		£	s.	d.
6. Spirits—*continued.*				
British or Irish Spirits exported from a Duty-free Warehouse under Bond in the United Kingdom - - -	the Gallon	0	3	0
Such Spirits not exceeding the Strength of Proof by Sykes's Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon.				
7. Eau de Cologne -	per Flask, (30 not containing more than 1 Gallon)	0	0	4
	or the Gallon	0	10	0
8. Liqueurs, Cordials, and perfumed Spirits - - -	the Gallon	0	10	0
9. Sugar, viz.:—				
Muscovado - - - -	the Cwt.	0	1	0
Sugar Candy, White or Brown, refined Sugar, or Sugar rendered by any Process equal to refined, Foreign or British -	the Cwt.	0	8	0
From and after the 5th of July 1854 - -	the Cwt.	0	3	0
10. Tea - - - - - - - -	the lb.	0	1	0
From and after the 5th of July 1854 - -	the lb.	0	0	6
11. Tobacco, viz.:—				
Unmanufactured - - - - -	the lb.	0	1	6
Manufactured - - - - - -	the lb.	0	4	9
Cigars - - - - - -	the lb.	0	4	9
12. Wine - - - - - -	the Tun of 252 Gallons	12	0	0
13. Wood, all Sorts - - - - - -		Free.		
14. Goods, Wares, and Merchandise brought from Great Britain or Ireland and entitled to any Bounty or Drawback of Excise on Exportation from thence, and not herein-before enumerated or charged with Duty -		Free.		
15. Goods, Wares, and Merchandise, the Growth, Produce, or Manufacture of and brought from Great Britain or Ireland and not herein-before charged with Duty - - - - - -		Free.		
16. Goods, Wares, and Merchandise, not the Growth, Produce, or Manufacture of Great Britain or Ireland but brought from thence, and having there been entered for Consumption, and the Import Duties having been there paid thereon - - - - -		Free.		
17. Goods, Wares, and Merchandise imported or brought from any Place from whence such Goods may be lawfully imported into the Isle of Man, and not herein-before charged with Duty, or declared to be free of Duty - - -	for every 100*l.* of the Value thereof	15	0	0

CAP. CVII.

An Act to amend and consolidate the Laws relating to the Customs of the United Kingdom and of the *Isle of Man*, and certain Laws relating to Trade and Navigation and the *British* Possessions. [20th *August* 1853.]

'WHEREAS it is expedient that the several Acts now in force for the Management and Regulation of Customs, the Prevention of Smuggling, the Encouragement of *British* Shipping and Navigation, the Warehousing of Goods, the granting of Drawbacks and Allowances of Customs, the Regulation of the Trade of the *British* Possessions abroad and of the *Isle of Man*, should be consolidated into One Act:' 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, as follows:

I. *Appointment of Officers, Ports, &c.*

Appointment of Officers, &c.

As to the Appointment of Officers of Customs, Ports, &c.:

Appointment of Officers. Salaries and Securities.

I. It shall be lawful for the Commissioners of the Treasury, or, under their Authority, the Commissioners of Customs, to appoint proper Persons for the Management and Collection of the Customs, and the Performance of all Duties connected therewith, under the Control and Direction of the Commissioners of Customs, and to grant to such Persons such Salaries or Allowances, or to permit them to receive such Emoluments for executing the Duties of their respective Offices, as may be proper, and to require of such Persons such Securities for their good Conduct as the said Commissioners of the Customs shall deem necessary; and such Persons shall hold their Offices during the Pleasure of the Commissioners of the Treasury or of the Commissioners of Customs; and all Salaries or Allowances granted to any Officer or other Person in the Service of the Customs shall be paid without any Deduction on account of any Duties imposed by any Act of Parliament, unless expressly charged thereon; and when any Sum of Money shall have been or shall be granted annually or otherwise to any Person who has been or shall have been employed in the Service of the Customs as a Superannuation Allowance upon the Retirement of such Person from such Service, or as a Compensation for past Services, it shall not be lawful for the Grantee of such Allowance or Compensation to assign or dispose of the same to any Person or Persons whomsoever, and any such Assignment or Disposition shall be void to all Intents and Purposes, and shall not be enforced in any Court of Law or Equity.

Salaries, &c. not subject to Duties.

Superannuation Allowances not assignable.

Persons employed on Service of the Customs to be deemed Officers for such Service.

II. Every Person employed on any Duty or Service relating to the Customs, Trade, or Navigation, either in the United Kingdom, the Channel Islands, or any of Her Majesty's Possessions abroad, by the Orders or with the Concurrence of the Commissioners of Customs (whether previously or subsequently expressed), shall be deemed to be the Officer for that Duty or Service; and every Act required by Law to be done by or with any particular Officer nominated for such Purpose, if done by or with any Person appointed by the Commissioners of Customs to act for such particular Officer, shall be deemed to be done by or with such particular Officer; and every Act required by Law to be done at any particular Place within any Port, if done at any Place within such Port appointed by the Commissioners of Customs for such Purpose, shall be deemed to be done at the particular Place so required by Law; and all Commissions, Deputations, and Appointments granted to any Officers of the Customs in force at the Commencement of this Act shall continue in force as if the same had been granted under the Authority of this Act, and all Bonds or other Securities which shall have been given by or for any such Officers and their respective Sureties for good Conduct or otherwise shall remain in full Force.

Existing Appointments and Securities for good Conduct to remain in force.

Officers taking Fee or Reward not authorized by Law to be dismissed.

III. If any Officer, Clerk, or other Person acting in any Office or Employment in or belonging to the Customs shall accept any Fee, Perquisite, or Reward, whether pecuniary or otherwise, directly or indirectly, from any Person (not being a Person appointed to some Office in the Customs) on account of anything done or omitted to be done by him in or in any way relating to his said Office or Employment, except such as he shall receive under Permission of the Commissioners of the Treasury, such Officer, Clerk, or other Person so offending shall, on Proof thereof to the Satisfaction of the Commissioners of Customs, be dismissed from his Office.

Declaration on Admission to Office.

IV. Every Person who shall be appointed to any Office or Employment in the Customs, under the Control and Direction of the Commissioners of Customs, shall on his Admission thereto make the following Declaration:

'I *A.B.* do declare, That I will be true and faithful in the Execution, to the best of my 'Knowledge and Power, of the Trust committed to my Charge and Inspection in the 'Service of Her Majesty's Customs; and that I will not require, take, or receive any Fee, 'Perquisite, Gratuity, or Reward, whether pecuniary or of any Sort or Description what-'ever, either directly or indirectly, for any Service, Act, Duty, Matter, or Thing done or 'performed or to be done or performed in the Execution or Discharge of any of the Duties 'of my Office or Employment, on any Account whatever, other than my Salary and what 'is or shall be allowed me by Law, or by any special Order of the Commissioners of Her 'Majesty's Treasury or the Commissioners of Her Majesty's Customs for the Time being.'

V. The

Appointment of Officers, Ports, &c.

V. The Commissioners of the Treasury may, by their Warrant, from Time to Time appoint the Hours of general Attendance of the Commissioners and Officers of Customs, and of other Persons in the Customs Service, at their proper Offices and Places of Employment; and the Commissioners of Customs may appoint the Times during such Hours at which any particular Parts of the Duties of any such Officers and other Persons shall be performed.

Hours of Attendance; Division of Duties.

Holidays.

VI. No Day shall be kept as a public Holiday by the Customs except every *Christmas Day* and *Good Friday*, and such other Days as may be appointed to be kept as such by Her Majesty's Proclamation, and, so far as regards *Scotland*, such Days as shall be appointed to be so kept by Authority of the General Assembly, and also such Days as shall have been or may be appointed for the Celebration of the Birthdays of Her Majesty and of Her Successors, and such Days shall be kept as public Holidays by the Officers and Servants of the Dock Companies in the United Kingdom.

Officers of Customs not to serve in public Offices.

VII. No Commissioner, Officer, Clerk, or other Person acting in the Management or Collection of the Customs shall be compelled to serve in the Militia, or on any Jury or Inquest, or to assume the Office of a Mayor or Sheriff, or to act in any corporate, parochial, or other public Office.

What shall be deemed Orders, &c. of Commissioners of Customs.

VIII. Every Order, Document, or Instrument required by Law to be under the Hands of the Commissioners of Customs, but not required to be signed by Two or more of them, being attested by the Signature of any One of such Commissioners, and every Order, Document, or Instrument required by any Law to be under the Hands or under the Hands and Seals of the Commissioners of Customs, being attested by the Hands or the Hands and Seals of Two or more of such Commissioners, shall be deemed to be an Order, Document, or Instrument under the Hands, or under the Hands and Seals, as the Case may be, of the Commissioners of Customs; and all Orders and Regulations made by the Commissioners of Customs under any Act or Acts relating to the Customs, now repealed, shall remain in force until altered, revoked, or rescinded, or others made by them in lieu thereof, and all Acts done in pursuance of any such Orders and Regulations shall be and are hereby declared to be valid.

Appointment of Ports.

As to the Appointment of Ports, Quays, Warehouses, Suffrance Wharfs, Landing and Boarding Stations:

Treasury may appoint Ports and Quays, and alter or annul the same.

IX. The Commissioners of the Treasury may, by their Warrant, appoint any Port or Sub-Port in the United Kingdom, or in the Channel Islands, and declare the Limits thereof, and appoint proper Places within the same to be Legal Quays for the lading and unlading of Goods, and declare the Bounds and Extent of any such Quays, or annul the Limits of any Port, Sub-Port, Haven, Creek, or Legal Quay, already appointed or to be hereafter set out and appointed, and declare the same to be no longer a Port, Sub-Port, Haven, Creek, or Legal Quay, or alter or vary the Names, Bounds, and Limits thereof; and all Ports, Havens, and Creeks, and the respective Limits thereof, and all Legal Quays, appointed, set out, and existing as such at the Time of the passing of this Act, shall continue to be such Ports, Havens, Creeks, and Quays until annulled, varied, or altered; and any Port, Haven, Creek, or Quay, or the Limits thereof, now annulled or altered, shall continue so annulled or altered until otherwise varied or altered as aforesaid.

Existing Ports, &c. to continue.

Treasury may appoint Warehousing Ports.

Commissioners may appoint Warehouses, &c.,

and Premises for refining Sugar for Exportation, and approve Security.

X. The Commissioners of the Treasury may, by their Warrant, from Time to Time appoint the Ports in the United Kingdom which shall be Warehousing Ports for the Purposes of this Act, and, subject to their Directions, the Commissioners of Customs may by their Order from Time to Time approve and appoint Warehouses or Places of Security in such Ports, and direct in what different Parts or Divisions of such Warehouses or Places, and in what Manner, any Goods, and what Sort of Goods, may and may only be warehoused, kept, and secured without Payment of Duty upon the First Entry thereof, or for Exportation only, in Cases where the same may be prohibited to be imported for Home Use, and may approve of any Premises as Bonded Sugar Houses for the refining of Sugar for Removal to the *Isle of Man* or for Exportation, and may direct in what Cases, and with what Sureties, and to what Amount, Security by Bond shall be required in respect of any Warehouse so approved or appointed as aforesaid, or in respect of any Goods deposited therein, or for the

Security

Appointment of Officers, Ports, &c.

Security of the Duties due thereon, or in respect of any Bonded Sugar House so approved as aforesaid, or in respect of any Sugar removed thereto, or the due Refinement and Return thereof to the Warehouse, the Removal to the *Isle of Man*, or the Exportation thereof, within such Period as the Commissioners of Customs shall direct, or for Security of the Duties due on such Sugar; and the Commissioners of Customs may, out of the Monies arising from Duties of Customs, provide Warehouses for the warehousing of Tobacco at the Ports into which Tobacco may be legally imported, and may, for every Package of Tobacco so warehoused, charge the Importer or Proprietor of such Tobacco any such Sum or Sums for Warehouse Rent as they may see fit, not exceeding what is now payable; and the Commissioners of Customs may also fix the Amount of Rent which shall be payable in respect of any Goods deposited or secured in any of the Queen's Warehouses; and all such Sums shall be paid, received, and appropriated as Duties of Customs.

Commissioners of Customs to provide Warehouses for Tobacco, and to charge Rent.

Warehouse-keeper to give general Security.

XI. The Proprietor or Occupier of every Warehouse (except existing Warehouses of special Security, in respect of which Security by Bond has heretofore been dispensed with), or some one on his Behalf, shall give or procure to be given Security by Bond, with Two sufficient Sureties, or by Two Bonds each with One sufficient Surety, or such other Security as the Commissioners of the Treasury or of Customs may approve, for the Payment of the full Duties of Importation on or for the due Exportation of all such Goods as shall at any Time be warehoused therein; and no Goods shall be warehoused in any such Warehouse after the passing of this Act until such Security shall have been given.

Existing Appointments, Approvals, and Bonds to continue in force.

Importer's Bonds dispensed with.

XII. All existing Appointments and Approvals of Warehouses for the Warehousing of Goods and of Bonded Sugar Houses, in respect of which Security shall have been given by the Proprietor or Occupier thereof as aforesaid, shall continue in force as if the same had been made under the Authority of this Act, unless and until the same shall be revoked as herein-after provided; and no Bond shall, after the passing of this Act, be required to be given by the Importer of any Goods on the warehousing thereof, but all existing Bonds given in respect of any Goods warehoused or entered to be warehoused in any Warehouse prior to the passing of this Act shall continue in force as if given under this Act.

Commissioners may appoint Stations and Sufferance Wharves, &c., and regulate Discharge of Cargo, and boarding of Officers.

XIII. The Commissioners of Customs may from Time to Time, by Order under their Hands, appoint Stations or Places for Ships arriving at or departing from any Port or Place to bring to for the boarding or landing of Officers of the Customs, and may also appoint Places to be Sufferance Wharves for the lading and unlading of Goods by Sufferance, in such Cases, under such Restrictions, and in such Manner as they shall see fit, and may also direct at what particular Part or Parts of any Harbour, Dock, Quay, or other Place in any Port, Ships laden with Tobacco or any particular Cargo shall moor and discharge such Cargo; and the Commissioners of Customs, or the Collector or Comptroller of any Port under their Directions, may station Officers on board any Ship while within the Limits of any Port in the United Kingdom.

Power to revoke or alter former Warrants or Orders.

XIV. The Commissioners of the Treasury by their Warrant, and the Commissioners of Customs by their Order, may from Time to Time revoke any former Warrant or any former Order, or make any Alteration in or addition to any former Warrant or any former Order made as aforesaid by them respectively.

Licensing Agents.

As to the licensing of Agents for the Transaction of Business relating to the Entry and Clearance of Ships, Goods, and Baggage, and of Lightermen for the Carriage of Goods to and from importing and exporting Ships:

Treasury to appoint in what Ports Agents shall be licensed.

XV. The Commissioners of the Treasury may by their Warrant appoint and declare in what Ports or Places in the United Kingdom Persons acting as Agents in the Entry or Clearance of any Ships, or of any Goods or Baggage, or any Business relating thereto, shall be required to be duly licensed for that Purpose, and may from Time to Time revoke such Warrants or Appointments, and make others in lieu thereof, when and as they may see fit; and such Warrants, if they relate to Ports or Places in *Great Britain*, shall be published in the *London Gazette*, if to Ports or Places in *Ireland* in the *Dublin Gazette*, and if to Ports and Places in *Great Britain* and *Ireland* in both those Gazettes: Provided always,

Existing Appointments not to be altered.

that the Appointments already made as to *London*, *Dublin*, *Dover*, *Folkestone*, *Southampton*, and

and *Shoreham* shall continue as if such Appointments had been made under this Act, until the same shall be revoked.

Appointment of Officers, Ports, &c.

Commissioners to grant Licences to Agents.

XVI. The Commissioners of Customs may and they are hereby authorized to grant Licences, in such Form and Manner and to such Persons as they shall think fit, to act as Agents for transacting Business which shall relate to the Entry or Clearance of any Ship, or of any Goods or of any Baggage, in any of the Ports or Places in respect of which such Appointments as aforesaid now are or hereafter shall be made, so long as such Appointments shall remain in force, and, by Order, under their Hands, may cancel or revoke any Licence so granted to any such Person for Fraud or Misconduct; a Copy of such Order stating the Cause of Dismissal shall be delivered to such Person, or to his Clerk, or left at his usual Place of Abode or Business, but such Person shall be at liberty to appeal to the Commissioners of Customs in manner provided by Sections Thirty-three and Thirty-four of this Act for an Investigation and Reconsideration of the Case; and if no such Appeal be made within Three Days after the Delivery of a Copy of such Order, or if such Order shall be confirmed, such Licence shall be void; and the Commissioners of Customs on granting any such Licence are hereby empowered to require Bond to be given by every Person to whom such Licence shall be granted (not being One of the Sworn Brokers of the City of *London*, and acting as such Agent in the Port of *London*), with One sufficient Surety, in the Sum of One thousand Pounds, for the faithful and incorrupt Conduct of such Person and of his Clerks, acting for him, both as regards the Customs and his Employers; and all Licences heretofore granted by the Commissioners of Customs to any Persons to act as Agents shall be valid until revoked, and all Bonds taken for the faithful and incorrupt Conduct of such Persons shall remain in full Force: Provided always, that any Person, or any Persons in Copartnership, may, with the Approval of the Commissioners of Customs, appoint a Clerk or Servant to transact such Business on his or their Behalf, and the Name, Residence, and Date of Appointment of such Clerk or Servant shall thereupon be endorsed on the Licence of such Person or Persons, and shall be signed by him or them in the Presence of and attested by the Collector or Comptroller of Customs at the Port for which such Licence is granted, and all such Appointments shall be recorded in a Register to be kept at the Custom House for that Purpose; and no Person shall act as such Clerk or Servant unless so appointed, endorsed, and recorded, nor act for or on behalf of any other than the Person or Persons so appointing him; and every such Appointment may be revoked by the Commissioners of Customs at any Time, by Order under their Hands.

Bond to be given for faithful Conduct.

Agents may appoint Clerks to act for them under certain Conditions.

Commissioners may order in what Ports Goods may be carried or water-borne by authorized Persons; and may grant Licences and require Bonds.

XVII. The Commissioners of Customs may order and direct in what Ports or Places in the United Kingdom Goods cleared for Drawback or from the Warehouse shall be carried or water-borne to be put on board any Ship for Exportation, or Goods carried or water-borne from any importing Ship to, or to be landed at any Wharf, Quay, or other Place, shall be so carried or water-borne only by Persons authorized for that Purpose by Licence under the Hands of the Commissioners of Customs, and may revoke any such Orders or Directions, or make others in lieu thereof, when and as they may deem expedient; and the Commissioners of Customs may grant such Licences in such Form and Manner and to such Persons as they may deem proper, and may revoke the same when and as they shall think fit; and before granting any such Licence the Commissioners may require such Security by Bond for the faithful and incorrupt Conduct of such Person as they shall deem necessary; and all such Licences in force at the Time of the Commencement of this Act shall continue in force as if the same had been granted under the Authority of this Act.

Existing Licences to continue in force.

Collection of Duties, &c.

As to the Collection and Management of Duties of Customs, Drawbacks, and Allowances:

Duties, Drawbacks, &c. to be under the Management of Commissioners of Customs; and in British Currency, and by Imperial Weight and Measure.

XVIII. All Duties of Customs, or other Duties under the Management, Collection, or Control of the Commissioners of Customs, Drawbacks and Allowances, now imposed and allowed, or which may hereafter be imposed or allowed by Law, shall be under the Management of the Commissioners of Customs for the Time being, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated, under the Provisions of the Laws for the Time being in force relating thereto; and all Duties and Drawbacks imposed and allowed according to any specified Quantity or any specified Value shall be deemed to apply in the same Proportion to any greater or less Quantity or Value, and

Appointment of Officers, Ports, &c.

and shall be paid and received in every Part of the United Kingdom in *British* Currency, and according to Imperial Weights and Measures.

Former Duties to continue until new Duties become chargeable, except in certain Cases.

XIX. In all Cases where any new Duties of Customs, or other Duties under the Management, Collection, or Control of the Commissioners of Customs, are or may be imposed by any Act or Acts, in lieu of any former Duties payable at the Time of the passing of such Act or Acts, such former Duties shall be and continue payable until such new Duties imposed in lieu thereof shall become chargeable, save and except in Cases where the Act or Acts imposing such new Duties shall otherwise provide; and all Monies arising from any Duties of Customs, or any Arrears thereof, on account of any Goods whatever imported into or exported from the United Kingdom under any former Act, although computed under such former Act, and whether secured by Bond or otherwise, shall be levied and appropriated in the same Manner as if the same had been made payable by this Act, or any other Act in force for the Time being; and all Drawbacks or Allowances payable under any former Act shall be paid or allowed under this or such other Act as may be in force for the Time being.

Duties due before the passing of this Act to be levied, &c. as if payable by this Act.

Goods in Warehouse, when entered for Home Consumption, to be chargeable with existing Duties on like Sort of Goods.

XX. All Goods whatsoever which now are or may be deposited in any Warehouse or Place of Security under any Act of Parliament passed or to be passed for the Warehousing of Goods without Payment of Duty upon the First Importation thereof, or which may be imported and on board any Ship, shall, upon being entered for Home Consumption, be subject to such and the like Duties as may at the Time of passing such Entry be due and payable on the like Sort of Goods under any Act or Acts passed for imposing any Duty or Duties of Customs which shall or may be in force at the Time of passing such Entry, save and except in Cases where special Provision shall be made in any such Act or Acts to the contrary.

Receipts and Payments.

As to the Receipt and Payment of Monies arising from the Duties of Customs, and the keeping of the Account thereof:

All Monies, &c. received by Receiver General of Customs to be paid into the Bank of England.

XXI. All Monies, Bills, Notes, and Drafts received by or coming to the Hands of the Receiver General of the Customs in *England* on account of the Revenue of Customs in *Great Britain* shall be paid by him into the Hands of the Governor and Company of the Bank of *England*, and all other Monies arising by the Duties of Customs in *Great Britain* (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Hands of the Governor and Company of the Bank of *England*, and shall be placed to an Account to be raised in the Books of the said Company, intituled "The Account of the Public Monies of the Receiver General of Customs," inserting the Name of such Receiver General for the Time being, and all Monies arising from the Duties of Customs in *Ireland* (the necessary Charges of raising and accounting for the same and all other Deductions allowed by Law or by the Orders and Regulations of the Treasury for the Time being excepted) shall be paid into the Receipt of Her Majesty's Exchequer.

All Monies arising in Ireland to be paid into the Exchequer.

The Treasury may make Rules for keeping the Accounts of the Revenue of the Customs, and for Appropriation thereof.

XXII. The Commissioners of the Treasury may from Time to Time establish such Rules and Regulations as they may think necessary for keeping the Accounts of the Receiver General of the Customs with the Governor and Company of the Bank of *England*, and of the Governor and Company of the Bank of *England* in relation thereto, and also for Payment and Appropriation of the Monies arising from the Duties of Customs, and so brought to Account for Her Majesty's Service, and from Time to Time to alter or revoke such Rules and Regulations, and make others in lieu thereof, and the Rules and Regulations now in force shall remain and continue to be acted upon until the same shall be so altered or revoked or others established by the said Commissioners of the Treasury in lieu thereof, and the said Receiver General, observing the Rules and Regulations so prescribed, shall not be answerable for any Money, Bills, Notes, or Drafts which he shall have so paid or caused to be paid into the Bank of *England*; and the Governor and Company of the Bank of *England* shall be answerable for all the Monies, Bills, Notes, and Drafts which shall be actually received by them from and on account of such Receiver General as aforesaid: Provided always, that nothing in this Act contained shall be held in any way to alter or affect the Provisions of an Act passed in the Fourth and Fifth Years of the Reign of King *William* the Fourth, Chapter Fifteen.

Responsibility for Monies, &c.

XXIII. The

Appointment of Officers, Ports, &c.

XXIII. The Governor and Company of the Bank of *England*, or some Person duly authorized in that Behalf, shall daily, upon receiving any Money, Bills, Notes, or Drafts from such Receiver General of the Customs, make an Entry of the Money, Bills, Notes, and Drafts so received in a Book to be provided by the Governor and Company of the Bank of *England*, which Book shall be forthwith re-delivered to the Persons making the Payments for the Customs, for which Monies, Bills, Notes, and Drafts the Entry in the Book herein-after mentioned shall be a sufficient Discharge; and such Book shall be inspected daily after its Return by the Comptroller General of the Customs or his Clerk (such Clerk being first duly authorized by him, and for whose Conduct he shall be answerable), who shall compare the same with the Account of Monies, Bills, Notes, and Drafts received by the said Receiver General, for the Purpose of ascertaining that the Receiver General constantly pays into the Bank all the Money, Bills, Notes, and Drafts, as required under the Provisions of this Act; and any Default which such Comptroller General or his Clerk may discover in that Behalf shall be immediately reported by him to the said Commissioners of Customs, who shall report the same, unless it shall appear to them to have arisen from Mistake or Inadvertence, to the said Commissioners of the Treasury.

Bank to keep an Account, to be returned to the Customs, for Inspection by the Comptroller General.

Any Default to be reported to the Treasury.

Bank of England not to dispose of Monies, &c. except for a specified Purpose.

XXIV. The Governor and Company of the Bank of *England* shall not pay, or transfer, apply, or dispose of any Part of the Money, Notes, Bills of Exchange, or Drafts which may be paid in and placed to the Account of such Receiver General from such Account, except in accordance with the Rules and Regulations for the Time being of the Commissioners of the Treasury, unless any such Notes, Bills of Exchange, or Drafts shall be required by the Solicitor of Customs for the Purpose of taking out an Extent for the Security of the Money for which the same shall have been given, in which Case such Notes, Bills of Exchange, or Drafts, or any of them, shall be delivered to such Solicitor or his Clerk, on the Order of the Commissioners of Customs for that Purpose, and such Delivery shall be entered in the Book herein directed to be provided.

In London, Debentures and Orders to be paid by Receiver General;

at any other Port by the Collector.

Time for Return of Duties overpaid extended to Six Years.

XXV. Every Sum of Money which shall be due in the Port of *London* upon any Debenture, Certificate, or other Instrument for the Payment of any Money out of the Duties of Customs shall be paid by the Receiver General of the Customs out of any Money so paid into the Bank of *England* on account of the Receiver General of Customs, in accordance with the Rules and Regulations for the Time being in respect thereof, and every such Payment shall be allowed by the Commissioners for the better examining and auditing the Public Accounts of this Kingdom in the settling or auditing of the Accounts of the Receiver General of the Customs; and when any such Payment shall become due at any other Port in the United Kingdom the same may be paid by the Collector at such Port out of any of the Monies in his Hands arising from the Duties of the Customs under the Directions of the Commissioners of Customs; and as it is expedient to extend the Period within which Over-payments of Duty may be returned, the Commissioners of Customs are hereby authorized, at any Time within Six Years after the Over-payment of any Duties, on its being proved to their Satisfaction that the same were over-paid in error, to return such Duties; but no such Return shall be made nor any Claim allowed, unless made and established within such Period of Six Years.

Commissioners of Customs may close Accounts of Collectors.

XXVI. The Commissioners of Customs shall and may finally settle and close the Accounts of any Collectors or Receivers of any Part of the Revenue of the Customs, or other Duties, under their Management, notwithstanding an erroneous Appropriation of any Duties of Customs received by such Collectors or Receivers, and the said Commissioners are hereby empowered to correct such Appropriation, in order to prevent the Accounts of any such Collectors or Receivers from being kept open, and all such Corrections shall be allowed by the Commissioners for auditing the Public Accounts in passing the general Accounts of Customs.

On the Death or Removal of Receiver General the Balance to vest in his Successor.

XXVII. Upon the Death, Resignation, or Removal of the present and of every other Receiver General of the Customs hereafter to be appointed, the Balance of Cash for which he shall at that Time have Credit on his Account as such Receiver General with the Governor and Company of the Bank of *England* shall, as soon as a Successor shall be appointed to the said Office, vest in such Successor, and until such Successor shall be appointed in such Person

Appointment of Officers, Ports, &c.

or Persons as shall for the Time being be duly authorized to execute the Duties of the said Office, in trust for the Service of the Public, and be forthwith transferred, carried over, and placed to the Account of such Successor or other Person or Persons as aforesaid, to be applied to the Service accordingly.

Punishment for Forgery on Receiver General, Transportation for Life.

XXVIII. If any Person or Persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting, the Name or Handwriting of any Receiver General of the Customs, or of any Comptroller General of the Customs, or of any Person acting for them respectively as aforesaid, to any Draft, Instrument, or Writing whatsoever, for or in order to the receiving or obtaining any of the Money in the Hands or Custody of the Governor and Company of the Bank of *England*, on account of the Receiver General of the Customs, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting, any Draft, Instrument, or Writing in Form of a Draft made by such Receiver General or Person as aforesaid, or shall utter or publish any such knowing the same to be forged and counterfeited, with an Intention to defraud any Person whomsoever, every such Person or Persons so offending, being thereof convicted, shall be declared and adjudged to be guilty of Felony, and shall be transported beyond the Seas for Life.

Disputes between Importer and Officers.

As to Disputes and Controversies between the Importer of Goods and the Officers of Customs as to the Duty due on such Goods:

In case of Dispute, Importer to deposit the Duty demanded.

XXIX. If any Dispute shall arise as to the proper Rate of Duty payable in respect of any Goods imported into the United Kingdom, and admissible for Home Consumption, the Importer or Consignee, or his Agent, shall deposit in the Hands of the Collector of the Customs at the Port of Importation the Amount of Duty demanded by such Collector; and such Deposit shall be deemed and taken to be the proper Duty payable in respect of such Goods, unless an Action or Suit shall be brought or commenced by the Importer of such Goods within Three Months from the Time of making such Deposit, in One of Her Majesty's Courts of Law at *Westminster*, *Dublin*, or *Edinburgh*, against such Collector, for the Purpose of ascertaining whether any and what Amount of Duty is due and payable upon such Goods; and, upon Payment of such Deposit, and passing a proper Entry for such Goods, by the Importer, Consignee, or Agent, such Collector shall thereupon cause the said Goods to be delivered in virtue of such Entry.

On Payment of such Deposit, and passing Entries for the Goods, Importer to have Delivery.

Deposits to be carried to Consolidated Fund.

If no Action brought within the Three Months, Deposit to be retained as Duties.

If Action brought, and determined against the Revenue, Importer to be indemnified.

XXX. Where such Deposit shall have been made as aforesaid the same shall be paid by the said Collector to the Receiver General of Customs, to be by him carried to the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland;* and in case no Action shall be brought within the Time herein-before limited for that Purpose, such Deposit shall be retained and applied to the Use of Her Majesty, in the same Manner as if the same had been originally paid and received as the Duty due and payable on such Goods; and in case such Action shall be so brought, and it shall thereupon be determined by due Course of Law that the Duty so demanded and deposited was not the proper Duty due and payable upon such Goods, but that a less Duty was payable thereon, then the Difference between the Sum so deposited and the Duty so found to be due, or the whole Sum so deposited, as the Case may require, shall forthwith be returned to such Importer, with Interest thereon after the Rate of Five Pounds *per Centum per Annum* for the Period during which the Sum so paid or returned shall have been so deposited; and such Payment shall be accepted by such Importer in satisfaction of all Claims in respect of the Importation of such Goods and the Duty payable thereon, and of all or any Damages and Expenses incident thereto, except Costs of Suit, as next herein-after provided; that is to say, Provided always, that the Party to such Action or Suit in whose Favour a Verdict shall be given shall be entitled to his Costs of Suit as between Party and Party against the other Party to such Action or Suit, such Costs to be taxed by the proper Officer of the Court in which such Action shall be brought, in the usual Way; and if such Verdict shall be given against the Plaintiff in such Action or Suit the Costs so taxed as aforesaid shall be recoverable and recovered against the Plaintiff in the same Manner as Damages and Costs in an ordinary Action or Suit in such Court are recoverable by Law; but if such Verdict shall be given against the Collector as

By whom Costs of Suit payable.

Defendant

Defendant in such Suit, the Costs so taxed as aforesaid shall be paid by the Commissioners of Customs out of any Monies arising from the Duties of Customs. *Appointment of Officers, Ports, &c.*

Complaints, &c.

As to Complaints and Disputes between Merchants and others and the Officers of Customs, the public Investigation thereof, and Inquiries touching Matters relating to the Customs, and the Conduct of Officers or others concerned therein:

Disputes and Inquiries in London.

XXXI. If in the Port of *London* any Dispute shall arise between any Masters or Owners of Ships, Merchants, Importers, Consignees, Shippers, or Exporters of Goods, or their Agents, or Licensed Agents, and any Officer of Customs, with reference to the Seizure or Detention of any Ship or Goods, or to any apparently accidental Omission, Inadvertence, or Noncompliance with the Laws or Regulations relating to the Customs, or touching the Withdrawal of Agents Licences, it shall be lawful for the Commissioners to dispose of or determine such Dispute in such Manner as they may deem just.

Power to remit or mitigate Penalties.

XXXII. If upon Consideration of the Facts and Circumstances out of which such Dispute shall have arisen the Commissioners of Customs shall be of opinion that any Penalty or Forfeiture has been incurred by any such Master, Owner, Merchant, Importer, Consignee, Shipper, Exporter, or Agent, the said Commissioners may, in case they shall be of opinion that the Penalty ought to be remitted, remit and forego the same accordingly, or, in case they shall be of opinion that a mitigated Penalty should be imposed and enforced, mitigate any such Penalty or Forfeiture to such Amount as they may deem a sufficient Satisfaction for the Breach of Law or Regulation complained of.

Appeal to open Court.

XXXIII. In case any such Master, Owner, Merchant, Importer, Shipper, Exporter, or Agent shall feel himself aggrieved by the Determination of the Commissioners of Customs in any of the Cases aforesaid, or have any Ground of Complaint against any Officer of Customs in respect of anything done or omitted to be done by such Officer in or about the Execution of his Duty, the Party so feeling himself aggrieved shall, upon an Application in Writing to the Commissioners of Customs, which Application shall state the Substance of his Complaint, or the Reasons of his Dissatisfaction with such Determination, be entitled to have the Facts and Circumstances of such Complaint or Determination inquired into by One of the said Commissioners in the Manner following:

Commissioner to conduct public Inquiry.

XXXIV. Upon Receipt of such Application as aforesaid the Commissioners of Customs shall depute One of such Commissioners to inquire into the Subject Matter of such Application, for which Purpose a suitable Apartment shall be provided, to which the Parties complaining and the Parties complained against, and their Agents and Witnesses, and all other Persons interested or desirous of attending, shall have free Access; and the Commissioner so deputed shall receive the Statement of the Complainant or his Agent or Attorney, and hear any Reasons which he or they may advance in support of his Complaint, and the said Commissioner shall take or cause to be taken any Evidence on Oath which the said Complainant may offer and adduce in support of his Complaint, and write down or cause to be written down and report the Substance of such Evidence in a narrative Form, and his Opinion thereon and on the Arguments, if any, adduced on the Hearing of the Case, for the Information of the said Commissioners, and in like Manner the Commissioner so deputed as aforesaid shall take and write down or cause to be taken down and written, and report, for the Information of the said Commissioners of Customs, any Evidence which may be offered in support of such Determination of the Commissioners, or in case of a Complaint against an Officer such exculpatory Evidence as the Officer complained against may offer or adduce; and the Course of Proceeding with respect to the taking of such Evidence and the Conduct of such Inquiry shall be in as close Conformity as the Nature of such Inquiry will admit with the Practice adopted before Justices on Inquiries had before such Justices.

Commissioners to prosecute or decide.

Award may be enforced.

XXXV. The Commissioners of Customs, upon the Evidence so reported to them, shall either determine to prosecute, if they deem it a proper Case for Prosecution, or decide the Case upon such Evidence, and make their Order thereon accordingly, which Order shall be communicated by a Commissioner in open Court either on the same Day or a future Day to be appointed at the Hearing for that Purpose; and every Order of the Commissioners of Customs, made upon Consideration of the Facts, Circumstances, and Evidence so reported

Appointment of Officers, Ports, &c.

by the Commissioner by whom such Inquiry shall have been holden, shall, in case any Penalty or mitigated Penalty or Forfeiture shall be adjudged by such Order to be paid or enforced, be of equal Force, Validity, and Effect as any Conviction for Penalties which any Justice or Justices is or are now empowered by Law to make, and upon the Production of any such Order under the Hands of any Two or more of the Commissioners of Customs to any Justice or Justices of the Peace it shall be lawful for such Justice or Justices to enforce such Order, in the same Manner and by the like Authority as such Justice or Justices is or are now empowered to enforce Orders under and by virtue of an Act passed in the Eleventh and Twelfth Years of the Reign of Her Majesty Queen *Victoria*, Chapter Forty-three, unless the Party against whom such Order shall have been made shall, within One Week after the same shall have been communicated as aforesaid, give Notice in Writing to the Commissioners of Customs or to their Solicitor that he refuses to abide by such Order, in which Case the Commissioners of Customs may direct such Proceedings thereon as they may see fit, or the Party against whom such Order shall have been made shall have the same Remedy by Action in any Court having Jurisdiction, including the "Court of Requests of the City of *London* and the Liberties thereof," as if no such Hearing or Order had been made: Provided always, that if any such Master, Owner, Importer, Shipper, Exporter, or Agent (not wishing to resort to such Appeal as herein-before provided) be desirous of stating his Case personally to One of the Commissioners of Customs, he shall be at liberty to do so on attending at the Custom House during the Sitting of the Board on applying for that Purpose.

Power to keep Order.

XXXVI. The Commissioner of Customs so deputed to inquire as aforesaid shall have and exercise, while engaged in the Conduct of such Inquiry, and to as full an Extent as the same is now exercised by any Justice or Justices in Sessions, all necessary Powers and Authority to enforce Order and Propriety of Conduct.

Disputes and Inquiries at Outports.

XXXVII. If at any of the Outports any Dispute shall arise between any Master or Owner of Ships, Merchants, Importers, Consignees, Shippers, or Exporters of Goods, or their Agent or Agents, and any Officer of Customs, with reference to the Class of Cases herein-before enumerated as arising or occurring in the Port of *London*, the like Inquiry shall be holden, the like Course of Proceeding adopted, the like Mode of taking Evidence pursued, the like Accommodation for the Parties concerned provided, the like Authorities for maintaining Order given, and, as nearly as may be, the like Matters in every respect done, as herein-before provided for Inquiry into and Conduct of similar Proceedings in the Port of *London*, save and except that the Duty herein-before prescribed to be performed by One of the Commissioners of Customs deputed for that Purpose shall be performed at such Outports by the Collector or Comptroller or other Officer of Customs deputed for that Purpose.

Inquiries and Examinations may be conducted by Commissioners, Surveyors General, and other Officers of Customs.

Oath may be administered.

Persons convicted of making a false Oath deemed guilty of Perjury.

XXXVIII. In any of the foregoing Cases, or whenever it shall be necessary for the Commissioners of Customs or their Officers to institute any Inquiry to ascertain the Truth or Facts with respect to any Complaint or Matter relating to any Business under their Management or Control or incident thereto, or the Conduct of Officers or Persons employed therein, such Inquiries shall and may be made or conducted by the Commissioners for the Time being, or any One or more of them, or by any Surveyor General, Inspector General, Collector, or Comptroller, or other Officer of the Customs, or by such Person or Persons as the Commissioners of Customs shall direct and appoint for that Purpose; and when upon any such Inquiry Proof on Oath shall be required by the Person so conducting the same, such Person shall and may administer such Oath to any Person attending before him as aforesaid; and if any Person so examined as a Witness before such Person shall be convicted of giving false Evidence on his Examination on Oath before the Person conducting such Inquiry, every such Person so convicted shall be deemed guilty of Perjury, and shall be liable to the Pains and Penalties thereof.

Power to summon Witnesses.

XXXIX. Upon any such Inquiry or Examination it shall be lawful for the Commissioners of Customs, or any One or more of them, or for any such Surveyor General, Inspector General, Collector, Comptroller, or other Officer of the Customs, or Person so authorized or directed by the Commissioners of Customs to conduct such Inquiry or Examination, to summon any Person required as a Witness to appear before the said Commissioners, Inspector General, Collector, Comptroller, Surveyor General, or other Officer, or Person authorized to conduct

conduct such Inquiry or Examination, as the Case may be, to attend on the Hearing thereof at the Time and Place to be specified in such Summons, to give Evidence upon Oath of the Truth of any Facts appertaining to such Inquiry, or any other Matter touching or relating thereto; and every Person so summoned, having his reasonable Expenses for such Attendance, if required, tendered to him at the Time of Service of such Summons, who shall neglect or refuse to appear according to the Exigency thereof, or who, having so appeared, shall refuse to take the Oath, or shall refuse to give Evidence, or to answer according to the best of his Knowledge and Belief any Question when thereunto required, shall for every such Default or Offence forfeit the Sum of Twenty Pounds.

Appointment of Officers, Ports, &c.

XL. The Commissioners of Customs shall from Time to Time make such Rules and Orders for the proper Conduct of such Inquiries as aforesaid as may be expedient, and as in their Judgment shall be necessary or proper; and such Rules and Orders shall be observed on the Conduct of such Inquiries, until annulled or varied by the Authority of the said Commissioners.

Regulations for Conduct of Inquiries.

As to the Importation, or Prohibition, Entry, Examination, Landing, and Warehousing of Goods:

II. *Importation and Warehousing.*

XLI. It shall be lawful to import into the United Kingdom any Goods which are not by this or any Law in force at the Time of Importation thereof prohibited to be so imported, and to warehouse under the Laws in force for the Warehousing of Goods, except as hereinafter provided, in Warehouses duly approved for the Warehousing of Goods without Payment of Duty on the First Entry thereof, any Goods subject to Duties of Customs the Importation and Warehousing whereof is not prohibited by any Law in force at the Time of such Importation: Provided always, that the Duties on the following Goods, and on such other Goods as the Commissioners of the Treasury may from Time to Time direct, shall be paid on the First Importation thereof, and such Goods shall not be warehoused either for Home Consumption or Exportation; *viz.*, Corn, Grain, Meal, and Flour, and Wood Goods from *British* Possessions.

