in order to be landed, or put into any other Ship or Vessel, or Boat, and also relating to Goods not reported and found after clearing Ships, and whereby further Remedies are provided against relanding Goods prohibited to be worn in this Kingdom, and Foreign Goods shipped out for Parts beyond the Seas, and relating to the opening or altering the Package of Goods on board of Ships Outward bound, and also relating to hovering Ships or Vessels of the Burthen of Fifty Tons, or under, and also concerning the Bales or Package in which Coffee shall be exported, and also relating to Rum imported in Casks or Vessels not containing Twenty Gallons at the least; and also relating to Certificate Goods entered in order to be exported to *Ireland*; which were to have Continuance for the Term of Three Years from the several Times of the Commencement thereof, and from thence to the End of the then next Session of Parliament, and which, by several subsequent Acts, was further continued until the Twenty-ninth Day of *September* One thousand eight hundred and two, and from thence to the End of the then next Session of Parliament, shall be and the same is hereby further continued until the Twenty-ninth Day of *September* One thousand eight hundred and nine, and from thence to the End of the then next Session of Parliament.

42 *Geo.* III. c. 27, further continued till *March* 25, 1804.

III. And be it further enacted, That an Act made in the last Session of Parliament, intituled, *An Act to empower His Majesty to cause certain countervailing Duties, granted by an Act of the Thirty-seventh Year of the Reign of His present Majesty, intituled, 'An Act for carrying 'into Execution the Treaty of Amity, Commerce, and Navigation, concluded between His Ma- 'jesty and the United States of* America,' *to cease, or be suspended until the Twenty-fifth Day of* March *One thousand eight hundred and three, under certain Circumstances*, shall be, and the same is hereby further continued until the Twenty-fifth Day of *March* One thousand eight hundred and four.

So much of 41 *Geo.* III. c. 21. as relates to allowing the Use of Salt Duty free in preserving of Fish, &c. further continued till *March* 25, 1804.

IV. And be it further enacted, That so much of an Act made in the Forty-first Year of the Reign of His present Majesty, intituled, *An Act for allowing, until the Fifteenth Day of* October *One thousand eight hundred and one, the Use of Salt, Duty free, in the preserving of Fish in Bulk or in Barrels; for protecting Persons engaged in such Fisheries from being impressed into His Majesty's Service; for discontinuing the Bounty payable on White Herrings exported; and for allowing a Bounty on Pilchards now cured, whether exported or sold for Home Consumption*, as relates to allowing the Use of Salt Duty free in the preserving of Fish in Bulk or in Barrels, and to discontinuing the Bounty payable on White Herrings exported, which was continued by an Act of the last Session of Parliament until the Twenty-fifth Day of *March* One thousand eight hundred and three, shall be, and the same is hereby further continued until the Twenty-fifth Day of *March* One thousand eight hundred and four.

38 *Geo.* III. c. 68. further continued till *July* 5, 1804.

V. And be it further enacted, That an Act, made in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for the further Encouragement of the Trade and Manufactures of the* Isle of Man, *for improving the Revenue thereof; and for the more effectual Prevention of Smuggling to and from the said Island*, which was continued and amended by an Act made in the Forty-first Year of the Reign of His present Majesty, and further continued by an Act made in the last Session of Parliament, until the Fifth Day of *July* One thousand eight hundred and three, shall be, and the same is, hereby further continued until the Fifth Day of *July* One thousand eight hundred and four.

23 *Geo.* III. c. 77. further continued till *June* 24, 1806, except, &c.

VI. And be it further enacted, That an Act, made in the Twenty-third Year of the Reign of His present Majesty, intituled, *An Act for the more effectual Encouragement of the Manufactures of Flax and Cotton in* Great Britain, which was to continue in Force for Two Years from the First Day of *January* One thousand seven hundred and eighty-four, and from thence to the End of the then next Session of Parliament, and which said Act was by several subsequent Acts further continued until the Twenty-fourth Day of *June* One thousand eight hundred and three, shall be, and the same is, hereby further continued until the Twenty-fourth Day of *June* One thousand eight hundred and six, except so much thereof as relates to allowing a Drawback of the Duties of Customs on the Importation of Brimstone used and consumed in making Oil of Vitriol.

4 *Geo.* III. c. 19. further continued till *June* 24, 1808, &c.

VII. And be it further enacted, That an Act, made in the Fourth Year of the Reign of His present Majesty, intituled, *An Act for importing Salt from* Europe *into the Province of* Quebec *in* America, *for a limited Time*, which was to continue in Force from the Twenty-fourth Day of *June* One thousand seven hundred and sixty-four, for the Term of One Year, and from thence to the End of the then next Session of Parliament, and which by several subsequent Acts was further continued until the Twenty-fourth Day of *June* One thousand eight hundred

and two, and from thence to the End of the then next Session of Parliament, shall be, and the same is, hereby further continued uhtil the Twenty-fourth Day of *June* One thousand eight hundred and eight, and from thence to the End of the then next Session of Parliament.

7 *Geo.* II. c. 18. further continued till *Sept.* 29, 1805, *&c.*

VIII. And be it further enacted, That an Act made in the Seventh Year of the Reign of His late Majesty King *George* the Second, intituled, *An Act for the Revival of an Act made in the Thirteenth Year of the Reign of His late Majesty King* George *the First, intituled,* '*An Act* '*for the free Importation of Cochineal during the Time therein limited, and also for the free Im*-'*portation of Indigo,*' which was to continue in Force from the Twenty-fourth Day of *June* One thousand seven hundred and thirty-four, for the Term of Seven Years, and from thence to the End of the then next Session of Parliament, and which by several subsequent Acts was further continued from the Expiration thereof, until the Twenty-ninth Day of *September* One thousand eight hundred and two, and from thence to the End of the then next Session of Parliament, shall be, and the same is, hereby further continued until the Twenty-ninth Day of *September* One thousand eight hundred and five, and from thence to the End of the then next Session of Parliament.

8 *Geo.* I. c. 18, further continued till *Sept.* 29, 1809, *&c.* except, *&c.*

IX. And be it further enacted, That an Act, made in the Eighth Year of the Reign of His Majesty King *George* the First, intituled, *An Act to prevent the clandestine Running of Goods and the Danger of Infection thereby; and to prevent Ships breaking their Quarantine; and to subject Copper Ore of the Production of the* British *Plantation to such Regulation as other enumerated Commodities of the like Production are subject,* which was to be in Force for Two Years from the Twenty-fifth Day of *March* One thousand seven hundred and twenty-two, and from thence to the End of the then next Session of Parliament, and which, except the Clauses obliging all Ships and Vessels to perform Quarantine, was, by several subsequent Acts, further continued until the Twenty-ninth Day of *September* One thousand eight hundred and two, and from thence to the End of the then next Session of Parliament, shall be, and the same is hereby further continued until the Twenty-ninth Day of *September* One thousand eight hundred and nine, and from thence to the End of the then next Session of Parliament.

So much of 8 *Geo.* I. c. 15, as relates to the Silk Manufactures of this Kingdom, *&c.* shall be further continued till *June* 24, 1808, *&c.*

X. And be it further enacted, That so much of an Act made in the Eighth Year of the Reign of His Majesty King *George* the First, for the Encouragement of the Silk Manufactures of this Kingdom, and for taking off several Duties on Merchandizes exported, and for reducing the Duties upon Beaver Skins, Pepper, Mace, Cloves, and Nutmegs imported, and for Importation of all Furs of the Product of the *British* Plantations into this Kingdom only, and that the Two Corporations of Assurance on any Suits brought on their Policies shall be liable only to single Damages and Costs of Suit, as relates to the Encouragement of the Silk Manufactures of this Kingdom, and to the taking off several Duties on Merchandize exported, which was to continue in Force for Three Years from the Twenty-fifth Day of *March* One thousand seven hundred and forty-two, and from thence to the End of the then next Session of Perliament, and which by several subsequent Acts was further continued until the Twenty-fourth Day of *June* One thousand eight hundred and two, and from thence to the End of the then next Session of Parliament, shall be, and the same is, hereby further continued until the Twenty-fourth Day of *June* One thousand eight hundred and eight, and from thence to the End of the then next Session of Parliament, so far as relates to the Encouragement of the Silk Manufactures of this Kingdom.

So much of 33 *Geo.* III. c. 61, as imposes a Duty on Spirits made in *Scotland, &c.* shall be continued till *Dec.* 1, 1809, *&c.*

XI. And be it further enacted, That so much of an Act, made in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Regulation of Distilleries in* Scotland, *and the Exportation of* British *made Spirits from* England *to* Scotland, *and from* Scotland *to* England, *for a limited Time,* as imposes Duties on Spirits made or manufactured in that Part of *Great Britain* called *Scotland,* and imported from thence into that Part of *Great Britain* called *England,* and which was to continue in Force until the First Day of *December* One thousand seven hundred and ninety-five, and from thence to the End of the then next Session of Parliament, and which, by an Act made in the Thirty-sixth Year of the Reign of His present Majesty, was further continued until the First Day of *December* One thousand eight hundred and two, and from thence to the End of the then next Session of Parliament, shall be, and the same is, hereby further continued until the First Day of *December* One thousand eight hundred and nine, and from thence to the End of the then next Session of Parliament.

5 *Geo.* II. c. 24, further continued till *June* 24, 1809, *&c.* except, *&c.*

XII. And be it further enacted, That an Act made in the Fifth Year of the Reign of His late Majesty King *George* the Second, for the encouraging the Growth of Coffee in His Majesty's Plantations in *America,* which was to continue in Force from the Twenty-fifth Day of *March* One thousand seven hundred and five, until the Twenty-fifth Day of *March* One thousand seven hundred



hundred and thirty-nine, and from thence to the End of the then next Session of Parliament, and which, by several subsequent Acts, was further continued until the Twenty-fourth Day of *June* One thousand eight hundred and two, and from thence to the End of the then next Session of Parliament, (except such Part thereof as relates to the Importation and Exportation of Foreign Coffee into and from the *British* Colonies and Plantations in *America),* shall be, and the same is, hereby further continued until the Twenty-fourth Day of *June* One thousand eight hundred and nine, and from thence to the End of the then next Session of Parliament.

## 43 GEORGII III. Cap. XLVIII.

*An Act to enable the* East India *Company to defray the Expences of certain Volunteer Corps raised by the said Company.* [27*th May* 1803.]

WHEREAS by an Act passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for continuing in the* East India *Company, for a further Term, the Possession of the* British *Territories in* India, *together with their exclusive Trade, under certain Limitations; for establishing further Regulations for the Government of the said Territories, and the better Administration of Justice within the same; for appropriating to certain Uses the Revenues and Profits of the said Company; and for making Provision for the good Order and Government of the Towns of* Calcutta, Madras, *and* Bombay; it was amongst other Things enacted, That during the Continuance of the exclusive Trade to the said Company, the Net Proceeds of the Sales of Goods at Home, with the Duties and Allowances arising by private Trade, and all other Profits of the said Company in *Great Britain,* after providing for the Payment of Bills of Exchange already accepted by the said Company, as the same should become due, and for the current Payment of other Debts, Interest, and other Outgoings, Charges, and Expences of the said Company, (their Bond Debt always excepted), should be applied and disposed of in the Manner in the said Act particularly mentioned: And whereas, during the late War, by virtue of Acts of Parliament then in Force, and which have since expired, and with the Approbation of His Majesty, and under the Authority of Commission for that Purpose granted by His Majesty, the said United Company, at their own Expence, raised, formed, and maintained, a Brigade of Infantry Volunteers for the Defence and Protection of their House and Warehouses, and, subject thereto, for such public Services as in the Acts by virtue of which they were raised is mentioned: And whereas under and by virtue of an Act made and passed in the last Session of Parliament, intituled, *An Act to enable His Majesty to avail Himself of the Offers of certain Yeomanry and Volunteer Corps to continue their Services,* His Majesty has been pleased to accept the Offer of the Volunteers so raised and maintained by the said United Company, to continue their Services: And whereas it is expedient that the said United Company should be enabled to pay the Expences of such Volunteers: be it therefore enacted by the King'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 it shall and may be lawful to and for the said United Company, from Time to Time, to pay and defray all and every the Charges and Expences whatsoever, of such Corps of Volunteers as the said United Company may now, or at any Time hereafter, lawfully raise, train, and maintain, and also their Pay and Allowances when on Duty or Service, and to charge the same amongst the ordinary Outgoings, Charges, and Expences of the said United Company, previous to the Application of the Net Proceeds of their Sales of Goods at Home, and other Profits mentioned in the said Act passed in the Thirty-third Year of His Majesty's Reign, to, for, and upon the Purposes, in and by the same Act directed; any Thing in the same Act contained to the contrary thereof in anywise notwithstanning.

33 *Geo.* III. c. 52.

42 *Geo.* III. c. 66.

*East India* Company may pay the Expences of such Volunteer Corps as they may raise, and also their Pay when on Service.

