'Act were prescribed in that Behalf:' Now it is hereby provided, enacted, and declared, That so much of the Sum of Three hundred and fifty-eight thousand Pounds as is or shall be more than sufficient to satisfy the said reduced Officers according to the Rules to be observed in the Application thereof, or any Part of such Overplus, shall and may be disposed of to such Officers who are maimed or have lost their Limbs in the late War, or such others as by reason of their long Service or otherwise Her Majesty shall judge to be proper Objects of Charity, or to the Widows or Children of such Officers, according to such Warrant or Warrants under Her Majesty's Royal Sign Manual as shall be signed in that Behalf, anything in this Act or the said Act to the contrary notwithstanding.

Widows, &c., claiming Pensions to make required Declaration.

XXXIV. And as to the Sum of One hundred fifteen thousand eight hundred and eighty-nine Pounds by this Act appropriated for defraying the Charge of Pensions to be paid to the Widows of Officers of Her Majesty's Land Forces as aforesaid, and as to the Sum of Seventy-five thousand five hundred Pounds by this Act appropriated for defraying the Charge of Allowances on the Compassionate List, of Allowances as of Her Majesty's Royal Bounty, and of Pensions to Officers for Wounds as aforesaid, it is hereby enacted and declared, That no Widow of an Officer of the Land Forces, and no Person claiming an Allowance on the Compassionate List, or of Allowances as of Her Majesty's Royal Bounty, shall have or receive any Part of the same without making and subscribing a Declaration to such Purport and Effect as shall be required in that Behalf by Her Majesty's Warrant directing the Issue of such Pensions and Allowances so to be received.

Declarations to be made as specified in 5 & 6 W. 4. c. 62.

XXXV. Any such Declaration shall and may be made and subscribed before any One or more of Her Majesty's Justices of the Peace, Notary Public, or other Officer now by Law authorized to administer or receive such Declaration, or before any of the Persons appointed to examine Vouchers in the Office of the Paymaster General, in the Manner, and under the Pains, Penalties, and Forfeitures, specified in an Act passed in the Fifth and Sixth Years of His late Majesty for the Abolition of unnecessary Oaths.

CAP. CXXII.

An Act for the further Alteration and Amendment of the Laws and Duties of Customs. [12th *August* 1854.]

Instead of all other Duties and Drawbacks of Customs there shall be paid and allowed the Duties and Drawbacks specified in Tables annexed.

BE it 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. On and after the Eighth Day of *August* One thousand eight hundred and fifty-four in lieu and instead of all other Duties and Drawbacks of Customs, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon Goods imported into or exported from any Part of *Great Britain* and *Ireland*, the several Duties of Customs, and there shall be allowed the several Drawbacks, as the same are respectively inserted, described, and set forth in Table (A.) to this Act annexed; and in lieu of all Duties of Customs now payable by Law upon the Importation of Goods into the *Isle of Man*, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, the several Duties of Customs as the same are respectively set forth in Figures in Table (B.) to this Act annexed; and all the Goods described as free in the said Table (A.) shall be exempt from Duty on the Importation thereof into *Great Britain* and *Ireland*, and those described as free in the said Table B. shall be exempt from Duty on the Importation thereof into the *Isle of Man*.

Duties in Table to be levied on Goods imported into Isle of Man.

Free Goods.

Goods not reported may be detained till Requisites complied with.

II. Goods not duly reported may be detained by any Officer or Officers of Customs until the same are so reported, and the Cause of the Omission explained to the Satisfaction of the Commissioners of Customs, who may thereupon restore the same on such Terms as they may deem proper; and such Goods may in the meantime, should the said Commissioners deem necessary, be removed to the Queen's Warehouse.

III. The

Extension of Time for perfecting Sight Entries.

III. The Time prescribed by the Sixty-fourth Section of "The Customs Consolidation Act, 1853," for perfecting Entries by Bill of Sight, may be extended at the Discretion of the Commissioners of Customs.

Commissioners of Customs to permit special Entries, &c.

IV. The Commissioners of Customs may permit the Entries of Goods in such Form and Manner and on such Conditions as they may direct to meet the Exigencies of any Case to which the general Laws and Regulations may not be strictly applicable.

What Entries of Arms, &c. shall contain.

V. On the Entry of Arms and Ammunition of War, whether for Home Use, Exportation, or in Transit, the Number of Articles of each Description, as denominated in Table A. to this Act, shall be stated in the Import, Export, or Transit Entry, as the Case may be.

Goods not worth the Duty may be destroyed.