Importation and Prohibition.

XLII. If, upon the first levying or repealing of any Duty, or the first permitting or prohibiting of any Importation, or at any other Time, or for any of the Purposes of this or any Act relating to the Customs, it shall become necessary to determine the precise Time at which an Importation of any Goods shall be deemed to have had Effect, such Time shall be deemed to be the Time at which the Ship importing such Goods had actually come within the Limits of the Port at which such Ship shall in due Course be reported and such Goods be discharged; and if any Question shall arise upon the Arrival of any Ship in respect of any Charge or Allowance upon such Ship, exclusive of Cargo, the Time of such Arrival shall be deemed to be the Time at which the Report of such Ship shall have been or ought to have been made.

Time of Importation of Goods and Time of Arrival of Ships defined.

XLIII. No Goods shall be deemed to be imported from any particular Place unless they be imported direct from such Place, and shall have been there laden on board the importing Ship, either as the First Shipment of such Goods, or after the same shall have been actually landed at such Place.

Importation direct.

XLIV. If any Goods enumerated or described in the following Table of Prohibitions and Restrictions as "Goods absolutely prohibited to be imported" shall be imported or brought into the United Kingdom, or if any Goods enumerated or described in such Table as "Goods prohibited to be imported except in Transit, and subject to such Regulations and "Restrictions as the Commissioners of the Treasury may direct, and duly reported as Goods "in Transit accordingly," shall be imported into the United Kingdom, except in Transit, in accordance with such Regulations and Restrictions, and so reported as aforesaid, or if any Goods enumerated or described in such Table as "Goods subject to certain Restrictions on Importation" shall be imported or brought into the United Kingdom contrary to the Prohibitions or Restrictions contained in such Table in respect thereof, then and in every such Case such Goods shall be forfeited, and shall be destroyed or otherwise disposed of as the Commissioners of Customs may direct.

Prohibitions and Restrictions.

A TABLE

Importation and Warehousing.

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

Books wherein the Copyright shall be first subsisting, first composed or written or printed, in the United Kingdom, and printed or reprinted in any other Country, as to which the Proprietor of such Copyright or his Agent shall have given to the Commissioners of Customs a Notice in Writing that such Copyright subsists, such Notice also stating when such Copyright will expire.

Coin, *viz.*—False Money or Counterfeit Sterling.

Coin, Silver, of the Realm, or any Money purporting to be such, not being of the established Standard in Weight or Fineness.

Extracts, Essences, or other Concentrations of Coffee, Chicory, Tea, or Tobacco, or any Admixture of the same.

Malt.

Indecent or obscene Prints, Paintings, Books, Cards, Lithographic or other Engravings, or any other indecent or obscene Articles.

Snuff Work.

Tobacco Stalks stripped from the Leaf, whether manufactured or not.

Tobacco Stalk Flour.

GOODS PROHIBITED TO BE IMPORTED EXCEPT IN TRANSIT, AND SUBJECT TO SUCH REGULATIONS AND RESTRICTIONS AS THE COMMISSIONERS OF THE TREASURY MAY DIRECT, AND DULY REPORTED AS GOODS IN TRANSIT ACCORDINGLY.

Articles of Foreign Manufacture and any Packages of such Articles bearing any Names, Brands, or Marks being or purporting to be the Names, Brands, or Marks of Manufacturers resident in the United Kingdom.

Clocks and Watches of any Metal impressed with any Mark or Stamp appearing to be or to represent any legal *British* Assay Mark or Stamp, or purporting by any Mark or Appearance to be of the Manufacture of the United Kingdom.

Parts of Articles; *viz.*, any distinct or separate Part of any Article not accompanied by the other Part or all the other Parts of such Article so as to be complete and perfect, if such Article be subject to Duty according to the Value thereof.

GOODS PROHIBITED TO BE IMPORTED, EXCEPT SUBJECT TO THE RESTRICTIONS ON IMPORTATION HEREIN CONTAINED.

Infected Cattle, Sheep, or other Animals, and Hides, Skins, Horns, Hoofs, or any other Part of Cattle or other Animals, which Her Majesty may, by Order in Council, prohibit in order to prevent any contagious Distemper.

Silk, Manufactures of Silk, being the Manufactures of *Europe*, unless into the Ports of *London*, *Liverpool*, *Hull*, *Southampton*, *Leith*, or *Dublin*, or Ports appointed by the Commissioners of Customs, or into the Ports of *Dover* or *Folkestone* direct from *Calais* or *Boulogne*, and unless in Ships of Fifty Tons Burden or upwards.

Spirits (not being perfumed or medicinal Spirits), unless in Ships of Fifty Tons Burden at least, and in Casks or other Vessels capable of containing Liquids, each of such Casks or other Vessels being of the Size or Content of Twenty Gallons at the least, and duly reported, or in Glass Bottles or Stone Bottles not exceeding the Size of Three-Pint Bottles, and being really Part of the Cargo of the importing Ship, and duly reported.

Tobacco and Snuff from the *East Indies*, and Tobacco from the *Turkish* Dominions, including *Egypt*, unless imported direct from any of those Places in Packages containing not less than One hundred Pounds net Weight each.

Importation and Warehousing.

Negrohead Tobacco, and also Snuff being the Produce of the United States of *America*, unless in Hogsheads, Casks, Chests, or Cases containing not less than Two hundred Pounds net Weight each, or unless imported direct from the said United States in Packages containing not less than One hundred and fifty Pounds net Weight each.

Tobacco from *Malta*, and Tobacco the Produce of *Porto Rico*, *Mexico*, *South America*, *Saint Domingo*, *Cuba*, the *British* Possessions in *America*, and the West Coast of *Africa*, unless in Hogsheads, Casks, Chests, or Cases containing not less than Two hundred Pounds net Weight each, or unless imported direct from those Places or from the United States of *America* in Packages containing not less than Eighty Pounds net Weight each.

Tobacco and Snuff, the Produce of the *Philippine* Islands, unless in Hogsheads, Casks, Chests, or Cases containing not less than Two hundred Pounds net Weight each, or unless such Tobacco or Snuff be imported from *Manilla* direct, in Bales or Packages containing not less than Two hundred Pounds net Weight each.

Tobacco and Snuff of or from any other Country or Place not before enumerated, unless in Hogsheads, Casks, Chests, or Cases containing not less than Two hundred Pounds net Weight each.

Cigars, unless in Packages containing not less than One hundred Pounds net Weight each.

Cigarillos or Cigarettos, unless in Packages containing not less than Seventy-five Pounds net Weight each.

Tobacco, not being Cigars, Cigarillos, or Cigarettos, and Snuff, separated or divided in any Manner within any Package in which the same may by the foregoing Table be imported, except Tobacco from the Dominions of the *Turkish* Empire, or from *Egypt*, in outer Packages containing not less than One hundred Pounds net Weight each.

Tobacco, Snuff, Cigars, Cigarillos, or Cigarettos of any Kind, or from any Country or Place whatever, whether herein-before enumerated as especially restricted or not, unless in Ships of not less than One hundred and twenty Tons Burden, and imported into such Ports only as are or may be approved of by the Commissioners of Customs.

Arms, &c. may be prohibited.

XLV. The Importation of Arms, Ammunition, Gunpowder, or any other Goods may be prohibited by Proclamation or Order in Council.

Printed Lists of prohibited Books to be exposed at Custom Houses.

XLVI. The Commissioners of Customs shall cause to be made, and to be publicly exposed at the several Ports in the United Kingdom and in Her Majesty's Possessions abroad, printed Lists of all Books wherein the Copyright shall be subsisting, and as to which the Proprietor of such Copyright, or his Agent, shall have given Notice in Writing to the said Commissioners that such Copyright exists, stating in such Notice when such Copyright expires.

Vessels Inwards.

Ship to come quickly to Place of unlading, and bring to at the Stations for boarding Officers.

Accommodation of Officers on board. Penalty 20*l*.

XLVII. If any Ship coming into the United Kingdom or into the Channel Islands shall not come as quickly up to the proper Place of mooring or unlading as the Nature of the Port will admit, without touching at any other Place, and in proceeding to such proper Place shall not bring to at the Stations appointed by the Commissioners of Customs for the boarding of Ships by the Officers of the Customs, or if after Arrival at such Place such Ship shall remove from such Place, except directly to some other proper Place of mooring or unlading, and with the Knowledge of the proper Officer of the Customs, or if the Master of any Ship on board of which any Officer is stationed neglect or refuse to provide every such Officer sufficient Room under the Deck in some Part of the Forecastle or Steerage for his Bed or Hammock, the Master of such Vessel shall forfeit the Sum of Twenty Pounds.

Officers to board Ships.

To have free Access to all Parts.

May seal or secure Goods and open Locks.

XLVIII. The proper Officers of the Customs may board any Ship arriving at any Port in the United Kingdom or the Channel Islands, and freely stay on board until all the Goods laden therein shall be duly delivered from the same, and shall have free Access to every Part of the Ship, with Power to fasten down Hatchways or Entrances to the Hold, and to mark any Goods before landing, and to lock up, seal, mark, or otherwise secure any Goods on board such Ship; and if any Place or any Box or Chest be locked, and the Keys be withheld, such Officers, if they be of a Degree superior to that of Tidewaiter, may open any such Place,

Importation and Warehousing.

Place, Box, or Chest in the best Manner in their Power, and if they be Tidewaiters, or only of that Degree, they shall send for their Superior Officer, who may open or cause to be opened any such Place, Box, or Chest in the best Manner in his Power; and if any Goods be found concealed on board any such Ship they shall be forfeited; and if the Officers shall place any Lock, Mark, or Seal upon any Goods on board, and such Lock, Mark, or Seal be wilfully opened, altered, or broken before due Delivery of such Goods, or if any of such Goods be secretly conveyed away, or if the Hatchways or Entrances to the Hold, after having been fastened down by the Officer, be opened, the Master of such Ship shall forfeit the Sum of One hundred Pounds; and if the proper Officer of the Customs shall place any Lock, Mark, or Seal upon any Stores on board any Ship or Vessel arriving in the United Kingdom, and such Lock, Mark, or Seal be wilfully opened, altered, or broken, or if any such Stores be secretly conveyed away, either while the Ship remains in the Port at which she shall have so arrived, or before she shall have arrived at any other Port in the United Kingdom to which she may then be about to proceed, the Master of such Ship shall forfeit the Sum of Twenty Pounds.

Goods concealed forfeited.

If Seal, &c. broken, Master to forfeit 100*l.*

Officers may put Seals upon Stores Inwards.

If such Seals be broken or the Stores secretly conveyed away, Master to forfeit 20*l.*

Time and Place of landing Goods Inwards.

XLIX. No Goods, except Diamonds, Bullion, Lobsters, and fresh Fish of *British*-taking and imported in *British* Ships, which may be landed without Report or Entry, shall be unshipped from any Ship arriving from Parts beyond the Seas, or be landed or put on shore, on *Sundays* or Holidays, nor shall they be so unshipped, landed, or put on shore on any other Days, except between the Hours of Eight o'Clock in the Morning and Four o'Clock in the Afternoon from the First Day of *March* until the First Day of *November*, and between the Hours of Nine o'Clock in the Morning and Four o'Clock in the Afternoon from the First Day of *November* until the First Day of *March*, or during such other Hours as may be appointed by the Commissioners of Customs; nor shall any Goods be unshipped or landed unless in the Presence or with the Authority of the proper Officer of the Customs, nor shall they be so landed except at some legal Quay, Wharf, or other Place duly appointed for the landing of Goods, nor shall any such Goods after having been unshipped, or put into any Boat or Craft to be landed, be transhipped or removed into any other Boat or Craft previously to their being landed without the Permission of the proper Officer of the Customs; and if any such Goods shall be unshipped, landed, transhipped, or removed contrary hereto the same shall be forfeited; and if any Goods shall be unshipped or removed from any importing Ship for the Purpose of being landed after due Entry thereof, such Goods shall be forthwith removed to and landed at the Wharf, Quay, or other Place at which the same are intended to be landed; and if such Goods are not so removed and landed the same shall be forfeited, together with the Barge, Lighter, Boat, or other Vessel employed in removing the same.

Goods unshipped contrary to Regulations forfeited.

Goods not forthwith removed and landed, forfeited.

Report, &c.

As to the Report of the Cargo of Merchant Ships, and of Ships in Commission bringing Merchandise from Parts beyond the Seas:

Master to report within Twenty-four Hours after Arrival.

L. The Master of every Ship, whether laden or in Ballast, shall within Twenty-four Hours after Arrival from Parts beyond the Seas at any Port in the United Kingdom, and before Bulk be broken, make due Report of such Ship in the Form following or to the same Effect, and containing the several Particulars indicated or required thereby; and if the Cargo of such Ship shall have been laden at several Places shall state the Names of those Places in Column 1. in the Order of Time in which the same were laden opposite to the Particulars of the Goods so laden.

Importation and Warehousing.

Port of

REPORT.

Form of Report.

Ship's Name.	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs.	Number of Crew.		Name of Master, and whether a British or Foreign Subject.	Port or Place from whence arrived.
			British Seamen.	Foreign Seamen.		
Here state the Particulars according to the above Headings.						
			Total			

Particulars relating to Ship.

CARGO.

1. Name or Names of Places where laden in order of Time.	2. Marks.	3. Nos.	4. Packages and Descriptions of Goods, Particulars of Goods stowed loose, and General Denomination of Contents of each Package of Tobacco, Cigars, or Snuff intended to be imported at this Port.	5. Name of Consignee.	6. Particulars of Packages and Goods (if any) for any other Port in the United Kingdom.	7. Goods (if any) to be transhipped or to remain on board for Exportation.
Here state the Particulars according to the above Headings, or if in Ballast, state "in Ballast only."						

Particulars of Cargo (if any).

If "in Ballast" to be so stated.

STORES.

Surplus Stores remaining on board, viz. }

Particulars of Stores, &c.

Number of Alien Passengers (if any) -

Pilots Names - - - -

At what Station Ship lying - -

Agent's Name and Address - -

I declare that the Entry above written is a just Report of my Ship and of her Lading, and that the Particulars therein inserted are true to the best of my Knowledge, and that I have not broken Bulk or delivered any Goods out of my said Ship since her Departure from , the last Foreign Place of Loading, (*except, if so, at stating where.*)

Declaration of Master

(Signed)

Master.

Signed and declared this
Day of
In Presence of
(Countersigned)

Collr. or Contr.

Importation and Warehousing.

LI. If such Master shall wilfully fail to make such Report according to the Particulars herein-before set forth, so far as the same are applicable to such Ship, Cargo, and Voyage, or if the Particulars or any of them contained in such Report be false, such Master shall forfeit the Sum of One hundred Pounds.

On Failure Master to forfeit 100*l.*

Commissioned Ships, British or Foreign, having Goods on board, Person in charge to deliver an Account, or forfeit 100*l.*

LII. The Captain, Master, Purser, or other Person having the Charge of any Ship (having Commission from Her Majesty, or from any Foreign State) having on board any Goods laden in Parts beyond the Seas shall on Arrival at any Port in the United Kingdom, and before any Part of such Goods be taken out of such Ship, or when called upon so to do by any Officer of the Customs, deliver an Account in Writing under his Hand to the best of his Knowledge of the Quality and Quantity of every Package or Parcel of such Goods, and of the Marks and Numbers thereon, and of the Names of the respective Shippers and Consignees of the same, and shall make and subscribe a Declaration at the Foot of such Account declaring to the Truth thereof, and shall also truly answer to the Collector or Comptroller such Questions concerning such Goods as shall be required of him, and on Failure thereof such Captain, Master, Purser, or other Person shall forfeit the Sum of One hundred Pounds; and all such Ships shall be liable to such Searches as Merchant Ships are liable to, and the Officers of the Customs may freely enter and go on board all such Ships, and bring from thence on shore into the Queen's Warehouse any Goods found on board any such Ship as aforesaid, subject nevertheless to such Regulations in respect of Ships of War belonging to Her Majesty as shall from Time to Time be directed in that respect by the Commissioners of Her Majesty's Treasury.

Such Ships liable to Search.

Master to deliver Bills of Lading and answer Questions.

LIII. The Master of every Ship arriving from Parts beyond the Seas shall at the Time of making such Report deliver to the Collector or Comptroller, if required, the Bill of Lading, or a Copy thereof, for every Part of the Cargo laden on board, and shall answer all such Questions relating to the Ship, Cargo, Crew, and Voyage as shall be put to him by such Collector or Comptroller; and in case of Failure or Refusal to answer such Questions or answer truly, or to produce any such Bill of Lading or Copy, or if any such Bill of Lading or Copy shall be false, or if any Bill of Lading be uttered or produced by any Master, and the Goods expressed therein shall not have been *bonâ fide* shipped on board such Ship, or if any Bill of Lading uttered or produced by any Master shall not have been signed by him, or any such Copy shall not have been received or made by him, previously to his leaving the Place where the Goods expressed in such Bill of Lading or Copy were shipped, or if after the Arrival of any Ship within Four Leagues of the Coast of the United Kingdom Bulk shall be broken, or any Alteration made in the Stowage of the Cargo of such Ship so as to facilitate the unlading of any Part of such Cargo, or if any Part be staved, destroyed, or thrown overboard, or any Package be opened, unless accounted for to the Satisfaction of the Commissioners of Customs, in every such Case such Master shall forfeit the Sum of One hundred Pounds.

Bulk not to be broken or Stowage altered.

Penalty 100*l.*

Packages reported "Contents unknown" may be opened and examined.

Prohibited Goods forfeited.

LIV. If the Contents of any Package intended for Exportation in the same Ship shall be reported by the Master as being unknown to him, the Officers of the Customs may open and examine such Package on board, or bring the same to the Queen's Warehouse for that Purpose, and if there be found in such Package any Goods which are prohibited to be imported such Goods shall be forfeited, unless the Commissioners of Customs shall permit them to be exported.

Entry of dutiable Goods.

As to the Entry of dutiable Goods to be delivered for Home Consumption on the landing thereof from the importing Ship:

Entry for Home Consumption.

LV. The Importer of any Goods liable to Duties of Customs and intended to be delivered for Home Use on the landing thereof from the importing Ship, or his Agent, shall, before Unshipment thereof, make perfect Entry of such Goods by delivering to the Collector or Comptroller a Bill of Entry thereof in the Form following or to the same Effect, and containing the several Particulars indicated in or required thereby:

Form of Entry for Payment of Duty on Goods at landing.

ENTRY.

Port of (*Name of Port of Importation*).
*Whether Prime or Post, and if Post, Date of Prime Entry*_____
*Importer's Name*_____

Wharf, Dock, or Station.	Ship's Name.	Whether British or Foreign Ship; if Foreign, the Country.	Master's Name.	Port or Place from whence imported.
	Here state the Particulars according to the above Headings.			

Marks.	Numbers.	Number of Packages, Quantities, and Descriptions of Goods as charged in Table of Duties.	If charged at Value, Value to be stated in Words at Length.
	Here state the Particulars according to the above Headings.		

£ s. d.

Total Amount of Duty payable on this Entry - - }

Dated this Day of 18 .

(Signed)

Importer or Agent.

I (*Name of Importer or Agent*), of (*Place of Abode*) do hereby declare that I am (*the Importer or Agent duly authorized by the Importer*) of the Goods contained in this Bill of Entry, and that I enter the same Goods, therein stated as Goods charged at Value, at the Sum of (*Money in Words at Length*). Declaration of Importer or Agent.

Witness my Hand the Day of 18 .

(Signed)_____

Importer or Agent.

And the Particulars in such Entry shall correspond with the Particulars given of the same Goods and Packages in the Report of the Ship, and in any Certificate of Origin or other Document, where any such is required, by which the Importation or Entry of such Goods is authorized, or upon which the Importer is entitled to any Benefit by the Distinction thereof, or otherwise, and whenever the Value of any Goods is required to be stated in the Entry, the Importer or his Agent shall subscribe a Declaration of the Truth of such Value in the Form set forth at the Foot of such Entry. Particulars in Entry to correspond with Report.

LVI. The Importer or his Agent shall immediately upon the Entry of any Goods entered by him to be delivered for Home Use pay down any Duties which may be payable upon the Goods mentioned in such Bill of Entry, if in *London* to the Receiver General, and if at any of the Outports to the Collector or other Person authorized by the Commissioner of Customs to receive the same; and such Bill of Entry, when signed by the Collector or other such Person, shall be transmitted to the Landing Waiter, and be his Warrant for the landing and Delivery of such Goods. Payment of Duties. Warrant for Delivery.

LVII. If upon the Examination of any Goods entered for Duty which are chargeable with Duty upon the Value thereof it shall appear to the Officers of Customs that such Goods are not valued according to the true Value thereof, or that they are properly chargeable with a higher Rate or Amount of Duty than that to which they would be subject according to the Detention of Goods for under Value. Service of Notice in case of

Importation and Warehousing.

Value thereof as described in the Entry, it shall be lawful for such Officers to detain the same, in which Case they shall forthwith give Notice in Writing to the Person entering the same of the Detention of such Goods, and of the Value thereof as estimated by them, either by delivering such Notice personally or by transmitting the same by Post to such Person, addressed to him at his Place of Abode as stated in his Entry; and the Commissioners of Customs shall, within Seven Days after the Detention of such Goods, determine either to deliver such Goods on the Entry of such Person, or to retain the same for the Use of the Crown, in which latter Case they shall cause the Value at which the Goods were so entered, together with an Addition of Five *per Cent.* and the Duties already paid on such Entry, to be paid to the Person entering the same in full Satisfaction for such Goods, or may permit such Person on his Application for that Purpose to amend such Entry at such Value and on such Terms as they may direct; and if the Commissioners shall retain such Goods they shall and may dispose of them for the Benefit of the Crown, and if the Proceeds arising therefrom in case of Sale shall exceed the Sums so paid and all Charges incurred by the Crown, One Moiety of such Surplus shall be paid to a separate Fund at the Disposal of the Commissioners of Customs, and be distributed by them at such Periods and in such Proportions to or amongst such meritorious Officers as the Commissioners of Customs shall select as most deserving, and the other Moiety shall be accounted for, paid, and carried to account as Duties of Customs under the Direction of the Commissioners of Customs.

In case of Sale of Goods how Proceeds to be applied.

As to the Entry of Goods intended to be warehoused without Payment of Duty on First Entry thereof:

Entry for the Warehouse.

LVIII. The Importer of any Goods intended to be warehoused without Payment of Duty on the First Entry thereof, or his Agent, shall deliver to the Collector or Comptroller a Bill of Entry of such Goods in the same Manner and Form and containing the same Particulars as are herein-before required on the Entry of Goods to be delivered for Home Use on the landing thereof as far as the same shall be applicable, and the Name and Description of the Warehouse in which such Goods are intended to be warehoused, and the Name of the Person in whose Name they are to be so warehoused; and such Bill of Entry, when signed by the Collector or Comptroller, shall be transmitted to the proper Officer of Customs, and be the Warrant for the due warehousing of such Goods.

Particulars of Entry.

Warrant for warehousing.

Goods entered for Warehouse may upon further Entry be delivered for Home Use or Exportation.

LIX. If after any Goods shall have been duly entered and landed to be warehoused, though not actually deposited in the Warehouse, the Importer shall further duly enter the same, or any Part thereof, for Home Use or for Exportation, the same may be delivered and taken for Home Use or Exportation, as the Case may be.

Entry of free Goods.

As to the Entry of Goods free of Duty:

Particulars of Entry.

LX. The Importer of any Goods not subject to Duties of Customs, or his Agent, shall deliver to the Collector or Comptroller a Bill of Entry of such Goods in the same Manner and Form and containing the same Particulars as herein-before required on the Entry of dutiable Goods, so far as the same is applicable, which Entry, so far as regards the Goods, shall be a Transcript of the Report, and shall therein describe such Goods according to the Terms upon which such Goods are free of Duty, and the Value of such Goods as shall have been previously chargeable with Duty at Value; and such Bill of Entry, when signed by the Collector or Comptroller, shall be transmitted to the proper Officer, and be his Warrant for the Delivery of the Goods mentioned therein; and the Importer, Owner, or Consignee of such Goods, or his Agent, shall, within Fourteen Days after the Entry and landing thereof, deliver to the Collector, Comptroller, or other proper Officer of Customs a full and true Account of the Goods so landed; provided, that at *Liverpool*, and with the Sanction of the Commissioners of Customs at any other Port where the Docks, Quays, and Wharfs shall in like Manner be wholly or principally under the Control and Management of one and the same Corporate Body, the Owner, Master, or Consignee of the importing Ship, or his Agent, shall sign and leave with the Collector of the Customs, within Fourteen Days next after the final Discharge of such Goods, a full and accurate List thereof, stating the Quantities and distinguishing the Weight and Contents by Measurement of such Goods, if any, comprised therein, as shall be chargeable by Weight or by Measurement for the Freight payable thereon, and the Names

Warrant for Delivery.

Account of free Goods.

of

of the Consignees (according to the Bills of Lading,) or the Names of the Persons actually paying the Freight for the same; and on Failure to leave such List, such Owner, Master, Consignee, or Agent shall forfeit the Sum of Twenty Pounds.

Importation and Warehousing.

As to the Entry of Goods landed for Examination by Bill of Sight and perfecting Entry thereof:

Entry by Bill of Sight.

LXI. The Importer of any Goods or his Agent, if unable for Want of full Information to make a perfect Entry of such Goods, on making and subscribing a Declaration to that Effect before the Collector or Comptroller, may make an Entry by Bill of Sight for the Packages or Parcels of such Goods in the Form following, or to the same Effect, and containing the several Particulars indicated or required thereby:

Entry by Bill of Sight when Goods not known.

BILL OF SIGHT.

Form of Entry by Bill of Sight.

Port of [*Name of Port of Importation*].

Importer [*Name of Importer*].

Wharf, Dock, or Station.	Ship's Name.	Whether British or Foreign; if Foreign, the Country.	Master's Name.	Port or Place from whence imported.	Name of Importer or of his Agent.

Here state the Particulars according to the above Headings.

Marks.	Numbers.	Number of Packages, with the best Description of the Goods the Importer is able to give.

Here state the Particulars according to the above Headings.

I, the Importer (*or* Agent to the Importer) of the Goods above mentioned, do hereby declare that I have not (*if Importer*), or that to the best of my Knowledge he has not (*if Agent*), received sufficient Invoice Bill of Lading, or other Advice from whence the Quality, Quantity, or Value of the Goods above mentioned can be ascertained. Dated this Day of 18

(Signed)

Importer, or his Agent.

(Signed)

Coll. or Comptr.

LXII. Such

Importation and Warehousing.

Warrant for landing.

LXII. Such Entry being delivered to the Collector or Comptroller, and signed by him, shall be the Warrant for provisionally landing such Goods to be examined by such Importer in presence of the proper Officers, and the Importer shall within Three Days after the Landing thereof, and before the same shall be delivered, make full and perfect Entry thereof by endorsing upon such Bill of Sight such Particulars of such Goods as are herein-before required on making perfect Entry of Goods, whether for Payment of Duty, or for warehousing, or for Delivery free of Duty, as the Case may be, and to such Endorsement he shall affix the Date thereof, together with his Signature and Place of Abode, and such Endorsement, when signed by the Collector or Comptroller, shall be taken as the perfect Entry for such Goods.

Before Delivery Importer to make perfect Entry.

Goods entered by Bill of Sight not to be delivered, unless Duty is paid or deposited.

LXIII. Where an Entry for the Landing and Examination of Goods for Delivery on Payment of Duty shall be made by Bill of Sight, such Goods shall not be delivered until perfect Entry thereof shall have been made and the Duties due thereon paid, unless the Importer or his Agent shall have deposited with the proper Officer of the Customs a Sum of Money sufficient in Amount to cover the Duties payable thereon; and if the Sum deposited on a Bill of Sight shall not be equal in Amount to the Duties payable upon all the Goods contained in any single Package landed or examined thereby, no Part shall be delivered until a perfect Entry or Entries is or are made, and the Duties paid or deposited for the whole of the Goods contained in such Package.

Goods to be taken to Queen's Warehouse in default of perfect Entry within Three Days, and sold in default of such Entry within One Month after Landing.

LXIV. If full and perfect Entry of any Goods landed by Bill of Sight as aforesaid be not made within Three Days after the Landing thereof, such Goods shall be taken to the Queen's Warehouse by the Officers of the Customs; and if the Importer shall not within One Month after such Landing make perfect Entry or Entries of such Goods, and pay the Duties thereon or on such Parts as can be entered for Home Use, together with the Charges of Removal and of Warehouse Rent, such Goods shall be sold for the Payment of such Duties and Charges, (or for Exportation if they be such as cannot be entered for Home Use or shall not be worth the Duties,) and the Overplus, if any, after Payment of such Duties and Charges, or the Charges if sold for Exportation, shall be paid to the Importer or Proprietor thereof: Provided always, that when Entry be at any Time made as and for a full and perfect Entry for any Goods provisionally landed by Bill of Sight or deposited in the Queen's Warehouse, as aforesaid, if such Entry shall not be made in manner herein required for the due Landing of the Goods, the same shall be deemed to be Goods landed without Entry, and shall be forfeited.

If Entry not in manner required by Law, Goods forfeited.

As to the Entry of Goods re-imported into the United Kingdom as Foreign or by Bill of Store:

Re-importation of British Goods.

LXV. All *British* Goods re-imported into the United Kingdom shall be deemed and taken to be and be entered as Foreign, and shall be liable to the same Duties, Rules, Regulations, and Restritcions as such Goods, if Foreign, would be liable to on the First Importation thereof, unless the same shall be re-imported within Ten Years after the Exportation thereof, and it shall be proved to the Satisfaction of the Commissioners of Customs that the Property in such Goods has continued and still remains in the Person by whom or on whose Account the same have been exported, in which Case the same may be entered as *British* Goods, by Bill of Store containing such Particulars and in such Form and Manner as the said Commissioners may direct: Provided always, that the following Goods shall, on Re-importation be deemed and taken to be Foreign Goods, namely, Corn, Grain, Meal, Flour, and Hops, and also all Goods for which any Drawback of Excise shall have been received on Exportation, unless by special Permission of the Commissioners of Customs, and on Repayment of such Drawback, and also all Goods for which a Bill of Store cannot be issued in manner directed by the said Commissioners, except Remnants of *British* Goods, with Permission of the Commissioners of Customs.

Entry by Bill of Store.

Exceptions.

Entries generally.

As to Entries of Goods in any of the foregoing Cases:

Bill of Entry to be in duplicate.

LXVI. Upon the Entry of any Goods, the Importer, his Agent, or the Consignee of the Ship, as the Case may be, shall deliver Two or more Duplicates of the Bill of Entry thereof, as the Case may require, in which Duplicates all Sums and Numbers may be expressed in Figures;

Figures; and the Number of Duplicates shall be such as the Collector or Comptroller may require.

Importation and Warehousing.

LXVII. Every Importer, Agent, or other Person entering any Goods who shall wilfully fail to comply with the foregoing Regulations, so far as they are respectively applicable to the Goods so entered by him, shall forfeit and pay the Sum of Twenty Pounds.

Importer or Agent failing to comply with Regulations to forfeit 20*l.*

LXVIII. No Entry or Warrant for the landing of any Goods shall be deemed valid unless the Goods shall have been properly described in such Entry by the Denominations and with the Characters and Circumstances according to which such Goods are charged with Duty or may be imported, either to be used in the United Kingdom, or to be warehoused for Exportation only.

No Entry or Warrant valid unless Goods properly described therein.

LXIX. If any Package or Parcel shall have been landed by or in pursuance of any Entry, and any Goods or other Things shall be found in such Package or Parcel concealed in any way or packed to deceive the Officers, such Package or Parcel and all the Contents thereof shall be forfeited; and if any Goods be taken or delivered out of any Ship or out of any Warehouse, not having been duly entered, the same shall be forfeited: Provided always, that no Entry shall be required in respect of the Baggage of Passengers, which may be examined, landed, and delivered under such Regulations as the Commissioners of Customs may direct, but if any prohibited or uncustomed Goods shall be found concealed therein either before or after landing, the same shall be forfeited, together with the other Contents of the Package containing the same.

Goods concealed in Packages or delivered without Entry forfeited.

Passengers Baggage.

LXX. The proper Officer may permit any surplus Stores, not being Merchandise, nor by him deemed excessive, to be entered for private Use under and subject to the same Duties, Rules, and Regulations as the like Sort of Goods would be subject to on Importation as Merchandise, or permit the Master, Owner, Purser, or other Officer of any Ship, or any Passenger of such Ship, to whom any surplus Stores belong, to enter and warehouse such surplus Stores for future Use as Ship's Stores, although the same could not be legally imported by way of Merchandise.

Surplus Stores not excessive may be entered for private Use or Warehouse.

LXXI. If at any Port where Persons acting as Agents for transacting any Business relating to the Clearance of any Ship or Goods or Baggage shall be required to be licensed, any Person not so licensed, or not being the duly appointed Clerk to any Person so licensed, shall act as such Agent or Clerk, or if any Person, whether so licensed or appointed or not, shall make or cause to be made Entry of any Goods without being duly authorized for that Purpose by the Proprietor or Consignee of such Goods, every such Person shall for every such Offence forfeit the Sum of Twenty Pounds; but no such Penalty shall extend to any Person acting under the Directions of the several Dock Companies, or to any Person otherwise authorized by Law to pass Entries, nor to any Merchant, Importer, or Consignee of any Goods, acting himself in respect thereof, or any Clerk or Servant exclusively employed by him or by any such Persons in Copartnership.

Entry of Goods by Agents without Licence or by unauthorized Persons not permitted.

Penalty 20*l.*

Not to extend to Persons acting by proper Authority.

LXXII. Whenever any Person shall make Application to any Officer of the Customs to transact any Business on behalf of any other Person, such Officer may require of the Person so applying to produce a written Authority from the Person on whose Behalf such Application shall be made, and in default of the Production of such Authority refuse to transact such Business.

Agent to produce Authority if required.

LXXIII. The Officers of Customs may on the Entry of any Goods, or at any Time afterwards, take Samples of such Goods for Examination, or for ascertaining the Duties payable on such Goods, or for such other Purpose as the Commissioners of Customs may deem necessary, and such Samples shall be disposed of and accounted for in such Manner as the Commissioners of Customs may direct.

Officers may take Samples.

Entry, Time for.

As to the Time within which Goods shall be entered and landed after the Arrival of the importing Ship:

LXXIV. If the Importer of any Goods shall not, within Fourteen Days (exclusive of *Sundays* and Holidays), after the Arrival of the Ship importing the same, make perfect Entry or

Goods not entered within 14 Days may be

taken to Queen's Warehouse;

or Entry by Bill of Sight of such Goods, or if, having made such Entry, he shall not land such Goods within such Fourteen Days, or within such further Period as the Commissioners of Customs shall direct, the Officers of the Customs may convey such Goods to the Queen's Warehouse; and whenever the Cargo of any Ship shall have been discharged within such Fourteen Days, with the Exception only of a small Quantity of Goods, the Officers of the Customs may forthwith convey such remaining Goods to the Queen's Warehouse; and also

and also small Packages or Quantities of Goods.

at any Time after the Arrival of such Ship may convey any small Packages or Parcels of Goods therein to the Queen's Warehouse, there to remain for due Entry during the Remainder of such Fourteen Days; and if the Duties due upon any Goods so conveyed to the Queen's

If Duties and Charges on such Goods be not paid within Three Months the Goods may be sold.

Warehouse shall not be paid within Three Months afterwards, or within such further Period as the said Commissioners may direct, together with all Charges of Removal and Warehouse Rent, such Goods may be sold, and the Produce thereof applied, first to the Payment of Freight and Charges, next of Duties, and the Overplus, if any, shall be paid to the Proprietor of the Goods on his Application for the same; but if such Goods or any of them shall be of a perishable Nature, the Commissioners of Customs may forthwith direct Sale thereof, and apply the Proceeds in like Manner: Provided always, that for this Purpose, if the importing Ship and Goods be liable to the Performance of Quarantine, the Time for Entry and Landing of such Goods shall be computed from the Time at which such Ship and Goods shall have been released from Quarantine: Provided always, that if Forty-eight Hours or any earlier Period after the Report of any Ship is specified in the Bills of Lading for the Discharge of her Cargo or any Part thereof, and the Importer, Owner, or Consignee of such Goods, or his Agent, shall neglect to enter and land the same within such Forty-eight Hours at any Port or Place approved by the Commissioners of Customs, the Master or Owner of such Ship may immediately, on the Expiration of such Forty-eight Hours, enter and land such Goods.

If Goods remain on board importing Ship beyond 14 Days, such Ship may be detained for Expenses.

LXXV. Whenever any Goods shall remain on board any importing Ship beyond the Period of Fourteen Days after the Arrival of such Ship, or beyond such further Period as the Commissioners of Customs may allow, such Ship shall be detained by the proper Officer of Customs until all Expenses of watching or guarding such Goods beyond such Fourteen Days, or such further Time, if any allowed as aforesaid, not exceeding Five Shillings *per Diem*, and of removing the Goods, or any of them, to the Queen's Warehouse in case the Officers shall so remove them, be paid.

Abatement for Damage.

As to Goods upon which any Abatement for Damage on the Voyage or by Wreck may be claimed:

Abatement of Duty on damaged Goods.

LXXVI. No Claim for any Abatement of Duty in respect of any Goods imported into the United Kingdom shall be allowed on account of Damage, unless such Claim shall be made on the First Examination thereof, and in such Form and Manner as the Commissioners

Proof required.

of Customs shall direct, nor unless it shall be proved to the Satisfaction of the Commissioners of Customs or their Officers that such Damage was sustained after such Goods had been shipped in the importing Ship and before the landing thereof in the United Kingdom; and all Goods

Goods derelict, &c., and Droits of Admiralty, to be treated as Foreign Goods.

derelict, jetsam, flotsam, and wreck brought or coming into the United Kingdom, and all Droits of Admiralty sold in the United Kingdom, shall at all Times be subject to the same Duties as Goods of the like Kind on Importation into the same Part of the United Kingdom

Exceptions.

are subject to, unless it shall be shown to the Satisfaction of the Commissioners of Customs that such Goods are the Growth, Produce, or Manufacture of any Country or Place by virtue whereof the same may be entitled to be admitted at less than the Foreign Duty, or Duty-free, or that the same, if liable to Duty, are entitled to an Abatement in respect of such Damage;

Damage to be assessed by competent Persons.

and the Damage sustained by such Goods, whether so imported or derelict, jetsam, flotsam, or wreck as aforesaid, shall be assessed by the Officers of the Customs, if competent thereto, but if not, or if the Commissioners of Customs or the Collector or Comptroller of the Port into which the same shall be imported or brought as aforesaid shall entertain any Doubt as to the Amount of such Damage, they may call upon Two indifferent Merchants to examine

Abatement not to exceed Three Fourths of Duty, and not to apply to certain Goods.

the Goods and certify to what Extent in their Judgment the same are lessened in Value by such Damage, whereupon the Officers of the Customs may make an Abatement not exceeding Three Fourths of the Duty originally chargeable thereon, but no Allowance shall be made for Damage on Coculus Indicus, Nux Vomica, Rice, Guinea Grains, Lemons, Spirits, Corn, Grain,

Grain, Meal and Flour, Opium, Sugar, Cocoa, Oranges, Tea, Coffee, Pepper, Tobacco, Currants, Raisins, Wine, and Figs.

Importation and Warehousing.

As to the Production of Certificates of Origin in respect of Goods claiming any Benefit thereby on Importation:

Production of Certificates.

Goods from Possessions abroad.

LXXVII. No Goods shall be entered as being of or from any *British* Possessions abroad, (if any Benefit attach to such Distinction,) except the Territories subject to the Government of the Presidencies of *Bengal*, *Madras*, and *Bombay* respectively, unless the Master of the Ship importing the same shall have delivered to the Collector or Comptroller a Certificate, under the Hand of the proper Officer of the Place where such Goods were taken on board, of the due Clearance of such Ship from thence, containing an Account of such Goods.

Master to deliver Certificate.

Power to the Lords of the Treasury to require Certificates of Production.

LXXVIII. The Commissioners of the Treasury may by Order under their Hands declare that a Certificate of Production shall be required upon the Exportation of any Goods from any *British* Possession abroad or other Place, or upon the Importation of such Goods into the United Kingdom, and frame such Regulations respecting such Certificates and Goods as they may think fit; and if any Goods in respect of which such Certificates are required be imported without such Certificate they shall be deemed to be Foreign Goods and liable to any Duty attaching to them as such; and such Orders of the Treasury shall be published in the *London* and *Dublin* Gazettes Three Times at least within Three Months from the Date thereof respectively.

Certificate of Growth of Sugar and Spirits from British Possessions in America and the Mauritius.

LXXIX. Before any Spirits or Sugar, so long as any Benefit shall attach to the Distinction, shall be entered as being of the Produce of any *British* Possession in *America* or the Island of *Mauritius*, the Master of the Ship importing the same shall deliver to the Collector or Comptroller a Certificate, under the Hand of the proper Officer of the Place where such Goods were taken on board, testifying that Proof had been made in manner required by Law that such Goods are of the Produce of some *British* Possession in *America* or of the Island of *Mauritius*, stating the Name of the Place where such Goods were produced, and the Quantity and Quality of the Goods, and the Number and Denomination of the Packages containing the same, and the Name of the Ship in which they are laden and of the Master thereof.

Certificate of Sugar from Limits of East India Company's Charter.

LXXX. Before any Sugar shall be entered as being the Produce of any *British* Possession within the Limits of the *East India* Company's Charter, the Master of the Ship importing the same shall, so long as any Benefit attach to such Distinction, deliver to the Collector or Comptroller a Certificate under the Hand and Seal of the proper Officer at the Place where such Sugar was taken on board, testifying that a Declaration in Writing, the Contents of which he believed to be true, had been made and signed before him by the Shipper of such Sugar, that the same was really and *bonâ fide* the Produce of the *British* Possession.

East India Sugar warehoused at the Cape of Good Hope and imported from thence.

