, That upon the Entry Outwards of any Salted Beef or Salted Pork 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 Treble the Value of the Goods, with Two sufficient Sureties, of whom the Master of the exporting Ship shall be one, that such Beef or Pork shall be duly shipped and exported, and that no Part thereof shall be consumed on board such Ship, and that the same shall be landed at the Place for which it be entered Outwards; and that a Certificate of such Landing shall be produced within a reasonable Time, according to the Voyage, to be fixed by the Commissioners of the Customs, and mentioned in the Bond, such Certificate to be signed by the Officers of the Customs or other *British* Officer, if the Goods be landed at a Place in the *British* Dominions, or by the *British* Consul, if the Goods be landed at a Place not in the *British* Dominions, or that such Goods shall be otherwise accounted for to the Satisfaction of the said Commissioners; and such Master shall make Oath that such Beef or Pork is to be laden on board such Ship as Merchandize to be carried to and landed at Parts beyond the Seas, and not as Stores for the said Ship; and if such Ship shall not have on board at the Time of Clearance Outwards a reasonable Supply or Stock of Beef or Pork according to the intended Voyage borne upon the Victualling Bill, the Master of such Ship shall forfeit the Sum of One hundred Pounds.

Bond for Beef and Pork exported from Warehouse.

Beef and Pork exported from Warehouse not to be used as Stores.

XXV. And whereas another Act was passed in the said Sixth Year of the Reign of His present Majesty King *George* the Fourth, intituled *An Act to regulate the Trade of the* British *Possessions Abroad*, and it is expedient to alter and amend the same in manner hereinafter

Possessions Abroad.

6 G. 4. c. 114.

Possessions Abroad.

East India Goods not free if imported from Foreign Places.

after provided; be it therefore enacted, That Goods the Produce of Places within the Limits of the *East India* Company's Charter shall be subject to the like Duty as 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*, are subject to, under the said last-mentioned Act, on Importation into any of the *British* Possessions in *America*, unless such Goods shall be imported from some Place within those Limits, or from the United Kingdom, or from some Place in the *British* Dominions.

Cape of Good Hope to be in the Limits of the Charter.

XXVI. And be it further enacted, That in all Trade with the *British* Possessions in *America*, the *Cape of Good Hope*, and the Territories and Dependencies thereof, shall be deemed to be within the Limits of the *East India* Company's Charter.

Goods not deemed the Produce of the United Kingdom, &c. unless imported direct.

XXVII. And be it further enacted, That no Goods shall, upon Importation into any of the *British* Possessions in *America*, be deemed to be of the Growth, Production, or Manufacture of the United Kingdom, or of any *British* Possession in *America*, unless imported from the United Kingdom, or from some *British* Possession in *America*.

Prohibition of Beef and Pork repealed.

XXVIII. And be it further enacted, That so much of the said last-mentioned Act as prohibits the importing or bringing into any of the *British* Possessions in *America*, of Beef, Pork, or Cocoa Nuts, and also so much of the said Act as prohibits the Importation of Coffee, Sugar, Molasses, or Rum, into any of the Free Warehousing Ports in any of the said Possesions, for the Purpose of being warehoused for Exportation only, shall be and the same is hereby repealed.

New Duties.

XXIX. And be it further enacted, That instead of the Duties imposed by the said last-mentioned Act, and set forth in a Table therein contained, denominated "Table of Duties," the several Duties set forth in Figures in the Table herein-after contained, and denominated "Table of New Duties, 1827," shall, in respect of such Goods as are therein mentioned, be raised, levied, collected, and paid unto His Majesty, in like Manner as if such Duties had been imposed in the said last-mentioned Act, and had been set forth in the said Table therein contained.

TABLE OF NEW DUTIES, 1827.

	£	s.	d.
Silk Manufactures, for every 100*l.* of the Value - -	30	0	0
Cotton Manufactures, for every 100*l.* of the Value - -	20	0	0
Salted Beef and Salted Pork, except into *Newfoundland*, and all Salted Beef and Salted Pork imported from *Newfoundland*, whether of Foreign Production or not - the cwt.	0	12	0
Spirits, not otherwise charged with Duty, for every Gallon -	0	1	0

XXX. And

Possessions Abroad.

