

ANNO NONO & DECIMO

VICTORIÆ REGINÆ.

****

CAP. CII.

An Act to amend the Laws relating to the Customs. [28th *August* 1846.]

WHEREAS several Acts were passed in the Session of Parliament holden in the Eighth and Ninth Years of the Reign of Her present Majesty Queen *Victoria*, for consolidating the Laws of Customs: And whereas certain Alterations and Amendments of the said Acts are now required: 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 from and after the passing of this Act the same shall come into and be and continue in full Force and Operation for the Purposes mentioned therein, except where any other Commencement is herein-after particularly directed.

Commencement of Act.

Regulation.

8 & 9 Vict. c. 86. Tobacco from Porto Rico, Trinidad, &c. to be imported in Packages of 80 lbs.

II. And whereas by one of the said Acts, intituled *An Act for the general Regulation of the Customs*, certain Restrictions are enacted upon the Importation of Tobacco into the United Kingdom: And whereas it is expedient to alter and amend the said Restrictions as is herein-after mentioned; be it therefore enacted, That from and after the passing of this Act it shall be lawful to import into the United Kingdom, into any of the Ports named in the Table of Prohibitions

Regulation.

and Restrictions Inwards in the said Act contained, as Ports into which Tobacco may be imported, or into any Port which may have been or hereafter may be appointed for such Purpose by the Commissioners of Her Majesty's Treasury, any Tobacco the Produce of the Island of *Porto Rico*, and any Tobacco the Produce of *Trinidad*, or of *Mexico* or of *South America*, or of the Islands of *Saint Domingo* or *Cuba*, or any Tobacco which can and shall be legally imported from *Malta* for Home Consumption, in Packages, each containing at least Eighty Pounds net Weight of such Tobacco.

Correction of an Error in the Restrictions on the Importation of Negrohead Tobacco.

III. And whereas it was intended by the said Table of Prohibitions and Restrictions Inwards to prohibit the Importation of Negrohead Tobacco the Produce of and imported from the United States of *America*, unless in Packages each containing at least One hundred and fifty Pounds net Weight of such Tobacco, but the Word "unless" has been accidentally omitted in the said Table, whereby the said Restriction upon the Importation of Negrohead Tobacco has been rendered obscure; be it enacted and declared, That Negrohead Tobacco the Produce of and imported from the United States of *America* shall be prohibited to be imported into the United Kingdom, unless in Packages each containing at least One hundred and fifty Pounds net Weight of such Tobacco; and that the said Restriction in the said Table contained shall not be construed to prevent the Importation of such Tobacco in Packages of that Size, provided such Importation be in other respects effected in a legal Manner.

Geneva may be imported in Glass Bottles containing not more than Three Pints or 12 Gills.

IV. And whereas in the said Table of Prohibitions and Restrictions Inwards certain Restrictions are imposed upon the Importation of Spirits into the United Kingdom: And whereas it is expedient to alter and amend the said Restrictions so far as the same relate to the Importation of Geneva; be it therefore enacted, That it shall be lawful to import into the United Kingdom any Geneva in Glass Bottles containing not more than Three Pints in each of such Bottles, such Geneva being really Part of the Cargo of the Ship in which the same is imported, and included in the Manifest or other Papers enumerating or descriptive of the Cargo thereof.

Goods subject to Restrictions as to Packages to be subject to the same Restrictions where brought for Exportation in the same Ship.

V. And be it enacted and declared, That all Goods subject to Restrictions as to Package upon the Importation thereof into the United Kingdom shall be subject to the same Restrictions when such Goods are brought into the United Kingdom for Exportation in the Ship in which they are so brought, and that all Goods so brought contrary to such Restrictions, whether reported for Exportation in the same Ship or not, shall be forfeited.

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

VI. And be it enacted, That if any Goods which may have been imported into the United Kingdom from Foreign Parts, or which shall hereafter be so imported, shall be removed from any Vessel, Quay, Wharf, or other Place previous to the Examination thereof by the proper Officer of the Customs, except by an Order of or with an Authority in Writing from such Officer, and for such Purpose as shall be therein mentioned or expressed, and in due Conformity therewith, every Person who shall assist or be otherwise concerned in such Removal,

Regulation.

Removal, or who shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, any such Goods, or to whose Hands and Possession any such Goods shall knowingly come, shall forfeit either the Treble Value thereof or the Penalty of One hundred Pounds, at the Election of the Commissioners of Her Majesty's Customs.

So much of the General Regulation Act as prohibits the Importation of Foreign Manufactures bearing British Marks, and of Clocks and Watches, repealed.

