ANNO OCTAVO

VICTORIÆ REGINÆ.

****

C A P. XII.

An Act to alter and amend certain Duties of Customs. [8th *May* 1845.]

WHEREAS by an Act passed in the Fifth and Sixth Years of the Reign of Her present Majesty Queen *Victoria*, intituled *An Act to amend the Laws relating to the Customs*, 5 & 6 Vict. c.47. certain Duties of Customs were made payable to Her said Majesty, Her Heirs and Successors, upon the Goods, Wares, and Merchandize contained in the Tables marked (A.) and (B.), and Schedule, to this Act annexed: And whereas it is expedient that such Duties should be repealed: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this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same, That the Duties on the several Articles so contained in such Tables and Schedule shall be and the same are hereby repealed, at the several Periods therein specified. Duties repealed

II. And be it enacted, That in lieu and instead of the Duties of Customs now payable upon the Goods, Wares, and Merchandize imported into the United Kingdom in the annexed Schedule mentioned and set forth, denominated a Schedule of Duties of Customs, there shall be raised, levied, collected, and paid unto Her Duties imposed.

said Majesty, Her Heirs and Successors, upon the respective Goods, Wares, and Merchandize imported into the United Kingdom, the several Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the said Schedule annexed to this Act.

Duties how to be recovered.

III. And be it enacted, That the Duties by this Act imposed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated under the Provisions of an Act passed in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for granting Duties of Customs*, and of any other Act or Acts in force relating to the Customs.

3 & 4 W. 4. c. 56.

Value of Goods entered Inwards to be stated in the Entry and attested by the Importer.

IV. And whereas it is expedient that correct Accounts may continue to be taken of the Value of the Imports of certain Goods upon which Duty has hitherto been charged according to the Value thereof, but upon which Goods the Duties have been repealed by this Act; be it enacted, That upon the Entry Inwards of any such Goods the Value thereof shall be stated in the Entry, and shall be affirmed by the Declaration of the Importer or his known Agent, written upon the Entry and attested by his Signature, and if such Declaration be false, the Person signing the same shall forfeit a Sum not exceeding Twenty Pounds; and it shall be lawful for the Landing Waiter or other Officer appointed to examine such Goods to call for the Invoice, Bills of Parcels, and such other Documents relating thereto as he may think necessary for ascertaining the true Value of the same.

Act may be amended, &c.

V. And be it enacted, That this Act may be altered or amended by any Act to be passed in this Session of Parliament.

TABLE

TABLE (A.)

From and after the passing of this Act.

Agates, or Cornelians, not set.
Alganobilla.
Alkali.
Alkanet Root.
Almonds, Bitter.
Aloes.
Alum.
—— Roch.
Amber, rough.
Ambergris.
Amboyna Wood.
Angelica.
Annatto.
———— Roll.
Antimony, Ore of.
———— Crude.
———— Regulus of.
Argol.
Aristolochia.
Arsenic.
Ashes, Pearl and Pot.
—— Soap, Weed, and Wood.
—— unenumerated.
Asphaltum or Bitumen Judaicum.

Balsam, Canada.
———— Capivi.
———— Peru.
———— Riga.
———— Tolu.
———— Balm of Gilead, and unenumerated Balsam.
Barilla.
Bar Wood.
Bark, Extract of, or of other Vegetable Substances, to be used only for tanning Leather.
—— for Tanners or Dyers Use.
—— Cascarilla.
—— Peruvian.
—— of other Sorts.
Basket Rods, peeled and unpeeled.
Beef Wood.
Berries, Bay.
———— Juniper.
———— Yellow.
———— unenumerated.
Birds, Singing.
Blackwood.
Bladders.
Bones of Cattle and other Animals, and of Fish (except Whale Fins), whether burnt or not, or as Animal Charcoal.
Box Wood.
Borax, refined.
Borax or Tincal, unrefined.
Boracic Acid.
Brazil Wood.
Brazilletto Wood.
Brimstone, refined, in Rolls.
———————— in Flour.
———————— not refined.
Bristles, rough, or in any way sorted.
Bronze Works of Art.
Bulrushes.

Camomile Flowers.
Camphor, unrefined.
Camwood.
Candlewick.
Canella Alba.
Canes, Bamboo.
—— Reed.
—— Rattans, not ground.
—— or Sticks, unenumerated.
Caoutchouc.
Cardamoms.
Cassia Buds.
—— Fistula.
Castor.
Cedar Wood.
Chalk, unmanufactured.
Chip, or Willow, for platting.
Chesnuts.
China Root.
Chrystal, rough.
Cinnabaris Nativa.
Citrate of Lime.
Citric Acid.
Civet.
Coals, Culm, and Cinders.
Cobalt.
———— Ore of.
Cochineal.
———————— Dust.
———————— Granilla.
Coir Rope and Junk, old and new, cut into Lengths not exceeding Three Feet each.
Colocynth.
Columbo Root.
Copperas, Blue.
———————— Green.
———————— White.
Coral, whole, polished.
———— —— unpolished.
———— in Fragments.