Such Corps shall be employed in Defence of the *East India* House and Warehouses, and on such public Services as other Volunteer Corps, and be subject to Military Discipline.

II. And be it further enacted, That such Corps of Volunteers so raised and maintained, or to be raised and maintained by the said United Company, shall be employed, in the First Place, in such Manner as by the Court of Directors of the said United Company shall be deemed necessary for the Protection and Defence of the House of the said United Company, commonly called *The East India House,* and of the Warehouses of the same Company, and, subject thereto, shall be employed upon such public Services, and for such other Purposes upon and for which other

other Volonteer Corps, lawfully embodied, may be lawfully called out and employed; and during the Time the said Corps of Volunteers so raised and maintained by the said United Company shall be employed in the Defence and Protection of the said United Company's said House and Warehouses, they shall be subject to Military Discipline, in like Manner as they would be if they were employed in any public Service whatsoever by virtue of and under the Authority of any Acts of Parliament in Force at the Time they may be so employed.

Public Act.

III. And be it further enacted, That this Act shall be and be deemed a public Act, and shall be taken Notice of as such by all Judges, Justices, and other Persons whomsoever, without the same being specially pleaded.

## 43 GEORGII III. Cap. XLIX.

*An Act to amend so much of several Acts passed in the Sixth and Seventh Year, and in the Seventh and Eighth Year of the Reign of King* William *the Third, as relates to the Exportation of Silver Bullion.* [27*th May* 1803.]

WHEREAS the United Company of Merchants trading to the *East Indies*, and others, may be possessed of large Quantities of Foreign Molten Silver and Bullion, brought from Parts beyond the Seas, but may not be able to make Proof, according to Law, that no Part of the same was (before the same was molten) the Coin of this Realm, or Chippings thereof, nor Plate wrought within *Great Britain*, for the obtaining Certificates for the Exportation thereof: And whereas it is expedient that Permission should be given to export such Molten Silver and Bullion, under certain Restrictions; be it therefore enacted by the King'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, it shall be lawful for the Lord High Treasurer for the Time being, or the Lords Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, to authorize any Person or Persons, or any Body or Bodies Politic or Corporate, to ship or export, or cause to be shipped or exported, from *Great Britain*, on board any Vessel or Ship whatsoever, any Molten Silver or Bullion, by any Licence or Licences given from Time to Time for that Purpose, under their respective Hands, (such Licences specifying the Nature and Quantities of such Molten Silver or Bullion, and being entered in the Books of the Custom House of the Port from whence such Exportation shall be made before the Shipping and Exportation thereof) without any Oath, Certificate, or other Document whatsoever, now requisite for the lawful Shipping or Exportation of any such Molten Silver or Bullion; and it shall be lawful for any such Person or Persons, or Body or Bodies Politic or Corporate, to whom any such Licence or Licences shall be granted as aforesaid, to ship or export any such Molten Silver or Bullion specified in any such Licence or Licences, without the Certificate or Certificates now required by Law; and no such Molten Silver or Bullion, so shipped or exported under any such Licence or Licences as aforesaid, shall be seizable, or seized or forfeited for the want of any Certificate or Certificates: And the Owners and Proprietors thereof, and all Commissioners and Officers of His Majesty's Customs, and all other Persons whomsoever, having any Concern whatsoever in the Shipping or Exportation thereof, or in the permitting the same to be shipped or exported under any such Licence or Licences as aforesaid, shall be, and are hereby freed, discharged, and indemnified, from and against all Forfeitures and Penalties whatsoever in respect thereof; any Act or Acts of Parliament, or Law or Statute, to the contrary thereof notwithstanding.

The Treasury may grant Licences for the Exportation of Bullion.

Persons so licensed may export Bullion without the usual Certificate.





## 43 GEORGII III. Cap. LXIII.

*An Act to explain and amend an Act, passed in the Thirty-ninth Year of His present Majesty's Reign, intituled,* An Act for regulating the Manner in which the United Company of Merchants of *England* trading to the *East Indies*, shall hire and take up Ships for their regular Service; *to continue until the Twenty-fifth Day of* March *One thousand eight hundred and six.* [24*th June*, 1803.]

WHEREAS by an Act passed in the Thirty-ninth Year of His present Majesty's Reign, intituled, *An Act for regulating the Manner in which the United Company of Merchants of England trading to the* East Indies, *shall hire and take up Ships for their regular Service*; it is enacted, that from and after the passing of that Act, the said United Company, or their Court of Directors, should employ in their regular Service no Ships but such as should be contracted for to serve the said Company, as they should have Occasion to employ them in Trade or in Warfare, or any other Service, for Six Voyages to and from *India*, *China*, or elsewhere within the Limits of the said United Company's exclusive Trade; and that from Time to Time, whenever the said United Company should have Occasion to cause any Ship or Ships to be built for their Service, the Court of Directors should give Notice thereof by public Advertisement in Manner therein mentioned, and that the said Advertisement should fix a Time, not less than Four Weeks from the Publication thereof, for receiving Proposals in Writing, sealed up, for building and freighting the same to the Company, such Proposals to specify the lowest Rates of Freight, or if the Company should require it, of Freight and Demurrage, in Time of Peace, required for such Ships, for Six Voyages to and from *India* or *China*, or elsewhere within the Limits of the Company's exclusive Trade, to be employed in Trade and in Warfare, or otherwise, as should be thought proper by the Company, if the said Ships respectively should so long be fit for the Company's Service; and that all Tenders and Proposals which should be made in pursuance of such Notices, should be put into a Box locked and sealed, which should not be opened, except publickly in a Court of Directors, and that the Contents of such Proposals respectively should be entered in a Book, and the Proposals offering the lowest Peace Freight, or Peace Freight and Demurrage, as the Case may be, should be accepted without Favour or Partiality; and in case more Ships than should be wanted should be tendered to be built at the same low Freight, then that the Court of Directors should determine which of the said Proposal or Proposals should be accepted; and by the said Act it is provided, that in case any regular Ship, which, since the Twentieth Day of *March* One thousand seven hundred and ninety-six, had been engaged in the regular Service of the said Company, or which then was or thereafter should be engaged in the said Service for Six Voyages, had been or should be lost or captured before the Completion of her Fifth Voyage, if upon a full Investigation of the Circumstances of such Loss by the said Court of Directors, or some Committee thereof, the Commander and Owners of such Ship should be fully acquitted of all Imputation of Neglect or Misconduct in respect of such Loss, in the Opinion of Eighteen Directors at least, at a Court specially assembled for the Purpose of taking the said Commander and Owners Conduct into Consideration, and provided that such Vote or Resolution of the Court of Directors should be reported to a General Court of Proprietors, and should after such Report be confirmed by way of Ballot, by Three Parts in Four of the Proprietors assembled in General Court specially convened for that Purpose, whereof Eight Days previous Notice of the Time and Purpose of such Meeting should be given in the *London Gazette*; and if such Commander should be then living, or if he should have lost his Life, or have been absolutely disabled from further Service on the Occasion which produced the Loss of the Ship, and the Chief Officer of the said Ship should have exerted himself honourably for her Defence and Safety, either in Fight or in Distress at Sea, and should be acquitted in Manner therein-before mentioned from all Imputation of Neglect or Misconduct in respect of such Loss, and such Acquittal also be confirmed in Manner therein-before mentioned, then that it should be lawful for the Court of Directors to agree with the Owners of such Ship so lost to build another Ship for the Service of the said Company, to be employed by them at the same Freight and Demurrage, and upon the same Terms for and on which such lost Ship was originally taken up, for the Number of Voyages which such lost Ship had not completed of the Number of Voyages originally contracted for, so as the Owners should agree that at the Expiration of the remaining Voyage or Voyages, such new Ship should continue in the Service of the said United Company until she should have performed Six Voyages,

39 Geo. III. c. 85.

ages, which subsequent Voyages should severally be performed at the lowest Rate of Freight and Demurrage, either in Peace or War, which should be payable in respect of the Ship of a similar Description as to the Equipment contracted for last, before the said Ship should proceed upon each of the said subsequent Voyages; provided that such Ship so rebuilt should be commanded, in the First Instance, by the Captain of the former Ship, if he should be able to serve, and failing of him, by the said Chief Officer of the former Ship, if he should be able to serve: And whereas Cases may occur in which Ships may be lost, and all on board may unfortunately perish, and the Occasion of such Loss, and all the Circumstances relating thereto, may remain wholly unknown and unaccounted for; and Doubts have arisen whether, in such Cases, the Court of Directors may lawfully agree with the Owners of such Ship to build another Ship for the Service of the said United Company, instead of the Ship so lost; and it is expedient that such Doubts should be removed; be it therefore enacted and declared by the King'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 in all Cases of the Loss of any regular Ship as above described, which, since the Twentieth Day of *March* One thousand seven hundred and ninety-six, hath been engaged in the regular Service of the said United Company, or which now is or hereafter shall be engaged in the said Service for Six Voyages, before the Completion of her Fifth Voyage, it was and is lawful to and for the said Court of Directors to agree with the Owners of such Ship so lost to build another Ship for the Service of the said Company, of the same Class, instead of the Ship so lost, in such Manner, and subject to such Terms, as in the said recited Act are mentioned: Provided always, that the Impossibility of inquiring satisfactorily into the Loss of such Ship, from all on board having perished, and the Occasion and Circumstances relating thereto being wholly unknown, shall be first decided on by Eighteen Directors at the least at a Court specially assembled for taking the same into Consideration; and provided also, that such Vote or Resolution of the Court of Directors shall be reported to a General Court of Proprietors, and approved by Three Parts in Four of the Proprietors, in Manner and Form as directed by the said recited Act.

In case of the Loss of any Ship before the Completion of the Fifth Voyage, where the Circumstances attending it cannot be known from all on board perishing, the Directors declared enabled to agree with the Owners to rebuild it in Terms of the recited Act, &c.

II. And whereas it has been found that Ships may be repaired, and made fit to perform more than Six Voyages to and from the *East Indies* in the Service of the said United Company, and it will tend to the Advantage of the said Company, and to lessen the Consumption of Ship Timber, if the said Company shall hire and take up Ships fit to serve them for such additional Voyage or Voyages, beyond the Number for which they have been or may be originally contracted to serve the said Company, as shall not, together with those previously performed, exceed in the Whole Eight Voyages; be it therefore further enacted, That it shall and may be lawful to and for the Court of Directors of the said United Company, on a publick Advertisement with Four Weeks Notice, to receive Tenders for any Ship or Ships which have been or may be engaged in the Service of the said United Company, and to hire and take up such Ship or Ships for One or more Voyage or Voyages to and from the *East Indies*, in the Service of the said Company, beyond and after the Performance of the Number of Voyages for which any such Ship or Ships respectively have been or shall be contracted to serve the said Company; provided that such Ship or Ships shall be fit, or can be repaired and made fit, to serve the said Company for such additional Voyage or Voyages, and the lowest Tender to be always accepted: Provided always, that the Freight to be paid for any such Ship or Ships to be taken up for any additional Voyage or Voyages to be performed after the Expiration of the Number of Voyages for which such Ship or Ships respectively shall have been contracted for to serve the said Company, shall not exceed the Rate of Freight paid for such Ships respectively, under their respective original Contracts, unless the Average Amount of the Freights to be paid for the Ships of a similar Description taken up to serve the said Company for Six Voyages at least, under the last Advertisement, under which any Ship or Ships shall have been taken up to serve the said Company for Six Voyages at least immediately before the Receipt of the Tenders of Ships for an additional Voyage or additional Voyages, shall exceed such Rate, in which Case the Freight to be paid for Ships to perform any additional Voyage or Voyages may be extended to the said Average Amount of Freight, any Thing herein contained to the contrary notwithstanding: Provided also, that in all Cases of Ships taken up under the Authority of the said recited Act or of this Act, all the Provisions and Directions contained in the said recited Act shall be adhered to, and performed in the same Manner as in the said recited Act is mentioned and directed, so far as they shall be applicable to the Case.

Directors empowered to hire and take up Ships for an additional Number of Voyages in Manner herein mentioned.

Continuance of Act.

III. Provided always, and be it further enacted, That this Act shall continue in force until the Twenty-fifth Day of *March* One thousand eight hundred and six, and may be altered, varied, or repealed, by any Act to be passed in this present Session of Parliament.





## 43 GEORGII III. Cap. LXVIII.

*An Act to repeal the Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof.* [*24th June*, 1803.]