LXXXI. If any Sugar, the Produce of any *British* Possession within the Limits of the *East India* Company's Charter, so long as any Benefit attaches to such Distinction, shall have been imported into the *Cape of Good Hope* from the Place of its Production, accompanied by such a Certificate of Origin as would be sufficient for its Admission into the United Kingdom at the Rate of Duty payable upon such Sugar, if imported direct from the Place of its Production, and shall have been warehoused at the *Cape of Good Hope* under the Regulations there in force for the Warehousing of Goods, and shall have been exported from such Warehouse, accompanied by a Certificate from the proper Officer of Customs at the *Cape of Good Hope*, setting forth the Particulars of the Importation, and of the Warehousing, and of the Exportation of the same, and also setting forth the Substance of the Certificate of Origin before mentioned, and if on the Arrival in the United Kingdom of the Ship importing such Sugar, the Master of such Ship shall deliver to the Collector or Comptroller at the Port of Importation such Certificate from the Officer of the Customs at the *Cape of Good Hope*, such Sugar shall be admitted at such Port of Importation in the United Kingdom at the same Rate of Duty as would be payable if the same had been imported direct from the Place of its Production.

Importation and Warehousing.

Goods of Guernsey, Jersey, &c. Duty free.

With Exceptions.

LXXXII. Any Goods of the Growth of the Channel Islands, and any Goods manufactured in the said Islands from Materials of the Growth of the said Islands, or from Materials not subject to Duty in the United Kingdom, or from Materials upon which the Duty has been paid in the United Kingdom, and upon which no Drawback has subsequently been granted, may be imported into the United Kingdom from the said Islands respectively without Payment of any Duty, and such Goods shall not be deemed to be included in any Charge of Duties imposed by any Act on the Importation of Goods generally from Parts beyond the Seas; but such Goods shall be charged with any Proportion of such Duties as shall fairly countervail any Duties of Excise payable on the like Goods the Produce or Manufacture of the Part of the United Kingdom into which they shall be imported, or payable upon any of the Materials from which such Goods are manufactured; and all Goods manufactured in any of the said Islands from any other Materials than the Materials aforesaid shall be declared and taken to be Foreign Goods.

Master to deliver Certificate of Produce.

LXXXIII. Before any Goods shall be entered as being the Produce of the said Islands, (if any Benefit attach to such Distinction,) the Master of the Ship importing the same shall deliver to the Collector or Comptroller of Customs a Certificate from the Governor, Lieutenant Governor, or Commander-in-Chief of the Island from whence such Goods were imported, that Proof had been made in manner required by Law that such Goods were of the Produce of such Island, stating the Quantity and Quality of the Goods, and the Number and Denomination of the Packages containing the same.

Inwards Entry. Certificate of Wine from British Possessions.

LXXXIV. Before any Wine shall be entered as being the Produce of any of the *British* Possessions abroad, the Master of the Ship importing the same shall deliver to the Collector or Comptroller a Certificate under the Hand of the proper Officer of such Possession, testifying that Proof had been made in manner required by Law that such Wine is the Produce of such Possession, stating the Quantity and Sort of such Wine, and the Number and Denomination of the Packages containing the same.

Unshipping, Landing, and Examination.

As to the Unshipping, Landing, Examination, Warehousing, and Custody of Goods:

Unshipping, carrying, landing, weighing, &c., and depositing of Goods, to be at Expense of the Importer.

Timber to be piled at the Expense of the Importer, so as to enable Officer of Customs to measure it.

LXXXV. The unshipping, carrying, and landing of all Goods, and bringing them to the proper Place for Examination, and weighing, putting them into the Scales, opening, unpacking, repacking, bulking, sorting, lotting, marking, and numbering, where such Operations respectively are necessary or permitted, and removing to and placing them in the proper Place of Deposit until duly delivered, shall be performed by or at the Expense of the Importer; and the Importer or Person entering any Timber or Wood to be charged with Duty by Measurement shall, at his Expense, pile, sort, frame, or otherwise place the same in such Manner as the Commissioners of Customs may deem necessary to enable the Officers to measure and take the Account thereof; and in all Cases when the same is measured in Bulk, the Measurement shall be taken to the full Extent of the Pile, and no Allowance shall be made by the Officers on account of any Interstices; but Battens, Boards, Deals, and Planks exceeding Twenty-one Feet in Length may be measured by the Piece, and the Account thereof taken separately.

Goods removed or carried into the Warehouse without Examination or Authority, forfeited.

LXXXVI. If any Goods shall be removed from any Ship, Quay, Wharf, or other Place previous to the Examination thereof by the proper Officer of Customs, unless under the Care or Authority of such Officer, or if any Goods entered to be warehoused, or to be re-warehoused, shall be carried into the Warehouse, unless with the Authority or under the Care of the proper Officer of Customs, and in such Manner, by such Persons, within such Time, and by such Roads or Ways as such Officer shall direct, such Goods shall be forfeited.

Landing Waiter to take Account of Goods for Warehouse.

LXXXVII. Upon the Entry and Landing of any Goods to be warehoused, or within such Period as the Commissioners of Customs shall direct with respect to the same or any of them, the Landing Waiter or other Officer of Customs shall take a particular Account of such Goods at the Quay or Wharf at which they shall be so landed, or in the Warehouse, if they be Goods of which the Account is permitted to be taken in the Warehouse, and shall cause to be marked on each Package of which such Account shall be taken the Contents thereof, and shall enter in a Book prepared for that Purpose, containing the Name of the

Import

Importation and Warehousing.

Import Ship, and of the Person in whose Name they are entered, the Marks, Numbers, and Contents of each such Package, the Description of the Goods, and the Warehouse or Place in the Warehouse in which the same shall be deposited, and when the same shall have been so deposited with the Authority of such Officer he shall certify that the Entry and Warehousing of such Goods is complete, and such Goods shall from that Time be considered Goods warehoused; and if any such Goods shall be delivered, withheld, or removed from the proper Place of Examination before the same shall have been duly examined and certified by such Officer, such Goods shall be deemed to be Goods not duly entered or warehoused, and shall be forfeited.

Contents of Packages to be marked thereon, and entered in Landing Book.

LXXXVIII. The Account of the Goods so taken as aforesaid shall be the Account upon which the Duties payable upon such Goods shall be ascertained when the same shall ultimately come to be delivered upon due Entry for that Purpose, and the same shall be entered and the full Duties due thereon be paid according to the Quantity taken in such Account, without any Abatement for any Deficiency, except as herein-after provided.

Goods to be entered and Duties ascertained and paid according to Landing Account.

LXXXIX. All Goods warehoused shall be deposited in the Packages in which the same shall have been imported, except as to such Goods as are permitted to be skipped on the Quay, or bulked, sorted, lotted, packed, or repacked in the Warehouse after the landing thereof, in which Case they shall be deposited in the Packages in which the same shall be when the Account thereof is taken by the proper Officer; and if such Goods are not so deposited, or if any Alteration shall afterwards be made in the Goods so deposited, or in the packing thereof in the Warehouse, or if the same shall be removed from the Room in the Warehouse in which the same are deposited, without the Presence or Sanction of the proper Officers, except for Delivery under the proper Warrant, Order, or Authority for that Purpose, they shall be forfeited.

Warehoused Goods to be deposited in original Packages, or those of which Account is taken.

Goods altered or removed without Sanction of Officers forfeited.

XC. The Commissioners of Customs may direct what Goods may be skipped on the Quay, or bulked, sorted, lotted, packed, or repacked, and determine in respect of what Goods the Account may be taken in any Warehouse approved by them for that Purpose, and within what Time after the landing thereof, and on such Conditions as they may deem necessary.

Commissioners to direct what Goods may be bulked, sorted, packed, &c.

XCI. If the Occupier of any Warehouse shall neglect to stow the Goods warehoused therein so that easy Access may be had to every Package and Parcel thereof he shall for every such Neglect forfeit the Sum of Five Pounds.

Warehouse Keeper neglecting to stow Goods properly to forfeit 5*l.*;

XCII. If the Occupier of any Warehouse shall not produce to any Officer of Customs, on his Request, any Goods deposited in such Warehouse which shall not have been duly cleared and delivered therefrom, such Occupier shall for every such Neglect forfeit the Sum of Five Pounds in respect of every Package or Parcel not so produced, besides the Duties due thereon.

or not producing Goods deposited, when required, to forfeit 5*l.*

XCIII. If any Goods entered to be warehoused shall not be duly warehoused in pursuance of such Entry, or being duly warehoused shall be fraudulently concealed in or removed from the Warehouse, or abstracted from any Package, or transferred from one Package to another, or otherwise, for the Purpose of illegal Removal or Concealment, they shall be forfeited.

Goods not duly warehoused, or fraudulently concealed or removed, forfeited.

XCIV. If the Importer or Proprietor of any Goods warehoused, or any Person in his Employ, shall clandestinely open the Warehouse, or, except in the Presence of the proper Officer of Customs acting in the Execution of his Duty, gain Access to the Goods, such Importer or Proprietor shall for every such Offence forfeit the Sum of One hundred Pounds.

Importer or Proprietor of warehoused Goods clandestinely gaining Access thereto to forfeit 100*l.*

XCV. If any Goods shall be taken out of any Warehouse without due Entry of the same with the proper Officer of Customs, the Occupier of such Warehouse shall forthwith pay the Duties due upon such Goods; and every Person so taking out any Goods without Payment of Duty, or who shall aid, assist, or be concerned therein, and every Person who shall wilfully destroy or embezzle any Goods duly warehoused, shall be deemed guilty of a Misdemeanor, and shall, upon Conviction, suffer the Punishment by Law inflicted in Cases of Misdemeanor; but if such Person shall be an Officer of Customs or Excise not acting in the due Execution of his Duty, and shall be prosecuted to Conviction by the Importer, Consignee, or Proprietor of

Duty on Goods taken out without Entry to be paid by Warehouse Keeper.

Persons taking Goods out, or destroying Goods in Warehouse, guilty of a Misdemeanor

Importer or Consignee, if defrauded by Officers, to be indemnified.

of such Goods, no Duty shall be payable for or in respect of such Goods, and the Damage occasioned by such Waste, Spoil, or Embezzlement shall, with the Sanction of the Commissioners of the Treasury, be repaid or made good to such Importer, Consignee, or Proprietor by the Commissioners of Customs.

Importer not entitled to Compensation for Goods damaged by Fire, &c.

XCVI. No Compensation shall be made by the Commissioners of Customs to any Importer, Proprietor, or Consignee of any Goods by reason of any Damage occasioned thereto in the Warehouse by Fire or other inevitable Accident.

Commissioners of Customs may remit Duties on warehoused Goods lost or destroyed.

XCVII. If any Goods warehoused or entered to be warehoused, or entered to be delivered from the Warehouse, shall be lost or destroyed by unavoidable Accident, either on Shipboard or in landing, or in receiving into the Warehouse, or in the Warehouse, the Commissioners of Customs may remit or return the Duties due thereon.

Removal.

As to the Removal of warehoused Goods:

Goods may be removed from one Port to another; or from one Warehouse to another in the same Port.

Regulations for Removal.

XCVIII. Any Goods warehoused at any Port in the United Kingdom may be removed by Sea or by Inland Carriage to any other Port in which the like Kind of Goods may be warehoused on Importation, to be re-warehoused at such other Port, and again as often as may be required at any other such Port, to be there re-warehoused, or, with the Permission of the proper Officers of Customs, from any Warehouse in any Port to any other Warehouse in the same Port, under such Regulations and with such Security as the Commissioners of Customs may direct, on the Delivery to the proper Officer by the Person requiring such Removal of a Request Note, stating the Particulars of the Goods required to be removed, the Name of the Port, or of the Warehouse if in the same Port, to which the same are intended to be removed, and with such other Information and in such Manner and Form as the Commissioners of Customs or the proper Officer may direct or require.

Officers at Port of Removal to transmit Account of Goods to Officers at Port of Destination.

Remover to give Bond.

Bond may be given at either Port.

Bond, how to be discharged.

General Removal Bond may be given.

XCIX. On the Delivery of any Goods for Removal, an Account, containing the Particulars thereof, shall be transmitted by the proper Officers of the Port of Removal to the proper Officers of the Port or Place of Destination, and the Person requiring the Removal thereof shall enter into Bond, with One sufficient Surety, in a Sum equal at least to the Duty chargeable on such Goods, for the due Arrival and re-warehousing thereof at the Port or Place of Destination within such Time as the Commissioners of Customs may direct, such Bond to be taken by the Collector, Comptroller, or other proper Officer, either of the Port or Place of Removal, or the Port or Place of Destination, as shall best suit the Residence or Convenience of the Parties interested in such Removal; and if such Bond shall have been given at the intended Port or Place of Destination, a Certificate thereof, under the Hand of the Collector or Comptroller or other proper Officer of such Port, shall, at the Time of the entering of such Goods, be produced to the Collector, Comptroller, or other proper Officer of the Port of Removal; and such Bond shall not be discharged unless such Goods shall have been produced to the proper Officer, and 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 Commissioners of Customs, nor until the full Duties due upon any Deficiency of such Goods not so accounted for shall have been paid; but any Remover may enter into General Bond, with such Sureties, in such Amount, and under such Conditions as the Commissioners of Customs may approve, for the Removal from Time to Time of any Goods from one Warehouse to another, and for the due Arrival and re-warehousing of the same at the Place of Destination within such Time or Times as the said Commissioners may direct.

Goods, on Arrival at Port of Destination, to be subject to same Regulations as on first Importation;

C. Upon the Arrival of such Goods at the Port or Place of Destination the same shall be entered and warehoused in the same Manner, and under and subject to the same Laws, Rules, and Regulations, so far as the same are or can be made applicable, as are required on the Entry and Warehousing of Goods on the First Importation thereof.

and may, after formal re-warehousing, be entered for Exportation or for

CI. If upon the Arrival of Goods so removed as aforesaid 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, the Officers of Customs at such Port may, after all the Formalities

Importation and Warehousing.

Formalities of entering and examining such Goods for re-warehousing have been duly performed, 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, as if such Goods had been actually lodged in such Warehouse; 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.

Home Use, on Payment of Duties.

CII. No Spirits which shall have been imported from Parts beyond the Sea into the United Kingdom upon which a higher Duty is payable on their Importation into *England* than on their Importation into *Scotland* or *Ireland*, shall be brought from *Scotland* or *Ireland* into *England*; nor shall any such Spirits upon which a higher Duty is payable on their Importation into *Scotland* than on their Importation into *Ireland*, be brought from *Ireland* into *Scotland*, except such as shall have been duly warehoused upon the First Importation thereof, according to the Laws in force for the Warehousing of Goods, and which shall be in the Warehouse at the Time of such intended Removal, and which shall be removed from one Warehousing Port to another Warehousing Port, according to the Regulations required by Law; and all such Spirits, when so removed, shall be liable to the Duty payable thereon in that Part of the United Kingdom into which they shall be so removed, if they be entered for Home Consumption therein; and all Spirits removed contrary hereto shall be forfeited, and all Persons concerned in such Removal, or knowingly receiving or harbouring any Spirits so removed, shall forfeit the Penalty of One hundred Pounds, or Treble the Value of such Spirits, at the Election of the Commissioners of Customs or Inland Revenue.

No Spirits which shall have been imported into the United Kingdom shall be removed except from Warehouse.

Penalty for Removal of Spirits contrary hereto.

CIII. All warehoused Goods shall be cleared either for Home Use or Exportation at the Expiration of Five Years from the Day on which the same were so warehoused, or within such further Period and in such Cases as the Commissioners of the Treasury shall direct, unless the Owner or Proprietor of such Goods shall be desirous of re-warehousing the same, in which Case the same shall be examined by the proper Officers, and the Duties due upon any Deficiency or Difference between the Quantity ascertained on landing and the Quantity found to exist on such Examination, together with the necessary Expense attendant thereon, shall, subject to such Allowances as are by Law permitted in respect thereof, be paid down, and the Quantity so found shall be re-warehoused in the Name of the then Owner or Proprietor thereof in the same Manner as on First Importation.

Warehoused Goods, if not cleared for Home Use or Exportation within 5 Years must be re-warehoused.

Duties on Deficiencies and Expense of Examination to be paid down.

CIV. If any warehoused Goods shall not be duly cleared, exported, or re-warehoused, and the Duties ascertained to be due on the Deficiencies as aforesaid shall not be paid down at the Expiration of Five Years from the previous Entry and warehousing thereof, or within such further Period as shall be directed as aforesaid, the same, if worth the Duty due thereon, shall, after One Month's Notice to the Warehouse Keeper, with all convenient Speed be sold either for Home Use or Exportation, with or without the Consent of the Warehouse Keeper, and the Proceeds thereof shall be applied to the Payment of the Duties, Warehouse Rent, and Charges, and the Surplus, if any, shall be paid to the Owner or Proprietor of such Goods, if known, but if such Owner or Proprietor cannot be found, such Surplus shall be carried to the Crown's Account, to abide the Claim of such Owner or Proprietor on his appearing and making good his Claim thereto; and if such Goods shall not be worth the Duty, then the same, after such One Month's Notice as aforesaid, may be exported or destroyed, with or without the Concurrence of the Owner thereof, or the Proprietor of the Warehouse in which the same were so warehoused, as the Commissioners of Customs shall see fit; and the Duties due upon any Deficiency thereof not allowed by Law shall be forthwith paid by the Proprietor of the Warehouse.

Goods in Warehouse not cleared or re-warehoused, or Duties paid on Deficiencies, after 5 Years, to be sold.

Proceeds of Sale, how to be applied.

Goods not worth the Duty may be exported or destroyed.

CV. With the Sanction of the Commissioners of Customs, and after such Notice given by the respective Importers or Proprietors, and at such Times and under such Regulations and Restrictions as the Commissioners of Customs shall from Time to Time require and direct, it shall be lawful in the Warehouse to sort, separate, pack, and repack any Goods, and to make such Alterations therein as may be necessary for the Preservation, Sale, Shipment, or Disposal thereof; provided that such Goods be repacked in the Packages in which they were imported, or in such other Packages as the Commissioners shall permit (not being less in any Case, if the

Goods in Warehouse may be sorted, repacked, &c.

To be repacked in the original or other legal sized Packages.

Importation and Warehousing.

Wine or Spirits may be bottled for Exportation only. Brandy may be mixed with Wine.

Casks of Wine or Spirits may be filled up or racked off.

Wines may be mixed, and Samples taken.

After repacking, damaged Parts may be destroyed.

the Goods be to be exported or to be removed to another Warehouse, than is required by Law on the Importation of such Goods); and also to draw off any Wine or any Spirits into reputed Quart or Pint Bottles for Exportation only; and to draw off and mix Brandy with any Wine, not exceeding the Proportion of Ten Gallons of Brandy to One hundred Gallons of Wine; and also to fill up any Casks of Wine or Spirits from any other Casks of the same respectively secured in the same Warehouse; and also to rack off any Wine from the Lees, and mix any Wines of the same Sort, erasing from the Cask all Import Brands, unless the whole of the Wine so mixed be of the same Brand; and also to take such Samples of Goods as may be allowed by the Commissioners of Customs, with or without Entry, and with or without Payment of Duty, except as the same may eventually become payable as on a Deficiency of the original Quantity; and the Duty on the Surplus, if any, of such Goods as may be delivered for Home Use shall be immediately paid, and such Surplus shall thereupon be delivered for Home Use accordingly; and after such Goods have been so separated and repacked in proper or approved Packages, the Commissioners of Customs may, at the Request of the Importer or Proprietor of such Goods, cause or permit any Refuse, Damage, or surplus Goods occasioned by such Separation or repacking, or, at the like Request, any Goods which may not be worth the Duty, to be destroyed, and may remit the Duty payable thereon.

Foreign Import or Duty-paid Packages only to be used in repacking.

CVI. No Foreign Packages or Materials whatsoever shall be used in the repacking of any Goods in the Warehouse, except such as shall have been used in the Importation of warehoused Goods, unless the full Duties thereon shall have been first paid.

Goods in Warehouse may be taken out, under certain Regulations, and with Security for Duties.

CVII. The Commissioners of Customs may permit any Goods to be taken out of the Warehouse without Payment of Duty, for such Purpose or for such Period as to them may appear expedient, and in such Quantities, and under such Regulations and Restrictions, and with such Security by Bond for the due Return thereof or the Payment of the Duties due thereon, as they may direct or require; and the Officers of Customs of any Port where any Premises shall be approved as a Bonded Sugar House may deliver any Quantity of Sugar, on the Application of the Proprietor or Occupier of such Bonded Sugar House, and on Entry of such Sugar with the proper Officer of Customs, for the Purpose of being there refined, under the Locks of the Crown, for Removal to the *Isle of Man* or for Exportation; and all Sugars so delivered shall be lodged and secured in such Premises, under such Conditions, Regulations, and Restrictions, as the Commissioners of Customs shall from Time to Time direct.

Delivery of Sugars Duty-free to be refined for Exportation only.

Refiner to give Bond.

CVIII. Upon the Entry of any Sugar to be refined in any Premises approved under this Act, the Proprietor or Occupier shall give Bond, to the Satisfaction of the Officers of the Customs, in a Sum equal to double the Amount of the Duty payable upon a like Quantity of Sugar, with a Condition that the whole of such Sugar shall be actually subjected to the Process of Refinement upon the said Premises, and that within Four Months from the Date of such Bond the whole of the refined Sugar and Treacle produced by such Process shall be either duly removed to the *Isle of Man* or exported from the said Premises, or delivered into an approved Bonded Warehouse under the Locks of the Crown, for the Purpose of being eventually so removed or exported.

Entry for Home Consumption and Exportation.

As to the Entry of warehoused Goods for Home Consumption and Exportation, and the Delivery thereof:

Entry for Exportation or Home Use.

CIX. No warehoused Goods shall be taken or delivered from the Warehouse, except upon due Entry, and under the Care of the proper Officers, for Exportation, or upon due Entry and Payment of the full Duties payable thereon for Home Use, except Goods delivered into the Charge of the Searchers to be shipped as Stores, in such Quantities as the Collector or Comptroller shall allow, subject to the Directions of the Commissioners of Customs, and under such Regulations as they may see fit to make.

Persons entering warehoused Goods for Home

CX. Upon the Entry of any Goods to be cleared from the Warehouse for Home Use the Person entering such Goods shall deliver a Bill of Entry, and Duplicates thereof, in like Manner

Manner and Form, containing the same Particulars as are herein-before required on the Entry of Goods to be delivered for Home Use on the landing thereof, as far as the same may be applicable, and shall at the same Time pay down to the proper Officer of Customs the full Duties payable thereon, not being less in Amount than according to the Account of the Quantity taken by the Landing Waiter or other proper Officer on the First Entry and Landing thereof, except as to the following Goods; *viz.*, Tobacco, Wine, Spirits, Figs, Currants, Raisins, and Sugar, the Duties whereon, when cleared from the Warehouse for Home Use, shall be charged upon the Quantity of such Goods, ascertained by Weight, Measure, or Strength at the Time of actual Delivery thereof, unless there is reasonable Ground to suppose that any Portion of the Deficiency or Difference between the Weight, Measure, or Strength ascertained on landing and First Examination of any such last-mentioned Goods, and that ascertained at the Time of actual Delivery, has been caused by illegal or improper Means, in which Case the proper Officer of Customs shall make such Allowance only for Loss as he may consider fairly to have arisen from natural Evaporation or other legitimate Cause.

Use to deliver Bill of Entry, and pay down Duties.

Duties to be paid according to Landing Account, except in certain Cases.

Duties on certain Goods how to be charged.

CXI. When any Deficiency occurs in Goods chargeable to pay Duty according to the Value thereof, the Value thereof shall be estimated as nearly as conveniently may be by the Officers of Customs according to the Market Price of the like Sort of Goods.

Value of Goods (for Allowance on Deficiencies) how to be estimated.

CXII. No Duty shall be charged in respect of any Deficiency in Goods entered and cleared from the Warehouse for Exportation, unless the Officers of Customs have reasonable Ground to suppose that such Deficiency or any Part thereof has arisen from illegal Abstraction.

Deficiencies in Goods entered for Exportation.

CXIII. No Entry for Home Consumption shall from and after the passing of this Act be received for or in respect of any Timber or Wood Goods deposited in any Warehouse for Security of Duties, for any less Quantity at any One Time than Five Loads of such Timber or Wood Goods, unless such Wood Goods shall be delivered by Tale, in which Case such Entry may be passed for any Quantity thereof not being less than Two hundred and forty Pieces, or Two Great Hundreds of such Wood Goods; and no less Quantity of such Timber or Wood Goods shall be delivered in virtue of any such Entry at any One Time than One Load of such Timber or Wood Goods, or Ninety Pieces of such Wood Goods if delivered by Tale.

Entries for Wood Goods restricted.

CXIV. No Pack or Parcel of Playing Cards imported into any Part of the United Kingdom shall be sold or exposed or kept for Sale without being separately enclosed in a Wrapper provided by the Commissioners of Inland Revenue, with such Device thereon as they shall direct, and securely fastened round or over the same by means of some adhesive Substance, and so and in such Manner that such Wrapper cannot be opened without being destroyed; and if any Person shall sell, or offer or expose or keep for Sale, any Pack or Parcel of Playing Cards, not being a Pack of Cards within the Meaning of an Act passed in the present Session, Chapter Fifty-nine, and enclosed in a Wrapper of a licensed Maker of Playing Cards approved by the said Commissioners, and the same not being *bonâ fide* Waste Cards within the Meaning of the same Act, without the same being enclosed in a Wrapper provided by the last-mentioned Commissioners in pursuance of this Act, and fastened as herein-before in that Behalf mentioned, he shall for every such Pack or Parcel of Cards forfeit, if he shall not be a licensed Maker of Playing Cards, the Sum of Ten Pounds, and if he shall be such licensed Maker the Sum of Twenty Pounds, whether such Cards shall have been made in the United Kingdom or imported; which Penalty, as well as any Penalty relating to Playing Cards imposed by the said last-mentioned Act, may be recovered, either in Her Majesty's Superior Courts or before any Justice of the Peace, in like Manner as any Penalty under any Act relating to Stamp Duties; and all such Cards so offered, exposed, or kept for Sale may be seized and taken by any Officer of Customs or Inland Revenue, and shall be disposed of as the Commissioners of Inland Revenue shall direct; and in any Proceedings for the Recovery of any such Penalty by this Act imposed it shall be sufficient to allege that the Person charged with the Offence did sell, or offer or

Cards imported not to be sold without a Wrapper provided by the Commissioners of Inland Revenue.

Penalty 10*l.* if not a Maker, 20*l.* if a Maker.

Cards kept for Sale without Wrapper forfeited.

Importation and Warehousing.

or expose or keep for Sale, as the Case may be, a Pack or any Number of Packs of Playing Cards, without the same being enclosed in a Wrapper required by Law, and it shall not be necessary further or otherwise to charge or describe the Offence.

Commissioners of Inland Revenue to provide Wrappers to enclose therein Cards imported.

CXV. The Commissioners of Inland Revenue shall provide Wrappers for enclosing Cards imported into the United Kingdom, in such Form and with such Device and with any Words and Figures thereon as they shall think proper, and shall appoint an Officer, at any Port or Place where the same shall be required, to enclose in such Wrappers any Cards imported; and every such Officer, on reasonable Notice and upon Delivery to him of a Certificate, under the Hand of the proper Officer of Customs at the Port where any Cards shall be imported, that the Duties by Law charged on such Cards imported have been duly paid, and specifying such Particulars as the Commissioners of Inland Revenue shall direct, shall enclose every Pack of such Cards in One of such Wrappers, and securely fasten the same by means of some adhesive Substance, in such Manner as the said last-mentioned Commissioners shall direct; and no such Cards shall be delivered out of the Custody of the Officers of Customs until they shall be enclosed in such Wrappers as aforesaid; and if any such Cards, or any Cards made in the United Kingdom and purporting to be or intended to be represented as Cards imported, or which shall not be *bonâ fide* Waste Cards as aforesaid, or Packs of Cards in respect of which the Stamp Duties shall have been paid, shall be found in any Part of the United Kingdom not enclosed in any such Wrapper as aforesaid, all such Cards shall be forfeited, and may be seized and taken by any Officer of Customs or Inland Revenue, and shall be disposed of as the Commissioners of Inland Revenue shall direct.

Forgery of Wrapper.

CXVI. If any Person shall forge or counterfeit, or cause or procure to be forged or counterfeited, or shall aid or assist in the forging or counterfeiting of any Wrapper provided by the Commissioners of Inland Revenue in pursuance of this Act, or any Wrapper of a licensed Maker of Playing Cards, or any Wrapper purporting to be the Wrapper of any such licensed Maker made for enclosing Playing Cards, or shall knowingly and wilfully utter, or, without lawful Excuse, the Proof whereof shall lie upon him, be possessed of any such forged or counterfeit Wrapper, he shall be guilty of Felony, and shall be liable to the same Punishment as any Person guilty of forging or counterfeiting any Stamp or Mark provided, made, or used by the Commissioners of Inland Revenue.

III. *Exportation.*

As to the Exportation and Entry of Goods, and the Clearance of Ships from the United Kingdom to Parts beyond the Seas:

Entry of Goods, &c. out.

Warehoused Goods not to be exported in Ships under 50 Tons, except, &c.

CXVII. No Person shall export any warehoused Goods, nor enter any such Goods for Exportation from the United Kingdom to Parts beyond the Seas, in any Ship of less Burden than Fifty Tons, except to the Islands of *Guernsey* and *Jersey* in Ships not being of less than Forty Tons Burden, regularly trading to those Islands.

Vessels Outwards.

Master to deliver Certificate of Clearance of last Voyage, and to make Entry Outwards.

CXVIII. The Master of every Ship in which any Goods are to be exported from the United Kingdom to Parts beyond the Seas, or his Agent, shall, before any Goods be taken on board, deliver to the Collector or Comptroller a Certificate from the proper Officer of the due Clearance Inwards or Coastwise of such Ship of her last Voyage, and shall also deliver therewith an Entry Outwards of such Ship, verified by his Signature, in the following Form or to the same Effect, and containing the several Particulars indicated or required thereby:

Exportation.

Form of Entry of Ship Outwards.

ENTRY OUTWARDS.

Port of (*Name of Port of Exportation*).

Ship's Name.		Tonnage.	Master's Name.	Port of Destination.
If British, Name of Port of her Registry.	If Foreign, Name of Country to which she belongs.			

Lying at (*Name of Station or Place in Port*).

(Signed) _____

Master or Agent.

Date of Entry.

If Ship shall have commenced her Lading at any other Port (Name of such Port).

And if such Ship shall have commenced her Lading at some other Port, the Master shall deliver to the Searcher the Clearance of such Goods from such other Port; and if any Goods be taken on board any Ship at any Port before she shall have been entered Outwards at such Port (unless a Stiffening Order, when necessary, shall be issued by the proper Officer to lade any heavy Goods for Exportation on board such Ship), the Master shall forfeit the Sum of One hundred Pounds. Penalty.

CXIX. No Goods shall be shipped, put off, or water-borne to be shipped for Exportation, from any Port or Place in the United Kingdom, except on Days not being *Sundays* or Holidays, nor from any Place except some Legal Quay, Wharf, or other Place duly appointed for such Purpose, nor without the Presence or Authority of the proper Officer of Customs, nor before due Entry Outwards of such Ship, and due Entry of such Goods, nor before such Goods shall have been duly cleared for Shipment; and it shall be lawful for the Searcher to open all Packages, and fully to examine all Goods shipped or brought for Shipment at any Place in the United Kingdom. Goods not to be shipped except on proper Days and Places, nor until Entry and Clearance. Searcher may open Packages and examine Goods.

As to the Entry and Clearance of Goods for Exportation:

Entry and Clearance.

CXX. Before any warehoused Goods, *British*-wrought Plate, Goods subject to Duties of Customs, or entitled to any Drawback of Customs, on Exportation, or exportable only under particular Rules, Regulations, or Restrictions, shall be permitted to be exported, the Exporter or his Agent shall deliver to the Collector or Comptroller a Bond Note or Account of such Goods, and give Security by Bond in double the Amount of Duty payable by Law upon the Importation 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 are entered Outwards, or otherwise accounted for to the Satisfaction of the Commissioners of Customs; and such Bond Note, when certified by the proper Officer, shall be the Export Entry for such Goods. On Entry Outwards, Bond for due shipping and landing shall be given.

CXXI. Before any such Goods shall be shipped or water-borne to be shipped for Exportation, the Exporter or his Agent shall deliver to the Searcher or other proper Officer a Shipping Exporter to deliver Shipping Bill.

Exportation.

Shipping Bill of such Goods in the Form following or to that Effect, and containing the Particulars indicated therein or required thereby:

Form of Shipping Bill for Goods for which Bond is required to be given on Exportation.

Shipping Bill for { 1. Warehoused or Drawback Goods. 2. Foreign Goods not for Drawback. 3. Goods exported under some particular Rule, Regulation, or Restriction.

(*State as above described the Class to which the Goods to be exported belong*).

Ship's Name.	Whether British or Foreign Ship; if Foreign, the Country.	Master's Name.	The Port or Place of Destination.

Here state the Particulars according to the above Headings.

Marks.	Numbers.	Description of Packages.	Quantity, Quality, and Description of Goods.

Here state the Particulars according to the above Headings.

Total Number of Packages - -

I claim Drawback on { *Here state the Quantity and Description in Words at Length of any Goods in respect of which Drawback is claimed.*

(Signed) _____

Exporter or Agent.

Station of Clearance.

(Countersigned). _____

Searcher.

Dated Day of

Inland Revenue Drawback. Notice to Officer. Order to Searcher. Shipment to be certified.

CXXII. No Drawback of Excise shall be allowed upon any Goods cleared for Exportation, unless the Person intending to claim such Drawback shall have given due Notice to the Officer of Excise, and shall have produced to the Searcher, at the Time of clearing such Goods, a proper Document under the Hand of the Officer of Excise, containing the Description of such Goods; and if such Goods be found to correspond with the Particulars of the Goods contained in such Document, and be duly shipped and exported, the Searcher shall, if required, certify such Shipment upon such Document, and shall transmit the same to the Officer of Excise.

No Drawback if Goods of less Value than claimed.

CXXIII. No Drawback shall be allowed upon the Exportation of any Goods entered for Drawback or as Stores which shall be of less Value than the Amount of the Drawback claimed; and all such Goods so entered shall be forfeited, and the Person who caused such Goods

Goods to be entered shall forfeit the Sum of Two hundred Pounds, or Treble the Amount of Drawback claimed in such Case, at the Election of the Commissioners of Customs. Penalty for false Entry of such Goods.

CXXIV. No Drawback shall be allowed on any Tobacco not wholly manufactured from Tobacco on which the Duty on Importation shall have been paid, nor on any Tobacco mixed with Dirt, Rubbish, or other Substance; and every Person who shall enter or ship, or cause to be entered or shipped, any Tobacco contrary hereto, shall, over and above all other Penalties which he may thereby incur, forfeit Treble the Amount of the Drawback sought to be obtained, or Two hundred Pounds, at the Election of the Commissioners of Customs, and all such Tobacco shall be forfeited. No Drawback on Tobacco not properly manufactured, and Penalty for Frauds to obtain Drawback.

CXXV. Before any Goods in respect of which no Bond is required shall be shipped or water-borne to be shipped for Exportation, the Exporter or his Agent shall deliver to the Searcher a Shipping Bill thereof, with such Duplicates as may be required by him, in the following Form or to that Effect, and containing the several Particulars indicated in or required thereby: Shipping Bill for Free Goods, &c. to be delivered to Searcher.

SHIPPING BILL FOR BRITISH MANUFACTURES OR FOREIGN GOODS FREE OF DUTY. Form of Shipping Bill for British Manufactures and Foreign Goods free of Duty.

Ship's Name.	Whether British or Foreign Ship; if Foreign, the Country.	Master's Name.	Port or Place of Destination.

Marks.	Numbers.	Description of Packages.	Quantity, Quality, and Description of Goods.	The Value of British Goods and of Foreign Goods formerly charged with Duty at Value (if any).
				£ s. d.
Total Number of Packages -			Total Value -	

I declare the Value of the British Goods above described to be

(Signed) _____
Exporter or Agent.

Station of Clearance.

(Countersigned) _____
Searcher.

Dated this Day of 18 .

And such Shipping Bill shall be the Entry for the Goods contained therein; provided, that at *Liverpool*, and (with the Sanction of the Commissioners of Customs) at any other Port where the Docks, Quays, and Wharfs are in like Manner wholly or principally under the Control

Exportation.

Control and Management of one and the same Corporate Body, the Owner, Charterer, Consignee, Broker, Agent, or other Person acting in the loading and Clearance of the exporting Ship shall also prepare a full and accurate List or Manifest of all such Goods from the Bills of Lading and Freight List thereof, and shall sign and leave with the Collector of the Customs, within Fourteen Days after such Ship shall have cleared Outwards, a correct Transcript of such last-mentioned List or Manifest, with the Addition of the Value of such Goods, if any, as shall have been previously chargeable with Duty, at Value, and of *British* Goods, distinguishing therein the Names of the several Shippers of such Goods, according to the Bills of Lading; and on Failure to prepare such List or Manifest, and to sign and deliver such Transcript as aforesaid, such Owner, Charterer, Consignee, Broker, or other Person as aforesaid shall forfeit the Sum of Twenty Pounds.

Shipping Bill signed by Searcher to be the Clearance for the Goods.

CXXVI. The Shipping Bill or Bills, when filled up, and signed by the Exporter or his Agent, or the Consignee of the Ship, as the Case may be, in such Manner as the proper Officer may require, and countersigned by the Searcher, shall be the Clearance for all the Goods enumerated therein; and if any of such Goods shall consist of Tea, Spirits, or Tobacco, the Exporter or his Agent shall furnish to the Searcher an Account thereof, containing the Number and Description of the Packages, and the respective Quantities contained therein, which, when certified by the Searcher, shall accompany the Ship, and have the same Force and Effect as the Cocket in use prior to the passing of this Act; and if the Exporter or his Agent shall require a similar Certificate in respect of any other Goods shipped for Exportation, the Searcher shall, on its being presented to him for that Purpose, certify the same in like Manner: Provided always, that if any such Certificate be required to be in any particular Form for Goods destined for the *Zolverein* or any other Foreign State, or under the Name of Cocket, such Certificate may be so prepared and denominated.

Licensed Lighterman to carry Goods.

CXXVII. If any Goods cleared for Drawback or from the Warehouse shall be carried or water-borne to be put on board any Ship for Exportation by any Person not at the Time duly licensed and authorized to act as a licensed Lighterman, either in the Port of *London* or any other Port at which Lightermen are required to be so licensed, or by any Person not being in the Employ of such Lighterman at the Time duly authorized to act as such, every such Person shall for every such Offence forfeit the Sum of Twenty Pounds.

Warehoused Goods removed or shipped for Exportation without Authority forfeited.

CXXVIII. If any Goods taken from the Warehouse for Removal or for Exportation shall be removed or shipped, except with the Authority or under the Care of the proper Officer of Customs, and in such Manner, by such Persons, within such Time, and by such Roads or Ways as such Officer shall permit or direct, such Goods shall be forfeited.

Commissioners may remit Duty on warehoused Goods lost or destroyed, &c.

CXXIX. If any Goods duly entered for Delivery from the Warehouse for Removal or Exportation shall be lost or destroyed by unavoidable Accident, either in the Delivery from the Warehouse or the shipping thereof, the Commissioners of Customs may remit the Duties due thereon.

Payment of Drawback.

As to the Issue of Debentures for and Payment of Drawback on Goods exported:

Issuing and passing Debenture.

CXXX. For the Purpose of computing and paying any Drawback claimed and payable upon any Goods duly entered, shipped, and exported, a Debenture shall in due Time after such Entry be prepared by the Collector or Comptroller, certifying in the first instance the Entry Outwards of such Goods, and so soon as the same shall have been duly exported, and a Notice containing the Particulars of the Goods shall have been delivered by the Exporter to the Searcher, the Shipment and Exportation thereof shall be certified to the Collector or Comptroller upon such Debenture by the Searcher, and the Debenture shall thereupon be computed and passed with all convenient Despatch.

Declaration as to Exportation and Right to Drawback.

Name of Person entitled to be declared.

CXXXI. The Person entitled to any Drawback on any Goods duly exported, or his Agent duly authorized by him for that Purpose, shall make and subscribe a Declaration upon the Debenture that the Goods mentioned therein have been actually exported, and have not been relanded, and are not intended to be relanded, in any Part of the United Kingdom, and that such Person at the Time of Entry and shipping was and continued to be entitled to the Drawback thereon, and the Name of such Person shall be stated in the Debenture, which shall

shall then be delivered to such Person or his Agent, and the Receipt of such Person on the Debenture, countersigned by the Holder of such Debenture, if the same shall have been transferred in the meantime, shall be the Discharge for such Drawback when paid. *Exportation.*

CXXXII. No Debenture for any Drawback allowed upon the Exportation of any Goods shall be paid after the Expiration of Two Years from the Date of the Shipment of such Goods. Payment within Two Years.

CXXXIII. If any Goods which have been cleared to be exported for any Drawback shall not be duly exported to Parts beyond the Seas, or shall be unshipped or relanded in any Part of the United Kingdom (such Goods not having been duly relanded or discharged as short-shipped under the Care of the proper Officers), or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped to be exported or carried directly to such Islands), the same shall be forfeited, together with any Ship, Boat, or Craft which may have been used in so unshipping, relanding, landing, or carrying such Goods from the Ship in which the same were shipped for Exportation; and the Master of such Ship, and any Person by whom or by whose Orders or Means such Goods shall have been so unshipped, relanded, landed, or carried, or who shall aid, assist, or be concerned therein, shall forfeit a Sum equal to Treble the Value of such Goods, or a Penalty of One hundred Pounds, at the Election of the Commissioners of Customs. Warehouse or Debenture Goods not exported, or if relanded, or carried to Guernsey, &c. without Entry, forfeited.

CXXXIV. A Drawback of the whole of the Duties of Customs shall be allowed for Wine intended for the Consumption of Officers of Her Majesty's Navy on board such of Her Majesty's Ships in actual Service as they shall serve in, not exceeding the Quantities of Wine in any One Year for the Use of such Officers herein-after respectively mentioned; that is to say, Drawbacks of Duties on Wine allowed for Officers in the Navy.

