ANNO DECIMO QUARTO & DECIMO QUINTO

# VICTORIÆ REGINÆ.

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## CAP. LXII.

## An Act to alter certain Duties of Customs, and to enable the Treasury to regulate the Mode of keeping the Account between the Receiver General of Customs and the Bank of *England*.

[7th *August* 1851.]

WHEREAS it is expedient to alter the Duties of Customs now payable by Law upon the Importation of the Goods, Wares, and Merchandise enumerated and described in the Table to this Act annexed: Be it therefore enacted by the Queen'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,

I. That in lieu and instead of the Duties of Customs now payable by Law upon the Goods, Wares, and Merchandise enumerated and described in the said Table, there shall, from and after the Fifteenth Day of *April* One thousand eight hundred and fifty-one, be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon the said Goods, Wares, and Merchandize respectively when imported into the United Kingdom, the several Duties of Customs only as inserted and set forth in Figures in the said Table to this Act annexed.

After the 15th April 1851 the Duties set forth in Table shall be levied instead of those previously paid.



II. That

Goods in Warehouse on 16th April 1851 to be subject only to the Duties hereby imposed.

II. That such of the several Sorts of Goods as are by this Act charged with Duty as shall have been warehoused without Payment of Duty upon the Importation thereof, and which shall be in the Warehouse on the Sixteenth Day of *April* One thousand eight hundred and fifty-one, shall be deemed and taken to be liable to such Duties only.

Duties to be under the Management of the Commissioners of Customs.

III. That the Duties by this Act imposed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, recovered, and applied or appropriated under the Provisions of any Act or Acts now in force or hereafter to be passed relating to the Customs.

Treasury may regulate the Mode of Account between Receiver General of Customs and the Bank of England.

IV. And whereas by an Act passed in the Fourth and Fifth Years of His late Majesty King *William* the Fourth, Chapter Fifteen, to regulate the Office of the Receipt of His Majesty's Exchequer at *Westminster*, it is enacted, "That it shall be lawful for the Commis- "sioners of the Treasury from Time to Time to establish Rules and "Regulations for keeping the Accounts of the several respective "Departments of the Revenue with the Bank of *England*, and for the "Payment of the Public Monies collected by such Departments to "the Account of the Exchequer:" And whereas Doubts are entertained whether these Provisions, so far as they relate to the Receiver General of the Customs and to the Revenue of Customs, may not have been in part repealed by an Act passed in the Eighth and Ninth Years of Her present Majesty, Chapter Eighty-five, for the Management of the Customs: Be it therefore enacted, That it shall be lawful for the Commissioners of Her Majesty's Treasury from Time to Time to establish such Rules and Regulations for keeping the Accounts of the Receiver General of the Customs with the Governor and Company of the Bank of *England*, and also for Payment out of such Accounts of the Public Monies collected by that Department of the Revenue as they may think necessary for Her Majesty's Service, which Rules and Regulations shall be of full Force and Authority, anything in the said Act of the Eighth and Ninth Years of Her Majesty to the contrary notwithstanding.

## TABLE referred to in this Act.

| | £ | s. | d. |
|---|---|---|---|
| Coffee, the lb. - - - - - | 0 | 0 | 3 |
| ——— Kiln-dried, roasted, or ground, the lb. - - | 0 | 0 | 6 |
| Upon Timber and Wood Goods not otherwise charged with Duty: | | | |
| Timber or Wood, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood sawn, split, or otherwise dressed, except hewn, and not being Timber or Wood otherwise charged with Duty, the Load of 50 Cubic Feet - - - | 0 | 7 | 6 |
| Deals, Battens, Boards, or other Timber, or Wood sawn or split, and not otherwise charged with Duty, the Load of 50 Cubic Feet - - - - - | 0 | 10 | 0 |
| Staves, if exceeding 72 Inches in Length, 7 Inches in Breadth, or 3½ Inches in Thickness, the Load of 50 Cubic Feet - - - - - - | 0 | 9 | 0 |
| Handspikes, not exceeding 7 Feet in Length, the 120 - | 0 | 6 | 0 |
| ——— exceeding 7 Feet in Length, the 120 - | 0 | 12 | 0 |
| Knees, under 5 Inches square, the 120 - - - | 0 | 3 | 0 |
| ——— 5 Inches and under 8 Inches square, the 120 - | 0 | 12 | 0 |
| Lathwood, the Fathom of 216 Cubic Feet - - | 0 | 12 | 0 |
| Oars, the 120 - - - - - | 2 | 5 | 0 |
| Spars or Poles, under 22 Feet in Length, and under 4 Inches in Diameter, the 120 - - - | 0 | 6 | 0 |
| ——— 22 Feet in Length and upwards, and under 4 Inches in Diameter, the 120 - - - | 0 | 12 | 0 |
| ——— of all Lengths, 4 Inches and under 6 Inches in Diameter, the 120 - - - - | 1 | 4 | 0 |
| Wood planed, or otherwise dressed or prepared for Use, and not particularly enumerated or otherwise charged with Duty, per Foot of Cubic Contents - - | 0 | 0 | 2 |
| And further for every 100*l.* Value - - - | 10 | 0 | 0 |