Most Gracious Sovereign,

WHEREAS by an Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the public Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King into this Kingdom; and for applying certain unclaimed Monies remaining in the Exchequer, for the Payment of Annuities on Lives, to the Reduction of the National Debt*, the Duties of Customs were simplified and consolidated: And whereas many new and additional Duties of Customs have been from Time to Time granted since the passing of the said Act, and which for the better ascertaining the annual Produce and Appropriation thereof, have been kept distinct, and carried to separate Accounts, both in the Receipt thereof and in His Majesty's Exchequer; and the Computation of the Duties of Customs has thereby again become complicated and intricate: And whereas it is expedient for the affording Facility and Accommodation to mercantile Transactions, that the several Duties of Customs now payable, (except as is herein-after provided) should be again consolidated: And whereas it is necessary for carrying into Execution the Purposes aforesaid, that all such Duties should cease and determine, and that other Duties of Customs should be granted in lieu thereof: And whereas it will greatly simplify the keeping the public Accounts of the Revenue of Customs, if the Duties were received and accounted for in One Sum, and carried only to One Account in the Exchequer, and that separate Accounts for Ten Years from the respective Periods at which any of the said Duties were granted, should no longer be kept; but that in lieu thereof, Accounts should be laid before Parliament for such respective Periods as aforesaid of the Produce of such Duties, as far as the same can be ascertained: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 Fifth Day of *July* One thousand eight hundred and three, all and singular the Subsidies, Customs, Impositions, or Duties whatever, (respecting the Revenue of Customs), payable to His Majesty, His Heirs and Successors, by virtue of any Act or Acts of Parliament in Force on or immediately before the said Fifth Day of *July* One thousand eight hundred and three, upon the Importation or Exportation respectively of any Goods, Wares, or Merchandize, into or from *Great Britain*, or upon any Goods, Wares, or Merchandize, being brought or carried Coastwise, or from Port to Port, within *Great Britain*, or upon any Ship or Vessel, according to the Tonnage thereof, (except as herein-after is provided), entering or clearing Outwards or Inwards, at any Port within *Great Britain*, and the several and respective Drawbacks allowed upon the Exportation of any Goods, Wares, or Merchandize, from *Great Britain*, and also all the additional Imposts or Duties charged upon the Product and Amount of the said several Duties of Customs, shall cease and determine, save and except in all Cases relating to the recovering, allowing, or paying any Arrears thereof respectively, which may, on the said Fifth Day of *July* One thousand eight hundred and three, remain unpaid, or to any Fines, Penalties, or Forfeitures relating thereto respectively, which shall have been incurred at any Time before the said Fifth Day of *July* One thousand eight hundred and three: Provided always, that nothing in this Act contained shall extend or be construed to extend to repeal or anywise alter the Duties of Package, Scavage, Baillage, or Portage, or any other Duties payable to the Mayor and Commonalty and Citizens of the City of *London*, or to the Lord Mayor of the said City for the Time being, or to any other City or Town Corporate within *Great Britain*, or to repeal or any ways alter the Prisage of Wine, the Duty called *Butlerage*, or any other special Privilege or Exemption to which any Person or Persons, Bodies Politic or Corporate, is or are now entitled by Law, but the same shall be continued as heretofore.

27 *Geo.* III. c. 13.

From *July* 5, 1803, the present Duties of Customs and Drawbacks shall cease.

The Duties of Package, &c. payable to the City of *London*, &c. shall be continued.

II. And whereas it is necessary that other Duties of Customs should be granted to Your Majesty in lieu of the Duties repealed by this Act; We, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled,

From *July* 5, 1803, the Duties in the annexed Schedule and Tables shall be levied, and

the Drawbacks therein inserted, allowed, in lieu of those which are then to cease.

bled, have therefore given and granted to Your Majesty the several Duties of Customs hereinafter mentioned; and do humbly beseech Your Majesty that it may be enacted, and be it therefore enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, in lieu and stead of the Subsidies and Duties of Customs hereby made to cease and determine, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, (except as herein-after is provided), without any Discount whatever, upon Goods, Wares, or Merchandize, imported and brought into *Great Britain* from Parts beyond the Seas, and upon Goods, Wares, or Merchandize, exported from *Great Britain*, and upon Goods, Wares, or Merchandize, brought or carried Coastwise, or from Port to Port, within *Great Britain*, and upon Ships or Vessels according to the Tonnage thereof entering Outwards or Inwards, at any Port within *Great Britain*, the several Duties of Customs, as the same are respectively inserted, described, and set forth in Figures in the Schedule and Tables hereunto annexed, marked A. B. and C.; and that there shall also be paid or allowed the several Drawbacks of the said Duties of Customs, as the same are also respectively inserted, described, and set forth in Figures, in the said Schedule and Tables marked A. B. and C.; any Law, Custom, or Usage to the contrary notwithstanding.

Pearls, &c. to be entered and landed as other Goods.

III. And whereas Duties are by this Act granted on Pearls, and on Emeralds, Rubies, and all other precious Stones and Jewels, except Diamonds, be it therefore enacted, That the same shall, after the said Fifth Day of *July*, be regularly entered at the Custom House, and landed in the Presence of the proper Officer, in like Manner as any other Goods on which any Duties are granted by this Act.

Act not to repeal or alter the Provisions of Two Acts for the Union of *Great Britain* and *Ireland*, or of any other Act by which Goods imported or exported, are to remain liable to or exempted from Duties of Customs, &c.;

IV. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to repeal or alter any of the Provisions contained in Two Acts for the Union of *Great Britain* and *Ireland*, the One made in the Parliament of *Great Britain* in the Thirty-ninth and Fortieth Years of His present Majesty's Reign, and the other made in the Parliament of *Ireland*, in the Fortieth Year of His present Majesty's Reign, or any other Act or Acts in force on or immediately before the said Fifth Day of *July* One thousand eight hundred and three, by which any Goods, Wares, or Merchandize imported from *Ireland* into *Great Britain*, or any Goods, Wares, and Merchandize exported from *Great Britain* to *Ireland*, are respectively made to remain liable to, or are charged with or exempted from any Duties of Customs, whether countervailing or others, or by which any Drawbacks or Bounties are allowed or given in respect of any such Goods, Wares, or Merchandize.

nor the Duties on Vessels granted by 39 *Geo.* III. c. 69, of the Local and Personal Acts, and 39 and 40 *Geo.* III. c. 80.

V. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to alter or repeal, or in anywise to affect any of the Duties on Ships or Vessels according to the Tonnage thereof, granted and imposed by an Act passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act for rendering more commodious, and for better regulating the Port of* London; or an Act passed in the Thirty-ninth and Fortieth Years of the Reign of His present Majesty, intituled, *An Act for erecting a Lazaret on* Chetney Hill *in the County of* Kent; *and for reducing into One Act, the Laws relating to Quarantine, and for making further Provision therein.*

Fish of *British* taking and curing caught by the Crews of Vessels built in *Great Britain, Ireland, &c.* and navigated and registered according to Law, may be imported into *Great Britain* Duty free.

VI. Provided also, and be it further enacted, That Fish of every Kind or Sort whatever of *British* taking and curing, caught or taken in any Part of the Ocean by the Crews of any Ships or Vessels built in *Great Britain, Ireland*, or the Islands of *Jersey, Guernsey*, or *Man*, or in any of the Colonies, Plantations, Islands, or Territories, which now belong, or at the Time of building such Ships or Vessels did belong, or which may hereafter belong to or be in the Possession of His Majesty, His Heirs or Successors, and wholly belonging to and owned by His Majesty's Subjects, and navigated and registered according to Law, shall and may be imported into *Great Britain* in Ships built, owned, navigated, and registered as aforesaid, without Payment of any Duty of Customs whatever; any Thing in this Act or any other Act or Acts to the contrary thereof in anywise notwithstanding.

Before such Fish shall be entered, the Master shall make Oath of certain Particulars.

VII. Provided always, That before such Fish shall be admitted to Entry, the Master or other Person having the Command of the Ship or Vessel in which such Fish shall be imported, shall make Oath before the Collector or other Chief Officer of the Customs at the Port of Importation (who is hereby authorized and required to administer such Oath), that such Fish was actually caught, taken, and cured, wholly by His Majesty's Subjects.

Act not to charge with the Tonnage Duty certain Fishing Vessels.

VIII. Provided also, and be it further enacted, That nothing in this Act shall extend, or be construed to extend, to charge with the Duty of Tonnage by this Act imposed, any Ship or Ves-



Vessel employed in the Fisheries on the Coast of *Great Britain*, and not entering Outwards for Foreign Parts.

nor to repeal any Drawback allowed to Officers in the Navy, or to prevent Tobacco for the Use of the Crew being removed from Warehouses Duty free, provided the Conditions are observed.

IX. Provided always, That nothing in this Act contained shall extend, or be construed to extend, to repeal or discontinue any Drawback of the Duties of Customs allowed to Admirals, Captains, and other Commissioned Officers, or Persons serving in any of His Majesty's Ships of War, by any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *July* One thousand eight hundred and three, or to prevent Tobacco for the Use and Consumption of the Crew of any Ship of War in actual Service, being removed for that Purpose from the Warehouse in which it may have been deposited, without Payment of any Duty of Customs, in Cases wherein Tobacco might have been so removed by virtue of any Act or Acts of Parliament in force on or before the said Fifth Day of *July* One thousand eight hundred and three: Provided always, That all the Conditions, Regulations, and Restrictions, contained in any Act or Acts of Parliament in force immediately before the said Fifth Day of *July* One thousand eight hundred and three, relating respectively to any such Drawbacks of the Duties of Customs, or to any such Tobacco respectively, shall be duly observed and enforced in relation thereto.

Duties upon the Importation of Sugar, shall continue until *March* 25, 1804. and shall be applied according to 43 Geo. III. c. 4, and a separate Account thereof shall be kept.

X. And be it further enacted, That the Duties imposed by this Act upon the Importation of Sugar, and inserted, described, and set forth, in the Schedule and Tables hereunto annexed, marked A., B., and C., shall continue and be in force until the Twenty-fifth Day of *March* One thousand eight hundred and four, and no longer, and shall be appropriated, applied, and accounted for, according to the Provisions of an Act passed in the Forty-third Year of the Reign of His present Majesty intituled, *An Act for continuing and granting to His Majesty a Duty on Pensions, Offices, and Personal Estates, in* England, Wales, *and the Town of* Berwick-upon-Tweed, *and certain Duties on Sugar, Malt, Tobacco, and Snuff, for the Service of the Year One thousand eight hundred and three*; and that a separate Account of such Duties shall be kept at the Custom House distinct and apart from all other Duties of Customs, and the same shall be paid into the Exchequer, and there kept in a separate and distinct Account, pursuant to the Provisions of the said recited Act.

Act not to compel the Proprietors to pay the Duties upon landing of Goods which might have been warehoused or secured by Bond, by Law, immediately before *July* 5, 1803.

XI. And be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to compel the Proprietor or Proprietors of Goods, Wares, or Merchandize, to pay the Duties upon the landing thereof, in respect of any Goods, Wares, and Merchandize, or in any Cases in which the Duties due and payable upon such Goods, Wares, or Merchandize, might, on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, have been, at the Request of the Importer or Proprietor thereof, secured in Warehouses, or by the Bond of the Importer or Proprietor thereof, under the Provisions of any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, during the Continuance of any such Act or Acts respectively.

Where Goods on Importation are chargeable according to the Value, it shall be considered the same as at the Port of their Importation, which shall be ascertained according to 27 Geo. III. c. 13, and if not truly valued, may be detained;

XII. And be it further enacted, That in all Cases where by the Schedule and Tables hereunto annexed, marked A., B., and C., the Duties of Customs by this Act imposed upon the Importation of Goods, Wares, and Merchandize into *Great Britain*, are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Importation, without any Abatement or Deduction whatever, except of so much as the Duties payable on the Importation thereof by this Act shall Amount to; and that such Value shall be ascertained, except as in this Act is provided, by the Declaration of the Importer or Proprietor of such Goods, Wares, or Merchandize so imported, or of his known Agent or Factor, in the Manner and Form, and under all the Rules and Regulations, and subject to the same Forfeitures and Penalties as are prescribed, directed, and imposed, for ascertaining and collecting Duties to be paid according to the Value thereof, by an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties together with the other Duties composing the Public Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King into this Kingdom; and for applying certain unclaimed Monies remaining in the Exchequer, for the Payment of Annuities on Lives, to the Reduction of the National Debt*; and in case such Goods, Wares, or Merchandize, shall not be valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, or Merchandize, shall be dealt with, and the

proper Officers of the Customs shall proceed in every Respect in the Manner prescribed in such Case by the said recited Act.

and where on Exportation according to the Value, it shall be considered the same as at the Port of Exportation, &c.

XIII. And be it further enacted, That in all Cases where, by the Schedule and Tables hereunto annexed, marked A., B., and C., the Duties of Customs by this Act imposed upon the Exportation of Goods, Wares, and Merchandize from *Great Britain*, are charged, not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Exportation, without any Deduction or Abatement whatever, except of so much as the Duties of Customs and Excise paid or payable by this or any other Act in force on or immediately before the said Fifth Day of *July* One thousand eight hundred and three, on any such Goods, Wares, and Merchandize shall amount to; and that such Value shall be ascertained (except as in this Act is provided) by the Declaration of the Exporter or Proprietor of such Goods, Wares, and Merchandize, or of his known Agent or Factor, in the Manner and Form, and under all the Rules, Regulations, and Restrictions, and subject to the same Forfeitures and Penalties as are prescribed, directed, and imposed, for ascertaining and collecting the Duties to be paid according to the Value thereof, by the same recited Act passed in the Twenty-seventh Year of the Reign of His present Majesty; and in case any Goods, Wares, or Merchandize shall not be valued according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, or Merchandize shall be dealt with, and the proper Officers of the Customs shall proceed in every Respect in the Manner prescribed in such Case by the said recited Act.