		Galls.
For every	Admiral	1,260
„	Vice-Admiral	1,050
„	Rear-Admiral	840
„	Captain of the 1st and 2d Rate	630
„	Captain of the 3d, 4th, and 5th Rate	420
„	Captain of an inferior Rate	210
„	Lieutenant and other Commanding Officer, and for Marine Officer, Master, Purser, and Surgeon	105

unless such Wine be taken from the Warehouse without Payment of Duty under such Regulations as the Commissioners of Customs may direct: Provided always, that in either Case such Wine be shipped at Ports approved of by the Commissioners of Customs.

CXXXV. The Person entering such Wine, and claiming the Drawback for the same, shall state in the Entry and declare on the Debenture the Name of the Officer for whose Use such Wine is intended, and of the Ship in which he serves; and such Wine shall be delivered into the Charge of the Officers of the Customs at the Port of Shipment, to be shipped under their Care; and the Commanding Officer for the Time being of such Ship, having certified upon the Debenture the Receipt of such Wine into his Charge, and the proper Officer of the Customs having certified to the Shipment on the Debenture, the same shall be computed and passed, and be delivered to the Person entitled to receive the same. Persons entering such Wine for Drawback to declare the Name and Rank of Officer claiming the same.

CXXXVI. If any such Officer shall leave the Service, or be removed to another Ship, the Officers of the Customs may permit the Transfer of any such Wine from one Officer to another, as Part of his Proportion, whether on board the same Ship or another, or the Transhipment from one Ship to another for the same Officer, or the relanding and warehousing for future Reshipment; and the Officers of Customs at any Port may receive back the Duties for any of such Wine, and deliver the same for Home Use; but if any of such Wine be not laden on board the Ship for which the same was intended, or be unladen from such Ship without Permission of the proper Officer of Customs, the same shall be forfeited. Officers leaving the Service, &c. such Wine permitted to be transferred to others.

CXXXVII. The Purser of any of Her Majesty's Ships of War in actual Service may enter and ship, at any Port approved of by the Commissioners of Customs, in the Proportions herein-after mentioned, any Tobacco there warehoused in his Name, or transferred into his Name Pursers of Her Majesty's Ships of War may ship Tobacco

for the Use of Crew free of Duty, on giving Bond.

Name for the Use of the Ship in which he shall serve, provided such Purser shall deliver to the Collector or Comptroller of such Port a Certificate from the Captain of such Ship, stating the Name of the Purser, and the Number of Men belonging to the Ship, and shall also give Bond, with One sufficient Surety, in Treble the Duties payable on the Tobacco, that no Part thereof shall be relanded without Leave of the Officers of Customs.

Purser removed from one Ship to another may transhipTobacco, with Permission of Collector.

CXXXVIII. If any Purser shall be removed from one Ship to another, the Collector or Comptroller of any Port may permit the Transhipment of the Remains of any such Tobacco, for the Use of such other Ship, upon due Entry of such Tobacco by such Purser, setting forth the Time when and the Port at which such Tobacco was first shipped; and if any such Ship shall be paid off, the Collector or Comptroller of the Port may permit the Remains of any such Tobacco to be landed, and to be entered by the Purser of such Ship, either for Payment of Duties, or to be warehoused for the Term of Six Months, for the Supply of some other such Ship, in like Manner as any Tobacco may be warehoused and supplied at any such Port, or for Payment of all Duties within such Six Months; and all Tobacco warehoused for the Purpose of so supplying Her Majesty's Ships of War shall be subject to the Provisions of any Act in force relating to the warehousing of Tobacco generally, as far as the same are applicable, and are not expressly altered by any of the Provisions herein particularly made.

Limiting the Quantity of Tobacco.

CXXXIX. No greater Quantity of such Tobacco shall be allowed to any Ship of War than Two Pounds by the Lunar Month for each of the Crew of such Ship, nor shall any greater Quantity be shipped at any One Time than sufficient to serve the Crew of such Ship for Six Months after such Rate of Allowance; and the Collector or Comptroller of the Port at or from which any such Tobacco shall be supplied to any such Ship, or landed from any such Ship, or transferred from one such Ship to another, shall transmit a particular Account thereof to the Commissioners of Customs, in order that a general Account may be kept of all the Quantities supplied to and consumed on board each of such Ships under the Allowances before granted.

Shipping of Stores.

As to the shipping of Stores for the Use of Foreign-bound Vessels:

Victualling Bill for Stores.

CXL. The Master of every Ship of the Burden of Fifty Tons or upwards, departing from any Port in the United Kingdom upon a Voyage to Parts beyond the Seas, the Duration of which out and home shall not be less than Forty Days, shall, upon due Application made by him, and upon such Terms and Conditions as the Commissioners of Customs may direct, receive from the Searcher an Order for the Shipment of such Stores as may be required and allowed by the Collector or Comptroller for the Use of such Ship, with reference to the Number of the Crew and Passengers on board, and the probable Duration of the Voyage on which she is about to depart; and all Demands for such Stores shall be made in such Form and Manner as such Collector or Comptroller shall require, and shall be signed by the Master or Owner of the Vessel; and after such Stores are duly shipped the Master or his Agent shall make out an Account of the Stores so shipped, together with any other Stores then already on board, and the same, when presented to the Searcher, signed by him, and countersigned by the Collector or Comptroller, shall be the Victualling Bill; and no Stores shall be shipped for the Use of any Ship, nor any Articles taken on board any Ship be deemed to be Stores, except such as shall be borne upon such Victualling Bill.

Clearance of Ship out.

As to the Clearance of Ships Outwards:

If Inward Cargo reported for Exportation, Copy of Report to be delivered to Searcher.

CXLI. If there be on board any Ship any Goods, being Part of the Inward Cargo reported for Exportation in the same Ship, the Master shall, before Clearance Outwards of such Ship from any Port in the United Kingdom, deliver to the Searcher a Copy of the Report Inwards of such Goods, certified by the Collector or Comptroller; and if such Copy be found to correspond with the Goods so remaining on board, the Searcher shall sign the same, to be filed with the Certificates or Cockets, if any, and Victualling Bill of the Ship.

Before Clearance, Master to deliver Content.

CXLII. Before any Ship shall be cleared Outwards from the United Kingdom with any Goods shipped or intended to be shipped on board the same, the Master shall deliver a Content of such Ship to the Searcher, in the Form or to the Effect following, and containing the several Particulars therein required, as far as the same can be known by him, and shall make and subscribe the Declaration at the Foot thereof, in the Presence of the Collector or Comptroller, and

and shall answer such Questions as shall be demanded of him concerning the Ship, the Cargo, and the intended Voyage by such Collector or Comptroller: *Exportation.*

CONTENT. Form of Content.

Port of

Ship's Name.	Tonnage and Number of Guns.		If British, Port of Registry; if Foreign, the Country.	Number of Crew.	Name of Master.	Number of Passengers or Troops.
	Tons.	Guns.				
Here state the Particulars according to the above Headings.						

Warehoused Goods.	Drawback and Restricted Goods.	British Goods and Foreign Goods free of Duty, and Foreign Goods not for Drawback.
If any, state Marks and Numbers of Packages.	*If any, state Description of Packages.*	*If any, state* "Sundry Packages containing," *either Class, as the Case may be.*
If any Goods shall have been reported Inwards for Exportation in such Ship they must be so stated.		

Cleared Examined

(Signed) _____

Searcher.

Dated

I do declare, That the above Content is a true Account of all Goods shipped or intended to be shipped on board the above-named Ship, and correct in all other Particulars.

(Signed) _____

Master.

Signed and declared, this Day of
before me,

(Signed) _____

Collector or Comptroller.

And

Exportation.

Before Clearance, Certificate to be delivered to Searcher.

And before Clearance the Certificates, if any, shall be delivered to the Searcher, who shall compare the Shipping Bills with the Content and Certificates, if any, and file such Certificates, Copy of Report Inwards, if any, of Goods reported for Exportation in such Ship, and the Victualling Bill, with a Label attached and sealed thereto, in the Form or to the Effect following:

(*Seal.*)

Number of Certificates (*Numbers in Figures*).
Ship (*Name of Ship*).
Master (*Name of Master*).

(*Date of Clearance.*) (*Signature*)_____ Searcher.
(*Signature*)_____
Collector or Comptroller.

Label signed, Authority to depart.

And such Label, when filled up, and signed by the Searcher and the Collector or Comptroller, shall, as to the Goods comprised therein, be the Clearance and Authority for the Departure of the Ship; and the Shipper of any *British* Goods and such Goods as were previously chargeable with Duty at Value laden in such Ship shall, under a Penalty of Twenty Pounds, deliver to the Broker, Agent, or other Person clearing such Ship, a Duplicate of the Bill of Lading thereof at the Time of signing thereof, with an Endorsement thereon of the Quantity and Value of such Goods, and such Broker, Agent, or other Person as aforesaid shall, within Fourteen Days after such final Clearance of the Ship, sign and deliver to the Collector or Comptroller of Customs a full and accurate List of all such Goods, with the Quantities and Value thereof, from the Bills of Lading so delivered to him, with such Bill or Bills of Lading annexed thereto, and on Failure thereof such Broker, Agent, or other Person as aforesaid shall forfeit the Sum of Twenty Pounds, and for this Purpose the Duplicate Bill of Lading so required shall not be liable to any Stamp Duty.

Goods on board to correspond with Content.

CXLIII. If any Goods liable to Duty on Importation, or taken from the Warehouse to be exported, or entitled to Drawback on Exportation, which are enumerated in the Content of any Ship, shall not be duly shipped before the Departure of such Ship, or shall not be duly certified by the proper Officer as short-shipped, such Goods shall be forfeited; or if any such Goods shall be taken on board such Ship, not being enumerated in such Content, the Master of such Ship shall forfeit the Sum of Five Pounds in respect of every Package of such Goods; and if any Goods duly shipped on board such Ship shall be landed at any other Place than that for which they shall have been cleared, unless otherwise accounted for to the Satisfaction of the Commissioners of Customs, the Master of such Ship shall forfeit a Sum equal to Treble the Value of the Goods so landed.

Goods shipped contrary to Provisions forfeited.

CXLIV. If any Goods shall be shipped, put off, or water-borne to be shipped, without being duly cleared, or otherwise contrary to the Provisions of this Act, the same shall be liable to Forfeiture.

In Ballast.

Clearance notified on Victualling Bill.

Master to answer Questions.

Ships, laden or in Ballast, clearing out.

Penalty 100*l.*

CXLV. Before any Ship shall depart in Ballast from the United Kingdom for Parts beyond the Seas, not having any Goods on board, except Stores from the Warehouse borne upon the Victualling Bill of such Ship, nor any Goods reported Inwards for Exportation in such Ship, the Collector or Comptroller shall clear such Ship in Ballast, by notifying such Clearance and the Date thereof on the Victualling Bill, and deliver the same to the Master of such Ship as the Clearance thereof; and the Master of such Ship shall answer to the Collector or Comptroller such Questions touching her Departure and Destination as shall be demanded of him; and Ships having only Passengers with their Baggage on board, and Ships laden only with Chalk or Slate, shall be deemed to be in Ballast; and if any such Ship, whether laden or in Ballast, shall depart without being so cleared, if she have any such Stores on board, the Master shall forfeit and pay the Sum of One hundred Pounds.

As

As to the boarding of Ships after Clearance Outwards:

Boarding of Ships.

CXLVI. Any Officers of Customs may go on board any Ship after Clearance Outwards within the Limits of any Port in the United Kingdom, or within Four Leagues of the Coast thereof, and may demand the Ship's Clearance; and if there be any Goods on board in respect of which Certificates are required, not contained in such Certificates, or any Stores not endorsed on the Victualling Bill, such Goods or Stores shall be forfeited; and if any Goods contained in such Certificates be not on board, the Master shall forfeit the Sum of Twenty Pounds for every Package or Parcel of Goods contained in such Certificates, and not on board.

Officers may board any Ship after Clearance. Uncertificated Goods on board. If certificated Goods missing, Penalty 20*l.*

CXLVII. If any Officer of Customs shall place any Lock, Mark, or Seal upon any Goods taken from the Warehouse without Payment of Duty as Stores on board any Ship or Vessel departing from any Port in the United Kingdom, and such Lock, Mark, or Seal be wilfully opened, altered, or broken, or if any such Stores be secretly conveyed away, either while such Ship or Vessel remains at her First Port of Departure, or at any other Port or Place in the United Kingdom, or on her Passage from one such Port or Place to another, before the final Departure of such Ship or Vessel on her Foreign Voyage, the Master shall forfeit the Sum of Twenty Pounds.

If Officers put Seals on Stores from Warehouse Outwards, and such Seals be broken, Master to forfeit 20*l.*

CXLVIII. If any Ship departing from any Port in the United Kingdom shall not bring to at such Stations as shall be appointed by the Commissioners of Customs for the landing of Officers from such Ships, or for further Examination previous to such Departure, the Master of such Ship shall forfeit the Sum of Twenty Pounds.

Ships not bringing to at Stations, Penalty 20*l.*

CXLIX. The Time at which any Goods shall be shipped on board any Export Ship shall be deemed to be the Time of Exportation of such Goods, and the Time of the last Clearance of any Ship shall be deemed to be the Time of Departure of such Ship.

Time of Exportation and Departure defined.

CL. The following Goods may, by Proclamation or Order in Council, be prohibited either to be exported or carried Coastwise: Arms, Ammunition, and Gunpowder, Military and Naval Stores, and any Articles which Her Majesty shall judge capable of being converted into or made useful in increasing the Quantity of Military or Naval Stores, Provisions, or any Sort of Victual which may be used as Food by Man; and if any Goods so prohibited shall be exported from the United Kingdom or carried Coastwise, or be water-borne to be so exported or carried, they shall be forfeited.

Goods prohibited by Proclamation.

Forfeiture.

As to the Coasting Trade of the United Kingdom:

IV. *Coasting Trade.*

CLI. All Trade by Sea from any one Part of the United Kingdom to any other Part thereof shall be deemed to be a Coasting Trade, and all Ships while employed therein shall be deemed to be Coasting Ships, and no Part of the United Kingdom, however situated with regard to any other Part, shall be deemed in Law, with reference to each other, to be Parts beyond the Seas; and if any Doubt shall at any Time arise as to what or to or from what Parts of the Coast of the United Kingdom shall be deemed a Passage by Sea, the Commissioners of the Treasury may determine and direct in what Cases the Trade by Water from one Port or Place in the United Kingdom to another of the same shall or shall not be deemed a Trade by Sea within the Meaning of this or any Act relating to the Customs.

All Trade by Sea from one Part of the United Kingdom to another to be deemed Coastwise, and no Part to be deemed beyond the Sea.

CLII. No Goods or Passengers shall be carried Coastwise from one Part of the United Kingdom to another, except in *British* Ships.

Coasting Trade of United Kingdom.

CLIII. No Goods shall be carried in any Coasting Ship, except such as shall be laden to be so carried at some Port or Place in the United Kingdom, and no Goods shall be laden on board any Ship to be carried Coastwise until all Goods brought in such Ship from Parts beyond the Seas shall have been unladen; and if any Goods shall be taken into or put out of any Coasting Ship at Sea or over the Sea, or if any Coasting Ship shall touch at any Place over the Sea, or deviate from her Voyage, unless forced by unavoidable Circumstances, or if the Master of any Coasting Ship which shall have touched at any Place over the Sea shall

Coasting Ship confined to Coasting Voyage.

Coasting Trade.

shall not declare the same in Writing under his Hand to the Collector or Comptroller at the Port in the United Kingdom where such Ship shall afterwards first arrive, the Master of such Ship shall forfeit the Sum of One hundred Pounds.

Times and Places for landing and shipping.

CLIV. If any Goods shall be unshipped from any Ship arriving Coastwise, or be shipped or water-borne to be shipped to be carried Coastwise, on *Sundays* or Holidays, or unless in the Presence or with the Authority of the proper Officer of the Customs, or unless at such Times and Places as shall be appointed or approved by him for that Purpose, the same shall be forfeited, and the Master of the Ship shall forfeit the Sum of Fifty Pounds.

Master of Coasting Vessel to keep a Cargo Book.

CLV. The Master of every Coasting Ship shall keep or cause to be kept a Cargo Book, stating the Names of the Ship, the Master, and the Port to which she belongs, and of the Port to which she is bound on each Voyage, and shall at every Port of Lading enter in such Book the Name of such Port, and an Account of all Goods there taken on board such Ship, stating the Descriptions of the Packages and the Quantities and Descriptions of the Goods therein, and the Quantities and Descriptions of any Goods stowed loose, and the Names of the respective Shippers and Consignees, so far as such Particulars are known to him, and shall at every Port of Discharge of such Goods note the respective Days on which the same or any of them are delivered out of such Ship, and the respective Times of Departure from every Port of Lading and of Arrival at every Port of Discharge; and such Master shall, on Demand, produce such Book for the Inspection of any Officer of Customs, who shall be at liberty to make any Note or Remark therein; and if upon Examination any Package entered in the Cargo Book as containing Foreign Goods shall be found not to contain such Goods, such Package, with its Contents, shall be forfeited, or if any Package shall be found to contain Foreign Goods not entered in such Book, such Goods shall be forfeited; and if such Master shall fail correctly to keep such Cargo Book, or to produce the same, or if at any Time there be found on board such Ship any Goods not entered in such Book as laden, or any Goods noted as delivered, or if any Goods entered as laden or any Goods not noted as delivered be not on board, the Master of such Ship shall forfeit the Sum of Twenty Pounds.

Penalty for false Entries in such Book.

Account previous to Departure to be delivered to Collector.

CLVI. Before any Coasting Ship shall depart from the Port of Lading, an Account, with a Duplicate thereof, in the Form or to the Effect following, and signed by the Master, shall be delivered to the Collector or Comptroller; and the Collector or Comptroller shall retain the Duplicate, and return the original Account, dated and signed by him; and such Account shall be the Clearance of the Ship for the Voyage, and the Transire or Pass for the Goods expressed therein; and if any such Account be false, the Master shall forfeit the Sum of Twenty Pounds.

TRANSIRE.

Port of

Ship's Name.	Tonnage.	Port of Registry.	Master's Name.	Whither bound.

Here state the Particulars according to the above Headings.

Foreign Goods, distinguishing Warehoused Goods removed under Bond.	Quantities of Corn, Grain, Meal, Flour, or Malt.	Goods liable to Duty of Excise or entitled to Drawback thereof.	Here state "Sundry other Goods," or "No other Goods," as the Case may be.

Here state the Particulars according to the above Headings.

(Signed)

Master.

Cleared the Day of 185 .

(Signed)

Collector or Comptroller.

Provided always, that the Commissioners of the Customs may, whenever it shall appear to them expedient, permit General Transires to be given, under such Regulations as they may direct, for the Lading and Clearance and for the Entry and Unlading of any Coasting Ship and Goods, and the same may be revoked by Notice in Writing under the Hand of the proper Officer delivered to the Master or Owner of any Ship, or any of the Crew on board.

Commissioners may grant General Transires.

CLVII. Within Twenty-four Hours after the Arrival of any Coasting Ship at the Port of Discharge, and before any Goods be unladen, the Transire, with the Name of the Place or Wharf where the Lading is to be discharged noted thereon, shall be delivered to the Collector or Comptroller, who shall note thereon the Date of Delivery; and if any of the Goods on board such Ship be subject to any Duty of Excise, the same shall not be unladen without the Authority or Permission of the proper Officer of Excise; and if any Goods on board any Coasting Ship arriving in *Great Britain* or *Ireland* from the *Isle of Man* shall be the Growth or Produce of that Isle, or Manufactures of that Isle from Materials the Growth or Produce thereof, or from Materials not subject to Duty in *Great Britain* or *Ireland*, or from Materials upon

Transire to be delivered in 24 Hours after Arrival.

Inland Revenue Goods.

Goods from the Isle of Man.

Coasting Trade.

upon which the Duty shall have been paid and not drawn back in *Great Britain* or *Ireland*, the same shall not be unladen until a Certificate be produced to the Collector or Comptroller, from the Collector or Comptroller at the Port of Shipment, that Proof had there been made in manner required by Law that such Goods were of such Growth, Produce, or Manufacture, as the Case may be; and if any Goods shall be unladen contrary hereto the Master shall forfeit the Sum of Twenty Pounds; and if any Goods shall be laden on board any Ship in any Port or Place in the United Kingdom, and carried Coastwise, or having been brought Coastwise shall be unladen in any such Port or Place contrary to this or any other Act relating to the Customs, such Goods shall be forfeited.

Penalty for illegal unlading. Forfeiture of Goods.

Officer may go on board and examine any Coasting Ship.

CLVIII. Any Officer of the Customs may go on board any Coasting Ship in any Port or Place in the United Kingdom, or at any Period of her Voyage search such Ship, and examine all Goods on board, and all Goods then lading or unlading, and demand all Documents which ought to be on board such Ship; and the Collector or Comptroller may require that all or any such Documents shall be brought to him for Inspection, and the Master of any Ship refusing to produce such Documents, on Demand, or to bring the same to the Collector or Comptroller when required, shall forfeit and pay the Sum of Twenty Pounds.

V. *British Possessions.*

As to particular Provisions relating to the Channel Islands and *British* Possessions abroad:

Absolute Prohibitions.

CLIX. Gunpowder, Ammunition, Arms, or Utensils of War, except from the United Kingdom or any *British* Possession, and base or counterfeit Coin, are hereby absolutely prohibited to be imported or brought, either by Sea or Inland Carriage or Navigation, into the *British* Possessions in *America* and the *Mauritius*.

Restrictions.

Sugar (not being refined in Bond in the United Kingdom) and Molasses until Fifth of *July* One thousand eight hundred and fifty-four, and Rum, such Sugar, Molasses, and Rum being the Produce or Manufacture of any *British* Possession within the Limits of the *East India* Company's Charter (except as herein-after provided), or being of Foreign Produce or Manufacture, are hereby prohibited to be imported or brought into any of the *British* Possessions in the Continent of *South America* or in the *West Indies* (the *Bahama* or *Bermuda* Islands not included), or into the *Mauritius*, except to be warehoused for Exportation only, and may also by Her Majesty's Order in Council be prohibited to be imported into the *Bahama* and *Bermuda* Islands; and if any Goods shall be imported or brought into any of the *British* Possessions in *America* or the *Mauritius*, contrary hereto, the same shall be forfeited: Provided always, that it shall be lawful to import into any *British* Possessions in the *West Indies* and *South America*, and into the *Mauritius*, any Sugar or Rum the Produce of any *British* Possession within the Limits of the *East India* Company's Charter into which the Importation of Sugar or Rum the Produce of any Foreign Country, or of any *British* Possession into which Foreign Sugar or Rum may be legally imported, has been prohibited; provided that no such Sugar or Rum shall be so entered unless the Master of the importing Ship shall deliver to the proper Officer of Customs a Certificate of Origin under the Hand of the proper Officer at the Place where the same shall have been taken on board, stating the Name of the District in which such Sugar or Rum was produced, the Quantity and Quality or Strength thereof, as the Case may be, the Number and Denomination of the Packages containing the same, and the Name of the Ship in which they were laden, and of the Master thereof, and of the Officer giving the same; the Shipper of such Sugar or Rum shall likewise certify that there had been produced a Certificate under the Hand and Seal of the Collector or Assistant Collector of the Land or Customs Revenue of the District within which such Sugar and Rum was produced, that such Sugar or Rum was the Produce of such District, and that the Importation into such District of Foreign Sugar and Rum, or Sugar and Rum the Growth of any *British* Possession into which any Foreign Sugar or Rum can be legally imported, is prohibited, and the Master shall subscribe a Declaration that such Certificate was received by him at the Place where the Goods were taken on board, and that they are the Goods therein mentioned.

Sugar and Rum may be imported into the British Possessions in the West Indies and South America, and the Mauritius, in certain Cases.

Foreign Reprints of Books under Copyright prohibited.

CLX. Any Books wherein the Copyright shall be subsisting, first composed or written or printed in the United Kingdom, and printed or reprinted in any other Country, shall be and are hereby absolutely prohibited to be imported into the *British* Possessions abroad: Provided

vided always, that no such Books shall be prohibited to be imported as aforesaid unless the Proprietor of such Copyright, or his Agent, shall have given Notice in Writing to the Commissioners of Customs that such Copyright subsists, and in such Notice shall have stated when the Copyright will expire; and the said Commissioners shall cause to be made, and to be publicly exposed at the several Ports in the *British* Possessions abroad, from Time to Time, printed Lists of Books respecting which such Notice shall have been duly given, and all Books imported contrary thereto shall be forfeited; but nothing herein contained shall be taken to prevent Her Majesty from exercising the Powers vested in Her by the Tenth and Eleventh *Victoria*, Chapter Ninety-five, intituled *An Act to amend the Law relating to the Protection in the Colonies of Works entitled to Copyright in the United Kingdom*, to suspend in certain Cases such Prohibition. *British Possessions.*

CLXI. If any Articles of Foreign Manufacture, and any Packages of such Articles, bearing any Names, Brands, or Marks being or purporting to be the Names, Brands, or Marks of Manufacturers resident in the United Kingdom, shall be imported into any of the *British* Possessions abroad, the same shall be forfeited. Foreign Manufactures with British Marks.

CLXII. All Sugar and Molasses, until the Fifth of *July* One thousand eight hundred and fifty-four, and Rum (although the same may be of *British* Plantations), exported from any of the *British* Possessions in *America* into which the like Goods of Foreign Production can be legally imported, shall, upon subsequent Importation from thence into any of the *British* Possessions in *America* or the *Mauritius* into which such Goods being of Foreign Production cannot be legally imported, or into the United Kingdom, be deemed to be of Foreign Production, and shall be liable on such Importation 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 duly warehoused, and exported from the Warehouse direct to such other *British* Possession, or to the United Kingdom, as the Case may be. Sugar, &c., though British, deemed Foreign in certain Cases.

CLXIII. No Goods or Passengers shall be carried from one Part of any *British* Possession in *Asia*, *Africa*, or *America* to another Part of the same Possession, except in *British* Ships. Coasting Trade of the British Possessions.

CLXIV. The Master of every Ship arriving in any of the *British* Possessions in *America* or the Channel Islands, whether laden or in Ballast, shall come directly, and before Bulk be broken, to the Custom House for the Port or District where he arrives, and there make a Report in Writing to the proper Officer of Customs, in the same Form and Manner as hereinbefore provided on the Arrival of any Ship in the United Kingdom, so far as the same may be applicable; and if any Goods be unladen from any Ship before such Report be made, or if the Master fail to make such Report, or make an untrue Report, or do not truly answer the Questions demanded of him, he shall forfeit the Sum of Fifty Pounds, and if any Goods be not reported such Goods shall be forfeited. Ship and Cargo to be reported on Arrival. Particulars of Report. Penalty for false Report.

CLXV. The Master of every Ship bound from any *British* Possessions abroad, except the Territories subject to the Government of the Presidencies of *Bengal*, *Madras*, and *Bombay*, shall deliver to the proper Officer of Customs an Entry Outwards under his Hand of such Ship, and also subscribe and deliver to such Officer a Content of the Cargo of such Ship, if any, or state that she is in Ballast, as the Case may be, and answer such Questions concerning the Ship, Cargo, if any, and Voyage, as shall be demanded of him, in the same Manner, as nearly as may be, as is prescribed to be observed on the Entry and Departure of any Ship from the United Kingdom, and thereupon the proper Officer shall give to the Master a Certificate of the Clearance of such Ship for her intended Voyage; and if the Ship shall depart without such Clearance, or if the Master shall deliver a false Content, or shall not truly answer the Questions demanded of him, he shall forfeit the Sum of Fifty Pounds. Entry Outwards of Ship or Cargo. Penalty for not clearing, 50*l.*

CLXVI. Any Person entering Goods shall deliver to the proper Officer a Bill of Entry thereof, containing the Name of the Ship and of the Master, and of the Place to or from which bound, and the Particulars of the Quality and Quantity of the Goods, and the Packages containing the same, stating whether such Goods be the Produce of the *British* Possessions in *America* or not, and the proper Officer shall thereupon grant his Warrant for the lading or unlading of such Goods. Entry of Goods Inwards and Outwards.

CLXVII. No

British Possessions.

Entry of Goods to be laden or unladen.

Regulations Inwards and Outwards.

Regulations Coastwise.

Forfeiture.

CLXVII. No Goods shall be laden or water-borne to be laden on board any Ship, or unladen from any Ship, in any of the *British* Possessions in *America* or in the Channel Islands, until due Entry shall have been made of such Goods, and Warrant granted for the lading or unlading of the same; and no Goods shall be so laden or water-borne or so unladen in the said Channel Islands, except at some Place at which an Officer of the Customs is appointed to attend the lading and unlading of Goods, or at some Place for which a Sufferance shall be granted by the proper Officer of Customs for the lading and unlading of such Goods; and in the Presence or with the Permission of such Officer; but the Commissioners of Customs may make such Regulations for the carrying Coastwise of any Goods, or for the removing of any Goods for Shipment in the said Islands, as to them shall appear expedient; and all Goods laden, water-borne, or unladen contrary hereto, or to any Regulations to be so made, shall be forfeited.

Goods not stated to be Produce of British Possession to be deemed of Foreign Production.

CLXVIII. No Goods shall be stated in such Certificate of Clearance of any Ship from any *British* Possessions to be the Produce of such Possession, unless such Goods shall have been so expressed in the Entry Outwards of the same; and all Goods not expressly stated in such Certificate of Clearance to be the Produce of such Possession shall, at the Place of Importation in any other such Possession, or in the United Kingdom, be deemed to be of Foreign Production.

If no Officer of Customs at Port of Shipment, Certificate by whom to be granted.

CLXIX. Where there is no Officer of Customs, the principal Officer in the Civil Service of Her Majesty, or his Representative, shall be deemed to be the proper Officer for the Performance of all such Duties with respect to such Goods as are hereby required to be performed by the Collector or other Officer of Customs.

Clearing Officers to certify that Cargo is below Deck.

Captains of Ships not to sail without Certificate.

CLXX. Before any Clearing Officer permits any Ship, wholly or in part laden with Timber or Wood Goods, to clear out from any *British* Port in *North America* or in the Settlement of *Honduras* for any Port in the United Kingdom, at any Time after the First Day of *September* or before the First Day of *May* in any Year, he shall ascertain that the whole of the Cargo of such Ship is below Deck, and shall give the Master of such Ship a Certificate to that Effect; and no Master of any Ship so laden shall sail from any of the Ports aforesaid for any Port of the United Kingdom, at any such Time as aforesaid, until he has obtained such Certificate from the Clearing Officer.

No Part of the Cargo to be placed on Deck.

Proviso for Removal of Cargo in Cases of Leakage.

Stores not Cargo.

CLXXI. No Master of any Ship in respect of which such Certificate as aforesaid has been obtained shall place, or permit or cause to be placed or remain, upon or above the Deck of such Ship, any Part of the Cargo thereof, until such Ship has arrived at the Port of her Destination: Provided always, that if the Master of any such Ship consider that it is necessary, in consequence of the springing a Leak or of other Damage received or apprehended during the Voyage, to remove any Portion of the Cargo upon Deck, he may remove or cause to be removed upon the Deck of such Ship so much of the Cargo, and may permit the same to remain there for such Time, as he considers expedient; provided also, that the Store Spars or other Articles necessary for the Ship's Use shall not be taken to be the Cargo for the Purposes of this Act.

Penalty for Default.

CLXXII. If any Master of any Ship for which such Certificate as aforesaid is required sails or attempts to sail without having obtained such Certificate, or places or permits, or causes to be placed or to remain or be, upon or above the Deck of such Ship, any Part of the Cargo thereof, except in the Cases in which the same is not hereby forbidden, he shall for every Offence forfeit and pay any Sum not exceeding One hundred Pounds.

Dues in Canada on American Boats to be the same as in America on British Boats.

CLXXIII. The same Tonnage Duties shall be paid upon all Ships or Boats of the United States of *America* importing any Goods into either of the Provinces of *Upper* or *Lower Canada* as are or may be for the Time being payable in the United States of *America* on *British* Vessels or Boats entering the Harbours of the State from whence such Goods shall have been imported.

Certain Produce of the State of Maine to be treated as Produce of New Brunswick.

CLXXIV. The Treaty concluded between Her Majesty and the United States of *America*, dated the Ninth Day of *August* in the Year One thousand eight hundred and forty-two, stipulates that all the Produce of the Forest in Logs, Lumber, Timber, Timber Boards, Staves, or Shingles, or of Agriculture, not being manufactured, grown on any of those Parts

of

of the State of *Maine* watered by the River *Saint John* or by its Tributaries, of which Fact reasonable Evidence shall, if required, be produced, shall have free Access into and through the said River and its said Tributaries, having their Source within the State of *Maine*, to and from the Seaport at the Mouth of the River *Saint John*, and to and round the Falls of the said River, either by Boats, Rafts, or other Conveyance, and that when within the Province of *New Brunswick* the said Produce shall be dealt with as if it were the Produce of the said Province; and it being the Intention of the High Contracting Parties to the said Treaty that the aforesaid Produce should be dealt with as if it were the Produce of the Province of *New Brunswick*, the Produce in the said recited Treaty and herein-before described shall, so far as regards all Laws relating to Duties, Navigation, and Customs in force in the United Kingdom or in any of Her Majesty's Dominions, be deemed and taken to be and be dealt with as the Produce of the Province of *New Brunswick*; provided, that in all Cases in which Declarations and Certificates of Production or Origin and Certificates of Clearance would be required in respect of such Produce if it were the Produce of *New Brunswick*, similar Declarations and Certificates shall be required in respect of such Produce, and shall state the same to be the Produce of those Parts of the State of *Maine* which are watered by the River *Saint John* or by its Tributaries.

British Possessions.

CLXXV. Whenever a Ship shall be cleared out from any Port in *Newfoundland* or in any other Part of Her Majesty's Dominions for the Fisheries on the Banks or Coasts of *Newfoundland* or *Labrador* or the Dependencies thereof, without having on board an Article of Traffic (except only such Provisions, Nets, Tackle, and other Things as are usually employed in and about the said Fishery, and for the Conduct and carrying on of the same), the Master of any such Ship shall be entitled to demand from the principal Officer of Customs at such Port a Certificate under his Hand that such Ship hath been specially cleared out for the *Newfoundland* Fishery, and such Certificate shall be in force for the Fishing Season for the Year in which the same may be granted, and no longer; and upon the First Arrival in any Port in the said Colony of *Newfoundland* or its Dependencies of any Ship having on board any such Certificate as aforesaid, a Report thereof shall be made by the Master of such Ship to the principal Officer of Customs at such Port; and every Ship having such Certificate which has been so reported, and being actually engaged in the said Fishery, or in carrying Coastwise, to be landed or put on board any Ship engaged in the said Fishery, any Fish, Oil, Salt, Provisions, or other Necessaries for the Use and Purposes thereof, shall be exempt from all Obligation to make an Entry at or obtain any Clearance from any Custom House at *Newfoundland*, upon Arrival or Departure from any of the Ports or Harbours of the said Colony or its Dependencies, during the Continuance of the Fishing Season for which such Certificate may have been granted; and previously to obtaining a Clearance at the End of such Season for any Voyage at any of such Ports the Master of such Ship shall deliver up the before-mentioned Certificate to the principal Officer of the Customs of such Port: Provided always, that in case any such Ship shall have on board during the Time the same may be engaged in the said Fishery any Goods or Merchandise whatsoever other than Fish, Seals, Oil made of Fish or Seals, Salt, Provisions, and other Things, being the Produce of or usually employed in the said Fishery, such Ship shall forfeit the said Fishing Certificate, and shall thenceforth become and be subject and liable to all such and the same Rules, Restrictions, and Regulations as Ships in general are subject or liable to.

Newfoundland Fishing Certificates in lieu of Clearance during Fishing Season.

At the End of the Season the Certificate to be delivered up.

Ships trading to forfeit Certificate.

CLXXVI. Before any Spirits or Sugar, so long as any Benefit attach to the Distinction, shall be shipped for Exportation in any *British* Possession in *America*, or in the Island of *Mauritius*, as being the Produce of such Possession or of the said Island, the Proprietor of the Estate on which such Goods were produced, or his known Agent, shall make and sign a Declaration in Writing before the proper Officer of Customs at the Port of Exportation, or before One of Her Majesty's Justices of the Peace residing in or near the Place where such Estate is situated, declaring that such Goods are the Produce of such Estate, and such Declaration shall set forth the Name of the Estate, and the Description and Quantity of the Goods, and the Packages containing the same, with the Marks and Numbers thereon, and the Name of the Person to whose Charge at the Place of Shipment they are to be sent; and if any Justice of the Peace or other Officer aforesaid shall subscribe his Name to any Writing purporting to be such a Declaration, unless the Person purporting

Certificate of Production for Sugar or Spirits.

Declaration of Grower.

to

British Possessions.

to make the same shall actually appear before him, and shall declare to the Truth of the same, such Justice of the Peace or Officer aforesaid shall forfeit and pay for any such Offence the Sum of Fifty Pounds; and the Person entering and shipping such Goods shall deliver such Declaration to the proper Officer of Customs, and shall make and subscribe a Declaration before him that the Goods which are to be shipped by virtue of such Entry are the same as are mentioned in such first-mentioned Declaration; and the Master of the Ship in which such Goods shall be laden shall, before Clearance, make and subscribe a Declaration before the proper Officer of Customs, that the Goods shipped by virtue of such Entry are the same as are mentioned and intended in such first-mentioned Declaration, to the best of his Knowledge and Belief; and thereupon the proper Officer of Customs shall sign and give to the Master a Certificate of Production, stating that Proof has been made in manner required by Law that such Goods (describing the same) are the Produce of such *British* Possession or of the said Island, and setting forth in such Certificate the Name of the Exporter and of the exporting Ship, and of the Master thereof, and the Destination of the Goods; and if any Spirits or Sugar be imported into any *British* Possession in *America* as being the Produce of some other such Possession or of the said Island, without such Certificate of Production, the same shall be forfeited.

Declaration of Exporter.

Declaration of the Master.

Certificate of Production on Re-exportation from another Colony.

CLXXVII. Before any Sugar or Spirits, so long as any Benefit attach to the Distinction, shall be shipped for Exportation in any *British* Possession in *America* as being the Produce of some other such Possession, the Person exporting the same shall in the Entry Outwards state the Place of Production, and refer to the Entry Inwards and landing of such Goods, and shall make and subscribe a Declaration before the proper Officer of Customs to the Identity of the same; and thereupon, if such Goods shall have been duly imported with a Certificate of Production within Twelve Months prior to the shipping for Exportation, the proper Officer of Customs shall sign and give to the Master a Certificate of Production founded upon and referring to the Certificate of Production under which such Goods had been so imported, and containing the like Particulars, together with the Date of such Importation.

Certificate of Production of East India Sugar.

CLXXVIII. The Shipper of any Sugar the Produce of some *British* Possession within the Limits of the *East India* Company's Charter, about to be exported from any Place in such Possession, may go before the chief Officer of Customs at such Place, or, if there be no such Officer, before the principal Officer of such Place, or the Judge or Commercial Resident of the District, and make and sign a Declaration before him that such Sugar was really and *bonâ fide* the Produce of such *British* Possession, to the best of his Knowledge and Belief; and such Officer, Judge, or Resident is hereby required to grant a Certificate thereof, stating therein the Name of the Ship in which the Sugar is to be exported, and the Destination of the same.

Certificate of Production of Wine.

CLXXIX. The Shipper of any Wine, the Produce of any *British* Possession abroad, which is to be exported from thence, may go before the chief Officer of Customs, and make and sign a Declaration before him that such Wine was really and *bonâ fide* the Produce of such *British* Possessions; and such Officer is hereby required to grant a Certificate thereof, stating therein the Name of the Ship in which the Wine is to be exported, and the Destination of the same.

Certificate of Production of Goods in Guernsey, &c.

CLXXX. Any Person who is about to export from the Channel Islands to the United Kingdom, or to any of the *British* Possessions in *America* or the *Mauritius*, any Goods of the Growth or Produce of any of those Islands, or any Goods manufactured from Materials which were the Growth or Produce thereof, or of the United Kingdom, or of Materials Duty-free in the United Kingdom, or whereupon the Duty has been there paid, and not drawn back, may go before any Magistrate of such Islands, and make and sign before him a Declaration that such Goods, describing the same, are of such Growth or Produce, or of such Manufacture, and such Magistrate shall administer and sign such Declaration; and thereupon the Governor, Lieutenant Governor, or Commander-in-Chief of the Island from which the Goods are to be exported shall, upon the Delivery to him of such Declaration, grant a Certificate under his Hand of the Proof contained in such Declaration, stating the Ship in which and the Port to which the Goods are to be exported; and such Certificate shall be the proper

Document

Document to be produced at such Port in proof that the Goods mentioned therein are of the Growth, Produce, or Manufacture of such Island respectively. *British Possessions.*

CLXXXI. The Officer of Customs may go on board any Ship in any Port in any *British* Possession in *America*, and rummage and search such Ship for prohibited Goods, and if there be any Goods on board prohibited to be imported into such Possession they shall be forfeited. Officers may board Ships.

CLXXXII. All Vessels, Boats, Goods, and other Things which shall have been or shall hereafter be seized as forfeited in or near any of the *British* Possessions abroad, under this or any Act relating to the Customs, shall be deemed and taken to be condemned, and may be dealt with in the Manner directed by Law in respect to Vessels, Boats, Goods, and other Things seized and condemned for Breach of any such Act, unless the Person from whom such Vessels, Boats, Goods, and other Things shall have been seized, or the Owner of them, or some Person authorized by him, shall, within One Month from the Day of seizing the same, give Notice in Writing to the Person or Persons seizing the same, or to the chief Officer of Customs at the nearest Port, that he claims the Vessel, Boat, Goods, or other Things, or intends to claim them. Seized Goods, if unclaimed for a Month, to be condemned, and dealt with accordingly.