VI. All Goods deposited in the Queen's Warehouse, and not duly cleared therefrom within Three Calendar Months, if the same cannot be sold for a Sum sufficient to pay the Duties and Charges if offered for Sale for Home Consumption, of the Charges if offered for Sale for Exportation, may be destroyed by Direction of the Commissioners of Customs.

The re-weighing, re-gauging, &c., of Goods on quintennial re-warehousing, may in certain Cases be dispensed with.

VII. On the re-warehousing in the Name of the Proprietor of Goods, either by himself or by the Warehousekeeper, after the Expiration of Five Years from the last preceding warehousing or re-warehousing thereof under Sections One hundred and three and One hundred and four of "The Customs Consolidation Act, 1853," the Commissioners of Customs may (first being satisfied that the same are in the Warehouse, that the Packages are entire, and that there is no Ground to suspect that there is any undue Deficiency therein,) dispense with the re-weighing, re-gauging, or re-measuring and strict Examination thereof, if they be such as are liable on Delivery to the Payment of Duty according to the landing Weight, Measure, or Quantity thereof, and also at the Request of the Warehousekeeper or Proprietor of the Warehouse may (first being satisfied as aforesaid) dispense with the re-weighing, re-gauging, re-measuring, or strict Examination on such re-warehousing as aforesaid, of Goods being Wines or other Goods the Duties whereon are payable at the Delivery, Weight, Measure, or Quantity, and which may be liable to injury by such re-weighing, re-gauging, re-measuring, or strict Examination; but in either of these Cases the Warehousekeeper or Proprietor of such Warehouse shall be liable at the Time of Delivery of such Goods to pay the Duties due on any Deficiency therein not allowed by Law which may then be found to exist, instead of being called upon to make good any Deficiencies which might have been found to exist had such re-weighing, re-gauging, re-measuring, or Examination been resorted to at the Time of such re-warehousing.

Ships with Cargo to clear.

VIII. If any Ship having Cargo on board shall depart from any Port without being duly cleared, the Master shall forfeit the Sum of One hundred Pounds.

Tobacco may be legally imported in Packages of 80 lbs. Weight.

IX. Nothing in the Customs Consolidation Act, 1853, shall extend to render any Ship of One hundred and twenty Tons Burden or upwards liable to Forfeiture on account of any Tobacco, Cigars, or Snuff imported in such Ships into the United Kingdom in Packages each containing not less than Eighty Pounds net Weight of such Tobacco, Cigars, or Snuff, nor to render any Tobacco, Cigars, or Snuff liable to Forfeiture by reason of its being imported in such Packages, nor to render any such Ship or any Tobacco, Cigars, or Snuff so imported liable to Forfeiture under the Two hundred and twelfth Section of the said Act.

Prohibited Goods not to be shipped from the Channel Islands to the United Kingdom.

X. If in the Channel Islands any Goods, the Importation whereof into the United Kingdom is prohibited or restricted, shall be shipped or brought to any Wharf, Quay, or other Place in, or be waterborne to be shipped on board any Ship clearing or departing from those Islands to the United Kingdom, such Goods shall be forfeited, and any Person who shall so ship, bring, or waterbear to be shipped any such Goods, or be otherwise knowingly concerned therein, shall forfeit the Sum of One hundred Pounds or Treble the Value of the Goods, at the Election of the Commissioners of Customs.

To place the Bay Islands on the same footing as the Bermudas.

XI. The Islands in the *Bay of Honduras*, called the *Bay Islands*, shall be deemed and taken to be excepted or excluded from the Operation of the One hundred and fifty-ninth Section of the "Customs Consolidation Act, 1853," to the same Extent as the *Bahamas* or *Bermuda Islands* are thereby excepted or excluded.

British and Irish Spirits

XII. *British* or *Irish* Spirits may be exported from *Great Britain* or *Ireland* to Parts beyond the Seas, or be removed to the *Isle of Man* in Casks of the Content of Ten Gallons each

prohibited to be brought from the Isle of Man.

each at the least, but no *British* or *Irish* Spirits shall be removed or exported from the *Isle of Man* to any other Part of the United Kingdom, under pain of Forfeiture thereof.

Count for harbouring, &c. smuggled Goods.

XIII. The Words "otherwise dealing with certain prohibited, restricted, or uncustomed Goods" in Count Sixteen of Schedule B. to "The Customs Consolidation Act, 1853," shall be deemed to apply to and include the harbouring or having Possession, as the Case may be, of any such Goods, and it shall not be necessary to prove that the Party charged was concerned in the unshipping thereof.

Defendant's Option, &c. to be exercised before the Hearing commences.