If on making Entry of such Goods for Exportation, the real Value cannot be ascertained, the Officer of the Customs may permit them to be exported, upon Oath that it cannot be ascertained, and Bond being given for Payment of the Duties, and producing such Documents as may be required by the Commissioners of the Customs.

XIV. And be it further enacted, That if at the Time of making the Entry for the Exportation of any Goods, Wares, or Merchandize, of the Growth, Produce, or Manufacture of *Great Britain*, on which the Duties of Customs hereby imposed are charged in the Schedule and Tables hereunto annexed, marked A., B., and C., according to the Value thereof, the Exporter or Proprietor of such Goods, Wares, or Merchandize so entered for Exportation, his known Agent or Factor, shall not be able to ascertain the true and real Value thereof, it shall be lawful for the Collector or Comptroller of the Customs at the Port of Exportation, to permit such Exporter, Proprietor, Agent, or Factor, to ship or export such Goods, Wares, or Merchandize, upon making Oath that such real Value cannot be ascertained, and upon giving Bond to His Majesty, His Heirs and Successors, with One sufficient Surety, in Treble the Amount of the supposed or estimated Duty on the Value of such Goods, Wares, or Merchandize, conditioned for the Payment of the Duties hereby imposed, within Three Months, and according to the true and real Value thereof, to be ascertained in the Manner herein-before directed, and for producing the Invoice and Bills of Parcels, or such other Documents as shall be required by the Commissioners of His Majesty's Customs, or any Three or more of them in *England* and *Scotland* respectively, in case the Production thereof shall be thought necessary by the said Commissioners respectively, for the Purpose of ascertaining the true and real Value of such Goods, Wares, or Merchandize so exported as aforesaid: Provided always, that no such Bond shall be chargeable or charged with any of the Duties upon Stamped Vellum, Parchment, or Paper; any Law or Statute to the contrary notwithstanding.

Bonds not chargeable with Stamp Duties.

Penalty for making false Declaration of the Value of such Goods.

XV. And be it further enacted, That if any Exporter or Proprietor of any such Goods, Wares, or Merchandize entered for Exportation, his known Agent or Factor, shall knowingly and fraudulently make any false Declaration of the Value of any such Goods, Wares, or Merchandize, after the same shall have been allowed to be shipped for Exportation, every such Exporter, Proprietor, or Factor, shall for every such Offence forfeit a Sum equal to the true and real Value of all such Goods, Wares, or Merchandize.

If Goods are detained for not being truly valued, the Commissioners of the Customs, upon Proof that no Fraud was intended, may direct the Entry to be amended, upon such Terms as to them shall appear reasonable.

XVI. And be it further enacted, That in case any Goods, Wares, or Merchandize, upon which Duties of Customs are hereby imposed, shall be detained by any Officer of the Customs on account of the same not being valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, it shall and may be lawful for the said Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, and the Commissioners of His Majesty's Customs in *Scotland* for the Time being, or any Three or more of them, upon Proof being made to their Satisfaction that no Fraud was intended, to direct the Entry to be amended, upon such Terms and Conditions as under the Circumstances of the Case shall appear to the said Commissioners of the Customs in *England* and *Scotland* respectively to be reasonable, and as they shall think fit to direct: Provided always, that if the Importer, Exporter, or Proprietor, of such Goods, Wares, or Merchandize, shall accept the Terms or Conditions prescribed by the said Commissioners of the Customs





toms respectively, such Importer, Exporter, or Proprietor, shall not have or be entitled to any Recompence or Damage on account of the Detention of such Goods, Wares, or Merchandize, or have or maintain any Action whatever for the same; any Law, Custom, or Usage to the contrary notwithstanding.

The Duties by this Act imposed shall be paid on Goods taken out of Warehouses for Home Consumption, for which the Duties on Importation have not been paid or secured by Bond, though they may have been imported before *July* 5, 1803.

XVII. Provided also, That in case the Importer or Proprietor of any Goods, Wares, and Merchandize, which shall have been secured in Warehouses by virtue of any Act or Acts of Parliament, in force on or immediately before the said Fifth Day of *July* One thousand eight hundred and three, and on which the Duties due on the Importation thereof shall not have been paid or secured by Bond, shall be desirous of taking any such Goods out of such Warehouse for the Purpose of being used or consumed in *Great Britain*; then and in such Case, the Duties imposed by this Act shall be payable thereon, notwithstanding such Goods may have been imported into *Great Britain* before the said Fifth Day of *July* One thousand eight hundred and three: Provided also, that nothing herein contained shall extend, or be construed to extend, to permit any Goods to be delivered from such Warehouse for the Purpose of being used or consumed in *Great Britain*, unless such Goods could have been lawfully so delivered before the said Fifth Day of *July* One thousand eight hundred and three.

Where the Duties on Goods imported by the *East India* Company are charged according to the Value, it shall be ascertained by the gross Price at their public Sales.

XVIII. And be it further enacted, That in case where by the Table hereunto annexed, marked (C.), the Duties of Customs hereby imposed upon Goods, Wares, and Merchandize, imported by the United Company of Merchants of *England* trading to the *East Indies* are charged not according to the Weight, Tale, Gauge or Measure, but according to the Value thereof, such Value shall be ascertained by the gross Price at which such Goods, Wares, or Merchandize, shall be sold at the public Sales of the said Company, and the said Duties shall be paid thereon accordingly, as the same are inserted, described, and set forth in Figures, in the said Table marked (C.)

The Duties on Goods imported by the *East India* Company shall be payable on any remaining in their Warehouses after *July* 5, 1803.

XIX. Provided always, and be it further enacted, That the Duties by this Act imposed on Goods, Wares, and Merchandize, imported by the United Company of Merchants of *England* trading to the *East Indies*, shall be due and payable on any such Goods which shall, at any Time after the said Fifth Day of *July* One thousand eight hundred and three, remain in the Warehouses of the said Company, and which shall not have been sold notwithstanding such Goods may have been imported into *Great Britain* before the said Fifth Day of *July* One thousand eight hundred and three.

From *July* 5, 1803, the like Bounty shall be allowed on the Exportation of Sugar refined from Sugar imported by the *East India* Company as from raw Sugar imported from the *British* Plantations in *America*.

XX. And whereas certain Bounties are allowed on the Exportation of Refined Sugar produced from Raw Sugar imported from the *British* Plantations in *America*: And whereas it is expedient that the like Bounties should be allowed on the Exportation of Refined Sugar produced from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*; be it therefore enacted, That, from and after the said fifth Day of *July* One thousand eight hundred and three, there shall be paid and allowed on the Exportation of Refined Sugar produced from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, the like Bounty as is now or hereafter may be allowed by Law on the Exportation of the like Sort or Description of Refined Sugar produced from Raw Sugar imported from the *British* Plantations in *America*, subject in every Respect to the Conditions, Rules, Regulations, Restrictions, Penalties, and Forfeitures, now by Law practised and applied with respect to the Bounty allowed on the Exportation of Refined Sugar.

Persons bringing Goods from the Limits of the *East India* Company's Charters as Presents, or for private Use, may enter them with the Officer of the Customs, and the Value shall be ascertained as prescribed with respect to Goods not imported by the Company.

XXI. And whereas by this Act Duties of Customs are payable on certain Articles, according to the true and real Value thereof, to be ascertained by the gross Price at which such Goods shall have been publicly sold at the Sales of the United Company of Merchants of *England* trading to the *East Indies*: And whereas much Inconvenience and Delay hath arisen in the Payment of the Duties and Delivery of Articles brought from the *East Indies*, either as Presents, or for private Use, particularly Specimens of Natural History, Models, Drawings, and other Articles tending to illustrate or improve the Arts or Sciences, arising from the Necessity of such Articles being exposed to public Sale by the *East India* Company, in order to ascertain the Value according to which the Duties payable by Law are to be levied and collected, and such Articles are also thereby frequently exposed to great Injury and Damage: And whereas it is expedient, in order to remedy such Inconvenience and Delay, that the Duties of Customs payable on such Goods should be ascertained, without the same being in future exposed to public Sale; be it therefore enacted, That, from and after the fifth Day of *July* one thousand eight hundred and three, it shall and may be lawful for any Person or Persons who shall import or bring into *Great Britain*, from any Port or Place within the Limits of the Charters granted to the United Company of Merchants of *England*

*land* trading to the *East Indies*, any of the Articles before mentioned, or any Articles whatever (not being prohibited to be used or consumed in *Great Britain*), on which the Duties of Customs are now chargeable according to the Value thereof, either as Presents or for private Use, and not by Way of Merchandize, to enter the same with the proper Officers of His Majesty's Customs, such Goods having been first lodged and housed in Warehouses agreeable to the said recited Act, and that the Value of such Goods, according to which the Duties of Customs are due and payable, shall be ascertained according to the Declaration of the Value thereof, to be made by the Owner or Proprietor, or his known Agent, in the like Manner and Form, and under all the Rules, Regulations, and Restrictions, and subject and liable to such and the like Forfeitures and Penalties as are prescribed, directed, and imposed with respect to Goods not imported by the *East India* Company, and on which the Duties of Customs are payable, according to the Value thereof.

Such Goods on which Duties have not been paid may be entered and the Value ascertained, though imported on or before *July* 5, 1803.

XXII. And be it further enacted, That any such Goods on which the Duties of Customs have not been paid may be entered, and the Value ascertained according to the Directions of this Act, notwithstanding such Goods may have been imported or brought into *Great Britain* on or before the said fifth Day of *July* One thousand eight hundred and three.

No Goods shall be entered unless on Proof that they are imported for private Use.

XXIII. Provided always, That no Goods whatever shall be admitted to Entry under the Authority of this Act, unless Proof shall be made to the Satisfaction of the Commissioners of the Customs in *England*, or any Three or more of them, that such Goods are imported or brought into *Great Britain* for private Use, and not by way of Merchandize.

From *July* 5, 1803, the Duty of Customs on Coals, used in calcining Ores, or for draining Mines in the Isle of *Anglesey*, shall be repaid upon the Proofs required by 26 *Geo.* III. c. 104.

XXIV. And be it further enacted, That, from and after the fifth Day of *July* One thousand eight hundred and three, the Whole of the Duties of Customs on all Coals which shall be used in calcining or smelting Copper and Lead Ores within the Isle of *Anglesey*, or which shall be used in Fire Engines for draining Water out of the Mines of Copper and Lead within the said Isle, shall be repaid; any Law, Custom, or Usage to the contrary notwithstanding: Provided always, that the Drawback by this Act allowed shall be paid upon the Proofs required by an Act passed in the Twenty-sixth Year of the Reign of His present Majesty, intituled, *An Act for allowing a Drawback of the Duties upon Coals used in smelting Copper and Lead Ores, and in Fire Engines for draining Water out of the Copper and Lead Mines within the Isle of* Anglesey.

Act not to extend to charge the Tonnage Duty on any *British*-built Vessel, &c. not required to be registered, &c.

XXV. Provided also, and be it further enacted, That nothing in this Act shall extend, or be construed to extend, to charge the Tonnage Duty hereby imposed on any *British*-built Ship or Vessel, or any Ship or Vessel owned by *British* Subjects, which is not required to be registered by any Act or Acts of Parliament in Force on or immediately before the fifth Day of *July* One thousand eight hundred and three, or on any Ship or Vessel whatever which shall enter Outwards or Inwards in Ballast only.

Continuance of so much of this Act as relates to Duties upon the Importation of Goods from the United States of *America*, and on Shipping.

XXVI. And be it further enacted, That so much of this Act as relates to the Duties imposed upon the Importation of Goods, Wares, or Merchandize, from the United States of *America*, and on Shipping according to the Tonnage thereof, and inserted, described, and set forth in Figures, in the Schedule and Table hereunto annexed, marked (B.), shall continue in Force during the Continuance of an Act passed in the Thirty-seventh Year of the Reign of His present Majesty, intituled, *An Act for carrying into Execution the Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and the United States of* America, and no longer.

If Goods imported from the United States in *American* Vessels shall be warehoused without Payment of Duty, the additional Duties under this Act shall not be payable till they are taken out for Home Consumption.

