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

be deemed in any Manner to alter or affect the Law relating to High Treason; but no Person indicted for a Misdemeanor under this Act shall be entitled to an Acquittal on the Ground that the Acts proved against him amount in Law to the Crime of High Treason.

As to Payment of Costs of Prosecution.

VI. On any Indictment for a Misdemeanor under this Act the Costs of the Prosecution shall be allowed as directed by the several Acts, Seventh *George* the Fourth, Chapter Sixty-four, and Fourteenth and Fifteenth *Victoria*, Chapter Fifty-five; and all the Provisions of the said Acts empowering Courts to order Payment of Costs and Expenses, and Compensation for Trouble and Loss of Time, in the Cases of the Misdemeanors in the said Acts mentioned, shall extend and be applicable to Indictments for Misdemeanor under this Act.

CAP. CXXIV.

An Act to settle the Contribution to be made by certain Baronies in *Roscommon* and *Galway* and the County of the Town of *Galway* to the *Midland Great Western Railway of Ireland* Company. [12th *August* 1854.]

12 & 13 Vict. c. 62.

WHEREAS under the Act of the Twelfth and Thirteenth Years of Her present Majesty, Chapter Sixty-two, the Commissioners of Her Majesty's Treasury were 'empowered to charge the Consolidated Fund and to direct the Issue thereout to the 'Commissioners for the Reduction of the National Debt of a Sum not exceeding in the whole 'Five hundred thousand Pounds, and the last-mentioned Commissioners were thereby 'appointed Trustees for holding the Monies to be issued as aforesaid on a separate Account, 'under the Title of "The Commissioners for the Reduction of the National Debt on account '"of the Public Works Loan Fund," and it was provided that the said Commissioners of 'the Treasury should, if they thought fit, require the Public Works Loan Commissioners 'to advance to the *Midland Great Western Railway of Ireland* Company any Sums of Money 'not exceeding in the whole Five hundred thousand Pounds, and the Repayment thereof, 'with Interest, as therein mentioned, not exceeding Three Pounds Ten Shillings *per Centum* 'per Annum, should be secured by such Mortgages as therein-after mentioned, and the said 'Railway Company were authorized to borrow of the said Public Works Loan Commissioners 'any Sum or Sums of Money not exceeding in the whole the Sum of Five hundred 'thousand Pounds, and to mortgage the Railways and Undertaking authorized by the Acts 'therein mentioned, and other the Effects of the Company; and it was by the said Act 'enacted, that if any Monies should be borrowed by the said Railway Company under the 'Provisions of that Act, then, so long as any Part whatever of the Principal Monies 'borrowed should remain unpaid, a Sum equal to One Pound Fifteen Shillings *per Centum* 'on the Sum or Sums originally borrowed should (subject as therein-after mentioned) be paid 'half-yearly to the said Railway Company by the Baronies therein mentioned in the County of '*Roscommon*, and by all the several Baronies and Half Baronies in the County of *Galway*, and 'by the County of the Town of *Galway*, all in that Part of the United Kingdom of *Great* '*Britain* and *Ireland* called *Ireland*, rateably and in the Proportions to be ascertained as therein-'after mentioned; and it was thereby provided, that if, after the said Railway from *Athlone* 'to *Galway* should have been opened, there should be any Profit made by such Railway in 'any Half Year, then the Amount thereof should be deducted from the half-yearly Amount 'which would otherwise be payable by such Baronies and Half Baronies and County of the 'Town of *Galway*, and if such Profit should equal or exceed the Amount so to be paid, then 'no such Payment should be made; and that the Commissioners of the Treasury, during 'such Period as any Principal or Interest Monies should remain unpaid in respect of the 'Securities to be given to the said Public Works Loan Commissioners, should appoint a fit 'Person or Persons, not exceeding Three, to audit the Accounts of the said Railway Com-'pany, and to make Certificates, in pursuance of the Directions therein-after contained; and 'that for the Purpose of ascertaining the Amount of net Profits (if any) of the whole or any 'Portion of the said Railway from *Athlone* to *Galway*, the said Railway Company should, 'from Time to Time and at all Times, so long as any Principal Monies should remain unpaid 'in respect of any Securities aforesaid, keep the Accounts of the Receipts and Expenditure 'relating to the whole or any Portion of the Railway between *Athlone* and *Galway*, and all

'Matters