XIV. The Option given to a Defendant by Section Two hundred and sixty-four of "The Customs Consolidation Act, 1853," of removing any Proceedings against himself before any Justice to a Superior Court, shall not be exercised after the Commencement of the Trial thereof before such Justice.

14 & 15 Vict. c. 99. not to extend to Revenue Cases.

XV. The Second Section of the Act of the Fourteenth and Fifteenth Years of Her present Majesty, Chapter Ninety-nine, shall not be deemed to apply to any Prosecution, Suit, or heir Proceeding, in respect of any Offence, or for the Recovery of any Penalties or Forfeitures, under any Law now or hereafter to be made, relating to the Customs or Inland Revenue

Provision as to Importation of Tobacco, &c. into Channel Islands.

XVI. Section One hundred and ninety-three of "The Customs Consolidation Act, 1853," is hereby repealed, but no Tobacco, Cigars, or Snuff shall be imported into the Channel Islands, nor be carried from any one of the said Islands to another of them, or from one Part of any of the said Islands to another Part of the same, unless in Ships of not less Burden than Fifty Tons, except from the United Kingdom in Ships of not less than Forty Tons Burden regularly trading from thence to those Islands, nor unless in Packages each containing not less than Eighty Pounds net Weight of such Tobacco, Cigars, or Snuff, nor unless the Provisions in and under which the like Sort of Goods may be legally imported into the United Kingdom are complied with; and all Cigars, Tobacco, or Snuff imported into the said Islands, or carried, shipped, or removed, 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.

Certain Exemption to apply only where Spirits shipped, &c. in Vessels of not less than 50 Tons.

XVII. The Exemption contained in the Proviso of Section One hundred and ninety-two of "The Customs Consolidation Act, 1853," in respect of Spirits, shall only apply in Cases where such Spirits are shipped, removed, imported, exported, or carried Coastwise in Ships of not less Burden than Fifty Tons, as required by the foregoing Part of the said Section.

Declaratory Explanation of Term "Malt."

XVIII. Doubts having arisen as to the Meaning of the Prohibition in regard to Malt contained in the Forty-fourth Section of "The Customs Consolidation Act, 1853," the Term Malt shall be deemed to include all Malt, whether in Grain or in the Form of concentrated Extract or Essence, but shall not include any of the fermented Liquors made from Malt now specified in the Tariff.

Dispensation of Shipping Documents Outwards.

XIX. So much of the One hundred and forty-second Section of "The Customs Consolidation Act, 1853," as requires a Duplicate Bill of Lading on the Shipment of Goods, and, within Fourteen Days after Clearance of the Ship, a List of such Goods, with the Quantities and Values thereof, is hereby repealed, except as to Shipments at the Port of *Liverpool*, with respect to which so much only of the said Section as requires the Values of the Goods to be stated in such List is hereby repealed; but if the Exporter shall fail, either by himself or his Agent, to deliver to the Searcher a Shipping Bill, with Duplicates thereof where required, of the Goods exported by him as prescribed by the said Act, he shall forfeit the Sum of Twenty Pounds.

Isle of Man Part of United Kingdom for Customs Purposes.

XX. The *Isle of Man* shall be deemed and taken to be Part of the United Kingdom for the Purposes of this or any other Act relating to the Customs, save as to the Rates of Duties and Drawbacks charged or allowed.

Interpretation Clause.

XXI. When any of the Terms mentioned in the Three hundred and fifty-seventh Section of "The Customs Consolidation Act, 1853," are used in this or any other Act relating to the Customs, the Terms so used shall have the same Interpretation and Meaning as are given to them in the said Section.

TABLE

TABLE A.

Duties applicable to Great Britain and Ireland.