XXVII. Provided always, and be it further enacted, That if any Goods or Merchandize imported into *Great Britain* from the United States of *America*, in *American* Ships or Vessels, shall be permitted by virtue of any Act or Acts of Parliament in Force at the Time of such Importation, to be secured in Warehouses without the Payment of the Duties due on the Importation thereof; then and in such Case the additional Duties of Customs by this Act imposed on Goods or Merchandize so imported, shall not be payable, unless and until such Goods shall be taken out of such Warehouse for the Purpose of being used or consumed in *Great Britain*.

Tonnage Duties on Vessels entering Inwards or Outwards from Foreign Parts shall be paid each Voyage, and shall be computed according to their Register.

XXVIII. And be it further enacted, That the several Duties of Tonnage hereby imposed on Ships and Vessels entering Outwards or Inwards, to or from Foreign Parts, shall be paid to the proper Officer appointed to receive the same, each and every Voyage any such Ship or Vessel shall so enter Outwards or Inwards at any Port within *Great Britain*; and that the Tonnage of every such Ship or Vessel being *British*-built, or *British* owned, shall be computed and taken according to the Register thereof, under the Provisions of an Act passed in the Twenty-sixth Year of His present Majesty's Reign, intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*; and that the Tonnage of every other Ship or Vessel, in case of



of any Doubt or Dispute relative thereto, shall be ascertained by Admeasurement, in the Mode and Manner prescribed and directed by the said Act.

Tobacco of the Territories of *Russia* or *Turkey* may be imported from thence in *British*-built Ships, and warehoused, and may be exported or entered for Home Consumption on Payment of the like Duties as Tobacco of the United States of *America*, and on its being manufactured in *Great Britain*, and exported, shall be entitled to the like Drawbacks.

XXIX. And whereas it is expedient that Tobacco, being the Growth or Production of any of the Territories or Dominions belonging to the Emperor of *Russia*, or of any of the Territories or Dominions belonging to the *Ottoman* or *Turkish* Empire, should be permitted to be imported into *Great Britain* directly from the said Territories or Dominions respectively in *British*-built Ships, owned, navigated, and registered according to Law, and should be admitted to Entry upon Payment of the same Duties; and upon the Exportation thereof from *Great Britain*, after having been manufactured according to Law, should be entitled to the like Drawbacks as are now allowed upon the Exportation of Tobacco manufactured from Tobacco of the Growth or Production of the United States of *America*; be it therefore enacted, That it shall be lawful to import directly from the aforesaid Territories or Dominions of the Emperor of *Russia*, and the *Ottoman* or *Turkish* Empire respectively, in *British*-built Ships, owned, navigated, and registered according to Law, into any Port of *Great Britain*, being an enumerated Port for the Importation of Tobacco, and to enter and land, and to deposit, lodge, or secure, in any Warehouse or Warehouses, provided according to Law for the Reception of Tobacco in *England* and *Scotland* respectively, any Tobacco being the Growth or Production of any or either of the aforesaid Territories or Dominions; and such Tobacco may be exported in like Manner, or entered for Home Trade or Consumption on Payment of the like Duties of Customs as Tobacco, the Growth or Production of the United States of *America*, may be exported or entered for Home Trade or Consumption, according to the Laws in force on and immediately before the Fifth Day of *July* One thousand eight hundred and three; and the Exporter of such Tobacco, being the Growth or Production of any or either of the aforesaid Territories or Dominions, shall upon the said Tobacco being manufactured in *Great Britain*, and exported according to the Laws in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, be entitled to and allowed such and the like Drawbacks as are severally and respectively allowed upon the same Sorts and Descriptions of Tobacco manufactured from Tobacco of the Growth or Production of the United States of *America*, and legally exported from *Great Britain*.

Tobacco imported into, or exported from *Great Britain*, to be subject to the Conditions of Acts in force on or immediately before *July* 5, 1803.

XXX. And be it further enacted, That all Tobacco which shall be imported into or exported from *Great Britain* by virtue and in pursuance of this Act, shall be and the same is hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Penalties, and Forfeitures to which any Tobacco is or may be subject and liable by any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, and all and every Pain, Penalty, Fine, or Forfeiture, for any Offence whatever committed against or in breach of any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof; and the several Clauses, Powers, and Directions therein contained shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution for and in respect of Tobacco imported into or exported from *Great Britain* by virtue and in pursuance of this Act, so far as the same are applicable thereto, in as full and ample a Manner to all Intents and Purposes whatever, as if all and every the said Clauses, Provisions, Powers, Directions, Pains, Penalties, and Forfeitures were particularly repeated and re-enacted in the Body of this present Act.

*French* Lawns legally imported, and which have paid Duty, may be worn or sold in *Great Britain*.

XXXI. And be it further enacted, That all Cambrics and Lawns, commonly called *French Lawns*, which have been or shall be legally imported, and which shall have duly paid the Duties of Customs imposed by this Act, shall or may be worn or used in *Great Britain*, or sold or exposed to Sale therein, and shall not be subject to Seizure or Forfeiture on Account of such Importation, nor shall the Person or Persons who shall import, wear, or use the same, or who shall sell or expose to Sale the same, or have the same in his or their Custody or Possession, be liable to any Penalty or Penalties, Fine or Fines, Forfeiture or Forfeitures whatsoever, for wearing, using, selling, or exposing to Sale the same; any Law, Custom, or Usage to the contrary notwithstanding.

From *July* 5, 1803, Silk Lace may be imported and worn or sold in *Great Britain*.

XXXII. And be it further enacted, That, from and after the Fifth Day of *July* One thousand eight hundred and three, it shall be lawful to import into *Great Britain* any Silk Lace, any Act or Acts to the contrary notwithstanding, under and subject nevertheless to the Duties imposed by this Act; and all such Silk Lace on which the Duties by this Act imposed shall have been duly paid shall and may be worn or used in *Great Britain*, or sold or exposed to Sale therein, and shall not be subject to Seizure or Forfeiture; nor shall the Person or Persons who shall import,

port, wear, or use the same, or who shall sell or expose the same to Sale, or have the same in his, her, or their Custody or Possession, be liable to any Penalty or Penalties, or Fine or Fines whatsoever, on Account thereof, any Law, Custom, or Usage to the contrary notwithstanding.

Foreign Silk Lace shall be marked at each End of every Piece;

XXXIII. And be it further enacted, That all such Foreign Silk Lace shall, after the same hath been entered at the Custom-House, and before it shall be discharged by the Officers, and delivered into the Custody of the Importer or his Agent, be marked or sealed at each End of every Piece with such Mark or Seal, and by such Officer or Officers, as the respective Commissioners of the Customs in *England* or *Scotland* shall direct and appoint for that Purpose.

and any found after *July* 5, 1803, unmarked shall be forfeited, and the Owner prosecuted.

XXXIV. And be it further enacted, That, from and after the Fifth Day of *July* One thousand eight hundred and three, all Foreign Silk Lace which shall be found in any Shop, Warehouse, or other Place whatever, upon Land within this Kingdom, not being marked or sealed as herein is directed upon both Ends of every whole and entire Piece, or upon One End of every Remnant of such Lace, shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs, and shall and may be disposed of, and the Person or Persons to whom the same shall belong, or who shall be possessed thereof, prosecuted, in the same Manner, and by the same Rules and Regulations, as are at the said Fifth Day of *July* One thousand eight hundred and three, in force in relation to Foreign Silk Lace clandestinely imported and run into this Kingdom.

Penalty for counterfeiting Marks, or the Impression of them, or exposing to Sale, or having in Possession any Foreign Silk Lace with a counterfeit Mark.

XXXV. And be it further enacted, That if any Person or Persons shall at any Time forge or counterfeit any Mark or Seal to resemble any Mark or Seal which shall be provided or used in pursuance of this Act, or shall forge or counterfeit the Impression of any such Mark or Seal upon any Goods required by this Act to be marked or sealed, or shall sell or expose to Sale, or have in his, her, or their Custody or Possession, any such Foreign Silk Lace with a counterfeit Mark or Seal thereon, knowing the same to be counterfeited, all and every such Offender and Offenders, and his, her, and their Aiders, Abettors, and Assistants, shall, for every such Offence, forfeit the Sum of One hundred Pounds, One Moiety to His Majesty, and the other Moiety to such Officer or Officers of the Customs as shall sue and prosecute the same; and such Offender and Offenders shall also be adjudged to stand in the Pillory in some public Place for the Space of Two Hours.

From the Ratification of the Definitive Treaty with *France*, the *East India* Company may sell for Home Consumption or Exportation warehoused Silk Handkerchiefs, subject to the Duties imposed by this Act.

XXXVI. And be it further enacted, That, from and after the Ratification of the Definitive Treaty of Peace, between His Majesty and the Republic of *France*, it shall and may be lawful for the United Company of Merchants of *England* trading to the *East Indies*, to expose to Sale, either for the Purpose of being worn or used in *Great Britain*, or for Exportation, any Silk Handkerchiefs of the Manufacture of *Persia*, *China*, or the *East Indies*, that shall have been, or may thereafter be, secured in the Warehouses of the said United Company, subject nevertheless to the Duties by this Act imposed thereon; and all such Silk Handkerchiefs on which such Duties shall have been duly paid, shall and may be worn or used in *Great Britain*, or sold or exposed to Sale therein, and shall not be subject to Seizure or Forfeiture; nor shall the Person or Persons who shall wear or use the same, or who shall sell or expose to Sale the same, or have the same in his, her, or their Custody or Possession, be liable to any Penalty or Penalties, or Fine or Fines whatever, on Account thereof, any Law, Custom, or Usage to the contrary notwithstanding.

For a certain Period, only a certain Quantity of such Handkerchiefs shall be exposed to Sale.

XXXVII. Provided always, and be it enacted, That, for the Space of Three Years from and after the said Ratification, the said United Company shall not, in any One Year, sell, or expose to Sale, a greater Quantity of such Silk Handkerchiefs than Fifty thousand Pieces, and that such Fifty thousand Pieces shall be of the usual Length, and of the Sorts that shall have been usually exposed to Sale.

*French* Lawns imported before *July* 5, 1803, for Exportation, and warehoused, may be taken out for Sale, or to be worn in *Great Britain*, on making Entry and paying Duty, and seized Cambrics or Lawns, and Silk or Thread Lace, may be sold for Exportation, or for Home Consumption.

XXXVIII. And be it further enacted, That the Importers or Proprietors of any Cambrics or Lawns, commonly called *French Lawns*, which shall before the said Fifth Day of *July* One thousand eight hundred and three, have been imported into *Great Britain* for Exportation, and lodged according to Law in any Warehouse or Warehouses, shall be at Liberty to take and receive the same into their Custody and Possession, out of such Warehouse or Warehouses, either for Sale or to be worn or used in *Great Britain*, such Importers or Proprietors first making a regular Entry of all such Cambrics or Lawns with the proper Officer of the Customs, and paying the Duty for the same by this Act imposed; and all Cambrics or Lawns, and all Silk or Thread Lace, which, on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, shall or may be under Seizure by any Officer or Officers of the Customs, or which shall or may hereafter be seized by any Officer or Officers of the Customs, shall and may, after Condemnation thereof, be exposed to Sale, either for Exportation, or to be sold, or worn or used in



in *Great Britain*, without being subject to Forfeiture or Seizure; and no Person or Persons shall be subject or liable to any Penalty for having the same in his, her, or their Custody or Possession; any Law, Custom, or Usage to the contrary notwithstanding.

For a certain Period, Oil or Blubber of Fish caught at *Newfoundland* by His Majesty's Subjects residing there, may be entered, on Payment of the Duty on those Articles of *Newfoundland* of *British* Fishing, on certain Conditions.

XXXIX. And whereas it is expedient that Oil or Blubber of Fish or Creatures living in the Sea, actually caught and taken on the Banks and Shores of the Island of *Newfoundland* and Parts adjacent, wholly by His Majesty's Subjects carrying on the said Fishery from the said Island and residing therein, should be admitted to Entry on Payment of the like Duty, as if caught and taken wholly by His Majesty's Subjects carrying on the said Fishery from His Majesty's *European* Dominions, and usually residing in the said Dominions; be it therefore enacted, That, from and after the Fifth Day of *July* One thousand eight hundred and three, and until the Twenty-fifth Day of *December* One thousand eight hundred and four, all such Oil or Blubber shall be admitted to Entry on Payment of the Duty by this Act imposed on Train Oil or Blubber of *Newfoundland* of *British* Fishing, notwithstanding such Oil or Blubber of Fish or Creatures living in the Sea shall have been caught and taken by His Majesty's Subjects carrying on the said Fishery from and residing in the said Island: Provided always, that before any such Oil or Blubber shall be admitted to Entry as aforesaid, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which any such Oil or Blubber shall be imported, shall produce and deliver to the Collector or other Chief Officer of the Customs at the Port in *Great Britain* into which such Oil or Blubber shall be imported, a Certificate under the Hand and Seal of the Naval Officer in *Newfoundland*; or if there shall not be any Naval Officer, then under the Hand and Seal of the Commander of any of His Majesty's Ships stationed there, testifying that Oath hath been made before him (who is hereby authorized and required in such Case to administer the same), by the Person or Persons who actually caught the Fish or Creatures living in the Sea, from which the Oil or Blubber mentioned in such Certificate was produced, that such Oil or Blubber was really and *bonâ fide* the Oil or Blubber of Fish or Creatures living in the Sea actually caught and taken on the Banks and Shores of the Island of *Newfoundland* and Parts adjacent, wholly by His Majesty's Subjects carrying on such Fishery from the said Island, and residing therein; and provided such Master or other Person having or taking the Charge or Command of the Ship or Vessel so importing such Oil or Blubber, shall also make Oath before such Collector or other Chief Officer (who is hereby authorized and required to administer the same), that the Oil or Blubber so imported are the same Oil or Blubber mentioned and referred to in the said Certificate.