TABLE (A.)—*continued.*

Cork.
Cotton Yarn.
Cubebs.
Cream of Tartar.

Divi Divi.
Down.
Drugs, unenumerated.

Ebony.

Feathers for Beds, in Beds or otherwise.
——— Ostrich, undressed.
——— Paddy Bird, undressed.
——— unenumerated and undressed.
Flax and Tow, or Codilla of Hemp and Flax, dressed and undressed.
Flocks.
Flower Roots.
Fustic.

Gallic Powder.
Galls.
Gamboge.
Garancine.
Garnets, cut or uncut, not set.
Gentian.
Ginseng.
Glue Clippings, or Waste of any Kind, fit only for making Glue.
Goods unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited.
Grease.
Greaves for Dogs, and Tallow Greaves.
Guano.
Gum, Animi.
—— Arabic.
—— Assafœtida.
—— Ammoniacum.
—— Benjamin.
—— Copal.
—— Euphorbium.
—— Guiacum.
—— Kino.
—— Lac Dye.
—— Mastic.
—— Seed Lac.
—— Senegal.
—— Shellac.
—— Storax.
—— Tragacanth.
—— unenumerated.
Gun Stocks in the rough, of Wood.
Gypsum.

Hair, Camel Hair or Wool.
—— Cow, Ox, Bull, or Elk.
—— Horse.
—— Human.
—— unenumerated.
Heath, for Brushes.
Helebore.
Hemp, dressed.
Hemp, rough or undressed, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes.
Hides, not tanned, tawed, curried, or in any Way dressed, dry and wet.
——— or Pieces of Hides, raw or undressed, and unenumerated.
——— Tails, Buffalo, Bull, Cow, or Ox.
——— tanned, not otherwise dressed.
Hones.
Hoofs of Cattle.
Hoops of Wood.
Horns—Horn Tips and Pieces of Horns.

Indigo.
Inkle, unwrought.
Iron, Bloom.
—— Cast.
—— Chromate of.
—— in Bars, unwrought.
—— Hoops.
—— Old Broken and Cast Iron.
—— Ore.
—— Pig.
—— slit or hammered into Rods.

Jalap.
Jet.
Jewels — Emeralds and all other precious Stones, unset.
——— Pearls.
Juice of Lemons, Limes, or Oranges.

Kingwood.

Lac; viz. Sticklac.
Lapis Calaminaris.
Lard.
Latten.
——— Shaven.
Lavender Flowers.
Lead Ore.
—— Red.
—— White.
—— Black.
—— Chromate of.
Leaves of Roses.
Leeches.

TABLE (A.)—*continued.*

Lignum Vitæ.
Litharge.
Logwood.
Losh Hides.

Madder.
Madder Root.
Mahogany.
Manganese, Ore of.
Manna.
Manures, unenumerated.
Metal—Bell Metal.
Minerals and Fossils unenumerated.
Models of Cork or Wood.
Morphia.
Moss, Lichen Islandicus.
—— other than Rock or Iceland Moss.
—— Rock, for Dyers Use.
Mother-o'-Pearl Shells.
Musk.
Myrrh.

Nicaragua Wood.
Nickel, Arseniate of, in Lumps or Powder, being in an unrefined State.
——— Metallic, and Oxide of, refined.
——— Ore of.
Nitre—Cubic Nitre.
Nuts; viz.
—— Kernels of Walnuts and of Peach Stones, and of Nuts or Kernels thereof, unenumerated, commonly used for expressing Oil therefrom.
—— Coco Nuts.
Nuts, Pistachio.
Nuts and Kernels, unenumerated.

Oakum.
Ochre.
Oil, Animal.
—— Castor.
—— Cocoa Nut.
—— of Olives, except in Ships of the Two Sicilies.
—— Lard.
—— Palm.
—— Paran.
—— Rock.
—— unenumerated.
—— Train, Blubber, Spermaceti Oil, and Head Matter, the Produce of Fish or Creatures living in the Sea, caught by the Crews of British Vessels, and imported direct from the Fishery or from any British Possession in a British Vessel.
Oil;—Seed Oils; viz.
—— Hempseed.
—— Linseed.
—— Rapeseed.
—— Walnut.
—— Seed, unenumerated.
Oil Seed Cake.
Olibanum.
Olive Wood.
Orange Peel and Lemon Peel.
Ore, unenumerated.
Orchal.
Orpiment.
Orris Root.