		£	s.	d.
Arms, viz:				
Swords, Cutlasses, Matchetts, Bayonets, Gun Locks, Cannon or Mortars of Iron not mounted nor accompanied with Carriages	the Cwt.	0	2	6
Cannon or Mortars of Brass not mounted nor accompanied with Carriages	the Cwt.	0	10	0
Cannon or Mortars mounted or accompanied with Carriages, and other Fire-arms, viz., Muskets, Rifles, Carbines, Fowling Pieces, or Guns of any other Sorts not enumerated, and Pistols	for every 100*l.* Value thereof	10	0	0
Ammunition, viz.:				
Shot, large and small, of Lead	the Cwt.	0	2	0
„ „ of Iron	„	0	2	6
Rockets and other Combustibles, for Purposes of War, and not otherwise enumerated or described	for every 100*l.* Value thereof	10	0	0
Baskets	the Cubic Foot	0	0	4
Boxes, viz.—Brass	the Cwt.	1	10	0
Not otherwise charged with Duty	for every 100*l.* Value	10	0	0
Buttons and Studs of Metal			free.	
„ „ other Sorts			free.	
Cherries, dried	the lb.	0	0	2
Comfits, dry	the lb.	0	0	2
Confectionery	the lb.	0	0	2
Eggs	the Cubic Foot of the Package, internal Measurement	0	0	8
Of and from British Possessions	the Cubic Foot of the Package, internal Measurement	0	0	4
Embroidery on Silk, or Silk mixed with other Materials, not being Silk Net	for every 100*l.* Value	15	0	0
Of and from British Possessions	for every 100*l.* Value	5	0	0
Ginger	the Cwt.	0		0
Glass—Plate Glass, cast or rolled, of whatever Thickness, whether silvered, polished, or rough, and silvered Glass not otherwise enumerated			free.	
Gongs	the Cwt.	1	0	0
Hops—until the 1st August 1855	the Cw.	1	0	0
From and after that Date	the Cwt.	2	5	0
Japanned or Lacquered Ware	the Cwt.	1	0	0
Iron, Manufactures of, coated with Brass or Copper by any galvanic Process	the Cwt.	0	3	6
Lucifers, of Wood	the Cubic Foot of the external Package, measured internally	0	0	4
Marmalade	the lb.	0	0	2
Musical Instruments, viz.: Harmoniums and Seraphines	each	1	5	0
Concertinas, all Sorts	the 100 Notes	0	5	0
Oil Cloth	the Square Yard	0	0	1½
Opera Glasses, viz.:				
Single	each	0	1	0
Double, and all Marine and Race Glasses, not being Telescopes	each	0	2	6
Paper, viz.:—Printed, Painted, or Stained Paper Hangings, or Flock Paper	the lb.	0	0	3
Platting, viz.:—of Chip, not being of greater Value than Sixpence per Piece of Sixty Yards	the lb.	0	0	6
Willow Squares	the Cwt.	0	10	0
Plums preserved in Sugar	the lb.	0	0	6

Silks

	£	s.	d.
Silks, viz.:—Corahs, Choppas, Bandannas, Tussore Cloth, Romals and Taffaties, viz.:			
In Pieces not exceeding 6¼ Yards in Length - - the Piece	0	0	6
In Pieces exceeding 6¼ Yards and not exceeding 7¼ Yards in Length the Piece	0	0	8
In Pieces exceeding 7¼ Yards, and not exceeding 12 Yards in Length the Piece	0	0	10
China Crape Shawls, Scarfs, Handkerchiefs, and Pieces—			
Plain and Damask - - - - - - the lb.	0	3	0
Embroidered - - - - - - - the lb.	0	5	0
Manufactures of Silk, or of Silk mixed with Metal or any other Material, the Produce of Europe, viz.:			
Ribbons of Velvet or Plush, wholly of Silk or of Silk mixed with Cotton, not exceeding Nine Inches in width—			
Plain or embossed by Depression, without Satin or Fancy Edge the lb.	0	5	0
Figured, brocaded, striped or spotted, or with Satin or Fancy Edge, and Silk Ribbons in any way mixed or ornamented with Velvet or Plush - - - - - the lb.	0	10	0
Manufactures of Silk, or of Silk mixed with any other Material called Plush, not being Ribbons - - - - the lb.	0	3	0
Articles thereof - - - - - the lb.	0	3	6
Spirits, viz.:			
Not being sweetened or mixed with any Article so that the Degree of Strength thereof cannot be ascertained by Sykes's Hydrometer; for every Gallon of the Strength of Proof by such 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 - the Gallon	0	15	0
Of and from a British Possession in America or the Island of Mauritius, and Rum of and from any British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4th Vict. Cap. 8. have or shall have been fulfilled, if imported—			
Into England - - - - the Gallon	0	8	2
Into Scotland - - - the Gallon	0	6	0
Into Ireland - - - - the Gallon	0	4	4
And further, if imported into Scotland as imposed by the Act 17th & 18th Vict. Cap. 29. - - - the Gallon	0	0	4
Rum Shrub, Cordials, and Liqueurs of and from a British Possession in America or the Island of Mauritius, or a British Possession within the Limits of the East India Company's Charter, qualified as aforesaid, if imported—			
Into England - - - - the Gallon	0	8	2
Into Scotland - - - the Gallon	0	6	0
Into Ireland - - - - the Gallon	0	4	4
And further, if imported into Scotland, as imposed by the Act 17th & 18th Vict. Cap. 29. - - - - the Gallon	0	0	4
Other Spirits and Strong Waters being sweetened or mixed so that the Degree of Strength cannot be ascertained as aforesaid - - - the Gallon	1	0	0
Stays or Corsets, of Linen or of Cotton, or of Linen and Cotton mixed the Doz. Pairs	0	2	0
Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated - - - - - - - the lb.	0	0	2
Sulphate of Potash - - - - - - - - free.			
Vinegar - - - - - - - the Gallon	0	0	4½
Yarn, Woollen - - - - - - - - free.			
Worsted for Fancy Purposes, of Two or more Threads, not being fit for Embroidery - - - - - - the lb.	0	0	3