Blubber of Fish from the *Greenland* Seas or *Davis's* Streights, may be boiled into Oil, under the Inspection of the Officer of the Customs, and the Oil entered.

XL. And whereas by this Act certain Duties are imposed on the Importation of Train Oil and of Blubber, and as it may tend to the Convenience of Merchants importing Blubber from the *Greenland Seas* or *Davis's Streights*, if they were permitted to boil such Blubber, and that the Duties payable thereon might be ascertained and paid according to the Quantity of Oil produced from such Blubber; be it therefore enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, it shall be lawful, upon the Return of any Ship or Vessel from the *Greenland Seas* or *Davis's Streights*, with any Blubber, being the Produce of Whales or other Creatures living in the Seas, caught and taken in the said Fishery, for the Importers or Proprietors thereof to cause the same to be boiled under the Care and Inspection of the proper Officer or Officers of His Majesty's Customs into Oil, and afterwards such Oil so produced shall be admitted to Entry, and the Duties paid thereon accordingly; any Law, Custom, or Usage to the contrary notwithstanding: Provided always, that in case any Blubber shall have been imported in any Ship or Vessel employed in the said Fishery before the said Fifth Day of *July* One thousand eight hundred and three, and shall have been boiled into Oil, such Oil shall be admitted to Entry, and the Duty charged thereon according to the Regulations and Directions of this Act.

Couries and Arrangoes, imported and warehoused, may be removed by Land Carriage for Exportation to *Africa*.

XLI. And whereas it is expedient to permit certain *East India* Goods called *Couries* and *Arrangoes*, which shall have been imported into the Port of *London*, and warehoused in pursuance of an Act passed in the Thirty-ninth Year of the Reign of His present Majesty, or any other Act or Acts of Parliament, to be removed by Land Carriage to any other Port of *Great Britain*, for the Purpose of being exported to *Africa*; be it therefore enacted, That whenever the Importer or Proprietor of any such Goods called *Couries* and *Arrangoes*, which shall have been so warehoused as aforesaid, shall be desirous of exporting the same to *Africa*, it shall be lawful for the Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, to grant Permission for the Removal of the said Goods from such Warehouse or Warehouses by Land Carriage, to any such other Port, for the Purpose of being exported from thence to *Africa*, under such Rules, Regulations, and Restrictions, as are now by Law required in relation to certain *East India* prohibited Goods when removed from One Part of *Great Britain* to another, to be from thence exported.

XLII

Duties to be paid in Proportion to the actual Weight, &c. of the Articles.

XLII. And be it further enacted, That the Duties granted and imposed by this Act, and made payable according to the Weight, Tale, Gauge, Measure, or Value of any Goods, Wares, or Merchandize charged with such Duties, shall be charged and payable upon any greater or less Weight, Number, Quantity, or Value thereof, than the Weight, Number, Quantity, or Value, particularly inserted, described, and set forth in the Schedule and Tables hereunto annexed, marked A., B., and C., in Proportion to the actual Weight, Number, Quantity, or Value of such Goods, Wares, or Merchandize.

The Allowance in weighing of Goods, called Draft, shall be discontinued.

XLIII. And whereas a certain Allowance commonly called *Draft* has heretofore been made in the weighing of Goods for the Purpose of ascertaining the Duties thereon, when the same are payable according to Weight: And whereas it is expedient that such Allowance for Draft should be discontinued, be it therefore enacted, That, from and after the Fifth Day of *July* One thousand eight hundred and three, such Allowance called *Draft* in the weighing of Goods for the Purpose of ascertaining the Duties payable thereon, shall be wholly discontinued; any Usage or Custom to the contrary notwithstanding.

Duties to be under the Management of the respective Commissioners of Customs.

XLIV. And be it further enacted, That such of the Duties of Customs by this Act imposed as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

Duties & Drawbacks under this Act to be levied, &c. as former Duties, unless hereby altered.

XLV. And be it further enacted, That the several Sums of Money respectively inserted, described, and set forth in Figures in the said Schedule and Tables hereunto annexed, marked A., B., and C., as the Duties of Customs, and the Drawbacks of the Duties of Customs, upon, for, or in respect of the several Goods, Wares, or Merchandizes, specified therein, or as the Duties of Customs on Ships or Vessels, according to the Tonnage thereof, may and shall respectively be managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed, except where any Alteration is expressly made by this Act, in such and the like Manner, and by the same Means, Ways, or Methods, as former Duties of Customs, and Drawbacks of Duties of Customs, upon Goods, Wares, or Merchandize in general; and also by any such special Means, Ways, or Methods respectively, as former Duties of Customs and Drawbacks of Duties of Customs, upon Goods, Wares, or Merchandize, of the same Sorts or Kinds, or Duties on Ships or Vessels according to the Tonnage thereof respectively, were or might be managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed; and the Goods, Wares, or Merchandize whereon Duties of Customs are by this Act charged, and Drawbacks of Duties of Customs allowed, as the same are respectively inserted, described, and set forth in the said Schedule and Tables hereunto annexed, marked A., B., and C., upon the Importation thereof into, or Exportation thereof from *Great Britain*, or on any other Account whatever; and all Ships and Vessels whereon any Duties are charged or payable, according to the Tonnage thereof, shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandise in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize, or Ships or Vessels whereon any Duties are chargeable or payable according to the Tonnage thereof respectively, were subject and liable, by any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, respecting the Revenue of Customs, or such Tonnage Duties as aforesaid, except where any Alteration is expressly made by this Act; and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the same may be, as well Pains of Death as others, for any Offence whatever committed against or in breach of any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, made for securing the Revenue of Customs or such Tonnage Duties as aforesaid, or for the Regulation or Improvement thereof; and the several Clauses, Powers, Provisions, and Directions contained in any such Act or Acts shall (unless where expressly altered by this Act) and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put into Execution for and in respect of the several Duties of Customs, and Drawbacks of Duties of Customs, hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

The Provisions of Acts in force on *July* 5, 1803, for ascertaining the Value of

XLVI. And be it further enacted, That every Act of Parliament in force on and immediately before the Fifth Day of *July* One thousand eight hundred and three, by which any Rules, Regulations, Conditions, or Restrictions, were made, established, or directed, for the ascertaining



ing the Value of any Goods, Wares, or Merchandize, or for the remitting or allowing of any Deduction of any Duties on account of Damage, or for the better securing the Revenue of Customs, or for the regular Importation into or Exportation from *Great Britain*, or the bringing or carrying Coastwise, or from Port to Port within *Great Britain*, or the entering, landing, or shipping, of any Goods, Wares, or Merchandize whatever, except where any Alteration is expressly made by this Act; and all Provisions, Clauses, Matters, and Things, relating thereto, shall and are hereby declared to be and remain in full Force and Effect, and shall be applied to the Subject of this Act, and for carrying the same into Execution, as fully and effectually as if they had been repeated and re-enacted in this present Act.

Goods, &c. to continue, unless hereby altered.

The Commissioners of Customs may close the Accounts of Collectors or Receivers, and correct any erroneous Application of the Duties, which Correction shall be allowed by the Commissioners for auditing the Public Accounts.

XLVII. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, and the Commissioners of His Majesty's Customs in *Scotland* for the Time being, or any Three or more of them, finally to settle and close the Accounts of any Collectors or Receivers of any Part of the Revenue of Customs or other Duties under their Management, notwithstanding any erroneous Application of any Duties of Customs received by them; and the said Commissioners are hereby respectively empowered to correct such Application, in order to prevent the Accounts of any such Collectors or Receivers from being kept open, unsettled, and unliquidated; and all such Corrections shall, and are hereby directed to be allowed by the Commissioners for better examining and auditing the public Accounts of the Kingdom, in the passing the general Account of Customs, Subsidies, or Impositions.

From *July* 5, 1803, Wine for which the Duties granted by this Act shall have been paid, may be removed into the Port of *London*, or within 20 Miles of the Royal Exchange, unaccompanied with the Certificate required by 27 Geo. 3. c. 13.

XLVIII. Provided always, and be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, it shall and may be lawful for any Person or Persons to remove, either by Land or Water, from any Port or Place in *Great Britain*, into the Port of *London*, or the Members thereof, or to any Place whatever, within the Distance of Twenty Miles from the Royal Exchange of *London*, any Wine on which the Duties of Customs granted by this Act shall have been duly paid, notwithstanding such Wine shall not be accompanied with the Certificate from the Collector or other proper Officer of His Majesty's Customs, required by an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the public Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King, into this Kingdom; and for applying certain unclaimed Monies remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt;* any Act or Acts of Parliament to the contrary notwithstanding: Provided always, that all the Conditions, Regulations, and Restrictions, required by Law on the Removal of any Wine within *Great Britain*, shall, in all other respects, be duly complied with.

From *July* 5, 1803, the Treasury shall cause an Account to be kept of what the hereditary Revenues of the Crown would have produced if not blended with other Duties, and laid before Parliament with the public Accounts directed by 42 Geo. 3. c. 70.

XLIX. And whereas by the Consolidation of the different Branches of the public Revenue, and of the several Duties payable on the Importation and Exportation of Goods, Wares, and Merchandize, and the Appropriation thereof as directed by the said recited Act of the Twenty-seventh Year of His present Majesty's Reign, and subsequent Acts, the hereditary and temporary Revenues of the Crown, of Subsidies, of Tonnage and Poundage, and of other Duties upon Goods, Wares, and Merchandize, are not now kept distinct and separate at the several Offices, but have become blended with other Duties of Customs and Tonnage, both in the Collection and Appropriation thereof: And whereas it is expedient that Provision should be made for ascertaining the annual Amount of what such hereditary Revenues would have produced, in case the same had not been so consolidated, and that an Account should hereafter be kept of such annual Amount; be it therefore enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, the Lord High Treasurer, or Lords Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, shall cause to be prepared and kept an Account of what such hereditary Revenue would have amounted to in case the same had not been and was not hereby consolidated and collected with other Duties of Customs and Tonnage in the Collection and Appropriation thereof, in such Manner and Form as shall appear to the Lord High Treasurer or the Lords Commissioners of His Majesty's Treasury for the Time being, best adapted to ascertain such Amount, which Account the said Lord High Treasurer or Lords Commissioners for the Time being, are hereby required to make out or cause to be made out and laid before Parliament, together with the public Accounts directed to be laid before Parliament, pursuant to the Provisions of an Act, passed in the Forty-second Year of the Reign of His present Majesty, intituled, *An*

*Act for directing certain public Accounts to be laid annually before Parliament; and for discontinuing certain other Forms of Account now in Use.*

Hereditary Revenue of His Majesty in *Scotland* not to be altered.

L. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to affect or alter the hereditary Revenue of His Majesty, His Heirs and Successors, in *Scotland*, or other Revenues there granted to His late Majesty King *George* the Second, during his Life, and reserved to His present Majesty during his Life, by an Act made in the First Year of His Majesty's Reign; but the same, and the Civil Establishment payable out of the same shall continue to be paid in like Manner as heretofore; any Thing in this Act contained to the contrary notwithstanding.

Duties of Customs from *July* 5, 1803, though the Amount may have been computed, &c. before that Day, shall be applied in One Sum, and in like Manner as the Duties granted by this Act, except otherwise provided, &c.