VII. And be it enacted, That so much of the said last-mentioned Act as prohibits the Importation of Articles of Foreign Manufacture bearing any Names, Brands, or Marks purporting to be the Names, Brands, or Marks of Manufacturers resident in the United Kingdom, and of Packages of such Articles, and of Clocks and Watches of any Metal, shall be and the same is hereby repealed.

Articles of Foreign Manufacture bearing British Marks prohibited to be imported into the United Kingdom or into the British Possessions abroad.

VIII. And be it enacted, That any Articles of Foreign Manufacture, and any Packages of such Articles, imported into the United Kingdom or into the *British* Possessions abroad, bearing any Names, Brands, or Marks purporting to be the Names, Brands, or Marks of Manufacturers resident in the United Kingdom, shall be forfeited, and that such Articles and Packages of Articles shall not be warehoused for Exportation.

Foreign Clocks and Watches not having the Maker's Name marked upon them to be forfeited.

IX. And be it enacted, That Foreign 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, or not having the Name and Place of Abode of some Foreign Maker abroad visible and permanently marked or engraved on the Frame, and also on the Face, or not being in a complete State, with all the Parts properly fixed in the Case, imported into the United Kingdom, shall be forfeited.

Masters of Vessels arriving from any Place whatever to report the general Denomination of Packages containing Cambrics and certain other Articles.

X. And be it enacted, That so much of the said Act as enacts that the Master of every Ship arriving from any Foreign Place in *Europe* at any Port in the United Kingdom shall report the general Denomination of the Contents of every Package containing Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars, or Snuff, shall, from and after the First Day of *March* One thousand eight hundred and forty-seven, be extended to Ships arriving from any Place whatever at any Port in the United Kingdom, and that all such last-mentioned Goods not so reported according to the best of the Knowledge of such Master shall be forfeited; and that the Master of every such Ship failing to make such Report shall forfeit the Sum of One hundred Pounds.

Account of Foreign Goods formerly charged with Duty, intended for Shipment, to be delivered to the Searcher, together with a Declaration.

Penalty on false Declaration.

XI. And be it enacted, That upon the Clearance for Shipment of any Foreign Goods which were formerly charged with Duty according to the Value thereof, but upon which Goods the Duties have been repealed, an Account, containing an accurate Specification of the Quantity, Quality, and Value of such Goods, together with a Declaration to the Truth of the same, signed by the Exporter or his known Agent, shall be delivered to the Searcher by the Person clearing such Goods; and if such Declaration be false the Person signing the same shall

Regulation.

shall forfeit the Sum of Twenty Pounds; and that it shall be lawful for the Searcher to call for the Invoice, Bills of Parcels, and such other Documents relating to the Goods as he may think necessary for ascertaining the true Value of the same: Provided always, that if such Exporter or Agent shall make and subscribe a Declaration before the Collector or Controller that the Value of the Goods cannot be ascertained in Time for the Shipment of the same, and such Declaration shall be delivered to the Searcher at the Time of Clearance, a further Time of Three Months shall be allowed for the Delivery of such separate Shipping Bill, on Failure whereof such Exporter or Agent shall forfeit the Sum of Twenty Pounds.

If Exporter, &c. shall make a Declaration that Value cannot be ascertained, Time to be allowed.

Further Allowances of Wine Duty-free to Masters, &c. of Her Majesty's Ships in actual Service.

XII. And whereas by the said Act a Drawback of the whole of the Duties of Customs is allowed for Wine intended for the Consumption of certain Officers of Her Majesty's Navy therein mentioned, 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 as are therein respectively mentioned: And whereas it is expedient to extend the same to certain other Officers of Her Majesty's Navy; be it therefore enacted, That there shall be allowed to every Master, Surgeon, and Purser of Her Majesty's Ships in actual Service the same Quantity of Wine, Duty-free, as is now by Law allowed to every Lieutenant and other Commanding Officer, or to every Marine Officer.

So much of recited Act 8 & 9 Vict. c. 86. as relates to legal Quays repealed.