Painters Colours, unenumerated, unmanufactured.
Palmetto Thatch.
Pink Root.
Pitch.
—— Burgundy.
Plaster of Paris.
Platina, and Ore of Platina.
Platting or other Manufactures to be used in or proper for making Hats or Bonnets of Chip.
Pomegranates, Peel of.
Prussiate of Potash.

Quicksilver.
Quils, Goose.
——— Swan.

Radix Contrayervæ.
——— Enulæ Campanæ.
——— Eringii.
——— Ipecacuhanæ.
——— Rhataniæ.
——— Senekæ.
——— Serpentariæ or Snake Root.
Rags, old Rags, old Ropes or Junk, or old Fishing-nets, fit only for making Paper or Pasteboard.
—— Pulp of.
—— Woollen.
Rape of Grapes.
Red Wood or Guinea Wood.
Rhubarb.
Rosewood.
Rosin.

Safflower.
Saffron.
Sal Ammoniac.
—— Limonum.
—— Prunella.

TABLE (A.)—*continued.*

Salep or Salop.
Saltpetre.
Sanguis Draconis.
Santa Maria Wood.
Sapan Wood.
Sarsaparilla.
Sassafras.
Satin Wood.
Saunders' Red.
———— White or Yellow.
Scammony.
Seeds; viz.
—— Croton, commonly used for expressing Oil therefrom.
—— Hemp.
—— Poppy.
—— Sesamum.
—— unenumerated, commonly used for expressing Oil therefrom.
Senna.
Shumach.
Silk, Raw.
—— Knubs or Husks, and Waste Silk.
—— Thrown, not Dyed.
Skins and Furs; viz.
—— Marten, undressed.
—— Seal, in the Hair, not tanned, tawed, or dressed.
—— Squirrel or Calabar, undressed.
—— Furs, Pelts, and Tails; viz.
—— Badger, undressed.
—— Bear, undressed.
—— Beaver, undressed.
—— Cat, undressed.
—— Chincilla, undressed.
—— Coney, undressed.
—— Deer, undressed.
—— Dog, in the Hair, not tanned or dressed.
—— Dog Fish, undressed.
—— Elk, undressed.
—— Ermine, undressed.
—— Fisher, undressed.
—— Fitch, undressed.
—— Fox, undressed.
—— Fox Tails, undressed.
—— Goat, raw.
—— Goose, undressed.
—— Hare, undressed.
—— Husse, undressed.
—— Kangaroo, raw and undressed.
—— Kid, in the Hair, undressed.
—— Kolinski, undressed.
—— Leopard, undressed.
—— Lion, undressed.
—— Lynx, undressed.
Skins, Marten Tails, undressed.
—— Mink, undressed.
—— Mole, undressed.
—— Musquash, undressed.
—— Nutria, undressed.
—— Otter, undressed.
—— Ounce, undressed.
—— Panther, undressed.
—— Pelts, undressed, of Goats.
———— ———— of all other Sorts.
—— Racoon, undressed.
—— Sable, undressed.
—— Sable Tails or Tips, undressed.
—— Squirrell or Calabar, Tails of, undressed.
—— Swan, undressed.
—— Tiger, undressed.
—— Weasel, undressed.
—— Wolf, undressed.
—— Wolverings, undressed.
—— Furs, Pelts, and Tails, tanned, tawed, or dressed; viz.
—— Deer,—Indian, half dressed, tanned, tawed, or in any way dressed.
—— Ermine, dressed.
—— Kid, dressed and dyed or coloured.
—— Lamb, tanned or tawed.
—— Lamb, dyed or coloured.
Dressed in Oil:
—— Mink, dressed.
—— Pelts of all Sorts, tanned, tawed, or in any way dressed.
—— Deer,—Indian, undressed or shaved.
—— Goat, tanned, tawed, or in any way dressed.
—— Lamb, in the Wool.
—— Sheep, in the Wool.
—— —— tanned or tawed, dressed in Oil.
—— Squirrel or Calabar, tawed.
—— Wolf, tawed.
—— Kid, dressed, not dyed or coloured.
—— and Furs, or Pieces thereof, unenumerated, tawed, curried, or dressed.
—— and Furs, or Pieces thereof, raw or undressed, unenumerated.
Specimens of Minerals, Fossils, or Ores, unenumerated, exceeding Fourteen Pounds Weight each.
Speckled Wood.
Spelter or Zinc, rolled, but not otherwise manufactured.
———— crude, in Cakes.
Sponge.
Squills, dried and not dried.
Stavesacre.