CLXXXIII. Whenever any Penalty or Forfeiture shall have been incurred in any of the *British* Possessions abroad, under this or any other Act relating to the Customs, such Penalty or Forfeiture shall and may be sued for, prosecuted, recovered, and disposed of in the Court of Record or of Vice Admiralty having Jurisdiction in any *British* Possession where the same may have been incurred or forfeited; but in case there shall be no such Court at such *British* Possession, such Penalty or Forfeiture shall and may be sued for, prosecuted, recovered, and disposed of in the Court of Record or of Vice Admiralty having Jurisdiction in some *British* Possession near to that where such Penalty or Forfeiture may have been incurred; and all such Penalties and Forfeitures shall be deemed to be Sterling Money of *Great Britain*, and paid accordingly. Penalties and Forfeitures, how to be recovered in British Possessions abroad.

CLXXXIV. All Penalties and Forfeitures recovered in the Channel Islands or in any of the *British* Possessions abroad under this or any Act relating to the Customs shall be paid into the Hands of the Collector, Comptroller, or other proper Officer of the Port or Place where the same shall have been recovered, and shall be divided, paid, and applied as follows; (that is to say,) after deducting the Charges of Prosecution from the Produce thereof, One Third of the net Produce shall be paid to or for the Use of Her Majesty, One Third to the Governor or Commander-in-Chief of the Colony or Plantation, and the other Third Part to the Seizor, Informer, and Prosecutor; excepting such Penalties and Forfeitures as are from Seizures made at Sea by the Commanders or Officers of Her Majesty's Ships of War duly authorized to make Seizures, One Moiety of which, first deducting the Charges of Prosecution from the gross Produce, shall be paid as aforesaid to and for the Use of Her Majesty, and the other Moiety to the Seizor, Informer, and Prosecutor, subject nevertheless to such Distribution of the Produce of the Seizures so made at Sea, as well with regard to the Moiety herein-before granted to Her Majesty as with regard to the other Moiety given to the Seizor, Informer, or Prosecutor, as Her Majesty shall think fit to direct by Order in Council or by Proclamation. Application of Penalties.

CLXXXV. If any Goods or any Ship or Vessel shall be seized as forfeited under this or any Act relating to the Customs, and detained in any of the *British* Possessions in *America*, the Judge or Judges of any Court having Jurisdiction to try and determine such Seizures may, with the Consent of the chief Officer of Customs, order the Delivery thereof, on Security by Bond, with Two sufficient Sureties, to be first approved by such Officer, to answer Double the Value of the same in case of Condemnation; and such Bond shall be taken to the Use of Her Majesty in the Name of the Officer of Customs in whose Custody the Goods or the Ship or Vessel may be lodged, and such Bond shall be delivered and kept in the Custody of the Officer; and in case the Goods or the Ship or Vessel shall be condemned, the Value thereof shall be paid into the Hands of such Collector or Officer, who shall thereupon cancel such Bond. Bail may be given for Seizures.

British Possessions.

Suits to be commenced in Name of Officers.

CLXXXVI. No Suit shall be commenced for the Recovery of any Penalty or Forfeiture in the Channel Islands or in any of the *British* Possessions abroad under this or any Act relating to the Customs, except in the Name of some Officer of the Customs or Navy, or other Person employed as herein-before mentioned, or of Her Majesty's Advocate or Attorney General for the Place where such Suit shall be commenced; and if a Question shall arise whether any Person is an Officer of the Customs or Navy, or such other Person as aforesaid, *vivâ voce* Evidence may be given of such Fact, and shall be deemed legal and sufficient Evidence.

Limitation of Appeals.

CLXXXVII. No Appeal shall be prosecuted from any Decree or Sentence of any of Her Majesty's Courts in *America* touching any Penalty or Forfeiture imposed by this or any Act relating to the Customs, unless the Inhibition shall be applied for and decreed within Twelve Months from the Time when such Decree or Sentence was pronounced.

Security to abide an Appeal from Vice Admiralty.

CLXXXVIII. If any Proceedings shall have been or shall hereafter be instituted in any Court of Vice Admiralty or other competent Court in any of Her Majesty's Possessions abroad, against any Ship, Vessel, Boat, Goods, or Effects, for the Recovery of any Penalty or Forfeiture under this or any Act relating to the Customs, the Execution of any Sentence or Decree restoring such Ship, Vessel, Boat, Goods, or Effects to the Claimant thereof, which shall be pronounced by the said Vice Admiralty Court in which such Proceedings shall have been had, shall not be suspended by reason of any Appeal which shall be prayed and allowed from such Sentence; provided that the Party or Parties Appellate shall give sufficient Security, to be approved of by the Court, to render and deliver the Ship, Vessel, Boat, Goods, or Effects concerning which such Sentence or Decree shall be pronounced, or the full Value thereof, to be ascertained either by Agreement between the Parties, or, in case the said Parties cannot agree, then by Appraisement under the Authority of the said Court, to the Appellant or Appellants, in case the Sentence or Decree so appealed from shall be reversed, and such Ship, Vessel, Boat, Goods, or Effects be ultimately condemned.

Persons authorized to seize under 5 G. 4. c. 113. to have Benefit of this Act.

Application of Penalties.

CLXXXIX. All Persons authorized to make Seizures under an Act passed in the Fifth Year of the Reign of His Majesty King *George* the Fourth, intituled *An Act to amend and consolidate the Laws relating to the Abolition of the Slave Trade*, shall, in making and prosecuting any such Seizures, have the Benefit of all the Provisions granted to Persons authorized to make Seizures under this Act; and all Penalties and Forfeitures created by the said Act, whether pecuniary or specific, shall (except in Cases specially provided for by the said Act) go and belong to such Persons as are thereby authorized to make Seizures, in such Shares, and shall and may be sued for and prosecuted, tried, recovered, distributed, and applied, in such and the like Manner, and by the same Ways and Means, and subject to the same Rules and Directions, as any Penalties and Forfeitures incurred in *Great Britain* and in the *British* Possessions in *America* respectively now go and belong to, and may be sued, prosecuted, tried, recovered, and distributed respectively in *Great Britain* or in the said Possessions, under and by virtue of this Act.

Colonial Laws repugnant to Acts of Parliament void.

CXC. All Laws, Byelaws, Usages, or Customs at this Time or which hereafter shall be in practice, or endeavoured or pretended to be in force or practice, in any of the *British* Possessions in *America*, which are in anywise repugnant to this Act, or to any Act relating to the Customs or to Trade and Navigation, so far as the same shall relate to the said Possessions, are and shall be null and void to all Intents and Purposes whatsoever.

Trade with the Channel Islands.

Penalties.

CXCI. No Goods or Passengers shall be brought, imported, or carried into the United Kingdom from the Channel Islands, nor shall any Passengers or Goods be exported or carried from the United Kingdom to the said Islands, nor shall any Goods or Passengers be carried from any one of the said Islands to any other of them, nor from one Part of any of the said Islands to another Part of the same, except in *British* Ships; and if any Goods or Passengers be brought, imported, exported, or carried coastwise contrary hereto, all such Goods shall be forfeited, and the Master of the Ship in which the same are so brought, imported, exported, or carried shall forfeit the Sum of One hundred Pounds.

Spirits from and to the Channel Islands

CXCII. No Spirits (except Rum of the *British* Plantations) shall be imported into or exported from the Channel Islands or any of them, or be removed from any one to any other of

of the said Islands, or be carried coastwise from any one Part to any other Part of any one of the said Islands, or shall be shipped in order to be so removed or carried in any Ship of less Burden than Fifty Tons, nor in any Cask or other Vessel capable of containing Liquids not being of the Size or Content of Twenty Gallons at the least; and all Spirits imported, exported, removed, carried, shipped, or water-borne to be so shipped, removed, or carried, contrary hereto, shall be forfeited, together with the Ship and any Boat importing, exporting, removing, or carrying the same: Provided always, that nothing herein contained shall extend to any Spirits imported in Glass Bottles as Part of the Cargo, nor to any Spirits being really intended for the Consumption of the Seamen and Passengers during their Voyage, and not being more in Quantity than is necessary for that Purpose, nor to any warehoused Goods exported from the United Kingdom in Ships of not less than Forty Tons Burden, being regular Traders to those Islands, nor to any Boat of less Burden than Ten Tons, for having on board at any One Time any Foreign Spirits of the Quantity of Ten Gallons or under, such Boat having a Licence from the proper Officer of Customs at either of the Islands of *Guernsey* or *Jersey* for the Purpose of being employed in carrying Commodities for the Supply of the Island of *Sark*, which Licence such Officer of Customs is hereby required to grant without Fee or Reward; but if any such Boat shall have on board at any One Time any greater Quantity of Spirits than Ten Gallons, unless in Casks or Packages of the Size and Content of Twenty Gallons at the least, such Spirits and Boat shall be forfeited.

in Ships of 50 Tons and Casks of 20 Gallons.

Exception of Spirits in Glass Bottles, or Stores.

Licensed Boats of 10 Tons, supplying Sark.

CXCIII. No Tobacco, Cigars, or Snuff shall be imported into the Channel Islands in Ships of less than One hundred and twenty Tons Burden, nor unless in Hogsheads, Chests, or Cases, each containing not less than Two hundred Pounds net Weight of such Tobacco or Snuff, nor unless in Packages each containing not less than One hundred Pounds net Weight of such Cigars, such Tobacco or Snuff not being in any Manner separated or divided within such Package, except Tobacco, Cigars, or Snuff from the United Kingdom, which may be imported from thence into the said Islands in Ships of not less than Fifty Tons Burden, or in Ships regularly trading to those Islands not being of less than Forty Tons Burden, and in Packages of the same Weight and subject to the same Provisions in and under which the like Sort of Goods may respectively be legally imported into the United Kingdom; and all Cigars, Tobacco, or Snuff imported into the said Islands contrary hereto, or which shall be found or discovered to have been on board any Ship or Boat within One League of the Coasts thereof, shall be forfeited, together with the Ship or Boat.

Cigars, &c. may be imported into Channel Islands in Packages of the same Weight as may be imported into the United Kingdom.

CXCIV. The Island of *Malta* and its Dependencies shall be deemed to be in *Europe*.

Malta deemed to be in Europe.

As to Bonds and other Securities relating to the Customs:

VI. *Bonds and other Securities.*

CXCV. All Bonds and other Securities entered into by any Person or Persons for the Performance of any Condition, Order, or Matter relative to the Customs or incident thereto shall be valid in Law, and upon Breach of any of the Conditions thereof may be sued and proceeded upon in the same Manner as any Bond expressly directed or given by or under the Provisions of any Act relating to the Customs; and all Bonds relating to the Customs, or for the Performance of any Condition or Matter incident thereto, shall be taken to or for the Use of Her Majesty; and all such Bonds, except such as are given for securing the due Exportation of or Payment of Duty upon warehoused Goods, may, after the Expiration of Three Years from the Date thereof, or from the Time, if any, limited therein for the Performance of the Condition thereof, be cancelled, by or by the Order of the Commissioners of Customs; and all Bonds given under the Provisions of this or any Act relating to the Customs by Persons under Twenty-one Years of Age shall be valid.

All Bonds and Securities entered into valid.

Bonds to be taken to the Use of Her Majesty.

Bonds of Minors valid.

CXCVI. If any Bond given under the Provisions of this or any Act relating to the Customs, or in respect of any Matter under the Control or Management of the Commissioners of Customs, shall have been registered in the Court of Common Pleas in *England*, or in the Office of the Registrar of Judgments in *Ireland*, and the Condition of such Bond shall have been satisfied, the Commissioners of Customs, by Certificate under the Hands of any Two or more of them, may authorize the proper Officer of the said Court or Office of Registrar

How Bonds satisfied may be discharged.

Bonds and other Securities.

of Judgments, as the Case may be, to enter up Satisfaction on the Record of such Bond or Obligation; and such Certificate may be in the Form or to the Effect following:

This is to certify, that the following Bond has been satisfied and cancelled.

Name *or* Names of the Obligor *or* Obligors.	Date of Bond.	Penalty.	Condition.	When registered.

Given under our Hands, this Day of 185

{ Commissioners of Customs.

To the Senior Master or other proper Officer of the Court of the Common Pleas (*if in England*), *or* to the Registrar of Judgments (*if in Ireland*), (*as the Case may be*).

And upon the Receipt of such Certificate such Officer is required to enter up Satisfaction accordingly, whereupon the Bond or Obligation shall be discharged, and the Lands thereby affected shall be released and exonerated from all Claims in respect thereof.

Exoneration of Estates of Obligors.

CXCVII. When any Bond entered into under the Provisions of this or any Act relating to the Customs, or for the Performance of any Condition, Order, or Matter incident or relative to the Customs, shall have been registered in the Court of Common Pleas in *England*, under the Act of the Second Year of the Reign of Her present Majesty, Chapter Eleven, or in the Office of the Registrar of Judgments in *Ireland*, under the Act of the Seventh and Eighth Years of the Reign of Her said Majesty, Chapter Ninety, and it shall be deemed necessary, in the Discretion of the Commissioners of Customs, to exonerate the whole or any Part of the Lands of any Obligor of such Bond from Liability in respect thereof, the Commissioners of Customs, by Certificate or Certificates under the Hands of any Two or more of them, may, first requiring the Consent of any Co-obligor, if they shall deem it necessary, exonerate and discharge such Lands or any Part thereof, as the Case may require, and such Certificate may be in the Form or to the Effect following:

Form of Certificate of Exoneration.

'BY a Bond or Obligation, bearing Date the Day of 18 , '[*Name of Obligor seeking Exoneration*] of [*Residence and Description* 'of *Obligor*] became bound to Her Majesty, Her Heirs and Successors, in the Sum of ' conditioned as therein mentioned; and the said Bond was, on the 'Day of 18 , duly recorded in the Court of Common Pleas [*if in England,* 'or filed in the Office of the Registrar of Judgments, *if in Ireland*] in pursuance of the Act '[*state the Act under which the Bond was registered*].

'This is to certify, That all the Estate, Lands, Tenements, and Hereditaments, [*if the* 'whole are to be discharged] or [*here set out the particular Lands, Tenements, and Heredita-* 'ments exonerated, if Part only are to be discharged, adding the following Words,] being Part 'of the Estate, Lands, Tenements, and Hereditaments of the said [*Name of Obligor seeking* 'Exoneration],

'*Exoneration*], are wholly exonerated and discharged from all Claims of Her Majesty, Her 'Heirs or Successors, or of the Commissioners of Customs on Her or their Behalf, in respect 'of such Bond or Obligation. Given under our Hands, this Day of 185 . *Bonds and other Securities.*

'(Signed)_____ } Commissioners of Her Majesty's Customs.'

And the Lands mentioned in such Certificate or Certificates shall thereupon be held wholly exonerated and discharged from all Liability in respect of such Bond or Obligation, and every such Certificate shall be accepted by all Persons and in all Courts as sufficient Evidence of the Exoneration of the Lands therein described. *Certificates to be sufficient Evidence of Exoneration.*

As to making and signing false Declarations relating to the Customs, falsely answering Questions, and counterfeiting Documents: VII. *False Declarations.*

CXCVIII. If any Person shall make and subscribe any false Declaration, or make or sign any Declaration, Certificate, or other Instrument required by this Act to be verified by Signature only, the same being false in any Particular, or if any Person shall make or sign any Declaration made for the Consideration of the Commissioners of Customs, on any Application presented to them, the same being untrue in any Particular; or if any Person required by this or any other Act relating to the Customs to answer Questions put to him by the Officers of Customs shall not truly answer such Questions; or if any Person shall counterfeit, falsify, or wilfully use when counterfeited or falsified, any Document required by this or any Act relating to the Customs, or by or under the Directions of the Commissioners of Customs, or any Instrument used in the Transaction of any Business or Matter relating to the Customs, or shall fraudulently alter any Document or Instrument, or counterfeit the Seal, Signature, Initials, or other Mark of or used by the Officers of the Customs, for the Verification of any such Document or Instrument, or for the Security of Goods, or any other Purpose in the Conduct of Business relating to the Customs, or under the Control or Management of the Commissioners of Customs or their Officers; every Person so offending shall for every such Offence forfeit the Penalty of One hundred Pounds. *Making false Declarations. Signing false Documents, and untruly answering Questions. Counterfeiting and using false Documents. Penalty 100l.*

As to the Restrictions on small Craft, and the Regulations for the Prevention of Smuggling: VIII. *Smuggling.*

Restrictions on Small Craft.

CXCIX. The Commissioners of Customs may from Time to Time, by Order under their Hands, make such General Regulations as they shall deem expedient in respect of Vessels and Boats not exceeding One hundred Tons Burden, for the Purpose of prescribing, with reference to the Tonnage, Build, or Description of such Vessels or Boats, the Limits within which the same may be employed, the Mode of Navigation, the Manner in which such Vessels or Boats shall be so employed, and if armed, the Number and Description of Arms, the Quantity of Ammunition, and such other Terms, Particulars, Conditions, and Restrictions as the said Commissioners may think fit, and also from Time to Time may revoke, alter, or vary such Regulations; and the General Regulations made under any former Act, and in force at the Time of the passing of this Act, shall remain and continue in force until altered, varied, or revoked. *Commissioners may make General Regulations for Vessels and Boats not exceeding 100 Tons.*

CC. Every Ship or Boat which shall be used or employed in any Manner contrary to the Regulations prescribed by the Commissioners of Customs shall be liable to Forfeiture, unless the same shall have been specially licensed by the Commissioners of Customs to be so used or employed, as next herein-after provided. *Vessels and Boats used contrary to Regulations forfeited.*

CCI. The Commissioners of Customs may, if they shall so think fit, grant Licences in respect of any Vessels or Boats not exceeding One hundred Tons Burden, upon such Terms and Conditions, and subject to such Restrictions and Stipulations, as in such Licences mentioned, notwithstanding any General Regulations made in pursuance of this Act, whether the said Regulations shall be revoked or not; and if any Vessel or Boat so licensed shall not comply with the Conditions imposed by or expressed in any such Licence, or if such Vessel or Boat shall be found without having such Licence on board, such Vessel or Boat shall be forfeited. *Commissioners of Customs may grant special Licences, on Terms.*

CCII. The

Smuggling.

Commissioners may revoke Licences.

CCII. The Commissioners of Customs may revoke, alter, or vary any Licence or Licences granted under any former Act, or which may hereafter be granted under this or any other Act relating to the Customs.

Vessels used in Removal of uncustomed or prohibited Goods forfeited.

CCIII. If any such Vessel or Boat shall be used in the Importation, Landing, Removal, Carriage, or Conveyance of any uncustomed or prohibited Goods, the same shall be forfeited, and the Owner and Master of every such Vessel or Boat shall each forfeit and pay a Penalty equal to the Value of such Vessel or Boat, not in any Case exceeding Five hundred Pounds.

Regulations to extend to Channel Islands.

CCIV. All the Regulations which shall be so made by the said Commissioners of Customs relating to Vessels and Boats, and the Power to grant, revoke, or vary such Licences, shall extend to the Channel Islands.

Ships not to sail from Channel Islands without Clearance.

Forfeiture.

CCV. No Ship or Boat belonging wholly or in part to Her Majesty's Subjects shall sail from the Channel Islands without a Clearance, whether in Ballast or having a Cargo; and if with Cargo, the Master shall give Bond to Her Majesty in double the Value of such Cargo for the due landing thereof at the Port for which such Ship or Boat clears; and every such Ship or Boat not having such Clearance, or which, having a Clearance for her Cargo, shall be found light, or to have discharged any Part of her Cargo before Arrival at the Port or Place of Discharge specified in the Clearance, shall be forfeited.

Boats of Vessels to have thereon the Name of Vessel, Port, and Master.

CCVI. The Owner of every Ship belonging wholly or in part to any of Her Majesty's Subjects shall paint or cause to be painted upon the Outside of the Stern of every Boat belonging to such Ship the Name of such Ship and the Port or Place to which she belongs, and the Master's Name withinside the Transom, in White or Yellow Roman Letters, not less than Two Inches in Length, on a Black Ground, on pain of the Forfeiture of every such Boat not so marked, wherever the same shall be found.

Boat not belonging to Ships to have Name of Owner and Port thereon.

CCVII. The Owner of every Boat not belonging to any Ship shall paint or cause to be painted upon the Stern of such Boat, in White or Yellow Roman Letters, of Two Inches in Length, on a Black Ground, the Name of the Owner of the Boat and the Port or Place to which she belongs, on pain of the Forfeiture of such Boat not so marked, wherever the same shall be found.

British Vessels having secret Places for concealing or Devices for running Goods, and Foreign Vessels having Goods in secret Places, forfeited.

CCVIII. All Ships and Boats belonging wholly or in part to Her Majesty's Subjects having false Bulkheads, false Bows, double Sides or Bottoms, or any secret or disguised Place whatsoever, adapted for the Purpose of concealing Goods, constructed in such Ships or Boats, or having any Hole, Pipe, or Device in or about such Ships or Boats adapted for the Purpose of running Goods, shall be forfeited; and all Foreign Ships or Boats coming into any Port of the United Kingdom having on board any Goods liable to the Payment of Duties, or prohibited to be imported into the United Kingdom, concealed in false Bulkheads, false Bows, double Sides or Bottoms, or in any secret or disguised Place whatsoever, constructed in such Ships or Boats, shall be forfeited.

Goods unshipped without Payment of Duty, and prohibited Goods, liable to Forfeiture.

Prohibited Goods shipped or waterborne with intent to be exported, &c.

Goods concealed on board, and Goods packed therewith, forfeited.

CCIX. If any Goods liable to the Payment of Duties shall be unshipped from any Ship or Boat in the United Kingdom (Customs or other Duties not being first paid or secured), or if any prohibited Goods whatsoever shall be imported or brought into any Part of the United Kingdom, or if any Goods whatever which shall have been warehoused or otherwise secured in the United Kingdom, either for Home Consumption or Exportation, shall be clandestinely or illegally removed from or out of any Warehouse or Place of Security; or if any Goods which are prohibited to be exported shall be put on board any Ship or Boat, with Intent to be laden or shipped for Exportation, or shall be brought to any Quay, Wharf, or other Place in the United Kingdom, in order to be put on board any Ship or Boat for the Purpose of being exported; or if any Goods which are prohibited to be exported shall be found in any Package produced to any Officer of Customs as containing Goods not so prohibited; or if any Goods subject to any Duty or Restriction in respect of Importation, or which are prohibited to be imported into the United Kingdom, shall be found or discovered to have been concealed in any Manner on board any hip or Boat within the Limits of any Port of the United Kingdom, or shall be found either before or after landing to have been concealed in any Manner on board any such Ship or Boat, within such Limits as aforesaid; then and in every

every of the foregoing Cases all such Goods shall be forfeited, together with any Goods which shall be found packed with or used in concealing them.

Spirits and Tobacco found removing to be deemed run.

CCX. All Spirits and Tobacco which shall be found removing without a legal Permit or Certificate for the same shall be deemed to be Spirits or Tobacco respectively liable to and unshipped without Payment of Duty, unless the Party in whose Possession the same shall be found or seized shall prove to the contrary.

Restricted Goods to be deemed run.

CCXI. All Goods the Importation of which is in any way restricted, which are of a Description admissible to Duty, and which shall be found or seized in the United Kingdom under any Law relating to the Customs or Excise, shall, for the Purpose of proceeding for the Forfeiture of them, or for any Penalty incurred in respect of them, be described in any Information exhibited on account of such Forfeiture or Penalty as and on the Trial or Hearing thereof be deemed and taken to be Goods liable to and unshipped without Payment of Duties, unless the contrary be proved.

Certain Vessels belonging to Her Majesty's Subjects, or whereof Half the Persons on board are Subjects of Her Majesty, and Foreign Vessels, found within certain Distances of the Coast of the United Kingdom or Channel Islands with certain Goods on board, forfeited, with the Goods.

CCXII. If any Ship or Boat, belonging wholly or in part to Her Majesty's Subjects, or having Half the Persons on board Subjects of Her Majesty, shall be found or discovered to have been within Four Leagues of that Part of the Coast of the United Kingdom which is between the *North Foreland* on the Coast of *Kent* and *Beachy Head* on the Coast of *Sussex*, or within Eight Leagues of any other Part of the Coast of the United Kingdom, or if any Foreign Ship or Boat having One or more Subjects of Her Majesty on board shall be found or discovered to have been within Three Leagues of the Coast of the United Kingdom, or if any Foreign Ship or Boat shall be found or discovered to have been within One League of the Coast of the United Kingdom, or if any Ship or Boat shall be found or discovered to have been within One League of the Channel Islands, any such Ship or Boat so found or discovered, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, any Spirits, not being in a Cask or other Vessel capable of containing Liquids of the Size or Content of Twenty Gallons at the least, or any Tea exceeding Six Pounds Weight in the whole, or any Tobacco or Snuff not being in a Cask or Package containing Two hundred Pounds Weight of Tobacco or Snuff at the least, or being separated or divided in any Manner within any Cask or Package, or any Tobacco Stalks, Tobacco Stalk Flour, Snuff Work, or any Cordage or other Articles adapted and prepared for slinging or sinking small Casks, or any Casks or other Vessels whatsoever of less Size or Content than Twenty Gallons of the Description used for the smuggling of Spirits, then and in every such Case the said Spirits, Tea, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, and Snuff Work, together with the Casks or Packages containing the same, and the Cordage or other Articles, Casks, and other Vessels of the Description aforesaid, and also the Ship or Boat, shall be forfeited.

Any Vessel or Boat arriving within any Port of the United Kingdom or of the Channel Islands having prohibited Goods on board or attached thereto forfeited.

Commissioners may waive Forfeiture.

CCXIII. If any Ship or Boat shall be found or discovered to have been within any Port, Bay, Harbour, River, or Creek of the United Kingdom or the Channel Islands, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, any Spirits, not being in a Cask or other Vessel capable of containing Liquids of the Size or Content of Twenty Gallons at the least, or any Tobacco or Snuff, not being in a Cask or Package containing Two hundred Pounds Weight of such Tobacco or Snuff at the least, or being separated or divided in any Manner within any Cask or Package, or any Tobacco Stalks, Tobacco Stalk Flour, or Snuff Work, every such Ship or Boat, and such Spirits, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, and Snuff Work, shall be forfeited; but if it shall be made to appear to the Satisfaction of the Commissioners of Customs that such Spirits, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, or Snuff Work were on board without the Knowledge or Privity of the Owner or Master of such Ship or Boat, and without any wilful Neglect or Want of reasonable Care on their Parts, then and in such Case the said Commissioners shall deliver up the said Ship or Boat to the Owner or Master of the same.

Forfeiture not to extend to Ships and Goods in certain Cases.

CCXIV. Nothing herein contained shall extend to render any Ship of One hundred and twenty Tons Burden or upwards liable to Forfeiture on account of any Tobacco coming direct from the *East Indies* or the *Turkish* Dominions, including *Egypt*, if in Packages each containing

Smuggling.

taining not less than One hundred Pounds net Weight of such Tobacco; nor on account of any Snuff or Negrohead Tobacco the Produce of and imported direct from the United States of *America*, if in Packages each containing not less than One hundred and fifty Pounds net Weight of such Snuff or Tobacco; nor on account of any Tobacco imported from *Malta* in Packages each containing not less than Eighty Pounds net Weight of such Tobacco; nor on account of any Tobacco the Produce of *Porto Rico, Mexico, South America, St. Domingo, Cuba*, the *British* Possessions in *America* and the West Coast of *Africa*, if in Packages each containing not less than Eighty Pounds net Weight of such Tobacco, and imported direct from those Places or from the United States of *America*; nor on account of any Cigars, if in Packages each containing not less than One hundred Pounds net Weight of such Cigars; nor on account of any Cigarillos or Cigarettos, if in Packages each containing not less than Seventy-five Pounds net Weight of such Cigarillos or Cigarettos; nor to render any Ship of Fifty Tons Burden or upwards liable to Forfeiture on account of any Tea, or of any Spirits in Glass Bottles or Stone Bottles not exceeding the Size of Three Pints each, such Tobacco, Snuff, Cigars, Cigarillos or Cigarettos, Tea, and Spirits being really Part of the Cargo of such Ship; nor to render any Ship liable to Forfeiture on account of any Spirits, Tea, or Tobacco really intended for the Consumption of the Seamen or Passengers on board during their Voyage, and not being more in Quantity than is necessary for that Purpose; nor to render any Ship liable to Forfeiture if really bound from one Foreign Port to another Foreign Port, and pursuing such Voyage, Wind and Weather permitting.

Ships in Port with a Cargo, and afterwards found in Ballast and Cargo unaccounted for, forfeited.

CCXV. If any Ship or Boat whatever shall be found within the Limits of any Port of the United Kingdom with a Cargo on board, and such Ship or Boat shall afterwards be found light or in Ballast, and the Master is unable to give a due Account of the Port or Place within the United Kingdom where such Ship or Boat shall have legally discharged her Cargo, such Ship or Boat shall be forfeited.

Certain Ships from which Goods are thrown overboard to prevent Seizure to be forfeited.

CCXVI. Every Ship or Boat belonging wholly or in part to Her Majesty's Subjects, or having on board One or more of Her Majesty's Subjects, which shall be found or discovered to have been within Four Leagues of that Part of the Coast of the United Kingdom which is between the *North Foreland* on the Coast of *Kent* and *Beechy Head* on the Coast of *Sussex*, or within Eight Leagues of any other Part of the Coast of the United Kingdom, from which any Part of the Lading of such Ship or Boat shall have been thrown overboard, or on board which any of the Goods shall be staved or destroyed to prevent Seizure, shall be forfeited.

Ships belonging to Her Majesty's Subjects, or having One Half of the Persons on board Subjects of Her Majesty, throwing overboard any Goods during Chase, forfeited, and Persons escaping deemed Subjects.

CCXVII. When any Ship or Boat belonging wholly or in part to Her Majesty's Subjects, or having One Half of the Persons on board being Subjects of Her Majesty, shall be found within One hundred Leagues of the Coast of the United Kingdom, and shall not bring to upon Signal made by any Vessel or Boat in Her Majesty's Service or in the Service of the Revenue, hoisting the proper Pendant and Ensign in order to bring such Ship or Boat to, and thereupon Chase shall be given, if any Person or Persons on board such Ship or Boat so chased shall during the Chase, or before such Ship or Boat shall bring to, throw overboard any Part of her Lading, or shall stave or destroy any Part of such Lading, to prevent Seizure thereof, then and in any such Case such Ship or Boat shall be forfeited; and all Persons escaping from any such Ship or Boat, or from any Foreign Ship or Boat, during any Chase made thereof by any Vessel or Boat in Her Majesty's Service or in the Service of the Revenue, shall be deemed Subjects of Her Majesty, unless the contrary be proved.

Ships to bring to on being chased by Preventive Service. Not bringing to may be fired into.

CCXVIII. If any Ship or Boat liable to Seizure or Examination under this or any Act for the Prevention of Smuggling shall not bring to when required so to do, on being chased by any Vessel or Boat in Her Majesty's Navy having the proper Pendant and Ensign of Her Majesty's Ships hoisted, or by any Vessel or Boat duly employed for the Prevention of Smuggling, having a proper Pendant and Ensign hoisted, it shall be lawful for the Captain, Master, or other Person having the Charge or Command of such Vessel or Boat in Her Majesty's Navy, or employed as aforesaid, (first causing a Gun to be fired as a Signal,) to fire at or into such Ship or Boat, and such Captain, Master, or other Person acting in his Aid or by his Direction, shall be and is hereby indemnified and discharged from any Indictment, Penalty, Action, or other Proceeding for so doing.

CCXIX. Any

Smuggling.

Ships may be searched within the Limits of the Ports.

CCXIX. Any Officer or Officers of the Army, Navy, or Marines, duly employed for the Prevention of Smuggling, and on Full Pay, or any Officer or Officers of Customs, producing his or their Warrant or Deputation (if required), may go on board any Ship which shall be within the Limits of any Port of the United Kingdom, and rummage and search the Cabin and all other Parts of such Ship for prohibited or uncustomed Goods, and remain on board such Ship so long as she shall continue within the Limits of such Port.

Officers of Customs may, on probable Cause, stop Carts, &c., and search for Goods.

CCXX. Any Officer of Customs or Excise, or other Person acting in his or their Aid, or duly employed for the Prevention of Smuggling, may, upon reasonable Suspicion, stop and examine any Cart, Waggon, or other Means of Conveyance, for the Purpose of ascertaining whether any smuggled Goods are contained therein; and if no such Goods shall be found, the Officer or other Person so stopping and examining such Cart, Waggon, or other Conveyance, having had probable Cause to suspect that such Cart, Waggon, or other Conveyance had smuggled Goods contained therein, shall not, on account of such Stoppage and Search, be liable to any Prosecution or Action at Law on account thereof; and all Persons driving or conducting such Cart, Waggon, or other Conveyance, refusing to stop or allow any such Examination when required in the Queen's Name, shall forfeit the Sum of One hundred Pounds.

Officers authorized by Writ of Assistance may search Houses for uncustomed or prohibited Goods.

CCXXI. Any Officer of Customs, or Person acting under the Direction of the Commissioners of Customs, having a Writ of Assistance issued from the Court of Exchequer, may, in the Daytime, enter into and search any House, Shop, Cellar, Warehouse, Room, or other Place, and in case of Resistance break open Doors, Chests, Trunks, and other Packages, and seize and bring away any uncustomed or prohibited Goods, and put and secure the same in the Queen's Warehouse, and may take with him any Constable, Headborough, Police or other public Officer, duly sworn as such, who may act as well without the Limits of the Parish or other Place for which he shall be so sworn as within such Limits; and all Writs of Assistance so issued shall continue in force during the Reign for which they were granted, and for Six Months afterwards.

Ships and Boats used in Removal of run Goods to be forfeited.

CCXXII. All Ships, Boats, Carriages, or other Means of Conveyance, together with all Horses and other Animals made use of in the Removal, Carriage, or Conveyance of any Goods liable to Forfeiture under this or any other Act relating to the Customs, shall be forfeited.

Ships, Boats, Goods, and Persons may be seized or detained, and Goods delivered to the proper Officer.

CCXXIII. All Ships and Boats, and all Goods whatsoever, liable to Forfeiture, and all Persons liable to be detained for any Offence under this or any other Act relating to the Customs, shall and may be seized or detained in any Place, either upon Land or Water, by any Officer or Officers of Her Majesty's Army, Navy, or Marines, duly employed for the Prevention of Smuggling, and on Full Pay, or by any Officer or Officers of Customs or Excise, or by any Person having Authority from the Commissioners of Customs or Inland Revenue to seize, or duly employed for the Prevention of Smuggling; and all Ships, Boats, and Goods so seized shall, as soon as conveniently may be, be delivered into the Care of the proper Officer appointed to receive the same; and the Forfeiture of any Ship or Boat shall be deemed to include her Tackle, Apparel, and Furniture, and the Forfeiture of any Goods shall be deemed to include the Package in which the same are found, and all the Contents thereof.

Police Officers seizing Goods to carry them to the Customs Warehouse.

CCXXIV. If any Goods liable to Forfeiture under this or any other Act relating to the Customs shall be stopped or taken by any Police Officer or other Person acting by virtue of any Act of Parliament, or otherwise duly authorized, such Goods shall be carried to the Customs Warehouse next to the Place where the Goods were stopped or taken, and there delivered to the proper Officer appointed to receive the same, within Forty-eight Hours after the said Goods were stopped and taken.

Goods stopped by Police Officers may be retained until Trial of Persons charged with stealing them.

CCXXV. If any such Goods shall be stopped or taken by any Police Officer on Suspicion that the same had been feloniously stolen, the said Officer may carry the same to the Police Office to which the Offender is taken, there to remain until and in order to be produced at the Trial of the Offender, and in such Case the Officer is required to give Notice in Writing to the Commissioners of Customs of his having so detained the said Goods, with the Particulars of the same; and immediately after the Trial of such Offender all such Goods shall be conveyed

Smuggling.

conveyed to and deposited in the Customs Warehouse as aforesaid, to be proceeeded against according to Law; and in case any Police Officer making Detention of any such Goods shall neglect to convey the same to such Warehouse, or to give the Notice of having stopped the same as before prescribed, such Officer shall forfeit the Sum of Twenty Pounds.

Notice to be given by seizing Officer to Owner of Ships or Goods seized, and Seizures to be claimed within One Month.

CCXXVI. Whenever any Ship, Boat, or Goods shall be seized as forfeited under this or any Act relating to the Customs, the seizing Officer shall forthwith give Notice in Writing of such Seizure, and of the Grounds thereof, to the Master or Owner of such Ship, Boat, or Goods, if known, either by delivering the same to him personally, or by Letter addressed to him at his Place of Abode, if known, and transmitted by Post; and all Ships, Boats, or Goods so seized under any Law relating to the Customs shall be deemed and taken to be condemned, and may be sold, in the Manner directed by Law in respect to Ships, Boats, and Goods seized and condemned for Breach of any Law relating to the Customs, unless the Person from whom such Ships, Boats, and Goods shall have been seized, or the Owner of them, or some Person authorized by him, shall, within One Calendar Month from the Day of seizing the same, give Notice in Writing, if in *London*, to the Person seizing the same, or to the Secretary or Solicitor for the Customs, and, if elsewhere, to the Person seizing the same, or to the Collector, Comptroller, or other chief Officer of the Customs at the nearest Port, that he claims the Ship, Boat, or Goods, or intends to claim them.

Commissioners of Treasury or of Customs may restore Seizures.

CCXXVII. The Commissioners of the Treasury or of the Customs may, by any Order made by them for that Purpose, direct any Ship, Boat, Goods, or Commodities whatever seized under this or any Act relating to the Customs to be delivered to the Proprietor thereof, whether Condemnation shall have taken place or not, upon such Terms and Conditions as the said Commissioners respectively may see fit.

Ships and Goods seized may be disposed of as Commissioners of Customs direct.

Fishing Implements, &c. seized may be sold unless claimed as in Sec. 226. of this Act.

CCXXVIII. All Ships and Boats and all Goods whatsoever which shall have been seized and condemned for Breach of any Law relating to the Customs shall be disposed of, as soon as conveniently may be after the Condemnation thereof, in such Manner as the Commissioners of Her Majesty's Customs may direct; and any Nets, Dredges, Instruments, or Implements of Fishing liable to Seizure or Forfeiture, and seized, under the Act passed in the Sixth and Seventh Years of the Reign of Her present Majesty, Chapter Seventy-nine, and the Convention and Articles therein referred to, shall and may be sold or otherwise disposed of, as the Commissioners of Customs may direct, unless claimed within One Month after Seizure thereof, or within One Month after the passing of this Act as to such as may be then under Seizure, such Claim being made in the same Manner as is prescribed by the Two hundred and twenty-sixth Section of this Act with respect to Ships, Boats, or Goods seized under this Act.

Offences.

As to Offences committed by and Penalties attaching to Persons:

Persons may be searched if Officers have Reason to suspect smuggled Goods are concealed upon them.

Penalty on Persons denying having Foreign Goods about them.

CCXXIX. Any Officer of Customs, or of the Army, Navy, or Marines, duly employed in the Prevention of Smuggling, and on Full Pay, may search any Person on board any Ship or Boat within the Limits of any Port in the United Kingdom or the Channel Islands, or any Person who shall have landed from any Ship or Boat, provided such Officer shall have good Reason to suppose that such Person has any uncustomed or prohibited Goods secreted about his Person; and if any Person shall obstruct any such Officer in going, remaining, or returning from on board, or in searching such Ship or Boat or Person, every such Person shall forfeit the Sum of One hundred Pounds; and if any Passenger or other Person on board any such Ship or Boat, or who may have landed from any such Ship or Boat, shall, upon being questioned by any such Officer whether he has any Foreign Goods upon his Person or in his Possession, deny the same, and any such Goods shall after such Denial be discovered to be or to have been upon his Person or in his Possession, such Goods shall be forfeited, and such Person shall forfeit Treble the Value of such Goods.

Persons before Search may require to be taken before a Justice or Officer of Customs.

CCXXX. Before any Person shall be searched by any such Officer as aforesaid, such Person may require such Officer to take him or her before any Justice, or before the Collector, Comptroller, or other acting principal Officer of the Customs, who shall, if he see no reasonable Cause for Search, discharge such Person, but if otherwise, direct such Person to be searched, and if a Female she shall not be searched by any other than a Female.

CCXXXI. Any

Smuggling.

CCXXXI. Any Officer required to take any such Person before such Justice, Collector, Comptroller, or other superior Officer of Customs shall do so with all reasonable Despatch; but if such Officer shall require any Person to be searched, not having reasonable Ground to suppose that he has uncustomed or prohibited Goods about his Person, such Officer shall forfeit and pay any Sum not exceeding Ten Pounds.

Penalty on Officers for Misconduct.

CCXXXII. Every Person who shall be concerned in importing or bringing into the United Kingdom any prohibited Goods, or any Goods the Importation of which is restricted, contrary to such Prohibition or Restriction, and whether the same be unshipped or not; and every Person who shall unship or assist or be otherwise concerned in the unshipping of any Goods which are prohibited or of any Goods which are restricted and imported contrary to such Restriction, or of any Goods liable to Duty, the Duties for which have not been paid or secured; or who shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer or cause or procure to be harboured, kept, or concealed, any such Goods, or any Goods which shall have been illegally removed without Payment of Duty from any Warehouse or Place of Security in which they may have been deposited; or to whose Hands and Possession any such Goods shall knowingly come; or who shall assist or be concerned in the illegal Removal of any Goods from any Warehouse or Place of Security in which they shall have been deposited as aforesaid; or who shall be in any way knowingly concerned in conveying, removing, depositing, concealing, or in any Manner dealing with any Goods liable to Duties of Customs, with Intent to defraud Her Majesty of such Duties or any Part thereof; or who shall be in any way knowingly concerned in any fraudulent Evasion or Attempt at Evasion of such Duties or any Part thereof; shall in each and every of the foregoing Cases forfeit either Treble the Value of the Goods or the Penalty of One hundred Pounds, at the Election of the Commissioners of Customs.