A Draw-

A Drawback shall be allowed on all Roasted Coffee exported as Ships' Stores, or removed to the Isle of Man for Consumption therein, equal in Amount to the Import Duty chargeable on Raw Coffee; and on Tobacco manufactured in the United Kingdom, made into Cut, Shag, Roll, or Carrot Tobacco, or Cigars, such Cigars, when exported as Merchandise, being packed in Cases containing not less than Eighty Pounds net Weight, a Drawback shall be allowed on Exportation or Shipment as Stores—the lb. 2*s.* 7½*d.*, and 5 per Cent. thereon.

TABLE B.

Duties applicable to the Isle of Man.

		£	*s.*	*d.*
Spirits, viz.:				
Rum Shrub of the British Possessions - - -	the Gallon	0	3	8
Rum and other Spirits of the British Possessions, not being sweetened or mixed Spirits or Liqueurs, Cordials, or perfumed Spirits, for every Gallon of the Strength of Proof by Sykes's Hydrometer, and so on in proportion for any greater or less Strength than the Strength of Proof, or for any greater or less Quantity than a Gallon - -	the Gallon	0	3	8
Liqueurs, Cordials, mixed, sweetened, and perfumed Spirits -	the Gallon	0	10	0
Of the British Possessions - - - - -	the Gallon	0	5	0

CAP. CXXIII.

An Act to render any Dealing with Securities issued during the present War between *Russia* and *England* by the *Russian* Government a Misdemeanor.

[12th *August* 1854.]

'WHEREAS it is expedient to prevent as much as possible the *Russian* Government 'from raising Funds for the Purpose of prosecuting the War which it at present carries 'on against this Country:' 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:

Prohibiting the Dealing in Russian Stocks, &c.

I. If, during the Continuance of Hostilities between Her Majesty and the Emperor of *Russia*, any Person within Her Majesty's Dominions, or any *British* Subject in any Foreign Country, shall wilfully or knowingly take, acquire, become possessed of, or interested in any Stocks, Funds, Scrip, Bonds, Debentures, or Securities for Money which, since the Twenty-ninth Day of *March* One thousand eight hundred and fifty-four, have or hath been, or which, during the Continuance of Hostilities as aforesaid, shall be, created, entered into, or secured by or in the Name of the Government of *Russia*, or any Person or Persons on its Behalf, every Person so taking, acquiring, becoming possessed of, or interested in any such Stocks, Funds, Scrip, Bonds, or Debentures as aforesaid shall be guilty of a Misdemeanor, and in *Scotland* of an Offence punishable with Fine or Imprisonment: Provided always, that the Provisions of this Act shall not extend to or include the Case of any such Person or Subject claiming an Interest in the Estate or Effects of any deceased Person, or the Case of any such Person or Subject taking the Estate or Effects of his Debtor in Execution, or the Case of any such Person or Subject claiming in any Country to be interested under any Bankruptcy, Insolvency, Sequestration, Cessio Bonorum, or Disposition of Property in trust for Creditors, but that in every such Case the *British* Subject may take and receive any Stocks, Funds, Scrip, Bond, or Debentures, or any Share, Legacy, Dividend, Debt, or Sum of Money due or belonging to him, which may arise from or be produced by the Sale or Proceeds of any such Stocks, Funds, Scrip, Bonds, or Debentures as aforesaid; and provided also, that nothing herein contained shall be construed to include the Government Notes which are used as a circulating Medium in the *Russian* Dominions.

As to Trial of Offences committed beyond Limits of U.K.

II. All Offences against this Act committed beyond the Limits of the United Kingdom may be inquired of, tried, determined, and dealt with as if the same had been respectively committed within the Body of the County of *Middlesex*.

This Act not to affect the Law of Treason.

III. Nothing herein contained shall have the Effect of reducing to a Misdemeanor any such Offence which if this Act had not been passed would amount to the Crime of High Treason, or be