TABLE (A.) — *continued.*

Staves, not exceeding Seventy-two Inches in Length, nor Seven Inches in Breadth, nor Three Inches and a Quarter in Thickness.
Steel, unwrought.
—— Scraps.
Straw or Grass for Platting.
Sweet Wood.
Stone in Blocks, shaped or rough scalped.
Sulphur Casts.

Talc.
Tar.
—— Barbadoes.
Tarras.
Tartaric Acid.
Teasles.
Teeth, Elephants.
—— Sea-Cow, Sea-Horse, or Sea-Morse.
Terra Japonica, and Cutch.
—— Sienna.
—— Verde.
—— Umbra.
Tin Ore, and Regulus of.
Tornsal.
Tortoise Shell or Turtle Shell, unmanufactured.
Tulip Wood.
Turmeric.
Turpentine of Venice, Scio, or Cyprus.
Turpentine, unless above the Value of 15*s.* per Cwt.

Valonia.
Vases, ancient, not of Stone or Wood.
Vermilion.

Ultramarine.

Walnut Wood.
Water, Mineral.
Wax, Bees, in any Degree bleached.
—— —— unbleached.
—— Myrtle.
—— Vegetable.
Weld.
Whale Fins, of British taking, and imported direct from the Fisheries or from any British Possession in a British Ship.
Woad.
Wood, for Ship-building, now admitted at the same Duty as Teake Wood.
—— Birch, hewn, not exceeding Three Feet long, nor exceeding Eight Inches square, imported for the sole Purpose of making Herring Barrels for the Use of the Fisheries.
—— Teake.
Wool, Beaver.
—— —— cut and combed.
—— Coney.
—— Hares.
—— Cotton.

Yarn.
—— Camel or Mohair.
—— Raw Linen.

Zaffre.
Zebra Wood.

TABLE (B.)

Seeds; viz.		
Acorn.	Lettuce.	From and after the
Anniseed.	Linseed and Flaxseed.	
Beans, Kidney or French.	Lupin.	
Burnet.	Maw.	
Colchicum.	Millet.	
Cole.	Parsley.	1st Day of June 1845.
Coriander.	Quince.	
Cummin.	Rape.	
Fenugreek.	Shrub or Tree.	
Forest.	Tares.	
Garden, unenumerated.	Worm.	
Lentiles.		
Spermaceti - - - - - -		1st Day of January 1849.
Sperm Oil of Foreign Fishing - - -		
Train Oil or Blubber of Foreign Fishing - -		1st Day of January 1847.
Whales Fins of Foreign taking, and not prohibited -		

A SCHEDULE OF DUTIES OF CUSTOMS.

	£	s.	d.
Isinglass, per Cwt.	0	5	0
Oils, Chemical, Essential or Perfumed, per lb.	0	1	0
—— Essential, of Cloves, per lb.	0	3	0
Pickles preserved in Vinegar, per Gallon	0	0	4
Pickles or Vegetables preserved in Salt, for every 100*l.* Value	5	0	0
Refined Camphor, per Cwt.	0	5	0
Smalts, per Cwt.	0	10	0
Turpentine above the Value of 15*s.* per Cwt.	0	2	0
Verdigris, per Cwt.	0	5	0
Yarn Cable, per Cwt.	0	3	0
That from and after the Expiration of Excise Duties on British Glass, and until the 10th Day of October 1846, the following Duties of Customs: Glass; viz.			
Any Kind of Window Glass, White, or stained of One Colour only, not exceeding One Ninth of an Inch in Thickness, and Shades and Cylinders, the Cwt.	0	14	0
All Glass exceeding One Ninth of an Inch in Thickness; all silvered or polished Glass of whatever Thickness, however small each Pane, Plate, or Sheet, superficial Measure; viz.			
Not exceeding more than 9 square Feet, the square Foot	0	1	0
Containing more than 9 square Feet, and not more than 14 square Feet, the square Foot	0	2	0
Containing more than 14 square Feet, and not more than 36 square Feet, the square Foot	0	2	6
Containing more than 36 square Feet, the square Foot	0	3	0
Glass, painted or otherwise ornamented, the superficial Foot	0	3	0
All White Flint Glass Bottles, not cut, engraved, or otherwise ornamented, and Beads and Bugles of Glass, the lb.	0	0	2
Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved, or otherwise ornamented, the lb.	0	0	4
All Flint Cut Glass, Flint coloured Glass, and Fancy Ornamental Glass, of whatever Kind, the lb.	0	0	8
Bottles of Glass covered with Wicker (not being Flint or Cut Glass), or of Green or common Glass, the Cwt.	0	3	0
Glass Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be remanufactured, the Cwt.	0	14	0

And that from and after the 10th Day of October 1846, until the 5th Day of April 1848, there be charged on the said Article One Half of the said Duties, and from and after the 5th Day of April 1848 One Fourth of the said Duties.

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