Persons concerned in importing prohibited or restricted Goods, whether unshipped or not, and Persons unshipping, harbouring or having Custody of such Goods, to forfeit Treble the Value, or 100*l.*

CCXXXIII. Every Person who shall remove any Goods imported into the United Kingdom from any Ship, Quay, Wharf, or other Place previous to the Examination thereof by the proper Officer of Customs, unless under the Care or Authority of such Officer, or who shall remove or withdraw from any Quay, Wharf, or other Place any Goods entered to be warehoused after the landing thereof, so that no sufficient Account is taken thereof by the proper Officer, or so that the same are not duly warehoused, and every Person who shall assist or be otherwise concerned in such Removal or Withdrawal, or shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer or cause or procure to be harboured, kept, or concealed, any such Goods, or to whose Possession any such Goods shall knowingly come, every such Person shall forfeit either Treble the Value thereof or the Penalty of One hundred Pounds, at the Election of the Commissioners of Customs.

If Goods removed prior to Examination, Penalty upon Parties concerned in the Removal.

CCXXXIV. Every Person who shall unship or be aiding or concerned in the unshipping of any Spirits, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, or Snuff Work, or of any Tea or Silk, such Tea or Silk being of the Value of Ten Pounds or upwards, liable to Forfeiture under this or any other Act relating to the Customs or Excise, or who shall carry, convey, or conceal, or be aiding, assisting, or concerned in the carrying, conveying, or concealing of any such Spirits, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, or Snuff Work, or of any such Tea or Silk as aforesaid, shall forfeit for each such Offence Treble the Value of such Goods, or the Sum of One hundred Pounds, at the Election of the Commissioners of Customs; and every such Person may be detained, to be dealt with as herein-after directed.

Persons unshipping or concerned in the carrying away or concealing Spirits or Tobacco to forfeit 100*l.*, and may be detained.

CCXXXV. Every Subject of Her Majesty who shall be found or discovered to have been on board any Ship or Boat liable to Forfeiture under this or any Act relating to the Customs for being found or discovered to have been within any of the Distances in this Act mentioned from the United Kingdom or the Channel Islands, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, such Goods or Things as subject such Ship or Boat to Forfeiture, or who shall be found or discovered to have been within any such Distances as aforesaid on board any Ship or Boat from which any Part of the Cargo or Lading shall have been thrown overboard, or staved or destroyed, to prevent Seizure, and every Person, not being a Subject of Her Majesty, who shall be found or discovered to have

Persons found or discovered to have been on board Vessels liable to Forfeiture for being found within certain Limits of the Coast, subject to be committed to any House of Correction.

Smuggling.

have been on board any Ship or Boat liable to Forfeiture for any of the Causes last aforesaid within One League of the Coast of the United Kingdom or of the Channel Islands, shall, upon being duly convicted of any of the said Offences before any Justice, be adjudged by such Justice, for the First of such Offences to be imprisoned in any House of Correction, and there kept to Hard Labour for any Term not less than Six nor more than Nine Months, and for the Second of such Offences for any Term not less than Nine nor more than Twelve Months, and for the Third or any subsequent Offence for Twelve Months; and every such Person may be detained, and taken before any Justice, to be dealt with as herein-after directed.

Persons on board Vessels within Ports of the United Kingdom or the Channel Islands, with Contraband Articles, subject to Penalty of 100*l.*, and Detention.

CCXXXVI. Every Person who shall be found or discovered to have been on board any Ship or Boat liable to Forfeiture under this or any other Act relating to the Customs for being found or discovered to have been within any Port, Bay, Harbour, River, or Creek of the United Kingdom or of the Channel Islands, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, such Goods or Things as subject such Ship or Boat to Forfeiture, or who shall be found or discovered to have been on board any of Her Majesty's Ships or Vessels, or on board any Ship or Vessel in Her Majesty's Employment or Service, or on board of any Foreign Post Office Packet, being a National Vessel, employed in carrying the Mails between any Foreign Country and the United Kingdom, such last-mentioned Ships, Vessels, or Packets being found or discovered to have been within any Port, Bay, Harbour, River, or Creek of the United Kingdom or the Channel Islands, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, any Spirits, not being in a Cask or other Vessel capable of containing Liquids of the Size or Content of Twenty Gallons at the least, or any Tobacco or Snuff, not being in a Cask or Package containing Two hundred Pounds Weight of such Tobacco or Snuff at least, or being separated or divided in any Manner within any Cask or Package, shall forfeit the Sum of One hundred Pounds; and every such Person shall and may be detained, and taken before any Justice, to be dealt with as herein-after directed.

Persons in Her Majesty's Service detained, to be secured on board until Warrant procured.

CCXXXVII. Where any Person or Persons, being Part of the Crew of any of Her Majesty's Ships or Vessels, or of any Ship or Vessel in Her Majesty's Employment or Service, and liable to Detention, shall have been detained under any Law relating to the Customs, such Person or Persons, upon Notice thereof by the detaining Officer to the Commanding Officer of the Ship or Vessel, shall be placed in Security by such Commanding Officer on board such Ship or Vessel, until such detaining Officer shall have obtained a Warrant from a Justice for bringing such Person or Persons before him or any other Justice or Justices, to be dealt with according to Law, which Warrant such Justice is required to grant upon Complaint made to him by such Officer of Customs stating the Offence for which such Person or Persons is or are liable to Detention.

Any Person escaping may afterwards be detained.

CCXXXVIII. If any Person liable to be detained under this or any other Act relating to the Customs shall not be detained at the Time of committing the Offence for which he is so liable, or shall after Detention make his Escape, such Person shall and may at any Time afterwards be detained, and taken before any Justice, to be dealt with as if detained at the Time of committing such Offence.

Magistrates to proceed to Conviction of Smugglers in certain Cases without an Order of Customs.

CCXXXIX. Whenever any Person shall have been detained, and taken before any Justice, for being found or discovered to have been on board any Ship or Boat within any Port, Bay, Harbour, River, or Creek of the United Kingdom or the Channel Islands, such Ship or Boat having on board or having had on board Spirits or Tobacco in such Casks or Packages as would under this or any other Act relating to Customs subject the same to Forfeiture, or for unshipping or for aiding or being concerned in the unshipping of any Spirits or Tobacco liable to Forfeiture under this or any other Act relating to the Customs or Excise, or for carrying, conveying, or concealing, or for aiding or being concerned in the carrying, conveying, or concealing of any such Spirits or Tobacco, and it shall appear to such Justice that the Quantity of Spirits in respect of which such Person has been so detained does not exceed Two Gallons, or that the Quantity of Tobacco in respect of which such Person ha

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been so detained does not exceed Ten Pounds Weight, such Justice may proceed summarily upon the Case without any Information, and although no Direction shall have been given by the Commissioners of Customs, and convict such Person of such Offence, and adjudge that such Person shall, in lieu of any other Penalty, forfeit any Sum not less than the single Value nor more than Treble the Value of such Goods, including the Duties of Importation due thereon, and in default of Payment of such Sum of Money commit such Person to any of Her Majesty's Gaols for any Time not exceeding One Month.

Where Persons are taken before a Justice for any Offence under any Act relating to the Customs, such Justice may order them to be detained a reasonab'e Time, or admit to Bail.

CCXL. When any Person shall have been detained for any Offence against this or any other Act relating to the Customs, and taken before any Justice, such Justice may, if he see reasonable Cause, order such Person to be detained in Gaol, or in the Custody of the Police or Constabulary Force, a reasonable Time, to obtain the Order of the Commissioners of Customs or Inland Revenue, and to prepare the necessary Informations, Convictions, and Warrants of Commitment, and at the Expiration of such Time to be brought before him, or any other Justice or Justices, who may then finally hear and determine the Matter; but any Person so detained may be liberated, on giving, by Recognizance, Security to the Satisfaction of such Justice in the Sum of One hundred Pounds, or in the Amount of the Penalty sought to be recovered, to appear at such Time and Place as shall be appointed by such Justice for hearing the Case.

Penalty on Persons offering Goods for Sale under Pretence of being run or prohibited.

CCXLI. If any Person shall offer for Sale any Goods under Pretence that the same are prohibited, or have been unshipped and run on Shore without Payment of Duties, all such Goods (although not liable to any Duties or prohibited) shall be forfeited, and every Person so offering the same for Sale shall forfeit Treble the Value of such Goods.

No Subject of Her Majesty, except Officers, to take up Spirits in small Casks sunk or floating

CCXLII. No Subject of Her Majesty, other than Officers of the Navy, Customs, or Excise, shall intermeddle with or take up any Spirits, being in Casks of less Content than Twenty Gallons, which may be found floating upon or sunk in the Sea within One hundred Leagues of the United Kingdom; and if any Spirits shall be so intermeddled with or taken up the same shall be forfeited, together with any Ship or Boat in which they are found.

Commissioners may mitigate or remit Punishments, &c.

CCXLIII. The Commissioners of the Treasury or Customs may mitigate or remit any Penalty or Fine, or any Part of any Penalty or Fine, incurred under this or any Act relating to the Customs, or release from Confinement any Person committed under this or any Act relating to the Customs, on such Terms and Conditions as to them shall appear proper.

Persons signaling Smuggling Vessels may be detained, and forfeit 100*l.*, or be kept to Hard Labour for One Year.

CCXLIV. No Person shall, after Sunset and before Sunrise between the Twenty-first Day of *September* and the First Day of *April*, or after the Hour of Eight in the Evening and before the Hour of Six in the Morning at any other Time of the Year, make, aid, or assist in making any Signal in or on board or from any Ship or Boat, or on or from any Part of the Coast or Shore of the United Kingdom, or within Six Miles of any Part of such Coast or Shore, for the Purpose of giving Notice to any Person on board any Smuggling Ship or Boat, whether any Person so on board of such Ship or Boat be or not within Distance to notice any such Signal; and if any Person, contrary to this Act, shall make or cause to be made, or aid or assist in making, any such Signal, such Person so offending shall be guilty of a Misdemeanor; and any Person may stop, arrest, and detain the Person so offending, and convey him before any Justice, who, if he see Cause, shall commit the Offender to the next County Gaol, there to remain until delivered by due Course of Law; and it shall not be necessary to prove on any Indictment or Information in such Case that any Ship or Boat was actually on the Coast; and the Offender, being duly convicted, shall, by Order of the Court before whom he shall be convicted, either forfeit the Penalty of One hundred Pounds, or, at the Discretion of such Court, be committed to the Common Gaol or House of Correction, there to be kept to Hard Labour for any Term not exceeding One Year.

Proof of a Signal not being intended on Defendant.

CCXLV. If any Person be charged with or indicted for having made or caused to be made, or for aiding or assisting in making, any such Signal as aforesaid, the Burden of Proof that such Signal so charged as having been made with Intent and for the Purpose of giving such Notice as aforesaid was not made with such Intent and for such Purpose shall be upon the Defendant against whom such Charge is made or such Indictment is found.

CCXLVI. Any

Any Person may prevent Signals, and enter Lands for that Purpose.

CCXLVI. Any Person whatsoever may prevent any Signal being made as aforesaid, and may go upon any Lands for that Purpose, without being liable to any Indictment, Suit, or Action for the same.

Persons assembling, to the Number of Three or more, to run Spirits, Tobacco, &c., or obstructing Officers, to be sent to House of Correction to Hard Labour.

CCXLVII. All Persons assembled, to the Number of Three or more, for the Purpose of unshipping, carrying, conveying, or concealing any Spirits or Tobacco, or any Tea or Silk (such Tea or Silk being of the Value of Ten Pounds or more), liable to Forfeiture under this or any other Act relating to the Customs or Excise, and every Person who shall by any Means procure or hire, or shall depute or authorize any other Person to procure or hire, any Person or Persons to assemble for the Purpose of being concerned in the landing or unshipping, or carrying, conveying, or concealing any Goods which are prohibited to be imported, or the Duties for which have not been paid or secured, and every Person who shall obstruct any Officer or Officers of the Army, Navy, or Marines, being duly employed for the Prevention of Smuggling, or any Officer or Officers of Customs or Excise, or any Person acting in his or their Aid or Assistance, or duly employed for the Prevention of Smuggling, in the Execution of his or their Duty, or in the due seizing of any Goods liable to Forfeiture by this Act or any Act relating to the Customs, or who shall rescue, attempt or endeavour to rescue, or cause to be rescued, any Goods which have been duly seized, or who shall before or at or after any Seizure stave, break, or otherwise destroy, or attempt or endeavour to break, stave, or otherwise destroy, any Goods, to prevent the Seizure thereof or the securing of the same, shall, upon being duly convicted of any of the said Offences before any Justice of the Peace, be adjudged by such Justice for the First Offence to be imprisoned in any House of Correction, and there kept to Hard Labour, for any Term not less than Six nor more than Nine Months, and for the Second Offence for any Term not less than Nine nor more than Twelve Months, and for the Third or any subsequent Offence for Twelve Months.

Three or more armed Persons assembled to land or rescue smuggled Goods, guilty of Felony;

CCXLVIII. If any Persons, to the Number of Three or more, armed with Firearms or other offensive Weapons, shall, within the United Kingdom, or within the Limits of any Port, Harbour, or Creek thereof, be assembled in order to be aiding and assisting in the illegal landing, running, or carrying away of any prohibited Goods, or any Goods liable to any Duties which have not been paid or secured, or in rescuing or taking away any such Goods as aforesaid after Seizure from the Officer of the Customs, or other Officer authorized to seize the same, or from any Person or Persons employed by or assisting them, or from the Place where the same shall have been lodged by them, or in rescuing any Person who shall have been apprehended for any Offence made Felony by this or any Act relating to the Customs, or in the preventing the Apprehension of any Person who shall have been guilty of such Offence, or in case any Persons, to the Number of Three or more, so armed as aforesaid, shall, within the United Kingdom, or within the Limits of any Port, Harbour, or Creek thereof, be so aiding or assisting, every Person so offending, and every Person aiding, abetting, or assisting therein, shall, being thereof convicted, be adjudged guilty of Felony, and shall be liable, at the Discretion of the Court before which he shall be convicted, to be transported beyond the Seas for the Term of his natural Life, or for any Term not less than Fifteen Years, or to be imprisoned for any Term not exceeding Three Years.

Shooting at Boats belonging to Navy or Revenue Service, Felony;

CCXLIX. If any Person shall maliciously shoot at any Vessel or Boat belonging to Her Majesty's Navy, or in the Service of the Revenue, within One hundred Leagues of any Part of the Coast of the United Kingdom, or shall maliciously shoot at, maim, or wound any Officer of the Army, Navy, or Marines, being duly employed for the Prevention of Smuggling, and on Full Pay, or any Officer of Customs or Excise, or any Person acting in his Aid or Assistance, or duly employed for the Prevention of Smuggling, in the Execution of his Office or Duty, every Person so offending, and every Person aiding, abetting, or assisting therein, shall, upon Conviction, be adjudged guilty of Felony, and shall be liable, at the Discretion of the Court before which he shall be convicted, to be transported beyond the Seas for the Term of his natural Life, or for any Term not less than Fifteen Years, or to be imprisoned for any Term not exceeding Three Years.

Five Persons company, having smuggled Goods, or Two

CCL. If any Person, in company with more than Four others, be found with any Goods liable to Forfeiture under this or any other Act relating to the Customs or Excise, or in company

Smuggling.

company with One other Person, within Five Miles of the Sea Coast or of any Tidal River, and carrying offensive Arms or Weapons, or disguised in any way, every such Person shall be adjudged guilty of Felony, and shall, on Conviction of such Offence, be transported as a Felon for the Term of Seven Years.

armed or disguised, also Felony.

Persons assaulting Officers by Force or Violence may be transported.

CCLI. If any Person shall, by Force or Violence, assault, resist, or obstruct any Officer of the Army, Navy, or Marines, being duly employed for the Prevention of Smuggling, and on Full Pay, or any Officer of Customs or Excise, or other Person duly employed for the Prevention of Smuggling, in the due Execution of his or their Duty, or any Person acting in his or their Aid, every Person so offending, being thereof convicted, shall be transported for Seven Years, or sentenced to be imprisoned in any House of Correction or Common Gaol, and kept to Hard Labour, for any Term not exceeding Three Years, at the Discretion of the Court before whom such Offender shall be tried and convicted as aforesaid.

Commanding Officers may haul their Vessels on shore without being liable to Suit.

CCLII. The Commanding Officer for the Time being of any Vessel or Boat employed for the Prevention of Smuggling may haul any such Vessel or Boat upon any Part of the Coasts of the United Kingdom, or the Shores, Banks, or Beaches of any River, Creek, or Inlet of the same (not being a Garden or Pleasure Ground, or Place ordinarily used for any Bathing Machine or Machines,) which shall be deemed most convenient for that Purpose, and moor any such Vessel or Boat on such Part of the aforesaid Coasts, Shores, Banks, and Beaches below High-water Mark, and over which the Tide flows on ordinary Occasions, and to continue such Vessel or Boat so moored as aforesaid for such Time as the said Commanding Officer shall deem necessary and proper; and such Commanding Officer, or Person or Persons acting under his Direction, shall not be liable to any Indictment, Action, or Suit for so doing.

Officers of Army, &c. may patrol Coasts without being liable to Suit.

CCLIII. Any Officer of the Army, Navy, or Marines, being duly employed for the Prevention of Smuggling, and on Full Pay, or any Officer of Customs or Excise, or any Person acting in his or their Aid, or duly employed for the Prevention of Smuggling, when on Duty, may patrol upon and pass freely along and over any Part of the Coasts of the United Kingdom, or any Railway, or the Shores or Banks of any River, Creek, or Inlet of the same (not being a Garden or Pleasure Ground); and any such Officer or Person so patrolling shall not be liable to any Indictment, Action, or Suit for so doing.

Compensations and Rewards.

As to Compensations and Rewards:

Officers wounded to be provided for, &c.

CCLIV. If any Officer or Seaman employed in the Service of the Customs or Inland Revenue shall be killed, maimed, wounded, or in any way injured in the due Execution of his Office, or if any Person acting in his Aid, or duly employed for the Prevention of Smuggling, shall be so killed, maimed, wounded, or in any way injured while so aiding such Officer or Seaman, or so employed, the Commissioners of Customs or Inland Revenue respectively may, with the Sanction of the Commissioners of the Treasury, make such Provision for such Officer or Person, or for the Widows and Families of such as shall be killed, as they may see fit.

Rewards for detaining Smugglers.

CCLV. The Commissioners of Customs may award to any Officer or other Person detaining any Person liable to Detention under this or any other Act relating to the Customs, if convicted, such Reward as they may think fit, not exceeding the Sum of Twenty Pounds for each Person.

Rewards out of Penalties.

CCLVI. The Commissioners of Customs may order such Reward as they see fit out of any pecuniary Penalty or Composition to any Officer or other Person by whose Means the same is recovered.

Rewards to Officers making Seizures. Treasury or Customs to fix Value of Spirits and Tobacco.

CCLVII. The Commissioners of Customs may order to be paid in respect of any Seizure made under this or any Act relating to the Customs, to the Person or Persons making the same, such Rewards as they may see fit, not exceeding the Value of the Goods or Things so seized, and for this Purpose the Value of Spirits and Tobacco seized as aforesaid shall be deemed and taken to be such as the Lords of the Treasury or the Commissioners of Customs may think fit.

CCLVIII. In

Smuggling.

How Value is to be ascertained.

CCLVIII. In all Cases where any Penalty the Amount of which is to be determined by the Value of any Goods is directed to be sued for under any Act relating to the Customs or Excise, such Value shall, as regards Proceedings in any Court or before Justices, be estimated and taken according to the Rate and Price for which Goods of the like Kind but of the best Quality upon which the Duties of Importation shall have been paid were sold at or about the Time of the Offence, or according to the Rate and Price for which the like Sort of Goods were sold in Bond at or about the Time of the Offence, with the Duties due thereon added to such Rate or Price in Bond, except as to Tobacco Stalks, Tobacco Stalk Flour, and Snuff Work, the Value of which shall, for the Purpose of any Suit or Proceeding under this or any Act relating to the Customs, be estimated at the same Rate as that of unmanufactured Tobacco upon which the Duties of Importation shall have been paid.

All Rewards to Officers of Army, Navy, or Marines to be regulated by Order in Council.

CCLIX. Every Reward or Share of any such Seizure, or of the Value thereof, payable to any Officer or Officers, Non-commissioned Officers, Petty Officers, Seamen, or Privates of Her Majesty's Army, Navy, or Marines, or acting under the Orders of the Lord High Admiral or Commissioners of the Admiralty, shall be divided and distributed in such Proportions, and according to such Rules, Regulations, and Orders, as Her Majesty shall by Her Order or Orders in Council or by Her Royal Proclamation in that Behalf be pleased to direct and appoint.

Commissioners may distribute Officers Shares of Seizure so as to reward Persons not actually present.

CCLX. The Commissioners of Customs or Inland Revenue respectively may, in case of any Seizure of Ships, Boats, or Goods, or of the Apprehension of any Parties, under this or any other Act relating to the Customs, direct the Distribution of the Seizor's Share of such Ships, Boats, or Goods, or of any Penalties or Rewards that may be recovered on account of any Seizure, so that any other Person through whose Information or Means such Seizure shall have been made or Penalty recovered or Party apprehended, and who may by them be deemed to be so entitled, may participate in such Proportions as the said Commissioners shall respectively deem expedient.

Rewards to Persons giving Information of Goods floating or sunk in the Sea.

CCLXI. If any Person shall discover any Spirits in Casks of less Content than Twenty Gallons found floating upon or sunk in the Sea, and shall give Information to any Officer of the Customs, or other Person duly authorized to make Seizure of such Spirits, so that Seizure shall be made of the same, the Person giving such Information shall be entitled to and shall receive such Reward as the Commissioners of Customs may direct.

Collusive Seizures.

As to collusive Seizures:

Penalty on Officers and Persons making collusive Seizures, or taking Bribes, and on Persons offering them.

CCLXII. If any Officer of Customs or Excise, or of the Army, Navy, or Marines, duly employed for the Prevention of Smuggling, and on Full Pay, or any other Person or Persons whomsoever duly employed for the Prevention of Smuggling, shall make any collusive Seizure, or deliver up, or make any Agreement to deliver up or not to seize any Vessel or Boat, or any Goods liable to Forfeiture, or shall take any Bribe, Gratuity, Recompence, or Reward for the Neglect or Nonperformance of his Duty, or conspire or connive with any Person to import or bring into the United Kingdom or the Channel Islands, or any of the *British* Possessions abroad, or be in any way concerned in the Importation or bringing into the United Kingdom, or the said Islands or Possessions, of any Goods prohibited to be imported or liable to Duties of Customs for the Purpose of seizing any Ship, Boat, or Goods, and obtaining any Reward for such Seizure or otherwise, every such Officer or other Person shall forfeit for every such Offence the Sum of Five hundred Pounds, and be rendered incapable of serving Her Majesty in any Office whatever, either Civil or Military; and every Person who shall give or offer, or promise to give or procure to be given, any Bribe, Recompence, or Reward to, or shall make any collusive Agreement with, any such Officer or Person as aforesaid to induce him in any way to neglect his Duty, or to do, conceal, or connive at any Act whereby any of the Provisions of any Act of Parliament relating to the Customs may be evaded, shall forfeit the Sum of Two hundred Pounds,

As to the Course of Procedure for recovering Penalties and enforcing Forfeitures under this or any other Act relating to the Customs:

IX. *Legal Proceedings generally.*

Jurisdiction.

Penalties and Forfeitures, how to be sued for.

CCLXIII. In all Suits or Proceedings at the Suit of the Crown for the Recovery of any Duty or Penalty, or the Enforcement of any Forfeiture under this or any Act relating to the Customs, the Parties thereto shall be entitled to recover Costs against each other in the same Manner as if such Suits or Proceedings were conducted and had between Subject and Subject, and the like Amendments may be made in all such Proceedings by the Judge or Court as may now be made in Civil Actions; and all Duties, Penalties, and Forfeitures incurred under or imposed by this or any other Act relating to the Customs, and the Liability to Forfeiture of any Goods seized under the Authority thereof, shall and may, except as is herein-after provided, be sued for, prosecuted, determined, and recovered by Action of Debt, Information, or other appropriate Proceeding in the Superior Courts of Common Law at *Westminster*, *Dublin*, or *Edinburgh*, or in the Royal Courts of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, in the Name of the Attornies General for *England* or *Ireland* respectively, or of the Lord Advocate of *Scotland*, or of some Officer of Customs or Excise, and for the Recovery or Enforcement of any Penalty or Forfeiture, by Information in the Name of some Officer of Customs or Excise, before One or more Justice or Justices in the United Kingdom, or before any Governor, Deputy Governor, or Deemster, or other Magistrate, in the *Isle of Man* and the Channel Islands: Provided always, that where any Goods shall have been seized in the United Kingdom, with regard to which the Amount of Duties or Penalties claimed by the Crown shall not exceed the Sum of One hundred Pounds, such Seizure or Penalties shall not be sued for or enforced in any of the said Superior Courts, but by Information before any One or more Justice or Justices, Governor, Deputy Governor, Deemster, or other Magistrate as aforesaid, or by Information, Suit, or other appropriate Proceeding in the County Courts, if in *England*, the Assistant Barristers Courts, if in *Ireland*, and the Sheriffs Courts, if in *Scotland*, for which Purposes the said Courts respectively shall have Jurisdiction in such Cases to the Extent of One hundred Pounds, with Power to enforce or mitigate any Penalty sought to be recovered, unless upon Consideration of the Facts and Circumstances of, or the Questions of Law involved in, any Case so excepted from the Jurisdiction of the Superior Courts of Common Law, it shall appear to the Commissioners of Customs desirable that such Case should be tried in a Superior Court, in which Case the said Commissioners shall certify their Opinion that it is a proper Case to be tried in the said Superior Courts to the Commissioners of the Treasury, who may thereupon make and issue an Order to the said Commissioners of Customs, authorizing them to bring such Case in such Superior Court, and the Purport of such Order shall be endorsed on any Process to be issued out of such Court in such Case at the Suit or Prosecution of the Crown in the Words following: "By Order of the "Commissioners of Her Majesty's Treasury, this Case appearing to them to be a fit Case to "be tried in Her Majesty's Court of Exchequer," and the same shall confer Jurisdiction on such Superior Court to try such Case.

Proviso where the Duties and Penalties sought to be recovered shall not exceed 100*l.*

Where Suits for Recovery of Duties and Penalties, though not exceeding 100*l.*, may be prosecuted before a Superior Tribunal.

Proceedings at the Option of Defendant to be instituted in Superior Courts, though the Sum claimed for Duties and Penalties does not exceed 100*l.*

CCLXIV. It shall be optional for the Defendant in any Case, except as herein-after provided, where the Amount of Duties or Penalties claimed by the Crown shall not exceed the Sum of One hundred Pounds, to require that, instead of proceeding against him on account thereof by Information before any Justice or Justices as aforesaid, the Proceedings shall be brought in a Superior Court of Law, and upon the Request in Writing of such Defendant, delivered to the Officer by whom the Goods shall have been seized, or to the Solicitor of Customs, such Proceedings may be instituted in a Superior Court, for which Purpose, on Notice by the Defendant to the Justice or Justices if Proceedings have been already commenced before them, such Justice or Justices shall adjourn the Case for One Week to afford the Defendant an Opportunity of delivering such Request; and in order to confer Jurisdiction on such Superior Court it shall be sufficient to state such Request on the Back of any Process to be issued in such Case, in the Words following, "On the Requisition of "Defendant, who prefers a Trial by One of Her Majesty's Superior Courts of Law to a Trial "before Justices," and such Endorsement on the Process, signed by the Solicitor of Customs, shall be Evidence to the Court of the same, notwithstanding the Provisions herein-before contained: Provided that in any Case where Proceedings shall have been already commenced before any Justice or Justices, and the Defendant shall be under Bail or Recognizance to

Legal Proceedings generally.

appear before such Justice or Justices, or in Custody for Default of such Bail, such Proceedings shall not be removed, but such Justice or Justices shall hear and determine the Case.

Justices Jurisdiction in Consent where the Sums claimed shall exceed 100*l.*

CCLXV. If any Suit or Prosecution for the Recovery or Enforcement of any Penalty or Forfeiture, in which the Amount of Duties or Penalties claimed by the Crown shall exceed the Sum of One hundred Pounds, shall have been commenced in any of the said Superior Courts, the Commissioners of Customs, at their Discretion, may, on the Defendant's Request in Writing to the Solicitor of Customs, order such Suit or Prosecution to be brought by Information before any Justice or Justices, whereupon such Suit or Prosecution in such Superior Court shall cease, and on the Production of an Order of any Two or more Commissioners of Customs directing the bringing such Proceeding before such Justice or Justices, they shall receive such Information, and in due Course proceed to hear and determine the same.

Where Proceedings in the Court of Exchequer by Capias is waived in favour of the Subject, Justices may issue Warrant and admit to Bail.

CCLXVI. Whenever the Commissioners or the proper Officer of Customs shall in any Case proceed by Information against any Person or Persons for any Offence under this or any other Act relating to the Customs before any Justice or Justices, instead of instituting such Proceedings in the Court of Exchequer, and in which Case, if such Proceedings were had in such Court, a Capias might issue for the Purpose of arresting and holding the Offender or Offenders to Bail, any such Justice or Justices shall and may, on sufficient Information on Oath being given before him that the Offence charged has been committed, issue his or their Warrant to apprehend and bring such Offender or Offenders before him or any other Justice, and on his or their being so brought, to require him or them to give by Recognizance Security to the Satisfaction of any such Justice in such Amount as he may deem sufficient to appear before him or any other Justice or Justices at a Time and Place appointed by him or them for the Hearing of the Case, and in the meantime in default of such Security to commit such Offender or Offenders to Gaol, or to the Custody of the Police or other Constabulary Force.

Penalties joint and several may be sued for by joint and several Information.

CCLXVII. When by any Act relating to the Customs a Penalty jointly and severally incurred by any Number of Persons, such Persons may be proceeded against jointly by One Information, or severally by separate Informations, as Her Majesty's Attornies General for *England* and *Ireland*, and as the Lord Advocate of *Scotland*, or the Commissioners of Customs, may deem expedient; and in case of a Proceeding against such several Persons by joint Information for Recovery of the Penalty or Penalties so severally incurred by each, the Penalty or Penalties shall be recoverable against each, notwithstanding that any One or other of such Persons so jointly proceeded against may have allowed Judgment to go by Confession or Default, or that the Penalty adjudged to be paid by any One or other of the Defendants so jointly sued may be for a different Amount from that of the Penalty in which any One or other of such several Persons may be convicted, or that any One or other of such several Persons so jointly prosecuted may be acquitted, and no Judgment on any such Information shall be reversed or avoided, or Error in Law alleged therein, on the Ground of any such Judgment being obtained by Confession, or Default of any of the Persons, nor on account of any Difference in the Amount of the Penalty or Penalties in which any One or more of such Persons may be convicted, or the Acquittal of any such Persons; but every such Judgment shall be valid and effectual against any or all of the said several Persons so jointly proceeded against, and for the full Amount of the Penalty or Penalties in which such Person or Persons shall have been severally or respectively convicted.

Persons previously convicted may, on Verdict, be imprisoned in House of Correction.

CCLXVIII. When any Verdict shall pass against any Person in any Court of Record for any Offence for which any pecuniary Penalty shall have been inflicted by any Act relating to the Customs, and it shall be made to appear that such Person had been previously convicted of any similar Offence, the presiding Judge or Judges may order that such Person shall, in lieu of Payment of any Penalty, be imprisoned in any House of Correction for a Period not less than Six nor more than Twelve Months, and the Governor or Keeper of such House of Correction is hereby required to receive any Person committed under such Order.

As

As to Proceedings before Justices for Recovery of Penalties and Forfeitures, and the Prosecution of Offences:

Legal Proceedings generally.

Proceedings before Justices.

CCLXIX. All Informations exhibited before any Justice or Justices for any Offence committed against or Forfeiture incurred under this or any other Act relating to the Customs, and all Summonses, Convictions, and Condemnations for such Offences, and Forfeitures, and all Warrants of any Justice or Justices founded upon such Convictions, may be in the Form or to the Effect in Schedule (B.) to this Act; and the Form of Information given in the said Schedule, and the Counts therein contained, with reference to any Offences created by or punishable under the several Sections of this Act to which the same or any of them relate, shall be applicable to and sufficient for all Purposes in the Prosecution of such Offences and Forfeitures; and where Two or more Counts are given upon the same Section those Counts may be used which apply most nearly to the Circumstances of the Case; and any One or more of the said Counts may be included in the same Information together with any other Count or Counts; and in any Case or for any Offence or Forfeiture for which no Count is given in the said Schedule, such Count or Counts may be substituted or added as Circumstances may require; and every such Information and every Conviction and Warrant of Commitment or Condemnation for such Offence or Forfeiture shall be deemed valid and sufficient in which the Offence or Forfeiture is set forth either in the Words of the Act or Acts by which the Penalty for such Offence has been inflicted or under which any Forfeiture has been incurred, or in the Words of the Information by this Act prescribed, and where in any such Forms the Word "Customs" is used to describe the Commissioners or Officers of Customs, the Words "Inland Revenue" or "Excise" may be substituted, as the Case may require, and the like Counts shall be applicable to and sufficient for the like Purposes, and be used in like Manner in any Information filed in any Court having Jurisdiction in such Cases under this or any Act relating to the Customs; and no Conviction, Warrant of Commitment, or Condemnation shall be held void by reason of any Defect therein; and no Party shall be entitled to be discharged out of Custody on account of such Defect, provided it be alleged in such Warrant that the said Party has been convicted of such Offence, and that it shall appear to the Court or Judge before whom such Warrant is returned that such Conviction proceeded upon good and valid Grounds; and every such Warrant may be executed by any Officer of Customs, and in any Part of the United Kingdom, without further Endorsement or Sanction than that of the Justice issuing the same; and no Objection shall be taken or allowed to any Information, Complaint, or Summons for any alleged Defect therein in Substance or in Form, or for any Variance between such Information, Complaint, or Summons and the Evidence adduced on the Part of the Informant or Complainant at the hearing of such Information or Complaint.

Informations, Convictions, &c. to be in Form, &c. in Schedule.

CCLXX. Upon the exhibiting of any Information or Complaint before any Justice or Justices for any Offence against this or any Act relating to the Customs, for which Offence the Party charged is not liable to be detained, or by which Information any Penalty or Forfeiture shall be sought to be recovered, or any Punishment of Hard Labour sought to be inflicted, and where such Information shall have been exhibited before such Justice or Justices within Three Years next after the Date of the Offence committed, such Justice or Justices or any other Justice or Justices having Jurisdiction in that Behalf from Time to Time and at any Time afterwards may issue his or their Summons directed to such Party, stating shortly the Matter of such Information or Complaint, and requiring him personally to appear at a certain Time and Place before the same or any other Justice or Justices to answer to the said Information or Complaint, and to be further dealt with according to Law; and every such Summons shall be served by any Officer of Customs or Excise, or by any Person to whom the same shall be delivered for that Purpose, upon the Party to whom it is so directed, by delivering the same to the Party personally, or by leaving the same at his last known Place of Abode, or on board any Ship or Vessel to which such Party may belong or may have lately belonged, and every such Summons so served shall be deemed sufficiently served.

Justices may summon Offender.

Summons to be served personally, or by leaving same at Place of Abode or on board Ship.

CCLXXI. If on the Day and at the Place appointed in such Summons as aforesaid the Party so summoned shall appear before the Justice or Justices who are to hear and determine

On Attendance of the Party on the Day and at

Place appointed, Justices may hear and determine the Case.

mine such Complaint or Information, then such Justice or Justices shall proceed to hear and determine the same, and upon Proof of the Matter contained in such Complaint or Information, either upon the Confession of the Party or upon the Oath of One or more credible Witness or Witnesses, shall convict the Party charged in such Complaint or Information.

If Party summoned to answer do not appear, Justices to proceed as if he had appeared.

CCLXXII. If upon the Day and at the Place appointed in and by such Summons for the Appearance of the Party so summoned, in case he shall fail to appear in obedience to such Summons, then and in every such Case, if it be proved upon Oath or Affirmation to the Justice or Justices then present that such Summons was duly served upon such Party a reasonable Time before the Time appointed for his Appearance as aforesaid, it shall be lawful for such Justice or Justices to proceed *ex parte* to the Hearing of such Information or Complaint, and to adjudicate thereon as fully and effectually to all Intents and Purposes as if such Party had personally appeared before him or them in obedience to such Summons.

Justices may condemn Goods liable to Forfeiture.

CCLXXIII. When any Information shall have been exhibited before any Justice for the Forfeiture of any Goods whatsoever seized under this or any Act relating to the Customs, it shall be lawful for such Justice and he is hereby required to summon the Party to whom such Goods belonged, or from whom they were seized, to appear before him or any other Justice or Justices, and such Summons directed to the Party being left at his last Place of Abode, or on board any Ship to which such Party may belong or have lately belonged, shall be deemed to have been sufficiently served, and upon his or their Appearance or Default such Justice or Justices may proceed to the Examination of the Matter, and upon due Proof that the Goods are liable to Forfeiture under this or any Act relating to the Customs may condemn the said Goods.

Justices may summon Witnesses.

CCLXXIV. Any Justice before whom any Complaint or Information under this or any other Act relating to the Customs shall be judicially brought may summon any Person required as a Witness, wherever in the United Kingdom such Person shall be or reside, to appear before him or any other Justice or Justices to testify what he shall know concerning

Service of Summons.

the Matter of such Complaint or Information; and if any Person so summoned shall refuse or neglect to appear at the Time and Place appointed by such Summons, and no just Excuse shall be offered for such Neglect or Refusal, then, after Proof upon Oath or Affirmation that such Summons was duly served upon such Person, either personally or by leaving the same at his last or usual Place of Abode, or on board any Ship to which such Person may belong, or who having appeared according to the Exigency of such Summons shall refuse to take Oath, or, if a Quaker or other Person having legal Power to make Affirmation, refuse to affirm, or shall refuse to give Evidence or to answer according to the best of his Knowledge and Belief any legal Question required of him, such Person shall for every such Default or Offence forfeit such Sum not exceeding Fifty Pounds as such Justice shall see fit.

Penalty for neglecting to attend.

Offences on the Waters, &c., and Jurisdiction.

CCLXXV. Where any Offence shall be committed in any Place upon the Water not being within any County of the United Kingdom, or where the Officers have any Doubt whether such Place is within the Boundaries or Limits of any such County, such Offence shall for the Purposes of this Act be deemed and taken to be an Offence committed on the High Seas; and for the Purpose of giving Jurisdiction under this Act every Offence shall be deemed to have been committed, and every Cause of Complaint to have arisen, either in the Place in which the same actually was committed or arose, or in any Place on Land where the Offender or Person complained against may be or be brought.

Justice of adjoining County may act when required.

CCLXXVI. When the Attendance of a Justice having Jurisdiction in the County where the Offence is committed cannot be conveniently obtained, it shall be lawful for any Magistrate of any neighbouring or adjoining County to that in which the Offence was deemed to have been committed to hear and determine any Information exhibited before him, and to have the same Powers and Authorities in all respects as to any Proceedings under this or any other Act relating to the Customs as if he were a Justice for the County in which the Offence was committed or deemed to be committed.

Justice of Counties to have concurrent Jurisdiction in

CCLXXVII. Where any Offence against this or any Act relating to the Customs shall be committed in any City, Borough, Liberty, Division, Franchise, or Town Corporate, any Justice or Justices having Jurisdiction therein, and any Justice or Justices of any County within

Legal Proceedings generally.

within which the same is or are situated, shall have Jurisdiction to hear and determine the same; and all Powers vested in any Justice or Justices of the Peace by virtue of this Act shall be and the same are hereby vested in and may be exercised in the *Isle of Man* or the Channel Islands by any Governor, Deemster, or other Magistrate of the said Isle or Islands; and for the Purposes of this Act the Jurisdiction of the Magistrates of the Borough of *Gravesend* in the County of *Kent* shall be deemed to extend on the River *Thames* from *Yantlet Creek* to *Broadness Point* in the *Northfleet Hope*, and shall include every Part of the said River between those Limits respectively.

Cities, Boroughs, &c. situate in such Counties.

Justice may commit in default of Payment of Penalty until paid.

CCLXXVIII. In case of the Nonpayment of any Penalty incurred for any Offence in respect of which the Offender is not liable to Detention, such Justice or Justices or any other Justice or Justices may, by Warrant under his or their Hand and Seal, commit such Party to any of Her Majesty's Gaols within his or their Jurisdiction, there to remain until the Penalty shall be paid.

Officers of Customs may execute Warrants of Commitment.

CCLXXIX. Such Warrants may be executed in any Part of the United Kingdom by any Officer of Customs, and such Justice or Justices are hereby also authorized and required, when such Party is convicted of any Offence for which the Punishment of Hard Labour is inflicted, to commit such Party by such Warrant to any House of Correction, there to be kept to Hard Labour for such Time as may be authorized by this or any other Act relating to the Customs.

Justices may mitigate Penalties in certain Cases to One Fourth.

CCLXXX. Where any Person shall or may be convicted before any Justice or Justices as aforesaid in any Penalty or Penalties incurred as aforesaid, and except as is herein-after provided, the said Justice or Justices may, in Cases where upon Consideration of the Circumstances they shall deem it expedient so to do, and for a First Offence only, mitigate the Payment of the said Penalty or Penalties so as the Sum to be paid by such Person be not less than One Fourth Part of the Amount of the Penalty in which such Person shall have been convicted.

Persons detained and convicted to be committed to Gaol for Nonpayment without Mitigation, or to Hard Labour where required by this Act.

CCLXXXI. Any Justice or Justices before whom any Person liable to be detained and who shall have been detained for any Offence against this or any other Act relating to the Customs shall be brought, may, either on the Confession of such Person of such Offence, or on Proof thereof upon Oath, convict such Person of any such Offence, and every Person so convicted shall immediately upon such Conviction pay, without any Mitigation, into the Hands of such Justice or Justices, for the Use of Her Majesty, the Penalty imposed for such Offence, or in default thereof the said Justice or Justices shall, by Warrant under his or their Hand and Seal or Hands and Seals, commit such Person so convicted as aforesaid and making such Default as aforesaid to any Gaol or Prison, there to remain until such Penalty shall be paid; and such Justice or Justices may also, when any such Person is convicted of any Offence for which the Punishment of Hard Labour is inflicted, commit such Person to any House of Correction, there to be kept to Hard Labour for such Time as they shall be authorized to do by this or any other Act or Acts relating to the Customs.