XIII. And whereas by the said Act for the general Regulation of the Customs it is enacted, that it shall be lawful for Her Majesty, by Her Commission out of the Court of Exchequer, from Time to Time to appoint any Port, Haven, or Creek in the United Kingdom or in the *Isle of Man*, and to set out the Limits thereof, and to appoint the proper Limits within the same, to be legal Quays for the lading and unlading of Goods, and to declare that any Place which had been set out as a legal Quay by such Authority shall be no longer a legal Quay, and to appoint any new Place within any Port to be a legal Quay for the lading and unlading of Goods; and by the same Act it is provided, that all Ports, Havens, and Creeks, and the respective Limits thereof, and all legal Quays, appointed and set out, and existing as such, at the Commencement of the said Act, under any Law till then in force, shall continue to be such Ports, Havens, Creeks, Limits, and legal Quays respectively as if the same had been appointed and set out under the Authority of the said Act: And whereas it is expedient to alter the Mode of appointing Ports and Sub-Ports within the United Kingdom and of the *Isle of Man*, and of Places within the same, to be legal Quays, and of annulling or altering the same; be it therefore enacted, That from and after the passing of this Act so much of the said last-recited Act shall be and the same is hereby repealed.

Treasury may by Warrant appoint Ports and Quays, and declare the Limits and Bounds thereof.

XIV. And be it enacted, That from and after the passing of this Act it shall and may be lawful for the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, by their Warrant in Writing under the Hands of any Three or more of them, to appoint any Port or Sub-Port in the United

Kingdom,

Kingdom, or in the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, and to declare the Limits of any such Port or Sub-Port, and to appoint proper Places within the same to be legal Quays, for the lading and unlading of Goods, and to declare the Bounds and Extent of any such Quays. *Regulation.*

XV. And be it enacted, That it shall and may be lawful for the said Commissioners, by Warrant as aforesaid, to annul the Limits of any Port, Sub-Port, Haven, or Creek, or legal Quay, already set out and appointed, or hereafter to be set out and appointed, and to declare the same to be no longer a Port, Sub-Port, Haven, or Creek, or legal Quay, or to alter or vary the Names, Bounds, and Limits of any such Port, Sub-Port, Haven, Creek, or Quay. Power to annul the Limits of Ports and Quays, and alter the Names, &c.

XVI. And be it enacted, That every Appointment of any Port, Sub-Port, Haven, or Creek, or Place to be a lawful Quay within the same, and every Declaration of the Extent, Bounds, and Limits thereof, and every Annulment or Alteration of any such Port, Sub-Port, Haven, Creek, or Quay, shall be published in the *London Gazette* as to such Ports, Sub-Ports, Havens, Creeks, and Quays as shall be so appointed, annulled, or altered in *Great Britain*, or in the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, and in the *Dublin Gazette* as to such Ports, Sub-Ports, Havens, Creeks, and Quays as shall be so appointed, annulled, or altered in *Ireland*. Appointment of any Port, &c. to be published in the Gazette.

XVII. Provided always, and be it enacted, That all Ports, Havens, and Creeks, and the respective Limits thereof, and all legal Quays, appointed and set out and existing as such at the Time of the passing of this Act, shall be and continue to be such Ports, Havens, Creeks, and Quays until annulled, varied, or altered by Warrant as aforesaid, under the Powers of this Act; and where any Port, Haven, Creek, or Quay, or the Limits thereof, shall have been annulled or altered, the same shall continue to be annulled and altered until otherwise varied or altered under or by virtue of this Act. Ports, Havens, &c. existing at the passing of this Act to remain in force until altered, &c.

XVIII. And be it enacted, That this Act shall be registered in the Royal Courts of the Islands of *Guernsey* and *Jersey* respectively, and that the said Royal Courts respectively shall have full Power and Authority and are hereby required to register the same. Act to be registered in Royal Courts of Guernsey and Jersey.

XIX. And be it enacted, That if any indecent or obscene Prints, Paintings, Books, Cards, Lithographic or other Engravings, or any other indecent or obscene Articles, shall be imported into the United Kingdom, the same shall be forfeited, and shall and may be seized by any Officer of Her Majesty's Customs, and destroyed as the Commissioners of Her Majesty's Customs shall direct. Importation of obscene Articles prohibited, and shall be seized and destroyed as Commissioners shall direct.

Smuggling.

XX. And whereas it would be found greatly conducive to the public Service if certain Clerks and Officers in Her Majesty's Customs were allowed to conduct Proceedings before any Justices or Justice against any Persons or Person who may have or who may hereafter commit any Offence against this or any other Act passed Clerks and Officers of Customs to prosecute Matters before Justices relating to Customs as if admitted and enrolled Attornies.

Smuggling.

or to be passed relating to the Customs; be it therefore enacted, That from after the passing of this Act it shall be lawful to and for any Clerk or Officer of the Customs, under the Orders or Directions of the Commissioners of Her Majesty's Customs, to prosecute, defend, or conduct any Proceeding, Matter, or Thing before any Justices or Justice in any Matter relating to the Customs, to be heard or determined by or before such Justices or Justice, in the same Manner as if such Clerk or Officer had been and were a duly admitted and enrolled Attorney, Solicitor, Advocate, or Writer to the Signet of Her Majesty's Courts of Record in the United Kingdom, any Enactment in force at the Time of the passing of this Act to the contrary notwithstanding.