XXX. And be it further enacted, That Spirits the Produce of any of the *British* Possessions in *South America* or the *West Indies*, imported into any of the *British* Possessions in *North America*, from some other *British* Possession in *North America*, shall not be subject to any higher Duty than would have been payable if such Spirits had been imported from some *British* Possession in *South America* or the *West Indies*; and that Wine in Casks imported into the *British* Possessions in *North America*, from *Gibraltar* or *Malta*, shall not be subject to any higher Duty than would have been payable if such Wine had been imported from the United Kingdom; and that Wine in Bottles, having been bottled in the United Kingdom, imported into any of the *British* Possessions in *America*, from the United Kingdom, shall not be subject to any higher Duty than would have been payable if such Wine had been imported in Casks; and that no Duty shall be charged upon the Bottles containing such Wine.

Spirits of the West Indies from one Colony in North America to another.

Wine in Casks from Gibraltar.

Wine in Bottles from United Kingdom.

All Fish Oil to be as Train Oil.

XXXI. And be it further enacted, That all Oil made from Fish, or Creatures living in the Sea, shall be subject to the Prohibitions and Regulations of the said last-mentioned Act in respect of Train Oil.

Masts, &c. from Canada deemed Produce of Canada.

XXXII. And be it further enacted, That all Masts, Timber, Staves, Wood Hoops, Shingles, Lathwood, and Cordwood for Fuel, imported from the *Canadas* into any other *British* Possession in *America*, or into the United Kingdom, shall be deemed to be the Produce of the *Canadas*; and that Wood of all Sorts which shall have been warehoused at any Warehousing Port in any of the *British* Possessions in *North America*, and exported from the Warehouse, shall upon Importation into any other *British* Possession in *America* be subject only to One Fourth Part of such Duty as would otherwise be charged thereon.

Masts, &c. brought Inland, Duty-free.

XXXIII. And be it further enacted, That Masts, Timber, Staves, Wood Hoops, Shingles, Lathwood, Cordwood for Fuel, raw Hides, Tallow, Ashes, fresh Meat, fresh Fish, and Horses, Carriages, and Equipages of Travellers, being brought by Land or Inland Navigation into the *British* Possessions in *America*, shall be so brought Duty-free.

Exemption to extend only to Duties by Act of Parliament.

XXXIV. Provided always, and be it enacted and declared, That no Exemption from Duty in any of the *British* Possessions Abroad, contained in any Act of Parliament, does or shall extend to any Duty not imposed by Act of Parliament, unless and so far only as any other Duty is or shall be expressly mentioned in such Exemption.

Kingston and Montreal in Canada to be Warehousing Ports in certain Cases.

XXXV. And whereas it is expedient to appoint the Ports of *Kingston* and *Montreal* in the *Canadas* to be Warehousing Ports for the warehousing of Goods in certain Cases; be it therefore enacted, That the said Ports of *Kingston* and *Montreal* shall be and are hereby appointed Warehousing Ports for the warehousing of Goods brought by Land or Inland Navigation, and of Goods imported by Sea in *British*

Possessions Abroad.

British Ships, in like Manner as if the said Ports had been so appointed by the said last-mentioned Act.

Goods passed on from Frontier Ports to Warehouse Ports.

XXXVI. And be it further enacted, That upon the Arrival of any Goods at any Frontier Port in the *Canadas*, such Goods may be entered with the proper Officer of the Customs at such Port, to be warehoused at some Warehousing Port in the *Canadas*, and may be delivered by such Officer to be passed on to such Warehousing Port, under Bond, to the Satisfaction of such Officer, for the due Arrival and Warehousing of such Goods at such Port.

Warehoused Goods removed to another Port.

XXXVII. And be it further enacted, That Goods warehoused at any Warehousing Port in any of the *British* Possessions in *America*, being first duly entered, may be delivered under the Authority of the proper Officer of the Customs, without Payment of any Duty, except for any Deficiency thereof, for the Purpose of Removal to another Warehousing Port in the same Possession, under Bond, to the Satisfaction of such Officer, for the due Arrival and Re-warehousing of such Goods at such other Port.

Small Vessels importing prohibited Goods forfeited.

XXXVIII. And be it further enacted, That if any Goods which are prohibited to be imported into any Port or Place in the *British* Possessions in *America*, shall be imported, contrary to such Prohibition, in any Ship or Vessel which is of less Burthen than Seventy Tons, such Ship or Vessel shall be forfeited; and that the Tonnage of such Ship or Vessel shall be ascertained in the same Manner as the Tonnage of *British* registered Ships is ascertained.

Provisions of 7 G. 4. c. 48. not to affect 37 G. 3. c. 117.