Or, in lieu of ascertaining the Cubical Contents in Pile, the Importer may have the Option, at the Time of passing the First Entry, in respect of Planks, Deals, Deal Ends, Battens, and Batten Ends, of entering the same by Tale upon a Computation of their Cubic Content, calculated according to the under-mentioned Scale, specifying in such Entry the Number and Dimensions of the several Pieces included therein; and the Duties imposed thereon by this Act shall be ascertained, computed, and charged upon the Planks, Deals, Deal Ends, Battens, and Batten Ends included in such Entry on the Cubical Contents thereof, computed in conformity with the said Scale.

| | Planks. | Deals. | Battens. | | |
|---|---|---|---|---|---|
| | 3 × 11 Inch and not above 3¼ × 11½ Inch. | 3 × 9 Inch and not above 3¼ × 9½ Inch. | 3 × 7 Inch and not above 3¼ × 7¼ Inch. | 2½ × 7 Inch and not above 2⅝ × 7¼ Inch. | 2½ × 6½ Inch and not above 2⅝ × 6⅝ Inch. |
| | *Cubic Feet.* | *Cubic Feet.* | *Cubic Feet.* | *Cubic Feet.* | *Cubic Feet.* |
| Not above 4 Feet in Length, the 120 | 115 | 95 | 73 | 61 | 57 |
| Above 4 Feet and not above 5 Feet in Length, the 120 - - | 144 | 118 | 91 | 77 | 71 |
| Above 5 Feet and not above 6 Feet in Length, the 120 - - | 173 | 142 | 110 | 92 | 86 |
| Above 6 Feet and not above 7 Feet in Length, the 120 - - | 202 | 165 | 128 | 107 | 100 |
| Above 7 Feet and not above 8 Feet in Length, the 120 - - | 231 | 189 | 146 | 123 | 114 |
| Above 8 Feet and not above 9 Feet in Length, the 120 - - | 260 | 213 | 165 | 138 | 128 |
| Above 9 Feet and not above 10 Feet in Length, the 120 - - | 288 | 236 | 183 | 153 | 143 |
| Above 10 Feet and not above 11 Feet in Length, the 120 - - | 317 | 260 | 201 | 169 | 157 |
| Above 11 Feet and not above 12 Feet in Length, the 120 - - - | 346 | 284 | 220 | 184 | 171 |
| Above 12 Feet and not above 13 Feet in Length, the 120 - - | 375 | 307 | 238 | 200 | 185 |
| Above 13 Feet and not above 14 Feet in Length, the 120 - - | 404 | 331 | 256 | 215 | 200 |
| Above 14 Feet and not above 15 Feet in Length, the 120 - - - | 433 | 354 | 274 | 230 | 214 |
| Above 15 Feet and not above 16 Feet in Length, the 120 - - | 462 | 378 | 293 | 246 | 228 |
| Above 16 Feet and not above 17 Feet in Length, the 120 - - - | 490 | 402 | 311 | 261 | 242 |
| Above 17 Feet and not above 18 Feet in Length, the 120 - - - | 519 | 425 | 329 | 276 | 257 |
| Above 18 Feet and not above 19 Feet in Length, the 120 - - | 548 | 449 | 348 | 292 | 271 |
| Above 19 Feet and not above 20 Feet in Length, the 120 - - - | 577 | 473 | 366 | 307 | 285 |
| Above 20 Feet and not above 21 Feet in Length, the 120 - - | 606 | 496 | 384 | 322 | 300 |

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