Duties.

New Rates of Duty on certain Articles.

XXI. And be it enacted, That in lieu and instead of the Duties of Customs now payable upon the Articles mentioned in the Table to this Act annexed there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon the said Articles imported into the United Kingdom, only the several Duties of Customs respectively inserted, described, and set forth in Figures in the Table to this Act annexed.

Certain Articles to be free of Duty.

XXII. And be it enacted, That no Duties of Customs shall be chargeable upon the following Articles; (that is to say,)

Stone—Mill Stones, rough:
——— shaped or hewn:
Burr Stones, rough:
——— shaped or hewn:
Quern Stones, rough:
——— shaped or hewn:
Dog Stones, rough:
——— shaped or hewn:

Yarn—Raw Worsted Yarn, not dyed nor coloured, and not being fit or proper for embroidering or other fancy Purposes:

Mats—Dunnage Mats, not being of greater Value than Ten Shillings the Hundred.

Manufactures of Silk, &c. from British Possessions charged with the same Duty as Ribbons.

XXIII. And whereas by an Act passed in the present Session of Parliament, intituled *An Act to alter certain Duties of Customs*, Ribbons of and from a *British* Possession are charged with the Duty of Five Pounds for every One hundred Pounds of their Value: And whereas it is expedient that all Manufactures of Silk, or of Silk mixed with any other Materials, not particularly enumerated or otherwise charged with Duty by the said Act, of and from a *British* Possession, shall only be charged with the like Duty; be it therefore enacted, That from and after the passing of this Act all Manufactures of Silk, or of Silk mixed with any other Materials, not particularly enumerated or otherwise charged with Duty, of and from a *British* Possession, shall be charged with a Duty of Five Pounds for every One hundred Pounds of their Value, and so in proportion for any greater or less Value.

Goods in Warehouse to be liable to the

XXIV. And be it enacted, That all Goods whatsoever which shall have been warehoused without Payment of Duty upon the first

Importation thereof, and which shall be in the Warehouse at the Commencement of the Duties imposed by this Act, shall be deemed and taken to be liable to such Duties. Duties imposed by this Act.

XXV. And be it enacted, That the Duties and Drawback by this Act imposed and allowed 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 any Act or Acts now in force or hereafter to be passed relating to the Customs. Duties to be under the Management of the Commissioners of Customs.

XXVI. And whereas by an Act passed in the last Session of Parliament, intituled *An Act to grant certain Bounties and Allowances of Customs*, and by an Act passed in the present Session of Parliament, intituled *An Act for granting certain Duties on Sugar and Molasses*, certain Bounties are allowed upon the Exportation of Bastard or Refined Sugar made in the United Kingdom; be it enacted, That the Bounties and Allowances granted by the said last-recited Act shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be paid and allowed by them upon the Exportation of Bastard or Refined Sugar made in the United Kingdom from Sugar upon which the Duties imposed by the said Act shall have been paid, but not otherwise. Bounties on Refined Sugar to be under the Management of the Commissioners of Her Majesty's Customs.

XXVII. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of Parliament. Alteration of Act.

TABLE

TABLE of DUTIES referred to in the foregoing Act.

	£	s.	d.
Flowers, artificial, not made of Silk, for every 100*l.* Value	25	0	0
Liquorice Juice and Liquorice Paste, the Cwt.	1	0	0
—— of and from a British Possession, the Cwt.	0	10	0
Nutmegs, the lb.	0	2	6
—— Wild, in the Shell, the lb.	0	0	3
Spirits or Strong Waters, for every Gallon of such Spirits or Strong Waters of any Strength not exceeding the Strength of Proof by Sykes' 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; viz.			
—— Spirits or Strong Waters the Produce of any British Possession in America, not being sweetened Spirits, or Spirits mixed with any Article so that the Degree of Strength thereof cannot be exactly ascertained by such Hydrometer, the Gallon	0	8	10
—— Rum the Produce of any British Possession within the Limits of the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed as aforesaid, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled, the Gallon	0	8	10
—— Rum Shrub, however sweetened, the Produce of and imported from such Possessions, in regard to which the Conditions of the Act 4 Vict. c. 8. had or shall have been fulfilled, or the Produce of and imported from any British Possession in America, the Gallon	0	8	10
Platting, viz., Willow Squares, for every 100*l.* of the Value thereof	10	0	0

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