XXXIX. And be it further enacted and declared, That nothing contained in an Act of the last Session of Parliament, intituled *An Act to alter and amend the several Laws relating to the Customs*, did, does, or shall extend to repeal or in any way alter or affect an Act passed in the Thirty-seventh Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for regulating the Trade to be carried on with the* British *Possessions in* India *by Ships of Nations in Amity with His Majesty*, nor to revoke, alter, or affect any Regulations formed under the Authority of that Act, which were in force at the Time of the Commencement of the said Act of the last Session of Parliament.

Certain Persons may cease to be deemed Dutch Proprietors in Demerara, &c.

XL. And whereas by the said Act for regulating the Trade of the *British* Possessions Abroad, certain Persons therein described, Subjects of His Majesty the King of the *Netherlands*, being Proprietors of Estates, or Holders of Mortgages of Estates in the Colonies of *Demerara* and *Essequibo* and of *Berbice*, are denominated and deemed to be *Dutch* Proprietors in the said Colonies, for certain Purposes in the said Act mentioned; and it is expedient to permit any of such Persons, at their Option, to relinquish such Character of *Dutch* Proprietor; be it therefore enacted, That if any such Person shall make and sign a Declaration in Writing, attested by Two credible Witnesses, setting forth that he is desirous and has elected not to be deemed to be a *Dutch* Proprietor within the Meaning of the said Act, in respect of any such

Estate or Mortgage to be mentioned and named in such Declaration, and shall cause such Declaration to be delivered to the Commissioners of His Majesty's Customs, such Person shall thenceforth be no longer nor again deemed a *Dutch* Proprietor within the Meaning of the said Act, in respect of the Estate or Mortgage so mentioned in such Declaration as aforesaid, and such Declaration shall have effect in respect of any Goods the Produce of any such Estate of which such Person, so far as relates to those Goods, was a *Dutch* Proprietor, although such Goods may have been exported from the Colony before the delivering of such Declaration as aforesaid. *Possessions Abroad.*

XLI. And whereas by the said Act for regulating the Trade of the *British* Possessions Abroad it is amongst other things recited, that by the Law of Navigation Foreign Ships are permitted to import into any of the *British* Possessions Abroad, from the Countries to which they belong, Goods the Produce of those Countries, and to export Goods from such Possessions, to be carried to any Foreign Country whatever, and that it is expedient that such Permission should be subject to certain Conditions; and it is therefore by the said Act enacted, that the Privileges thereby granted to Foreign Ships shall be limited to the Ships of those Countries which, having Colonial Possessions, shall grant the like Privileges of trading with those Possessions to *British* Ships, or which, not having Colonial Possessions, shall place the Commerce and Navigation of this Country, and of its Possessions Abroad, upon the Footing of the most favoured Nation, unless His Majesty by His Order in Council shall in any Case deem it expedient to grant the whole or any of such Privileges to the Ships of any Foreign Country, although the Conditions aforesaid shall not in all respects be fulfilled by such Foreign Country: And whereas, unless some Period be limited for the Fulfilment by Foreign Countries of the Conditions mentioned and referred to in the said recited Act, the Trade and Navigation of the United Kingdom and of the *British* Possessions Abroad cannot be regulated by fixed and certain Rules, but will continue subject to Changes dependent upon the Laws from Time to Time made in such Foreign Countries; be it therefore enacted, That no Foreign Country shall hereafter be deemed to have fulfilled the Conditions so prescribed as aforesaid in and by the said Act, as to be entitled to the Privileges therein mentioned, unless such Foreign Country had in all respects fulfilled those Conditions within Twelve Months next after the passing of the said Act, that is to say, on or before the Fifth Day of *July* One thousand eight hundred and twenty-six. Limiting the Period for Fulfilment of the Conditions as to the Intercourse of Foreign Ships with the British Possessions Abroad.

XLII. And for the better ascertaining what particular Foreign Countries are permitted by Law to exercise and enjoy the said Privileges, be it further enacted, That no Foreign Country shall hereafter be deemed to have fulfilled the before-mentioned Conditions, or to be entitled to the Privileges aforesaid, unless and until His Majesty shall, by some Order or Orders to be by Him made by the Advice of His Privy Council, have declared that such Foreign Country hath so fulfilled the said Conditions and is entitled to the said Privileges. For ascertaining what Foreign Countries are to be deemed entitled to Privileges of British Ships.

Act not to affect Orders in Council issued under Authority of recited Act.

XLIII. Provided always, and it is hereby declared and enacted, That nothing herein contained extends or shall be construed to extend to make void or annul any Order or Orders in Council heretofore issued under the Authority or in pursuance of the said recited Act, or to take away or abridge the Powers vested in His Majesty in and by the said Act, or any of those Powers; any thing herein contained to the contrary in anywise notwithstanding.

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