LI. And be it further enacted, That all Monies arising from any Duties of Customs, or any Arrears thereof, that shall be raised, levied, collected, paid, or received, from and after the said Fifth Day of *July* One thousand eight hundred and three, for or on Account of any Goods, Wares, or Merchandize whatever, imported or brought into *Great Britain*, or exported from *Great Britain*, or brought or carried Coastwise, or from Port to Port within *Great Britain*, although the Amount of the said Duties may have been computed and ascertained as such Duties have been usually computed and ascertained, before the said Fifth Day of *July* One thousand eight hundred and three, and although the Goods, Wares, or Merchandize whereon any such Duties of Customs may have been charged or may be charged, may have been imported or exported, or brought or carried Coastwise, or from Port to Port within *Great Britain*, before the said Fifth Day of *July* One thousand eight hundred and three; and although any Duties of Customs due and payable, or charged or chargeable thereon, may have been secured by Bond or otherwise, on or before the said Fifth Day of *July* One thousand eight hundred and three, shall, from and after the said Fifth Day of *July* One thousand eight hundred and three, be appropriated and applied in one Sum or total Amount, in like Manner and to the same Purposes as the Duties of Customs by this Act granted, and herein-after directed to be appropriated and applied, except as is in this Act provided, any Act or Acts of Parliament, Law, Usage, or Custom to the contrary notwithstanding; and that all Monies arising by any of the Revenues of Customs hereafter to be paid or allowed, either upon Bond or otherwise, either by way of Drawback, Bounty, Certificate, Premium, or Allowance, or by any other legal Document whatever, from and after the said Fifth Day of *July* One thousand eight hundred and three, although the Amount of the same shall have been computed and ascertained in the like Manner in which they have heretofore been usually computed and ascertained, or shall have become due before the said Fifth Day of *July* One thousand eight hundred and three, shall and may be paid or allowed by the proper Officer or Officers of the Customs, in One Sum or total Amount, out of any Monies in their Hands arising from the Duties of Customs respectively.

Duties to be carried to the Consolidated Fund of *Great Britain*.

LII. And be it further enacted, That all the Monies arising by the Duties of Customs and the Duties of Tonnage imposed by this Act (the necessary charges of raising and accounting for the same excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, and be carried to and made Part of the Consolidated Fund of *Great Britain*, except as by this Act is specially provided.

The whole of the Duties, except otherwise provided, shall be entered in One Account at the Exchequer, and the Treasury shall cause distinct Accounts of such as were to be kept separate for Ten Years, from being granted, to be so kept, and laid before Parliament.

LIII. And whereas by divers Acts for granting several of the Duties hereby repealed, it is provided that during the Space of Ten Years then next ensuing, there should be provided and kept in the Office of the Auditor of the Receipt of the Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties should, together with such other Duties as were respectively granted for the Purpose of making permanent Additions to the public Revenue, and of defraying any Charges occasioned by certain Loans made, and Stocks created by the Authority of Parliament, be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever: And whereas it is expedient that the whole of the Duties by this Act granted, except where special Provision is otherwise made by this Act, should be entered in One Account, but that Provision should nevertheless be hereby made for ascertaining the Produce of such several Grants of Duties for the Remainder of such respective Periods; be it therefore enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, the whole of the Duties of Customs and Tonnage granted by this Act, except as by this Act is otherwise specially provided, shall be entered together in One Account; and that from and after the said Fifth Day of *July* One thousand eight hundred and three, the Lord High Treasurer, or Lords Commissioners of His Majesty's Treasury, or any Three or more of them for the Time being, shall, for and during the Remainder of the respective Periods of Ten Years, to be computed from the Time of granting such of the said Duties as aforesaid



aforesaid as were so directed to be entered separately as aforesaid, cause separate and distinct Accounts of what such Duties would have amounted to in case the same had not been and were not respectively hereby consolidated and collected with other Duties of Customs and Tonnage, to be made out in such Manner and Form as shall appear to the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury for the Time being, best adapted to ascertain such Amounts respectively; which Accounts the said Lord High Treasurer, or Lords Commissioners for the Time being, are hereby required to cause to be laid before Parliament, together with the public Accounts directed to be laid before Parliament pursuant to the Provisions of the said recited Act passed in the Forty-second Year of the Reign of His present Majesty aforesaid, intituled, *An Act for directing certain public Accounts to be laid annually before Parliament; and for discontinuing certain other Forms of Account now in Use.*

Out of the Increase of Duties and the additional Ones, 250,000*l.* shall be applicable to defraying the Charge occasioned by any Loan made this Session.

LIV. And whereas in the Consolidation of the Duties on Goods, Wares, and Merchandize under this Act, such Duties are in various Instances increased, and in many Cases new additional Duties are granted, be it therefore enacted, That if the Monies arising or to arise out of such Increase of the Duties hereby granted, and from such new and additional Duties as aforesaid, the Sum of Two hundred and fifty thousand Pounds, being the estimated Produce thereof, shall be deemed an Addition made to the Revenue for the Purpose of defraying the increased Charge occasioned by any Loan made by virtue of any Act or Acts passed in this Session of Parliament.

Limitation of Actions.

LV. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons, for any Thing done in pursuance of this Act, such Action or Suit shall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and the Defendant or Defendants, in every such Action or Suit, may plead the General Issue, and give this Act and the Special Matter in Evidence at any Trial to be had thereupon; and if the Jury shall find for the Defendant or Defendants in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited, or discontinue his, her, or their Action or Suit, after the Defendant or Defendants shall have appeared, or if upon Demurrer Judgment shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same, as any Defendant had in other Cases to recover Costs by Law.

General Issue.

Treble Costs.

Act may be altered or repealed this Session.

LVI. And be it further enacted, That this Act may be varied, altered, or repealed, by any Act or Acts to be made in this present Session of Parliament.

## SCHEDULE and TABLES to which this Act refers.

### Schedule A.

A Schedule of the Duties of Customs payable on the Importation into *Great Britain*, of certain Goods, Wares, and Merchandize, therein enumerated or described; and of the Drawbacks to be allowed on the Exportation thereof from *Great Britain*:

Also, of the Duties of Customs payable on the Exportation of Goods, Wares, and Merchandize, from *Great Britain*:

Likewise, of the Duties of Customs payable on Goods, Wares, and Merchandize, brought or carried Coastwise or from Port to Port, within *Great Britain*; and of the Drawbacks to be allowed on the Exportation thereof from *Great Britain*;

And also, of the Tonnage Duty of Customs payable on Ships or Vessels entering Inwards or Outwards in *Great Britain*, from or to Foreign Parts.

| | INWARDS. A. | | | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|---|---|
| Acacia, the lb. | — | — | — | 0 1 0 | 0 0 6 |
| Acetosella Sal. See Sal. | | | | | |
| Acorus, the lb. | — | — | — | 0 0 3 | 0 0 2 |
| Adianthum, the lb. | — | — | — | 0 0 3 | 0 0 1 |
| Agaric, the cwt. | — | — | — | 1 3 4 | — |
| Agates, polished, or otherwise manufactured, for every 100*l.* of the Value | | | | 35 0 0 | 25 0 0 |

Agates,

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Agates, rough and unmanufactured, for every 100*l.* of the Value — | 20 | 0 | 0 | 15 | 0 | 0 |
| Alderney, Island of. See Guernsey. | | | | | | |
| Ale. See Beer. | | | | | | |
| Alkali, not otherwise enumerated or described, for every 100*l* of the Value | 20 | 0 | 0 | 15 | 0 | 0 |
| Alkanet Root, the lb. — — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Alkekengi Baccæ, the lb. — — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Alkermes, Confectio, the oz. Troy — — | 0 | 0 | 11 | 0 | 0 | 6 |
| ——— Syrup, the lb. — — — | 0 | 1 | 4 | 0 | 0 | 8 |
| Almond Paste, for every 100*l.* of the Value — — | 35 | 0 | 0 | 25 | 0 | 0 |
| Almonds, bitter, the cwt. — — — | 0 | 17 | 8 | 0 | 9 | 4 |
| ——— Jordan, the cwt. — — | 2 | 18 | 0 | 2 | 3 | 3 |
| ——— of any other Sort, the cwt. — — | 1 | 8 | 6 | 1 | 1 | 8 |
| ——— Oil of. See Oil. | | | | | | |
| Aloes, Socotorina, imported directly from the Place of their Growth, the lb. | 0 | 1 | 4 | 0 | 0 | 9 |
| —— not imported directly from the Place of their Growth, the lb. | 0 | 4 | 0 | 0 | 2 | 4 |
| —— of any other Sort, the lb. — — | 0 | 0 | 8 | 0 | 0 | 4 |
| Alum, the cwt. — — — | 0 | 10 | 6 | 0 | 6 | 2 |
| —— Plume Alum, the lb. — — | 0 | 0 | 2 | 0 | 0 | 1 |
| —— Roch Alum, the cwt. — — | 0 | 4 | 6 | 0 | 2 | 0 |
| Amber Beads. See Beads. | | | | | | |
| ——— Oil of. See Oil. | | | | | | |
| ——— rough, the lb. — — | 0 | 0 | 9 | 0 | 0 | 6 |
| ——— not otherwise enumerated or described, for every 100*l.* of the Value | 35 | 0 | 0 | 25 | 0 | 0 |
| Ambergris, the oz. Troy — — | 0 | 2 | 6 | 0 | 1 | 4 |
| Ambra Liquida, the lb. — — | 0 | 3 | 2 | 0 | 1 | 8 |
| America, United States of. For the Duties and Drawbacks on Goods, Wares, and Merchandize, of the Growth, Production, or Manufacture of the United States of America, and imported directly from thence, see Table B. | | | | | | |
| Ammi Seed. See Seed. | | | | | | |
| Ammoniacum, Gum. See Gum Ammoniacus. | | | | | | |
| ——— Sal. See Sal Ammoniacus. | | | | | | |
| Anacardium, the lb. — — | 0 | 1 | 0 | 0 | 0 | 6 |
| Anchor Stocks. See Wood. | | | | | | |
| Anchovies, the lb. — — — | 0 | 0 | 3 | 0 | 0 | 2 |
| Angelica, the lb. — — — | 0 | 0 | 3 | 0 | 0 | 2 |
| Angusturæ Cortex. See Cortex. | | | | | | |
| Animi Gum. See Gum. | | | | | | |
| Aniseed. See Seed. | | | | | | |
| ——— Oil of. See Oil. | | | | | | |
| Annotto, the cwt. — — — | 1 | 3 | 4 | —— | | |
| Antimonium crudum, the cwt. — — | 0 | 6 | 8 | —— | | |
| ——— Preparatum or Stibium, the lb. —— | 0 | 0 | 2 | 0 | 0 | 1 |
| Apples, the Bushel — — — | 0 | 2 | 0 | —— | | |
| ——— dried, the Bushel — — | 0 | 4 | 0 | —— | | |
| Aqua-fortis, the cwt. — — — | 0 | 8 | 4 | —— | | |
| Arabic, Gum. See Gum. | | | | | | |
| Arangoes, imported from Europe under Licence for Exportation to Africa, for every 100*l.* of the Value — | 2 | 0 | 0 | —— | | |
| For the Conditions, Regulations, and Restrictions under which Arangoes may be so imported, See 5 Geo. III. Cap. 30. | | | | | | |
| Archelia. See Orchelia. | | | | | | |
| Argol, the cwt. — — — | 0 | 2 | 4 | —— | | |
| Aristolochia, the lb. — — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Armoniac. See Bole Armoniac. | | | | | | |
| Arquebusade. See Spirits. | | | | | | |
| Arrow-root, the lb. — — — | 0 | 0 | 2 | —— | | |
| ——— imported from any of the British Plantations in America, the lb. | 0 | 0 | 1 | —— | | |
| Arsenic, the cwt. — — — | 0 | 7 | 6 | —— | | |