Penalties and Forfeitures to be paid to Commissioners.

CCLXXXII. All Penalties and Forfeitures recovered under this or any other Act relating to the Customs shall be paid to the Commissioners of Customs, and all Penalties and Forfeitures recovered under any Act relating to the Excise shall be paid to the Commissioners of Inland Revenue, or to the Persons appointed by such Commissioners respectively to receive the same, and such Penalties and Forfeitures shall be applied by such Commissioners respectively in such Manner as the Law directs.

Commitment and Punishment.

As to the Commitment and Punishment of Offenders after Conviction, and the Mitigation or Increase of such Punishment under certain Circumstances:

Any Person committed in default of Payment of a Penalty less than 100*l.* to be discharged in Six Months.

CCLXXXIII. Where any Person shall have been committed by any Justice or Justices to any Prison for Nonpayment of any Penalty incurred under this or any other Act relating to the Customs less than One hundred Pounds, the Gaoler or Keeper of such Prison is hereby authorized and required to discharge such Person at the End of Six Months from the Commencement of his Imprisonment.

CCLXXXIV. Where

Legal Proceedings generally.

Justices may imprison in default of Payment of Penalty, and if Party previously convicted may sentence to Hard Labour.

CCLXXXIV. Where any Person shall have been convicted before any Justice or Justices of any Offence for which any Penalty of One hundred Pounds or upwards shall have been inflicted by this or any other Act relating to the Customs, the said Justice or Justices may, if he or they shall think fit, adjudge that such Person shall in default of paying such Penalty be imprisoned for such Offence, if it be a first one, in any Gaol within his or their Jurisdiction for a Period of not less than Six nor more than Nine Months; and if it shall appear that such Party had been before convicted of any Offence against this or any other Act relating to the Customs, it shall and may be lawful for the said Justice or Justices, if he or they shall think fit, to order and adjudge that such Person shall in lieu of such Penalty be imprisoned in any House of Correction, and there kept to Hard Labour for any Period not less than Six nor more than Twelve Months.

Justices may commit to nearest House of Correction, if none in their Jurisdiction.

CCLXXXV. When any Person shall have been convicted of any Offence against this or any other Act relating to the Customs for which such Person is liable to be sentenced to Hard Labour, and such Conviction shall take place before any Justice or Justices within whose Jurisdiction there is no House of Correction, such Justice or Justices shall and may, by Warrant under his or their Hands and Seals, commit such Offender to any Gaol within his or their Jurisdiction wherein the Sentence of Hard Labour is or can be executed, or to the House of Correction nearest to the Place where such Offender is convicted, for such Time as has herein-before been limited for a first or subsequent Offence respectively; and the Governor or Keeper of such Gaol or House of Correction is hereby required to receive such Offender and to obey such Warrant in all respects as if such Gaol or House of Correction was within the Jurisdiction of such Justice or Justices.

Justices may commute Hard Labour where Offender is a Female or infirm.

CCLXXXVI. Where any Person shall have been convicted of any Offence against this or any other Act relating to the Customs for which such Person would be liable to be committed to Hard Labour, it shall and may be lawful for the Justice or Justices before whom such Person is so convicted, if such Person be a Female or if a Male from physical Infirmity incapable of Hard Labour, to order and adjudge that such Person shall, in lieu of being subjected to Hard Labour, be imprisoned in any Gaol within their Jurisdiction for the Period during which such Person would have been liable to be kept to Hard Labour, but in all such Cases the Cause of Mitigation shall be stated in the Warrant of Commitment.

If Prisoner be found to have been previously convicted, Imprisonment may be extended.

CCLXXXVII. Where any Person shall have been convicted before any Justice or Justices of any Offence against this or any other Act relating to the Customs for which such Person is liable to be committed to Hard Labour, and it shall at any Time during the Imprisonment of such Person be made to appear to the said or any other Justice or Justices that such Person had before been convicted of a similar Offence, it shall be lawful for such Justice or Justices and he and they are hereby required to commit such Offender to some House of Correction to be kept to Hard Labour for any Period not less than Nine nor more than Twelve Months in the whole from the Date of the First Commitment, and to amend the Warrant of Commitment accordingly, and without including in such Amendment any Reference to the former Conviction; and any Gaoler in whose Custody such Person shall be is hereby required upon a written Order, signed by any Justice, to produce such Person before such last-mentioned Justice.

Married Women may be committed.

CCLXXXVIII. Where any married Woman shall be convicted before any Justice or Justices of any Offence against this or any other Act relating to the Customs, she shall, in default of paying any Penalty she may have incurred, be liable to be committed to Prison.

Expenses incurred by Commitment of Smugglers to Hard Labour to be paid out of Consolidated Customs.

Allowance to poor Persons

CCLXXXIX. The actual Expenses incurred by any County, City, Borough, Liberty, Division, Franchise, or Town Corporate, in consequence of the Commitment of any Person to Hard Labour under this or any Act or Acts relating to the Customs, shall be repaid out of the Consolidated Customs by an Order of the Commissioners of Treasury in such Manner and to such Amount as they shall direct; and for the necessary Subsistence of any poor Person confined in any Prison in the United Kingdom under or by virtue of any Exchequer or other Process for the Recovery of any Duties or Penalties, either upon Bond or otherwise, under this or any other Act relating to the Customs, the Commissioners of Customs may allow

allow any Sum, not exceeding Sevenpence Halfpenny *per Diem*, to be made for any such poor Person out of any Money in their Hands arising from the Duties of Customs. confined for Offences against Customs Laws.

As to the Removal of Proceedings before Justices under the Customs Laws: *Removal of Proceedings.*

CCXC. No Writ of Certiorari shall issue to remove any Proceedings before any Justice or Justices under this or any other Act relating to the Customs, nor shall any Writ of Habeas corpus issue to bring up the Body of any Person who shall have been convicted before any Justice or Justices under this or any other Act relating to the Customs, unless the Party against whom such Proceeding shall have directed, or who shall have been so convicted, or his Attorney or Agent, shall state by Affidavit in Writing duly sworn the Grounds of Objection to such Proceedings or Conviction; and upon the Return to such Writ of Certiorari or Habeas corpus, no Objection shall be entertained by the Court other than such as shall have been stated in such Affidavit; and any Justice or Justices shall and may amend any Information, Conviction, or Warrant of Commitment for any Offence under this or any such Act at any Time, whether before or after Conviction. Writs of Certiorari and Habeas corpus not to issue except on Affidavit.

CCXCI. No such Writ shall issue without Notice in Writing to the Solicitor for the Customs, and no Return to any such Writ shall be considered by any of Her Majesty's Courts at *Westminster*, *Dublin*, or *Edinburgh*, or the Judges thereof, unless there shall be produced to such Court or Judge an Affidavit in Writing duly sworn, stating that Notice of the issuing of such Writ was given to the Solicitor of Customs or left at his Office Four clear Days before the Return of such Writ; and with respect to all such Writs there shall be an Interval of Four clear Days at least between the Day of Issue and the Day of the Return thereof, and any such Writ issuing without Notice, or not in conformity with the Directions herein contained, shall be void to all Intents and Purposes. No Writ of Habeas without Notice to Solicitor of Customs.

As to Justices Clerks Fees in Prosecutions under the Customs Laws: *Justices Clerks Fees.*

CCXCII. The Fees to Justices Clerks shall be regulated and governed by the Table of Fees to this Act annexed, and shall be allowed to and taken by such Clerks in respect of the Matters therein mentioned, in lieu of all other Fees heretofore chargeable for the like Matters. Justices Clerks Fees.

As to Proceedings in the Superior Courts for Penalties: *Superior Courts.*

CCXCIII. All Suits, Prosecutions, or Informations for Recovery of Penalties under this or any Act relating to the Customs in any of Her Majesty's Courts of Record at *Westminster*, *Dublin*, or *Edinburgh* may be commenced either by Writ of Subpœna or Capias as the First Process at the Election of the Commissioners of Customs, in which shall be specified the Amount of the Penalty or Penalties sued for, and if by Capias the Person against whom such Capias shall issue shall be bound with Two sufficient Sureties to the Party to whom such Capias shall be directed to appear in the Court out of which such Capias shall issue at the Day of the Return of such Writ to answer such Information, and shall likewise at the Time of such appearing be bound to Her Majesty, Her Heirs and Successors, with Two sufficient Sureties, or, by Leave of the Court or a Judge, more than Two, to be acknowledged in the same Court, to answer and pay all the Penalties so sued for, or such other Sum, not exceeding the Penalty or Penalties sought to be recovered, as the Commissioners of Customs, or the Judge upon whose Fiat such Capias shall issue, may see fit, in case such Person shall be convicted thereof, or to yield the Body of such Person to Prison, and in default of being bound by such respective Sureties the Person against whom such Capias shall issue shall be taken to Prison. Procedure for Penalties.

CCXCIV. In any Case where the Commissioners shall waive the Right of issuing Writ of Capias, and elect to proceed by Subpœna, Service of a Copy of such Subpœna, either on the Defendant personally or by leaving the same at his last known Place of Abode, or on board any Ship or Vessel to which such Defendant may belong or have lately belonged, shall be deemed to be sufficiently served. Service of Subpœna.

CCXCV. Any Person arrested under such Capias and imprisoned for Want of sufficient Bail shall be served with a Copy of the Information filed against him either personally or by Delivery of a true Copy thereof to the Gaoler, Keeper, or Turnkey of the Prison in which such Judgment by Default if Persons in Gaol do not appear,

Legal Proceedings generally.

and plead to Information served.

such Person shall have been confined; and in default of such Person's appearing or pleading to such Information for the Space of Twenty Days, to be computed from the Date of such Service, Judgment shall be entered by Default; and in case Judgment shall be obtained against any such Person by Default, Verdict, or otherwise, and such Person shall not pay the Sum recovered against him, Execution shall thereupon issue, not only against the Body of the Person so imprisoned as aforesaid, but against all the Real and Personal Estate of such Person, or any other Person in trust for him, for such Sum or Sums of Money so as aforesaid recovered against him, together with the Costs, Poundage, Fees, and Expenses of Execution over and above the Sum recovered.

Execution may issue to Sheriff of any County without reference to Venue.

CCXCVI. Every such Execution may be directed in the first instance to the Sheriff of any County or County of a City or other Shrievalty as the Party suing out the same may think fit, without reference to the County in which the Venue is laid, and without any Suggestion of the issuing of any prior Writ of Execution into such County.

Impoverished Persons may sue in formâ Pauperis.

CCXCVII. Where any Person so arrested and imprisoned as aforesaid by virtue of any Writ of Capias shall be disabled by Poverty from making Defence to any such Information, it shall be competent for such Person to petition the Court on Affidavit verifying such Disability; and the Court on being satisfied of the Truth of the Facts alleged in such Affidavit may assign Counsel and Attorney to such Person, and the Counsel and Attorney so assigned are hereby required to act for such Person without Fee.

Sheriff to grant special Warrant on Writ of Capias endorsed by Solicitor of Customs.

CCXCVIII. Every Sheriff, Mayor, Bailiff, and other Person accustomed to execute the Process of the Courts, and every Under Sheriff, Deputy, or Agent of such Sheriff, Mayor, or Bailiff, is hereby required (on the Request of the Solicitor or Assistant Solicitor of Customs, or of any Person acting on his Behalf, such Request to be endorsed on the Back of any Writ of Capias or other Process issuing as aforesaid, and signed by such Solicitor or by such other Person stating his Authority,) to grant a special Warrant to such Persons as shall be named to them by such Solicitor or other Person for apprehending the Person against whom such Process shall issue, or in default thereof every such Sheriff, Mayor, Bailiff, Under Bailiff, and other Person shall be liable to such Process of Contempt, Fines, and Penalties as they or any of them are now by any Law or Custom liable to in case of refusing to execute similar Process where the Defendant might have been taken thereupon in the usual Course of proceeding.

Sheriff indemnified for Escape if Warrant granted at Request of Customs.

Gaoler to receive Offender.

CCXCIX. Every Sheriff, Mayor, Bailiff, Under Sheriff, and other Person granting such special Warrant shall be indemnified from all Liability for the Escape of any Person who shall be arrested by virtue of such Warrant, which Escape shall happen from the Time of taking such Person, until he shall be committed to the proper Prison, or be tendered to the Gaoler or Keeper of such Prison, who is hereby required to receive every Person so arrested as aforesaid, and give a Receipt for his Body.

When Offenders are arrested and give Bail to the Sheriff, the Bail Bond to be assigned to Her Majesty.

CCC. If any Person shall be arrested under or by virtue of any Writ of Capias ad respondendum, and the Sheriff or other Officer shall take Bail from such Person, such Sheriff or other Officer, at the Request and Costs of the Prosecutor, shall assign to the Queen's Majesty, Her Heirs and Successors, the Bail Bond taken from such Person, by endorsing and attesting the same under his Hand and Seal in the Presence of Two or more credible Witnesses, which may be done without any Stamp, provided the Assignment so endorsed be duly stamped before any Suit be commenced thereupon, and if such Bail Bond be forfeited such Process shall thereupon issue as on Bonds originally made to the Queen's Majesty, Her Heirs and Successors.

Prosecutions, &c.

As to Prosecution by Indictment or Information for Offences against the Customs Laws:

Indictment to be preferred by Order of the Commissioners, and Suits to be in the Name of the Attorney

CCCI. No Indictment shall be preferred for any Offence against this or any other Act or Acts relating to the Customs or Excise, nor shall any Suit be commenced for the Recovery of any Penalty or Forfeiture for any such Offence, except in the Cases of Persons detained and carried before One or more Justices in pursuance of such Act or Acts as aforesaid, unless such Indictment shall be preferred under the Direction of the Commissioners of Customs or Inland Revenue, or unless such Suit shall be commenced in the Name of Her Majesty's Attorney

Attorney General for *England* or *Ireland*, or in the Name of the Lord Advocate of *Scotland*, or in the Name of some Officer of Customs or Excise, under the Direction of the said Commissioners respectively.

General or Lord Advocate or of some Officer.

CCCII. In any Prosecution for Recovery of any Fine, Penalty, or Forfeiture incurred under this or any other Act relating to the Customs or Excise, Her Majesty's Attorney General for *England*, Her Majesty's Attorney General for *Ireland*, or the Lord Advocate of *Scotland*, if satisfied that such Fine, Penalty, or Forfeiture was incurred without any Intention of Fraud, or that it may be inexpedient to proceed in the said Prosecution, may enter a Nolle prosequi or otherwise on such Information as well with respect to the Share of such Fine, Penalty, or Forfeiture to which any Officer or Officers may be entitled as to the Queen's Share thereof.

The Attorney General or Lord Advocate may enter a Nolle prosequi.

CCCIII. All Suits, Indictments, or Informations brought or exhibited for any Offence against this or any other Act relating to the Customs in any Court, or before any Justice or Justices, shall be brought or exhibited within Three Years next after the Date of the Offence committed.

Within what Time Suits, Indictments, or Informations are to be exhibited.

CCCIV. Any Indictment, Prosecution, or Information which may be instituted or brought under the Direction of the Commissioners of Customs relating to the Customs shall and may be inquired of, examined, tried, and determined in any County of *England* when the Offence is committed in *England*, and in any County of *Scotland* when the Offence is committed in *Scotland*, and in any County in *Ireland* when the Offence is committed in *Ireland*, in such Manner and Form as if the Offence had been committed in the said County where the said Indictment or Information shall be tried.

Indictments or Informations may be tried in any County in England, Scotland, or Ireland respectively.

As to Proofs in Proceedings under the Customs Laws in any of the Courts or before Justices:

Proofs in Proceedings.

CCCV. If in any Prosecution under the Direction of the Commissioners of Customs in respect of any Goods seized for Nonpayment of Duties, or any other Cause of Forfeiture, or for the recovering any Penalty or Penalties under this or any Act relating to the Customs, any Dispute shall arise whether the Duties of Customs or Excise have been paid in respect of such Goods, or the same have been lawfully imported or lawfully unshipped, or concerning the Place from whence such Goods were brought, then and in every such Case the Proof thereof shall be on the Defendant in such Prosecution.

Defendant's Proofs in Smuggling Cases.

CCCVI. The Averment that the Commissioners of Customs or Inland Revenue have directed or elected that any Information or Proceedings under this or any other Act relating to the Customs or Excise shall be instituted, or that any Ship or Boat is Foreign or belonging wholly or in part to Her Majesty's Subjects, or that any Person detained or found on board any Ship or Boat liable to Seizure is or is not a Subject of Her Majesty, or that any Goods thrown overboard, staved, or destroyed were so thrown overboard, staved, or destroyed to prevent Seizure, or that any Goods thrown overboard, staved, or destroyed when chased by any Ship or Boat in Her Majesty's Service, or in the Service of the Revenue, were so thrown overboard, staved, or destroyed to avoid Seizure, or that any Person is an Officer of Customs or Excise, or that any Person was employed for the Prevention of Smuggling, or that the Offence was committed within the Limits of any Port, or where the Offence is committed in any Port of the United Kingdom, the naming of such Port in any Information or Proceedings, shall be deemed to be sufficient, without Proof of such Fact or Facts, unless the Defendant in any such Case shall prove to the contrary.

Averments in Smuggling Cases.

CCCVII. If upon any Trial a Question shall arise whether any Person is an Officer of the Army, Navy, or Marines, being duly employed for the Prevention of Smuggling, and on Full Pay, or an Officer of Customs or Excise, his own Evidence thereof, or other Evidence of his having acted as such shall be deemed sufficient, and such Person shall not be required to produce his Commission or Deputation unless sufficient Proof shall be given to the contrary; and every such Officer and any Person acting in his Aid or Assistance shall be deemed a competent Witness upon the Trial of any Suit or Information on account of any Seizure or Penalty as aforesaid, notwithstanding such Officer or other Person may be entitled to the whole

Vivâ voce Evidence may be given that a Party is an Officer.

Witness competent although entitled to Part of Seizure or Reward.

Legal Proceedings generally.

whole or any Part of such Seizure or Penalty, or to any Reward upon the Conviction of the Party charged in such Suit or Information.

What shall be deemed sufficient Evidence of an Order of the Treasury or of the Commissioners of Customs or Inland Revenue.

CCCVIII. Upon the Trial of any Issue, or upon any Judicial Hearing or Investigation touching any Seizure, Penalty, or Forfeiture, or other Proceeding under any Law or Laws relating to the Customs or Excise, or incident thereto, where it may be necessary to give Proof of any Order issued by the Commissioners of the Treasury, or by the Commissioners of Customs or Inland Revenue respectively, the Order, or any Letter or Instructions referring thereto, which shall have been officially received by any Officer of Customs or Excise for his Government, and under which he shall have acted as such Officer, shall be admitted and taken as sufficient Evidence and Proof of such Order.

Entry of Appearances.

As to the Entry of Appearances and Claims by the Owners of Vessels or Goods seized by Officers of the Customs:

Claim to be in Name of bonâ fide Owners.

CCCIX. No Claim nor Appearance shall be permitted to be entered to any Information filed for the Forfeiture of any Ship or Goods seized for any Cause of Forfeiture and returned into any Court unless such Claim or Appearance be made by or in the true and real Name or Names of the Owner or Proprietor of such Ship or Goods, describing the Place of Residence and the Business or Profession of such Owner or Proprietor; and if such Person shall reside at *London*, *Edinburgh*, or *Dublin*, or within the Liberties thereof, Oath shall be made by him before One of the Judges of the Court into which the said Ship or Goods are returned, or in which such Information is filed, that the said Ship, Boat, or Goods was or were his Property at the Time of Seizure; but if such Person shall reside elsewhere, then Oath shall be made by the Attorney by whom such Claim or Appearance shall be entered that he has full Authority from such Owner to enter the same, and that to the best of his Knowledge and Belief such Ship or Goods were at the Time of the Seizure thereof the *bonâ fide* Property of the Person in whose Name such Claim or Appearance is entered; and on Failure of making such Proof of Ownership the Ship or Goods shall be condemned, and Judgment shall be entered thereon by Default according to the usual Practice of the Court as if no Claim or Appearance had been made.

Verified by Oath of Ownership.

If Goods owned by more than Five Co-proprietors, Two may make the Oath.

CCCX. When any such Ship or Goods shall at the Time of the Seizure thereof be the *bonâ fide* Property of any Number of Proprietors exceeding Five, it shall not be necessary for more than Two of such Proprietors resident as aforesaid to enter such Claim or Appearance on the Part of themselves and their Co-proprietors, or to make such Oath as aforesaid.

If Goods owned by a Company or Copartnership, the Oath may be made by public Officer or Agent.

CCCXI. When any such Ship or Goods shall at the Time of the Seizure thereof be the Property of any Joint Stock Company or of Partners in any Copartnership actually carrying on Trade in any Part of the United Kingdom, such Claim and Appearance may be entered and Oath made by the public Officer of such Joint Stock Company, or by any Agent for or any One of the Partners in any such Copartnership; and every Person who shall be convicted of taking a false Oath as to any or either of the Facts herein before required to be sworn to shall be deemed guilty of Perjury, and liable to the Pains and Penalties thereof.

In Suits on Seizure Judge may certify probable Cause in Bar.

CCCXII. In case any Information or Suit shall be tried for any Cause of Forfeiture, and a Verdict shall be found for the Claimant, and it shall appear to the Judge before whom such Trial was had that there was a probable Cause of Seizure, such Judge shall certify on the Record that there was such probable Cause, and such Certificate shall be a Bar, and may be pleaded as such, to any Action, Indictment, or other Proceeding against the Party making such Seizure; and in case any Action, Indictment, or other Proceeding shall be brought to Trial against any Person whatsoever on account of any Seizure (whether any Information shall have been or shall be brought to Trial for the Condemnation of the same or not), and a Verdict shall be given for the Plaintiff, if the Court or Judge before whom such Action, Indictment, or other Proceeding shall be tried shall certify, on the Record or other written Proceedings, that there was probable Cause for such Seizure, then the Plaintiff shall not be entitled to more than Twopence Damages nor to any Costs, nor shall the Defendant or Defendants in any such Prosecution be fined more than One Shilling; and the Production of such Certificate, or a Copy thereof, verified by the Signature of the Officer of the Court having Charge thereof, shall be sufficient Evidence of such Certificate.

As to Actions against Officers of Customs:

Legal Proceedings generally.

Actions against Officers.

CCCXIII. No Action or Suit shall be commenced against any Officer of the Army, Navy, Marines, Customs, or Excise, or against any Person acting under the Direction of the Commissioners of Customs, for anything done in the Execution of or by reason of his Office, until One Month next after Notice in Writing shall have been delivered to him or left at his usual Place of Abode by the Attorney or Agent of the Plaintiff, in which Notice shall be clearly stated the Cause of Action, the Name and Place of Abode of the Plaintiff, and the Name and Place of Abode or Business of such Attorney or Agent, and the Attorney or Agent mentioned in such Notice shall be entitled to a Fee of Ten Shillings for preparing and serving such Notice; and if any Action or Suit shall be commenced against any such Officer or other Person, and no such Notice shall have been given, such Officer or other Person may call upon the Plaintiff to establish, to the Satisfaction of the Court, on Affidavits on both Sides, that such Action or Suit is brought for some Act, Matter, or Thing not done in the Execution of or by reason of his Office, and if the Plaintiff shall fail so to satisfy the Court, such Action or Suit shall discontinue: Provided always, that if the Plaintiff shall so satisfy the Court, he shall not be allowed on the Trial of such Action to give Evidence of any Cause of Action other than such as shall have been disclosed in his said Affidavit.

One Month's Notice of Action to Officer before Process.

CCCXIV. Upon the Trial of any Action brought in pursuance of such Notice the Plaintiff shall not be entitled to a Verdict without proving on the Trial that such Notice had been duly served, and in default of such Proof the Defendant in such Action shall receive a Verdict, with Costs, nor shall any such Plaintiff be at liberty to produce any Evidence of any Cause of Action, except such as has been distinctly stated in such Notice.

Evidence limited to Subject in Notice.

CCCXV. It shall be lawful for any Officer or other Person to whom such Notice shall be given, at any Time within One Month after Service of such Notice as aforesaid, to tender Amends to the Plaintiff or his Agent or Attorney, and in case such Amends be not accepted to plead such Tender in bar of the Action, together with the Plea of "Not Guilty," and other Pleas, with Leave of the Court, where such Leave must be obtained pursuant to the "Common Law Procedure Act, 1852;" and if upon the Trial of such Action the Jury shall find the Amends so tendered sufficient they shall give a Verdict for the Defendant, and in such Case, or in case the Plaintiff shall be nonsuited or discontinue his Action, or in case Judgment be given for such Defendant on Demurrer, then such Defendant shall be entitled to the like Costs as he would have been entitled to if he had pleaded the General Issue only; but if upon Issue joined the Jury shall find that no Amends were tendered, or that the same were insufficient, or shall find against the Defendant on such Plea or Pleas, then they shall give a Verdict for the Plaintiff, and such Damages as they shall think proper, together with Costs of Suit.

Officer may tender Amends.

CCCXVI. In case any such Officer or other Person as aforesaid shall neglect to tender Amends, or shall not have tendered sufficient Amends, before the Action brought, it shall be lawful for him, by Leave of the Court in which such Action shall be brought, at any Time before the Trial of the said Action, to pay into Court a Sum of Money by way of Amends, and such Proceedings shall be had and taken thereupon, and in relation to the Monies so paid into Court, as are prescribed by the Seventieth, Seventy-first, Seventy-second, and Seventy-third Sections of an Act of the Fifteenth and Sixteenth Years of the Reign of Her Majesty Queen *Victoria*, Chapter Seventy-six.

Officer omitting to tender Amends may pay Money into Court.

CCCXVII. Every such Action against any Officer of Customs or other such Person as aforesaid shall be commenced within Two Months after the Cause of Action shall have arisen; and if such Action be brought in respect of any Seizure made by such Officer or other Person, such Cause of Action shall not be deemed to have arisen until the Day after the Trial of the Information with respect to such Seizure, and the Venue in such Action shall be laid in the County or Place where the Cause thereof is alleged to have occurred; and the Defendant may plead the General Issue, and give the special Matter in Evidence on the Trial thereof; and if the Plaintiff shall be nonsuited or discontinue, or if upon a Verdict or Demurrer Judgment shall be given against him, the Defendant shall be entitled to Costs, and have such

Actions against Officers to be brought within Two Months after Cause arises.

Legal Proceedings generally.

such Remedy for recovering the same as any other Defendant now has in other Cases where Costs are legally recoverable.

Actions for illegal Seizures may be tried in County Court.

CCCXVIII. Any Party complaining of any illegal Seizure of any Boat, Vessel, or Goods may, after Service of the Notice in Writing to the Effect, and within the Time herein-before provided in respect to the bringing of any Action or Actions in the Superior Court of Common Law, and in case no such Amends as herein-before provided shall have been tendered, proceed against the Officer by whom such Seizure shall have been made by Plaint in the County Courts in *England*, or by Civil Bill in the Assistant Barrister's Court in *Ireland*, or by Summons in the Sheriff's Courts in *Scotland:* Provided always, that the Sum claimed for Damages by the Party so complaining, shall not exceed the Amount to which the Jurisdiction of the said Courts respectively is limited.

Venue confined to District where Action arises.

CCCXIX. In the event of any Party so complaining as aforesaid resorting for Redress to the County Courts in *England*, the Action shall be brought within the District where the Cause of Action shall have arisen, and the Proceedings and Conduct of the Suit shall be regulated, as nearly as the Circumstances of the Case shall allow, in conformity with the Provisions of the Acts and Orders which govern the Procedure and Practice of the said Courts; and such Right of Appeal shall be allowed to the Parties as is provided by the County Courts Acts in other Actions now triable by such Courts: Provided always, that in every such Suit or Plaint the County Court Judge shall hear and determine such Case without the Assistance of a Jury, and that no Order for the Trial thereof by a Jury shall be made by any County Court Judge, except upon the written Consent of the Plaintiff and Defendant.

Action brought in Civil Bill Court, Ireland.

CCCXX. Where the Party so complaining as aforesaid shall be desirous to bring his Suit in the Civil Bill Court in *Ireland*, he shall bring the same at a General Sessions of the Peace for the Division of the County within which the Cause of Action shall have arisen, and the Proceedings and Conduct of the Suit shall in like Manner be regulated, as nearly as the Circumstances of the Case will allow, in conformity with the Provisions of the Acts and General Rules and Orders which govern the Procedure and Practice of the Civil Bill Courts: Provided always, that it shall not be lawful for any Party who shall think himself aggrieved by any Decree or Decision pronounced by any Assistant Barrister on the Hearing of any such Civil Bill to appeal therefrom to the next or any other Judge of Assize, but in lieu of such Right of Appeal it shall be lawful for the Chairman, Recorder, or Assistant Barrister, in case he shall be of opinion that a Question of Law only is involved in such Proceeding, by Consent of the Parties respectively, to state a Special Case under his Hand for the Opinion of the Chief or any other Baron of the Court of Exchequer in *Ireland* upon any Question of Law, and thereupon like Proceedings shall be had and a like Decision given upon such Appeal and Special Case, and subject, as nearly as the Circumstances will allow, to the like Provisions as in other Cases of Appeal, save that without further Proof of the Facts of the Case the Decision of the Judge shall be given upon such Special Case.

Action in Sheriff's Court in Scotland.

CCCXXI. In case the Party so complaining as aforesaid shall desire to bring his Action in the Sheriff's Court in *Scotland*, it shall be lawful for him to proceed in the said Court, in which Case the Proceedings and Conduct of the Suit shall be regulated as nearly as may be in accordance with the Provisions of the Acts and Orders of Court which govern the Procedure and Practice of the said Court.

Where 20*l.* only is recovered, no Cos's to be allowed unless Judge certifies.

CCCXXII. If in any Action commenced after the passing of this Act in any of the Superior Courts of Record in *England*, *Ireland*, or *Scotland*, in which the Plaintiff shall seek to recover Damages for any alleged illegal Seizure or Detention of any Ship or Goods, the said Plaintiff shall recover a Sum not exceeding Twenty Pounds, such Plaintiff shall have Judgment to recover such Sum only and no Costs, unless at the Trial of such Cause the Judge shall certify on the Back of the Record either that the Case was one that could not be tried, if in *England*, in the County Court, if in *Ireland* in the Civil Bill Court, or if in *Scotland* in the Sheriff's Court, or that although within the Jurisdiction of those Courts respectively it nevertheless was a fit Case to be tried in One of such Superior Courts, or (in

case

case there shall be no Trial) unless the Court or Judge shall make an Order to that Effect, and it shall not be necessary to enter any Suggestion on the Record to deprive such Plaintiff of Costs.

Legal Proceedings generally.

CCCXXIII. Any Person appointed to be Solicitor or Assistant Solicitor of Her Majesty's Customs, or any Clerk duly appointed to act on his Behalf or under his or their Directions, shall and may in any Case relating to the Customs, or under the Direction of the Commissioners of Her Majesty's Treasury or Customs, act as Counsel, Solicitor, Attorney at Law, Advocate, or Writer to the Signet in the Prosecution, Conduct, or Defence of any such Case in any Court, Jurisdiction, or Place in which such Case may be instituted, and any such Solicitor, Assistant Solicitor, or Clerk, and any Officer or Officers of Customs, under the Order and Directions of the Commissioners of Customs, may prosecute, defend, or conduct any Proceeding before any Magistrate or Magistrates, Justices or Justice of the Peace, in any Matter relating to the Customs, to be heard or determined by him or them.

Solicitors Clerks and Officers of Customs may conduct Cases.

As to Reciprocity in Commerce between *British* and Foreign Countries:

X. *Reciprocity.*

CCCXXIV. If it shall be made to appear to Her Majesty that *British* Vessels are subject in any Foreign Country to any Prohibitions or Restrictions as to the Voyages in which they may engage, or as to the Articles which they may import into or export from such Country, it shall be lawful for Her Majesty (if She think fit), by Order in Council, to impose such Prohibitions or Restrictions upon the Ships of such Foreign Country, either as to the Voyages in which they may engage or as to the Articles which they may import into or export from any Part of the United Kingdom or of any *British* Possession in any Part of the World, as Her Majesty may think fit, so as to place the Ships of such Country on as nearly as possible the same Footing in *British* Ports as that on which *British* Ships are placed in the Ports of such Country.

Queen may restrict the Privileges of Foreign Ships in certain Cases.

CCCXXV. If it shall be made to appear to Her Majesty that *British* Ships are either directly or indirectly subject in any Foreign Country to any Duties or Charges of any Sort or Kind whatsoever from which the National Vessels of such Country are exempt, or that any Duties are imposed upon Articles imported or exported in *British* Ships which are not equally imposed upon the like Articles imported or exported in National Vessels, or that any Preference whatsoever is shown either directly or indirectly to National Vessels over *British* Vessels, or to Articles imported or exported in National Vessels over the like Articles imported or exported in *British* Vessels, or that *British* Trade and Navigation is not placed by such Country upon as advantageous a Footing as the Trade and Navigation of the most favoured Nation, then and in any such Case it shall be lawful for Her Majesty (if She think fit), by Order in Council, to impose such Duty or Duties of Tonnage upon the Ships of such Nation entering into or departing from the Ports of the United Kingdom, or of any *British* Possession in any Part of the World, or such Duty or Duties on all Goods or on any specified Classes of Goods, imported or exported in the Ships of such Nation, as may appear to Her Majesty justly to countervail the Disadvantages to which *British* Trade or Navigation is so subjected as aforesaid.

And may impose additional Duties.

CCCXXVI. And in every such Order Her Majesty may, if She so think fit, specify what Ships are to be considered as Ships of the Country or Countries to which such Order applies, and all Ships answering the Description contained in such Order shall be considered to be Ships of such Country or Countries for the Purposes of such Order.

Order in Council to specify Ships to which it applies.

CCCXXVII. Her Majesty, by and with the Advice of Her Privy Council, by any Order or Orders in Council to be issued from Time to Time, may give such Directions and make such Regulations touching the Trade and Commerce to and from any *British* Possessions on or near the Continent of *Europe*, or within the *Mediterranean* Sea, or in *Africa*, or within the Limits of the *East India* Company's Charter (excepting the Possessions of the said Company), as to Her Majesty in Council shall appear most expedient and salutary, anything in this Act to the contrary notwithstanding; and if any Goods shall be imported or exported in any Manner contrary to any such Order of Her Majesty in Council, the same shall be forfeited, together with the Ship importing and exporting the same.

The Queen may regulate the Trade of certain Colonies.

CCCXXVIII. If

Reciprocity.

Queen in Council may regulate Coasting Trade of Colonies on their Address.

CCCXXVIII. If the Legislature or proper legislative Authority of any of the *British* Possessions abroad shall present an Address to Her Majesty, praying Her Majesty to authorize or permit the Conveyance of Goods or Passengers from One Part of such Possession to another Part thereof in other than *British* Ships, or if the Legislatures of any Two or more Possessions, which for the Purposes of this Act Her Majesty in Council shall declare to be neighbouring Possessions, shall present Addresses or a joint Address to Her Majesty, praying Her Majesty to place the Trade between them on the Footing of a Coasting Trade, or of otherwise regulating the same, so far as relates to the Vessels in which it is to be carried on, it shall thereupon be lawful for Her Majesty, by Order in Council, so to authorize the Conveyance of such Goods or Passengers, or so to regulate the Trade between such neighbouring Possessions, as the Case may be, on such Terms and under such Conditions as to Her Majesty may seem good.

Coasting Trade of India to be regulated by Governor General in Council.

CCCXXIX. And with regard to the Coasting Trade of *India*, it shall be lawful for the Governor General of *India* in Council to make any Regulations authorizing or permitting the Conveyance of Goods or Passengers from One Part of the Possessions of the *East India* Company to another Part thereof in other than *British* Ships, subject to such Restrictions or Regulations as he may think necessary; and such Regulations shall be of equal Force and Effect with any Laws and Regulations which the said Governor General in Council is now or may hereafter be authorized to make, and shall be subject to Disallowance and Repeal in like Manner as any other Laws or Regulations made by the said Governor General in Council, under the Laws from Time to Time in force for the Government of the *British* Territories in *India*, and shall be transmitted to *England*, and be laid before both Houses of Parliament, in the same Manner as any other Laws or Regulations which the Governor General in Council is now or may hereafter be empowered to make.

Orders to be published in "Gazette," and to be laid before Parliament.

CCCXXX. Every such Order in Council as aforesaid shall, within Fourteen Days after the issuing thereof, be twice published in the *London Gazette*, and that a Copy thereof shall be laid before both Houses of Parliament within Six Weeks after the issuing the same, if Parliament be then sitting, and if not, within Six Weeks after the Commencement of the then next Session of Parliament.

Orders may be revoked.

CCCXXXI. It shall be lawful for Her Majesty from Time to Time to revoke any Order or Orders in Council made under the Authority of this Act.

XI. *Acquisition of Lands, &c.*

As to the Acquisition and Disposal of Lands, &c. for the Service of the Customs.

Acquisition and Disposal of Lands, &c.

Lands and Buildings to be vested in the Secretary of the Customs and his Successors.

CCCXXXII. All Lands which have heretofore been or which shall hereafter be purchased or taken for the Use of Her Majesty's Customs, together with the Rights, Members, Easements, and Appurtenances to the same respectively belonging, except such Lands as may be of Copyhold Tenure, shall be and continue vested in the Secretary for the Time being to the Commissioners of Customs and his respective Successors in such Service, according to the respective Nature and Quality of the said Lands, and the several Estates and Interests in the same respectively, in trust for Her Majesty, Her Heirs and Successors, for the Use and Service of Her Majesty's Customs; and upon the Death of any Secretary, Collector of Customs, or other Officer or Person in whom any Lands or Interest therein were vested as a Trustee for the Crown, all the Estate and Interest therein of such deceased Trustee shall vest in the Secretary for the Time being, and be held and dealt with by him upon the same Trusts and for the same Purposes as if he had been the Trustee originally appointed; and whenever any Act or Deed shall be required to be done by, or the Attendance, Assent, or Concurrence of the Heir-at-Law or legal Representative of such deceased Trustee shall become necessary in order to the Conveyance, Assignment, Surrender, or other Disposition of any such Lands, under the Direction of the Commissioners of Customs, the Secretary of Customs for the Time being shall be deemed to be the Heir-at-Law of such deceased Trustee for such Purpose.

Secretary for the Time Heir-at-Law of deceased Trustee.

Secretary, under Authority of Commissioners, may sell or let Lands vested in him;

CCCXXXIII. The Secretary of Customs may, under the Direction of the Commissioners of Customs, (testified by Writing under their Hands and Seals,) sell, exchange, or in any Manner dispose of, as well any of the Freehold and Leasehold Lands which shall be so vested in him as also any of the Copyhold Lands which shall have been surrendered to and vested

vested in any Person or Persons, and his, her, or their Heirs and Assigns, in trust for Her said Majesty or any of Her Predecessors, his, her, or their Heirs or Successors, for the Use and Service of Her Majesty's Customs, or any Part thereof, in such Manner, for such Considerations, and to such Persons as the Commissioners of Customs may think fit, and may purchase other Lands for the like Purposes, and afterwards sell the same, and for that Purpose may execute all such Conveyances, Assignments, and Agreements as may be necessary for effectually conveying and assigning the same.

Acquisition of Lands, &c.

and execute necessary Conveyances, &c.

CCCXXXIV. The Monies produced by Sales or Exchange of any of the said Lands, including the Monies already paid by way of Deposit for the Purchase of any Lands already contracted to be sold and the Residue of the Monies to be received in respect or on account of such Contract, shall be paid by the respective Purchaser or Purchasers thereof, or the Person or Persons making such Exchange, to the Receiver General of Customs for the Time being, or to such Person as the said Commissioners for the Time being, or any Two or more of them, shall appoint to receive the same, in trust for Her Majesty, Her Heirs and Successors, for the Use of the said Customs; and the Receipt of the said Receiver General, or such other Person as aforesaid, for such Monies (such Receipt to be endorsed on every such Conveyance, Surrender, or Assignment,) shall effectually discharge the Purchaser or Person by whom or on whose Account the same shall be paid.

Monies produced by Sale of such Lands to be paid to the Receiver General.

CCCXXXV. The Commissioners of the Treasury may, from Time to Time, by any Writing under their Hands, authorize any Person to survey and make out any Lands, not exceeding One Half Acre at any One Station, which may be wanted for the Purpose of erecting Watch-houses, Dwelling Houses, and other Buildings requisite for the Security and Protection of the Revenues of Customs and Excise, with all necessary Ways unto and from the same, such Lands being situated within Half a Mile of the Seashore or of the Tideway of any navigable River, and may authorize any Person, by Warrant to treat and agree with the Owner or Owners of or any Person or Persons interested in any such Lands as aforesaid for such Estate or Interest therein, or for the absolute Purchase thereof, or for the Possession thereof for such Term of Years as the Public Service may require.

Treasury may authorize Persons to survey and mark out Lands for Watch-houses, &c.;

and to treat with Owners.

CCCXXXVI. When Parties, being seised, possessed of, or entitled to any such Lands, or any Estate or Interest therein, labour under any Disability to sell, release, convey, or assign the same, or to contract for the Grant of any Lease of such Lands, either for any Term of Years or for such Periods as the Public Service shall require, the Seventh Section of the Lands Clauses Consolidation Act, 1845 (*England*), and the Seventh Section of the Lands Clauses Consolidation Act, 1845 (*Scotland*), shall apply to the Cases of the Parties so disabled or incapacitated, in whatever Part of the United Kingdom the said Lands may be situate; and the said Sections are hereby respectively made a Part of and incorporated with this Act, and shall be applicable to Parties so seised or entitled as aforesaid in any Part of the United Kingdom; and for the Purpose of this Act the Expression "the Promoters of the Undertaking," wherever used in the said Clauses of the Lands Clauses Acts, shall mean the Person authorized as aforesaid by the Commissioners of the Treasury.

Parties seised or entitled to Lands under Disability empowered to sell or convey to Treasury or Customs.

CCCXXXVII. In case any Bodies or other Persons authorized by the Clauses of the Acts lastly herein-before mentioned to sell or demise Lands so marked out as aforesaid shall for the Space of Fourteen Days (next after Notice in Writing, subscribed by such Person authorized as aforesaid shall have been given to the principal Officer or Officers of any such Body, or to such other Persons hereby authorized to contract on behalf of others or interested themselves as aforesaid, or left at his or their usual Place of Abode, if any such can after diligent Inquiry be found, and in case any such Parties shall be absent from the United Kingdom, or cannot be found after diligent Inquiry, left with the Occupier of such Land, or if there be no such Occupier shall be affixed upon some conspicuous Part of such Lands,) refuse to treat or agree, or by reason of Absence shall be prevented from treating or agreeing with such Person authorized as aforesaid, or shall refuse to accept such annual Rent or Sum as shall be offered for the Hire thereof, either for a Time certain or for such Period as the Public Service may require, then and in such Case, or in case of Disagreement between such Bodies or Persons so authorized to sell, release, grant, or demise and the Person so authorized as aforesaid by the said Commissioners of the Treasury, and in case also

Bodies or Persons refusing to treat, or to accept Consideration offered, Justices and others may put Her Majesty's Officers in possession.

Acquisition of Lands, &c.

also it shall not be practicable to procure by voluntary Bargain or Sale any other Land situate and required as aforesaid, then and in such Case it shall be lawful for Two or more Justices to put the Officers of Customs in possession of such Lands, and for that Purpose to issue a Warrant under their Hands and Seals requiring Possession to be delivered to such of said Officers as shall be named therein; and such Person so authorized as aforesaid may issue his Warrant to the Sheriff or Sheriffs of the County, Riding, Stewartry, City, or Place wherein such Lands shall be situate to summon a Jury, and every such Sheriff, upon Receipt of such Warrant, shall, in the Manner required by Law, summon a Jury of Twenty-four Common Jurymen to meet at a convenient Time and Place to be appointed by him for that Purpose, such Time not being less than Fourteen nor more than Twenty-one Days after the Receipt of such Warrant, and such Place not being more than Twenty Miles distant from the Lands in question, unless by Consent of the Parties interested, and he shall forthwith give Notice to the Commissioners of Customs of the Time and Place so appointed by him: Provided always, that nothing herein shall be construed to extend to any Garden or Pleasure Ground, or to any Land immediately contiguous to and used as the Curtilage or Homestead of any Dwelling House.

Justices and others may have a Jury summoned.

Mode of Proceeding by Jury, &c.

As to the Mode of Proceeding on the Inquiry by the Jury or Juries so summoned as aforesaid:

Incorporation of Lands Clauses Consolidation Act (England and Ireland).

CCCXXXVIII. Where the Lands the Subject of Inquiry shall be situate either in *England* or *Ireland*, the Lands Clauses Consolidation Act, 1845, from Section Forty to Section Sixty-eight inclusively, shall be incorporated with this Act; and for the Purpose of this Act the Expression "the Promoters of the Undertaking," wherever used in the said Lands Clauses Consolidation Act, shall mean the Person authorized as aforesaid by the Commissioners of the Treasury.

Incorporation of Lands Clauses Consolidation Act (Scotland).

CCCXXXIX. Where the Lands the Subject of Inquiry shall be situate in *Scotland*, the Lands Clauses Consolidation Act, 1845 (*Scotland*), from Thirty-eight to Sixty-eight inclusively, shall be incorporated with this Act; and for the Purpose of this Act the Expression "the Promoters of this Undertaking," wherever used in the Lands Clauses Consolidation Act, *Scotland*, shall mean the Person so authorized as aforesaid by the Commissioners of the Treasury.

Jury in ascertaining Compensation to settle Lessees Proportion.

CCCXL. The Jury impannelled as aforesaid shall ascertain the Compensation to be paid for any such Lands, and the Proportion to be paid out of such Compensation to any Lessees or Tenants at Will, or otherwise, of such Lands, and the Proportion so to be paid shall be returned on the Verdict.

Upon delivering up Lands to the Owners all Erections for the Public Service to be removed, making Compensation to Owners.

CCCXLI. In all Cases where Lands shall be taken under the Provisions of this Act for a Term of Years or for such Period as the Public Service shall require, the Commissioners of the Treasury, or any other Person so authorized as aforesaid, at any Time before the Possession of Lands shall be delivered up to the Owner thereof, or other Person acting on his Behalf, shall remove all such Buildings or other Erections which may have been erected thereon for the Public Service, and carry away the Materials thereof, making such Compensation to the Owner or Owners of such Lands, or other Person or Persons acting on his Behalf, for the Damage which may have been done thereto or to the Soil thereof by the Erection of any such Buildings, or removing and carrying away the same, or otherwise, as the said Commissioners of the Treasury or other Person authorized as aforesaid shall think reasonable, and if such Owner or Owners, or other Person acting on his Behalf, shall not be willing to accept the Compensation so offered, the said Commissioners of the Treasury or other Person so authorized as aforesaid may require Two Justices of the Peace of the County, Riding, Stewartry, City, or Place to ascertain the Compensation which ought to be made for such Damage, and such Justices shall ascertain the same, and grant a Certificate thereof, and the Amount of such Compensation so ascertained and certified shall forthwith be paid by Warrant of the Commissioners of the Treasury to the Person entitled thereto: Provided, that nothing herein shall be construed to extend to alter, prejudice, or affect any Agreement which has or shall be entered into by any such Person authorized as aforesaid with any Owner

In case of Dispute Compensation to be settled by Two Justices.

Act not to affect Agreements between the Treasury and the Owner,

Owner of such Lands, or other Person acting on his Behalf, in relation to such Buildings or Erections.

Acquisition of Lands, &c.

As to the Application of Purchase Monies, &c. for Lands purchased or taken from Parties under Disability, &c.:

Application of Purchase Money.

CCCXLII. In all Cases where any Money shall have been or shall be agreed, or shall have been or shall be found by the Verdict of any Jury to be paid for the Use or Possession of Lands taken by virtue of this Act belonging to any Person under any Disability or Incapacity, or not having the absolute Interest therein, the same shall be paid by Warrant of the Commissioners of the Treasury to the proper Officer of the Court of Exchequer at *Westminster*, *Edinburgh*, or *Dublin* respectively for the Time being for receiving the Monies belonging to the Suitors of the said Court, for the Use of such Person, and such Officer is hereby authorized and required to receive and give a Discharge for such Money, and upon Receipt thereof to sign a Certificate to the Barons of the said Courts of Exchequer respectively, under his Hand, signifying that such Money was received by him for the Use of such Person who shall be named in such Certificate, and the said Certificate shall be filed in the said Court of Exchequer at *Westminster*, *Edinburgh*, or *Dublin* respectively, as the Case may be, and a Copy thereof, signed by such Officer, shall be read and allowed as Evidence for the Purposes herein-after mentioned, and such Officer is hereby required, upon Receipt of any such Sum of Money as aforesaid, to pay the same into the Bank of *England*, or Bank of *Scotland*, or Royal Bank of *Scotland*, or Bank of *Ireland*, as the Case may require, and immediately upon the filing of such Certificate the said Lands shall be vested in or to the Use of Her Majesty, Her Heirs and Successors.

Money given for Lands belonging to incapacitated Persons, &c. to be paid to the proper Officer of the Exchequer for their Use;

and upon his Certificate of Receipt, Lands may be vested in Her Majesty.

CCCXLIII. Upon the Application by Petition of any Party making claim to the Money so deposited, or any Part thereof, or to the Lands in respect whereof the same shall have been so deposited, or any Part of such Lands, or any Interest in the same, the Barons of the Court of Exchequer at *Westminster*, *Edinburgh*, or *Dublin* may in a summary Way, as to them shall seem fit, order such Money to be invested in the Public Funds, or may order Distribution thereof, or Payment of the Dividends thereof, according to the respective Interests of the Parties making claim to such Monies or Lands or any Part thereof, and may make such other Order in the Premises as the Court shall deem fit.

Barons of Exchequer upon Application of Parties interested may order Disposal of Money deposited.

CCCXLIV. Upon the Death, Removal, or Resignation of any such Officer of the said Courts of Exchequer, all Stocks and Securities vested in him by virtue of this Act shall vest in the succeeding Officer of the Exchequer for the Purposes herein-before mentioned, without any Assignment or Transfer; and all Monies paid in the said Banks respectively in pursuance of this Act, or remaining in the Hands of any such Officer at his Death, Resignation, or Removal, and not vested in the Funds or placed out on Securities, as aforesaid, shall be paid over to the succeeding Officer for the like Purpose for the Time being.

On the Death or Removal of Officer of Exchequer, Stocks and Securities shall vest in his Successor.

And as to the Costs of Conveyances or Leases of Lands under this Act:

Costs of Conveyance, &c.

CCCXLV. Sections Eighty-one, Eighty-two, and Eighty-three of the Lands Clauses Consolidation Act, 1845, shall be and are hereby incorporated with this Act, so far as the same shall relate to the Conveyance or Demise of Lands in *England* and *Ireland*; and Sections Eighty, Eighty-one, and Eighty-two of the Lands Clauses Consolidation Act (*Scotland*), shall be and are hereby incorporated with this Act, so far as the same shall relate to the Conveyance or Demise of Lands in *Scotland*; the Expression of "the Promoters of the Undertaking," wherever used in the said Acts respectively, to mean the Persons so authorized as aforesaid by the Commissioners of the Treasury.

Certain Sections of Lands Clauses Consolidation Acts incorporated.

AS TO THE ISLE OF MAN.

XII. *Isle of Man.*

CCCXLVI. The *Isle of Man* shall be deemed and taken to be Part of the United Kingdom for all the Purposes of this Act, but nothing herein contained shall prejudice or affect, or be construed in any way directly or indirectly to prejudice or affect, any of the Rights or Privileges legally exercised or enjoyed by the said Isle at the Time of the passing of this Act.

Isle of Man to be deemed Part of United Kingdom for the Purposes this Act,

Isle of Man.

Goods delivered out of Charge of Customs in the Isle of Man not to be brought into Great Britain or Ireland.

CCCXLVII. No Foreign Goods upon which a higher Duty is payable on their Importation into *Great Britain* or *Ireland* than on their Importation into the *Isle of Man* shall, after the same have been cleared and delivered out of Charge of the proper Officer of Customs for Consumption or otherwise in the said Isle, be carried or shipped or be water-borne or be brought to any Quay, Wharf, or other Place to be shipped or water-borne to be carried from the said Isle into *Great Britain* or *Ireland*; nor shall any such Goods which may be brought to the said Isle, though not cleared and delivered as aforesaid, be removed or carried from thence into *Great Britain* or *Ireland* until the same shall have been duly cleared for that Purpose by the proper Officer of Customs, nor (unless reported for Removal in the same Ship and in continuation of the Voyage to some Port in *Great Britain* or *Ireland*,) until sufficient Security by Bond or otherwise shall have been given, in such Manner and on such Terms and Conditions as the Commissioners of Customs may direct, for the due Delivery thereof at some Port or Place in *Great Britain* or *Ireland*; and all Goods carried, brought, shipped, removed, or water-borne to be shipped, removed, or carried contrary hereto shall be forfeited, and every Person who shall carry, ship, bring, remove, or water-bear to be shipped, removed, or carried any Goods contrary hereto, or who shall aid or be concerned therein, shall forfeit Treble the Value of such Goods, or the Sum of One hundred Pounds, at the Election of the Commissioners of Customs.

Goods brought to Isle of Man but not delivered out of Charge of Customs may be brought to Great Britain or Ireland, under Conditions.

Goods, the Growth or Manufacture of Isle of Man, may be imported into Great Britain or Ireland on Certificate, &c.

CCCXLVIII. Any Goods, the Growth of the *Isle of Man*, or there manufactured from Materials the Growth of the said Isle, or from Materials not subject to Duties in *Great Britain* or *Ireland*, or from Materials upon which the Duty has been paid in *Great Britain* or *Ireland* and upon which no Drawback has been subsequently granted, may be brought from the said Isle into *Great Britain* or *Ireland* without Payment of any Duty: Provided always, that such Goods may nevertheless be charged with such Proportion of such Duties as shall fairly countervail any Duties of Excise payable on the like Sort of Goods the Produce of that Part of the United Kingdom into which they shall be brought, and any Articles, either wholly or in part manufactured in the said Isle from any Materials upon which a higher Duty is payable upon their Importation into the United Kingdom than on their Importation into the *Isle of Man*, may be brought from the said Isle into *Great Britain* or *Ireland* on Payment of the Duty payable on such Goods in that Part of the United Kingdom into which they shall be so brought.

Declaration and Certificate of Growth or Manufacture of Goods from Isle of Man.

CCCXLIX. Before any Goods shall be shipped in the *Isle of Man* to be carried to *Great Britain* or *Ireland*, as the Growth or Produce of that Isle, or as Manufactures of that Isle from Materials the Growth and Produce thereof, or from Materials not subject to Duty in *Great Britain* or *Ireland*, or from Materials upon which the Duties shall have been paid and not drawn back in *Great Britian* or *Ireland*, Proof shall be made by the written Declaration of some competent Person, to the Satisfaction of the Collector or Comptroller of Customs at the Port of Shipment, that such Goods (describing and identifying them) are of such Growth, Produce, or Manufacture, as the Case may be, and in such Declaration shall be stated the Name of the Person by whom such Goods are intended to be shipped, and such Person, at the Time of Shipping, (not being more than One Month after the Date of such Declaration,) shall make and subscribe a Declaration before such Collector or Comptroller, that the Goods to be shipped are the same as are mentioned in such Declaration, and thereupon the Collector or Comptroller shall, on Demand, give to the Master of the Ship in which the Goods are to be exported, a Certificate of such Proof of Produce or of Manufacture, describing the same, and setting forth the Name of the Party and of the Ship and of the Master thereof, and the Destination of the Goods.

Act not to affect Excise Drawbacks.

CCCL. Nothing herein contained shall be deemed or construed to affect the Laws and Regulations now in force respecting Duties and Drawbacks of Excise on Goods removed to the *Isle of Man*.

Stores of Manx Ships.

CCCLI. If any Ship or Boat bound from the *Isle of Man* to *Great Britain* or *Ireland* shall have on board any Stores of Spirits, Tobacco, or Tea for the Use of the Crew exceeding the Quantities specified in the following Table, such Stores, together with the Casks or Packages containing the same, and also the Ship or Boat, shall be forfeited:

TABLE.

TABLE.

	In Ships or decked Vessels.	In open Boats.
Spirits for each Seaman - - -	Half a Gallon - -	One Quart.
Tobacco for each Seaman - - -	One Pound - -	Half a Pound.
Tea for the whole Crew - - -	Two Pounds - - -	One Pound.

Treasury may restrict Imports.

CCCLII. The Commissioners of the Treasury shall and may at any Time, if they see fit, by Order under their Hands, restrict or limit the Importation into the *Isle of Man* of any Foreign Goods to such Quantities *per Annum* and in such Manner as they may deem necessary, and also determine into what Ports in the *Isle of Man* and from what Places such Goods may be imported.

Management of Duties.

Duties to be paid into the Exchequer.

CCCLIII. The Duties of Customs payable on the Importation of Goods into the *Isle of Man* shall be collected, paid, recovered, and accounted for under the Management and Control of the Commissioners of Her Majesty's Customs; and, except the necessary Charges of collecting, recovering, and accounting for the same, the said Duties shall from Time to Time (subject to the Deductions herein-after mentioned) be brought and paid into the Receipt of Her Majesty's Exchequer, distinctly and apart from all other Branches of the Public Revenue, and shall go to and make Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland:* Provided always, that any of the Collectors of Customs of the said Isle shall retain, and he and they is and are hereby authorized and required, agreeably to such Directions as shall from Time to Time be given for that Purpose by the Commissioners of Her Majesty's Customs, to retain such Sum or Sums of Money in his or their Hands as may be sufficient to defray the necessary Expenses attending the Government of the said *Isle of Man* and the Administration of Justice there, and other Charges incurred in the said Isle, which have heretofore been or may hereafter be deemed fit and proper Charges to be deducted from and paid out of the Duties of Customs collected in the said *Isle of Man;* and upon the Amount of the said Expenses and Charges being ascertained, the said Commissioners are hereby authorized to direct the same to be paid out of the said Monies so retained to such Person or Persons as may be entitled to receive the same.

Part of Duties may be retained for Expenses of the Government.

Expenses of the Government and 2,300*l.* per Annum to Harbour Commissioners of Isle of Man, to be paid by Customs.

CCCLIV. The necessary Expenses attending the Government of the *Isle of Man* and the Administration of Justice there, and other Charges incurred in the said Isle, which have heretofore been deemed fit and proper Charges to be deducted from and paid out of the Duties of Customs collected in the said Isle, or which may hereafter be deemed proper Charges, and also the annual Sum of Two thousand three hundred Pounds made payable by an Act passed in the Eighth and Ninth Years of the Reign of Her present Majesty, Chapter Ninety-four, Section Twenty-five, to Her Majesty's Receiver General in the said *Isle of Man*, and to be applied for the lawful Purposes of the Harbour Commissioners therein mentioned, shall and may be retained and paid by the Collector of Customs of the said Isle, out of the Duties of Customs collected in the said Isle, as herein-before provided.

Additional Allowance for Public Works in Isle of Man.

CCCLV. In addition to the Deductions from the Customs Duties herein-before provided for, there shall be set aside annually a Sum equal to One Ninth Part of the Amount derived from such Duties, to be applied by the Commissioners of the Treasury in effecting Improvements in the Harbours and other Public Works in the *Isle of Man*, the necessary Repairs and Improvements in the Harbours taking Priority to other Public Works; and it shall be lawful for the Court of Tynwald from Time to Time to determine what Improvements and Public Works shall be so undertaken, the Lieutenant Governor having a Veto upon such Decision.

As to general Orders and Regulations:

General Orders to be printed.

CCCLVI. The Commissioners of Customs shall, as soon as conveniently may be after the Commencement of each Year, cause to be printed all general Orders made by them for the Regulation of the Customs during the preceding Year.

As to the Interpretation of Terms used in this Act:

Interpretation of Terms.

CCCLVII. For the Purposes of this Act,—

"Assistant Barrister" shall, with respect to Matters or Proceedings in the County of *Dublin*, be construed as meaning the Chairman of *Kilmainham*, and with respect to Matters or Proceedings in the City of *Dublin*, be construed as meaning the Recorder of the City of *Dublin*:

"Attorney General" shall include Solicitor General or other Chief Law Officer of the Crown in any of Her Majesty's Possessions abroad where there is no Attorney General:

"*British* Possession" shall include Colony, Plantation, Island, Territory, or Settlement belonging to Her Majesty:

"Channel Islands" shall mean the Islands of *Guernsey*, *Jersey*, *Alderney*, and *Sark*:

"Collector and Comptroller" generally, wherever any Act, Matter, or Thing shall or may be required by this or any other Act of Parliament to be done by or with the Collector and Comptroller of any Port or Place, the same may be done by or with the Collector or Comptroller or other principal acting Officer of Customs at such Port or Place, and be as valid and effectual as if done by or with any Collector and Comptroller:

"Commissioners of the Treasury" shall mean the Lords Commissioners of Her Majesty's Treasury:

"Commissioners of Customs" shall mean the Commissioners of Her Majesty's Customs:

"County" shall mean and include any City, County of a City, County of a Town, Borough, or other Magisterial Jurisdiction, or any Place or District enumerated in Section Two hundred and seventy-four of this Act, unless there be something in the Subject or Context repugnant to such Construction:

"Drawback" shall include Bounty:

"Her Majesty" shall mean Her Majesty, Her Heirs and Successors:

"Justice" shall mean Justice of the Peace, and include Deemster or any other Magistrate:

"Landing Waiter" shall include any Officer duly authorized to superintend the landing and Examination of Goods on their Importation:

"Limits of *East India* Company's Charter" shall mean the *Cape of Good Hope* and all Places and Seas Eastward thereof to the Straits of *Magellan*:

"Master" shall mean the Person having or taking the Charge or Command of any Ship:

"Queen's Warehouse" shall mean any Place provided by the Crown for lodging Goods therein for Security of the Customs:

"Seaman" shall include Mate, Mariner, Sailor, or Landsman, being One of the Crew of any Ship:

"Ship" shall mean Ship or Vessel of any Description, unless used to distinguish a Ship from a Sloop or some other Description of Vessel:

"Warehouse" shall mean any Place in which Goods entered to be warehoused may be lodged, kept, and secured.

As to the Repeal of existing Acts:

Acts set forth in Schedule repealed.

CCCLVIII. The several Acts and Parts of Acts set forth in Schedule (A.) to this Act annexed are hereby repealed, to the Extent to which such Acts or Parts of Acts are by such Schedule expressed to be repealed, except as to anything done before the Commencement of this Act, and except so far as relates to any Arrears of Duty or to any Drawback which shall have become due or payable, and except so far as may be necessary for the Purpose of supporting or continuing any Proceeding heretofore taken or to be taken after the Commencement of this Act, and except as to the Recovery or Application of any Penalty for any Offence which shall have been committed or any Forfeiture which shall have been incurred before the Commencement of this Act; and all Orders made by Her Majesty in Council, all Bonds taken or Licences granted, and all Things done under the Authority or in pursuance of any of the Acts hereby repealed, shall nevertheless be valid and effectual.

Orders &c. under Acts repealed to be valid.

CCCLIX. This

CCCLIX. This Act shall be registered in the Royal Courts of the Islands of *Guernsey* and *Jersey* respectively, and the said Royal Courts respectively shall have full Power and Authority and are hereby required to register the same. Registration in Royal Courts of Guernsey and Jersey.

CCCLX. This Act shall come into operation on the Day of the passing of this Act; and in citing it in other Acts of Parliament, and in legal Instruments, it shall be sufficient to use the Expression "The Customs Consolidation Act, 1853." Commencement and Short Title of Act.

SCHEDULE (A.) of Acts to be repealed.

Date of Act.	Title of Act.	Extent of Repeal.
6 Geo. 4. c. 41. -	An Act to repeal the Stamp Duties payable in Great Britain and Ireland upon the Transfer of Property in Ships and Vessels, and upon Bonds and Debentures required to be given in relation to the Duties, Drawbacks, and Bounties of Customs or Excise, and to grant other Duties of Stamps on such Bonds and Debentures.	Section 4, so far as relates to Her Majesty's Customs.
8 & 9 Vict. c. 85.	An Act for the Management of the Customs -	The whole Act, except Sections 2 and 3.
8 & 9 Vict. c. 86.	An Act for the general Regulation of the Customs	The whole Act, except Sections 45, 139, and 140, and Section 53, so far as relates to Scotland.
8 & 9 Vict. c. 87.	An Act for the Prevention of Smuggling - -	The whole Act, except Sections 10 and 124.
8 & 9 Vict. c. 90.	An Act for granting Duties of Customs - -	The whole Act.
8 & 9 Vict. c. 91.	An Act for the warehousing of Goods - -	The whole Act, except Section 51.
8 & 9 Vict. c. 92.	An Act to grant Bounties and Allowances of Customs.	The whole Act.
8 & 9 Vict. c. 93.	An Act to regulate the Trade of British Possessions abroad.	The whole Act.
8 & 9 Vict. c. 94.	An Act for the regulating the Trade of the Isle of Man.	The whole Act.
9 & 10 Vict. c. 23.	An Act to alter certain Duties of Customs - -	The whole Act.
9 & 10 Vict c. 102.	An Act to amend the Laws relating to the Customs	The whole Act.
10 Vict. c. 23. -	An Act to alter certain Duties of Customs - -	The whole Act.
11 & 12 Vict. c. 60.	An Act to alter the Duties payable upon the Importation of Spirits or Strong Waters.	The whole Act.
11 & 12 Vict. c. 97.	An Act to repeal the Duties of Customs upon the Importation of Sugar, and to impose new Duties in lieu thereof.	The whole Act.
12 & 13 Vict. c. 29.	An Act to amend the Laws in force for the Encouragement of British Shipping and Navigation.	The whole Act, except Sections 7, 8, 9, 17, 18, 19, and 20.
12 & 13 Vict. c. 90.	An Act to amend the Laws relating to the Customs	The whole Act, except Sections 41, 42, and 43.
13 & 14 Vict. c. 95.	An Act to amend the Laws relating to the Customs	The whole Act, except Section 14.
14 & 15 Vict. c. 62.	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.	The whole Act.

SCHEDULE (B.) referred to in the foregoing ACT.

Form of Information before Justices of the Peace.

to wit. } BE it remembered, That *A.B.*, an Officer of Customs, under the Direction of the Commissioners of Customs, informs me, One of Her Majesty's Justices of the Peace in and for the of ,

COUNT 1.

On Sec. 234. That *C.D.* did unship, or was aiding or concerned in unshipping or otherwise dealing with certain Goods, to wit [*here mention the Goods generally*], contrary to Section 234. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the said Goods, [*or* "the Penalty of One hundred Pounds," *as the Case may be,*] for which the Commissioners have elected to sue.

COUNT 2.

On Sec. 235. That *C.D.* being [*or* "not being," *as the Case may be,*] a Subject of Her Majesty, was found or discovered to have been on board a Ship or Boat, Part of the Cargo of which was thrown overboard, *or* staved, *or* destroyed, to prevent Seizure, contrary to Section 235. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has become liable to be imprisoned as is therein directed.

COUNT 3.

On Sec. 235. That *C.D.* being [*or* "not being," *as the Case may be,*] a Subject of Her Majesty, was found or discovered to have been on board a Ship or Boat, contrary to the Section 235. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has become liable to be imprisoned as is therein directed.

COUNT 4.

On Sec. 236. That *C.D.* was found or discovered to have been on board a Ship or Boat within a Port, Bay, Harbour, River, or Creek of the United Kingdom, [*or* "the Channel Islands," *as the Case may be,*] contrary to Section 236. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of One hundred Pounds.

COUNT 5.

On Sec. 198. That *C.D.* did make and subscribe a false Declaration or Document, purporting to be [*here state the Nature of the Document generally*], the same being false and untrue, contrary to Section 198. of "The Customs Consolidation Act, 1853, whereby the said *C.D.* has forfeited the Sum of One hundred Pounds.

COUNT 6.

On Sec. 198. That *C.D.* did untruly answer a certain Question put to him by an Officer of Customs, contrary to Section 198. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of One hundred Pounds.

COUNT 7.

On Sec. 198. That *C.D.* did counterfeit or falsify [*or* "wilfully use when counterfeited or falsified," *as the Case may be,*] a certain Document purporting to be [*here state the Nature of the Document generally*], contrary to Section 198. of "The Customs Consolidation Act, 1853, whereby the said *C.D.* has forfeited the Sum of One hundred Pounds.

COUNT 8.

On Sec. 198. That *C.D.* did fraudulently alter [*or* counterfeit, *as the Case may be,*] the Seal, Signature, Initials, or Mark of or used by an Officer of Customs, contrary to Section 198. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of One hundred Pounds.

COUNT 9.

COUNT 9.

That a certain Vessel or Boat called the , whereof *C.D.* was Owner, [*or* Master, *as the Case may be,*] was unlawfully used in importing, landing, removing, carrying, or conveying of certain uncustomed or prohibited Goods; to wit, [*here mention generally the Goods,*] contrary to Section 203. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , which the Commissioners of Customs have directed to be sued for in this Case. On Sec. 203.

COUNT 10.

That *C.D.* was driving or conducting a Cart, Waggon, or other Conveyance, and refused to stop, or to allow the Examination thereof, when required in the Queen's Name, contrary to Section 220. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of One hundred Pounds. On Sec. 220.

COUNT 11.

That *C.D.*, an Officer of Police, having detained certain Goods, to wit, [*here mention generally the Goods,*] on Suspicion of their being stolen, neglected to convey the same to the proper Warehouse, [*or* neglected to give Notice thereof to the Commissioners of Customs, *as the Case may be,*] contrary to Section 225. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of Twenty Pounds. On Sec. 225.

COUNT 12.

That *C.D.* obstructed a Person duly employed for the Prevention of Smuggling, contrary to Section 229. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of One hundred Pounds. On Sec. 229.

COUNT 13.

That *C.D.* denied the Possession of certain Foreign Goods, to wit, [*here mention generally the Goods,*] which were afterwards found to be [*or* "to have been," *as the Case may be,*] in his Possession, contrary to Section 229. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the said Goods. On Sec. 229.

COUNT 14.

That *C.D.*, an Officer of , did, without reasonable Ground, require a certain Person, to wit, one *E.F.*, to be searched, contrary to Section 231. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of Ten Pounds. On Sec. 231.

COUNT 15.

That *C.D.* was concerned in importing certain prohibited or restricted Goods, to wit, [*here mention generally the Goods,*] contrary to Section 232. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the said Goods, [*or* "the Penalty of One hundred Pounds," *as the Case may be,*] for which the Commissioners of Customs have elected to sue. On Sec. 232.

COUNT 16.

That *C.D.* was concerned in unshipping or otherwise dealing with certain prohibited, restricted, or uncustomed Goods, to wit, [*here mention generally the Goods,*] contrary to Section 232. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the said Goods, [*or* "the Penalty of One hundred Pounds," *as the Case may be,*] for which the Commissioners of Customs have elected to sue. On Sec. 232.

COUNT 17.

That *C.D.* was concerned in the illegal Removal of certain Goods, to wit, [*here mention generally the Goods,*] from a Warehouse, or otherwise illegally dealing with the same after they had been so removed, contrary to the Provisions of Section 232. of "The Customs Consolidation On Sec. 232.

SCHEDULE (B.)

Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the said Goods, [*or* "the Penalty of One hundred Pounds," *as the Case may be,*] for which the Commissioners of Customs have elected to sue.

COUNT 18.

On Sec. 232. That *C.D.* was knowingly concerned in evading Duties of Customs upon or in dealing with certain Goods, to wit, [*here mention generally the Goods,*] with Intent to defraud Her Majesty of the Duties of Customs in respect thereof, contrary to Section 232. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the Goods, [*or* "the Penalty of One hundred Pounds," *as the Case may be,*] for which the Commissioners of Customs have elected to sue.

COUNT 19.

On Sec. 233. That *C.D.* was concerned in the Removal of certain Goods, to wit, [*here mention generally the Goods,*] or otherwise dealing with the same, contrary to Section 233. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the said Goods, [*or* "the Penalty of One hundred Pounds," *as the Case may be,*] for which the Commissioners of Customs have elected to sue.

COUNT 20.

On Sec. 241. That *C.D.* offered certain Goods for Sale, to wit, [*here mention generally the Goods,*] contrary to Section 241. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of , being Treble the Value of the said Goods.

COUNT 21.

On Sec. 247. That *C.D.* was concerned in the assembling of Persons contrary to Section 247. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has become liable to be imprisoned as is therein directed.

COUNT 22.

On Sec. 247. That *C.D.* obstructed Persons employed for the Prevention of Smuggling, *or* was concerned in the Rescue *or* Attempt at Rescue of seized Goods, *or* in the Destruction *or* Attempt at Destruction thereof, contrary to Section 247. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has become liable to be imprisoned as is therein directed.

COUNT 23.

That certain Goods, to wit, [*here mention generally the Goods,*] were seized on the Day of for being dealt with contrary to Section [*here insert the Section in Figures*] of "The Customs Consolidation Act, 1853," whereby the said Goods have become liable to Forfeiture, and that *C.D.* of has claimed the same.

COUNT 24.

On Sec. 274. That *C.D.*, being summoned as a Witness, did neglect or refuse to appear, *or having appeared,* did refuse to take Oath *or* affirm, *or* give Evidence, *or* answer, contrary to Section 274. of "The Customs Consolidation Act, 1853," whereby the said *C.D.* has forfeited the Sum of .

Exhibited to and before me the Day of in the Year of our Lord

Form

SCHEDULE (B.)

Form of Summons on Information.

To [*C.D.*]

to wit. } WHEREAS an Information has been exhibited by [*A.B.*] an Officer of Customs, under the Direction of the Commissioners of Customs, before me , One of Her Majesty's Justices of the Peace for the of , in the following Form [*here copy the Information*].

This is therefore to require you personally to appear before me, or such other Justice or Justices of the Peace as may be present at , in the of , on the Day of next ensuing, at the Hour of o'Clock in the Forenoon of said Day, to answer the said Information.

Given under my Hand and Seal at in the of , this Day of in the Year of our Lord .

Form of Summons on Information for Condemnation of Seizures.

To of in the of .

to wit. } AN Information having been preferred by [*A.B.*] an Officer of Customs, under the Direction of the Commissioners of Customs, before me , One of Her Majesty's Justices of the Peace for the of , for the Condemnation of [*here state the Goods*] seized on the Day of in the Year of our Lord , for being dealt with contrary to Section of "The Customs Consolidation Act, 1853," and claimed by you.

This is to require you to appear before me, or such other Justice or Justices of the Peace as may be present at , in the of on the Day of next ensuing, at the Hour of o'Clock in the Forenoon of said Day, to show Cause why the said Goods should not be condemned as forfeited.

Given under my Hand and Seal at in the of this Day of in the Year of our Lord ,

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Form of Summons for Witnesses.

To

to wit. } YOU are hereby required personally to be and appear, on the Day of next ensuing, at the Hour of o'Clock in the Forenoon, at in the of , before me, or such other of Her Majesty's Justices of the Peace for the said of as may be then and there present, to give Evidence and testify the Truth, according to your Knowledge, concerning the Facts alleged in a certain Information exhibited against *C.D.* under the Customs Consolidation Act, 1853, and herein fail not, under the Penalty therein provided.

Given under my Hand and Seal, at in the of this Day of in the Year of our Lord

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Form of Conviction.

to wit. } BE it remembered, That on this Day of in the Year of our Lord , at in the of *C.D.* is convicted before me [*or us, as the Case may be,*] of Her Majesty's Justices of the Peace for the of : For that he the said *C.D.*, within Three Years now last past [*here state the Offence as in the Information*], and [*where the Party has been convicted of an Offence punishable by pecuniary Penalty and Imprisonment in default of Payment,*] I, *or* we, adjudge the said *C.D.* for his said Offence to forfeit and pay the Sum of , which [*if such be the Case*], I, *or* we, mitigate to the Sum of :

SCHEDULE (B.)

and if the said Sum of be not forthwith paid, I, *or* we, adjudge the said *C.D.* to be imprisoned in Her Majesty's Gaol at in the of until the same be paid, [*or where it shall have been so adjudicated add, instead of the Words* "until the same be paid," for the Period of Six Months,] unless he shall sooner pay the said Sum of *or* [*where the Party has been convicted of an Offence punishable by Imprisonment with Hard Labour,*] I, *or* we, adjudge the said *C.D.* for his said Offence [*and where the Party has been previously convicted insert here,* "he having been previously convicted,"] to be imprisoned in Her Majesty's House of Correction at in the of , and there kept to Hard Labour for the Period of Months.

Given under this Hand and Seal at Day of in the of in the Year of our Lord .

Form of Commitment for Nonpayment of a pecuniary Penalty.

to wit. } To [*A.B.*] an Officer of Customs, and to the Gaoler or Keeper of the Goal at in the of .

[*C.D.*] having been this Day convicted before me [*or* us, *as the Case may be,*] of Her Majesty's Justices of the Peace in and for the of , upon the Information of [*A.B.*] an Officer of Customs, under the Direction of the Commissioners of Customs, of having within Three Years now last past, [*here state the Offence generally, and the Date thereof,*] I, [*or* we, *as the Case may be,*] did adjudge that the said [*C.D.*] had forfeited for his said Offence the Sum of [*adding, if mitigated,*] which I [*or* we, *as the Case may be,*] mitigated to the Sum of , which has not been paid.

This is to command you forthwith to convey the said [*C.D.*] to the Gaol at in the of , and to deliver him into the Custody of the Gaoler *or* Keeper of the said Gaol.

And I [*or* we] the said Justice *or* Justices [*as the Case may be,*] do hereby authorize and require you, the said Gaoler or Keeper of the said Gaol, to receive the said [*C.D.*] into your Custody, and him safely to keep in your said Gaol until he shall duly pay the said Sum of or be discharged according to Law [*or, if it be so adjudicated, insert, instead of what follows the Word* "Gaol," for the Period of Six Months, unless he shall sooner pay the said Sum of].

Given under this Hand and Seal at Day of in the of in the Year of our Lord .

Form of Commitment to Hard Labour.

to wit. } To [*A B.*] an Officer of Customs, and to the Gaoler or Keeper of the House of Correction at in the of

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C.D. having been this Day duly convicted before me [*or* us, *as the Case may be,*] of Her Majesty's Justices of the Peace for the of upon the Information of [*A.B.*] an Officer of Customs, under the Direction of the Commissioners of Customs, of having, within Three Years now last past, [*here state the Offence generally, and Date thereof,*] I [*or* we, *as the Case may be,*] did adjudge that the said [*C.D.*] should for his said Offence [*if previously convicted, say,* "he having been previously convicted,"] be imprisoned in the House of Correction at in the said of , and be there kept to Hard Labour for the Period of Months.

This is to command you forthwith to convey the said [*C.D.*] to the House of Correction at in the of , and to deliver him into the Custody of the Gaoler or Keeper of the said House of Correction, and I [*or* we,] the said Justice *or* Justices,

Justices, [*as the Case may be,*] do hereby authorize and require you, the said Gaoler or Keeper of the said House of Correction, to receive and take the said [*C D*] into your Custody, and him safely to keep to Hard Labour in your said House of Correction for the Period of Months.

Given under this Hand and Seal at Day of in the in the Year of our Lord of ,

Form of Condemnation of seized Goods.

to wit. } BE it remembered, That an Information having been exhibited by [*A.B.*] an Officer of Customs, under the Direction of the Commissioners of Customs, before me , One of Her Majesty's Justices of the Peace for the said of , for the Condemnation of [*here state the Goods,*] for being dealt with contrary to Section of "The Customs Consolidation Act, 1853," whereby the same became liable to Forfeiture, and which said Goods having been claimed by [*C.D.*] of , who was duly summoned to show Cause why the same should not be condemned as forfeited, and the Forfeiture thereof having been duly proved before me, *or* us, [*as the Case may be,*] I, *or* we, [*as the Case may be,*] do adjudge the same to be forfeited, and do condemn the same accordingly.

Given under this Hand and Seal at Day of in the in the Year of our Lord of ,

TABLE OF FEES referred to in the foregoing Act.

In Cases summarily disposed of under Section 239.

	£	s.	d.
Convening Justices in One or more Cases on the same Day	0	2	6
Attendance in each Case of Detention for the same Offence:—			
Where One Person detained	0	5	0
Two ditto	0	7	6
Three or more, ditto	0	10	6

In Cases of Detention and Remand.

Convening Justices in One or more Cases on the same Day	0	2	6
Taking Information of Officer to ground Warrant of Detention against One or more Persons for the same Offence, and Oath	0	2	6
Warrant of Detention for One Defendant only	0	1	6
„ for each additional Defendant	0	0	6
Recognizance for Defendant's Appearance	0	2	6
Convening Justices to hear One or more Cases of Remand on the same Day	0	5	0
Each Summons to Witnesses, when required	0	2	0
Each Information exhibited	0	2	6
Each Witness examined, where Examination does not exceed Two Folios, and Oath	0	1	0
Each additional Folio beyond the Two first	0	0	8
Taking down Prisoner's Reply, if any, to Charge	0	1	0
Recording Conviction or Acquittal	0	2	6
Warrant of Commitment	0	3	0
Copy for Revenue Solicitor	0	1	0
Engrossing Conviction on Parchment to file, and transmitting same to Clerk of Peace	0	6	0

In Cases where the Parties are proceeded against by Summons.

	£	s.	d.
Convening Justices to receive Information in One or more Cases for the same Day	0	2	6
Each Information exhibited	0	2	6
Summons for Defendant's Appearance	0	2	0
Duplicate	0	1	0
Convening Justices in One or more Cases for Hearing on the same Day	0	5	0
Each Summons for Witnesses	0	2	0
Each Witness examined, where Examination does not exceed Two Folios, and Oath	0	1	0
Every additional Folio beyond the Two first	0	0	8
Taking down Statement, if any, of Party accused	0	1	0
Recording Conviction or Acquittal	0	2	6
Warrant of Commitment	0	3	0
Copy for Revenue Solicitor	0	1	0
Engrossing Conviction on Parchment to file, and transmitting same to Clerk of Peace	0	6	0

GENERAL PROSECUTIONS AT THE INSTANCE OF THE COMMISSIONERS OF CUSTOMS.

In Cases where Parties are brought before the Justices for Offences determinable at Sessions or Assizes.

	£	s.	d.
Convening Justices when required	0	2	6
Information and Oath to ground Warrant or Summons	0	2	6
Summons to compel Party's Appearance	0	2	0
Duplicate	0	1	0
Warrant for Apprehension of Offender	0	3	0
Taking Depositions of Witnesses, per Folio	0	0	8
Copies ditto for Revenue Solicitor, when required, per Folio	0	0	4
Warrant of Commitment	0	2	6
Recognizance to prosecute and give Evidence	0	2	6
Recognizance to give Evidence, whatever the Number of Witnesses included therein	0	2	6
Each Notice of Recognizance to prosecute or give Evidence	0	1	0

CAP. CVIII.

An Act for further continuing certain temporary Provisions concerning Ecclesiastical Jurisdiction in *England*. [20th *August* 1853.]

10 & 11 Vict. c. 98.

'WHEREAS an Act was passed in the Session holden in the Tenth and Eleventh Years of the Reign of Her present Majesty, intituled *An Act to amend the Law as to Ecclesiastical Jurisdiction in* England, by which it was enacted, that certain of the Provisions therein contained should continue until the First Day of *August* One thousand eight hundred and forty-eight, and if Parliament were then sitting, until the End of the then Session of Parliament; and such Provisions have been continued by sundry Acts until the First Day of *August* One thousand eight hundred and fifty-three, and to the End of the then next Session of Parliament: And whereas it is expedient that the said Provisions should be further continued:' 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, That the said Provisions of the said Act shall continue until the First Day of *August* One thousand eight hundred and fifty-four, and to the End of the then next Session of Parliament.

Certain Provisions of recited Act further continued.