Asa-



| INWARDS. | Duty. £. | s. | d. | Drawback £. | s. | d. |
|---|---|---|---|---|---|---|
| Asa-fœtida, imported directly from the Place of its Growth, the lb. | 0 | 0 | 4 | 0 | 0 | 2 |
| not imported directly from the Place of its Growth, the lb. | 0 | 1 | 0 | 0 | 0 | 6 |
| Asarum-root, the lb. — — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Ashes, Fechia, the cwt. — — — | 0 | 4 | 6 | 0 | 2 | 0 |
| —— Pearl and Pot, the cwt. — — | 0 | 3 | 6 | —— | | |
| ——— of the British Plantations in America, and imported from thence, the cwt. — — | 0 | 1 | 0 | —— | | |
| —— Soap, Weed and Wood, the cwt. — — | 0 | 1 | 0 | —— | | |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 20 | 0 | 0 | 15 | 0 | 0 |
| Asphaltus, the lb. — — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Asses, for every 100*l.* of the Value — — | 35 | 0 | 0 | 25 | 0 | 0 |
| Aurentiorum Cortex. See Limonum, in Cortex. | | | | | | |
| Auripigmentum. See Orpiment. | | | | | | |
| Baccæ Alkekengi. See Alkekengi Baccæ. | | | | | | |
| Bacon, the cwt. (See the Note under the Head of Provisions.) | 2 | 16 | 0 | —— | | |
| Badger Skins. See Skins. | | | | | | |
| Balustia, the lb. — — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Balks. See Wood. | | | | | | |
| Balls, *viz.* Washing Balls, the lb. — — | 0 | 0 | 8 | —— | | |
| Balm of Gilead. See Natural Balsam, in Balsam. | | | | | | |
| Balsam, Artificial, the lb. — — | 0 | 2 | 0 | 0 | 1 | 0 |
| ——— Canada, the lb. — — | 0 | 0 | 6 | 0 | 0 | 2 |
| ——— Copaiba or Capivi, the lb. — — — | 0 | 1 | 2 | 0 | 0 | 6 |
| ——— Natural, the lb. — — | 0 | 1 | 9 | 0 | 1 | 0 |
| ——— not otherwise enumerated or described, for every 100*l.* of the Value | 35 | 0 | 0 | 25 | 0 | 0 |
| Bandstring Twist, the Dozen Knots — — | 0 | 2 | 9 | 0 | 2 | 0 |
| Barbadoes Tar. See Tar. | | | | | | |
| Barilla, the cwt, — — — | 0 | 7 | 8 | 0 | 5 | 0 |
| Bark, Jesuits. See Cortex Peruvianus. | | | | | | |
| —— Oak (when the Price is such as to allow the Importation) the cwt. | 0 | 0 | 4 | —— | | |
| Note.—Oak Bark cannot be imported when the Price of Hatch Bark shall be under 10*l.* the Load, or when the Price of Oak Bark in the Rind shall be under 2*l.* 10*s.* the Load. See 12 Geo. III. Cap. 50. continued by subsequent Acts, and by 36 Geo. III. Cap. 40. further continued for Seven Years, and from thence to the end of the then next Session of Parliament. | | | | | | |
| —— Black Oak or Quercitron, for the Purpose of dying, imported from any Country, not in Europe, in Casks not less than 150lb. net, the cwt. — — — | 0 | 0 | 6 | —— | | |
| —— Red Mangrove, imported in Casks not less than 150lbs. net, the cwt. | 0 | 0 | 3 | —— | | |
| —— otherwise imported, for every 100*l.* of the Value — | 20 | 0 | 0 | 15 | 0 | 0 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 | 0 | 0 | 25 | 0 | 0 |
| Barley. See Corn. | | | | | | |
| ——— Hulled. See Pearl Barley. | | | | | | |
| Barrass, Dutch. See Canvas, in Linen. | | | | | | |
| Basket Rods, the Bundle, not exceeding Three Feet in Circumference at the Band. — — — | 0 | 1 | 10 | 0 | 1 | 4 |
| Baskets, Hand Baskets, the Dozen — — | 0 | 1 | 0 | 0 | 0 | 8 |
| ——— Wicker Baskets, for every 100*l.* of the Value — | 35 | 0 | 0 | 25 | 0 | 0 |
| Basons of Marble. See Stones. | | | | | | |
| Bast or Straw Hats or Bonnets. See Hats. | | | | | | |
| ——— Platting or other Manufacture of Bast or Straw for making Hats or Bonnets. See Platting. | | | | | | |
| —— Ropes, the cwt. — — — | 0 | 2 | 4 | —— | | |
| Batten-ends. } See Wood. | | | | | | |
| Battens. } | | | | | | |
| Battery, the cwt. — — — | 2 | 17 | 2 | 2 | 0 | 3 |
| Bay Berries. See Berries. | | | | | | |
| Bay, Oil of. See Oil. | | | | | | |
| Bay, or Myrtle Wax. See Wax. | | | | | | |

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Bay Yarn. See Woollen Yarn, in Yarn. | | | | | | |
| Bdellium, imported directly from the Place of its Growth, the lb. | 0 | 0 | 4 | 0 | 0 | 2 |
| —— not imported directly from the Place of its Growth, the lb. | 0 | 1 | 0 | 0 | 0 | 6 |
| Beads, Amber Beads, the lb. — — | 0 | 6 | 0 | 0 | 4 | 2 |
| —— Arrangoe Beads. See Arrangoes. | | | | | | |
| —— Coral Beads, the lb. — — | 0 | 9 | 5 | 0 | 4 | 2 |
| —— Crystal Beads, the 1000 — — | 0 | 16 | 10 | 0 | 11 | 8 |
| —— Jet Beads, the lb. — — | 0 | 1 | 10 | 0 | 1 | 3 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 | 0 | 0 | 25 | 0 | 0 |
| Beans. See Corn. | | | | | | |
| —— Kidney or French Beans. See Garden Seed, in Seed. See also the Note under the Head of Provisions. | | | | | | |
| Bear Skins. } See Skins. | | | | | | |
| Beaver Skins. } | | | | | | |
| —— Wool. See Wool. | | | | | | |
| Bed Feathers. See Feathers. | | | | | | |
| Beds. See Feathers for Beds. | | | | | | |
| Beech Boards. } | | | | | | |
| —— Plank. } See Wood. | | | | | | |
| —— Quarters. } | | | | | | |
| Beef, from the Isle of Man. See Man, Isle of. | | | | | | |
| —— whether salted or otherwise. See the Note under the Head of Provisions. | | | | | | |
| Beer, or Big. See Corn. | | | | | | |
| Beer, Mum, the Barrel, Quantity 32 Gallons — | 0 | 13 | 8 | 0 | 7 | 10 |
| —— Spruce Beer, the Barrel, Quantity 32 Gallons — | 0 | 16 | 7 | 0 | 11 | 0 |
| —— or Ale, of all other Sorts, the Barrel, Quantity 32 Gallons | 0 | 8 | 6 | 0 | 6 | 0 |
| Mum, Beer, and Ale, are subject also to a Duty of Excise. | | | | | | |
| Bees Wax. See Wax. | | | | | | |
| Bell Metal. See Metal. | | | | | | |
| Belvedere Raisins. See Raisins. | | | | | | |
| Benjamin, the lb. — — — | 0 | 0 | 8 | 0 | 0 | 4 |
| Bergamot, Essence of. See Essence. | | | | | | |
| Berries, Bay, the cwt. — — | 0 | 6 | 2 | —— | | |
| —— Juniper, the cwt. — — — | 0 | 6 | 0 | 0 | 3 | 3 |
| —— Myrtle, the lb. — — | 0 | 0 | 3 | 0 | 0 | 2 |
| —— Yellow, for Dyers Use, the cwt. — | 0 | 17 | 2 | —— | | |
| —— for Dyers Use, not otherwise enumerated or described, the cwt. | 0 | 14 | 0 | —— | | |
| —— not for Dyers Use, not otherwise enumerated or described, for every 100*l.* of the Value — — | 35 | 0 | 0 | 25 | 0 | 0 |
| Bestials. See Man, Isle of. | | | | | | |
| Bezoar Stones, the oz. Troy. — — | 0 | 1 | 0 | 0 | 0 | 6 |
| Birds, *viz.* Singing Birds, the Dozen — — | 0 | 4 | 3 | 0 | 2 | 3 |
| Biscuit. See Bread. | | | | | | |
| Bitumen Judaicum, the lb. — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Blacking, the cwt. — — — | 2 | 1 | 0 | 1 | 13 | 3 |
| Bladders, the Dozen — — — | 0 | 0 | 2 | 0 | 0 | 1 |
| Blubber. See Train Oil, in Oil. | | | | | | |
| Boards. See Wood. | | | | | | |
| Bole Armoniac or Armenian Bole, the cwt. — | 0 | 4 | 6 | 0 | 2 | 4 |
| Bones and Hoofs of Cattle, for every 100*l.* of the Value — | 20 | 0 | 0 | 15 | 0 | 0 |
| Bonnets. See Hats. | | | | | | |
| Books, bound, the cwt. — — — | 4 | 0 | 0 | —— | | |
| —— unbound, the cwt. — — — | 3 | 0 | 0 | —— | | |
| Borax, refined, the lb. — — | 0 | 0 | 8 | 0 | 0 | 4 |
| —— unrefined or Tincal, the lb. — — | 0 | 0 | 4 | 0 | 0 | 2 |
| Botargo, the lb. — — — | 0 | 0 | 7 | —— | | |
| Bottles, of Earth or Stone, the Dozen — — | 0 | 1 | 10 | 0 | 1 | 0 |
| —— of Glass, covered with Wicker, the Dozen Quarts — | 0 | 13 | 4 | 0 | 7 | 7 |
| —— of green or common glass, full or empty, not of less Content than One Pint, and not being Phials, the Dozen Quarts | 0 | 5 | 0 | —— | | |

Note



| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Note—Flasks in which Wine or Oil is imported are not subject to Duty. | | | | | | |
| Bowls or Buckets of Wood, the Dozen — — | 0 | 1 | 2 | 0 | 0 | 10 |
| Bowsprits. See Masts, in Wood. | | | | | | |
| Boxes, Dressing Boxes, for every 100*l.* of the Value — | 35 | 0 | 0 | 25 | 0 | 0 |
| —— Nest Boxes, the Gross, Quantity 12 Dozen Nests, each Nest Quantity 8 Boxes — — | 0 | 16 | 10 | 0 | 11 | 8 |
| —— Pill Boxes, the Gross, Quantity 12 Dozen Nests, each Nest Quantity 4 Boxes — — | 0 | 3 | 0 | 0 | 1 | 3 |
| —— Sand Boxes, the Gross, Quantity 12 Dozen Boxes — | 0 | 5 | 3 | 0 | 3 | 11 |
| —— Snuff Boxes, for every 100*l.* of the Value — | 35 | 0 | 0 | 25 | 0 | 0 |
| Box Wood. See Wood. | | | | | | |
| Bracelets or Necklaces of Glass, the Gross, Quantity 12 Bundles or Deckers, each Bundle or Decker, Quantity 10 Necklaces | 0 | 5 | 6 | 0 | 3 | 6 |
| Brandy. See Spirits. | | | | | | |
| Brass, Manufactures of, not otherwise enumerated or desciberd, for every 100*l.* of the Value — — | 35 | 0 | 0 | 25 | 0 | 0 |
| —— Old. See Shruff. | | | | | | |
| —— Powder of, for Japanning. See Powder. | | | | | | |
| Brazil Wood. } See Wood. | | | | | | |
| Brazilletto Wood. } | | | | | | |
| Bread or Biscuit, the cwt. (See the Note under the Head of Corn.) | 0 | 2 | 4 | 0 | 1 | 8 |
| Bricks, the 1000 — — — | 0 | 13 | 6 | 0 | 6 | 8 |
| Brimstone, the cwt. — — — | 0 | 8 | 8 | 0 | 6 | 6 |
| Bristles, dressed, the Dozen lbs. — — | 0 | 6 | 9 | 0 | 2 | 6 |
| —— of Muscovy or Russia, not imported in a British built Ship, the Dozen lbs. — — | 0 | 6 | 11 | 0 | 2 | 6 |
| —— rough or undressed, the Dozen lbs. — | 0 | 2 | 0 | 0 | 1 | 8 |
| —— of Muscovy or Russia, not imported in a British built Ship, the Dozen lbs. — | 0 | 2 | 2 | 0 | 1 | 3 |
| Broken Glass. See Glass. | | | | | | |
| Bronze Figures, for every 100*l.* of the Value — — | 35 | 0 | 0 | 25 | 0 | 0 |
| Brooms, viz. Flag Brooms or Wisk Brooms, the Dozen — | 0 | 0 | 5 | 0 | 0 | 1 |
| Bruges Thread. See Thread. | | | | | | |
| Buck or Deer Skins. See Skins. | | | | | | |
| Buckets of Wood. See Bowls. | | | | | | |
| Buffalo Hides. See Hides. | | | | | | |
| —— Horns. See Horns. | | | | | | |
| Bugles, great, the lb. — — — | 0 | 1 | 10 | 0 | 1 | 6 |
| —— small or Seed, the lb. — — — | 0 | 3 | 0 | 0 | 2 | 5 |
| For the Conditions, Regulations, and Restrictions, under which Bugles may be warehoused on Importation, See 5 Geo. III. Cap. 30. | | | | | | |
| —— great, to be warehoused, the lb. — — | 0 | 0 | 1 | —— | | |
| —— small or Seed to be warehoused, the lb. — | 0 | 0 | 2 | —— | | |
| —— great, the lb. when taken out of such Warehouses to be used in Great Britain — — — | 0 | 1 | 9 | —— | | |
| —— small or Seed, the lb ditto ditto — | 0 | 2 | 10 | —— | | |
| Bullion and Foreign Coin of Gold or Silver, Duty Free. | | | | | | |
| Bull Rushes, the Load, Quantity 63 Bundles — | 0 | 7 | 3 | 0 | 3 | 11 |
| Bulls. See Cattle. (See also the Note under the Head of Provisions.) | | | | | | |
| Burgundy Pitch. See Pitch. | | | | | | |
| Burrachas. See India Rubbers. | | | | | | |
| Burrs for Mill Stones. See Stones. (See also the Note under the Head of Guernsey.) | | | | | | |
| Busts or Figures of Marble or Stone. See Stones. | | | | | | |
| —— not otherwise enumerated or described, for every 100*l.* of the Value — — — | 35 | 0 | 0 | 25 | 0 | 0 |
| Butter, the cwt. (See the Note under the Head of Provisions.) | 0 | 3 | 2 | 0 | 2 | 2 |
| Cables, tarred or untarred, the cwt. — — | 0 | 13 | 0 | —— | | |



Cable

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Cable Yarn. See Yarn. | | |
| Cajaputa, Oil of. See Oil. | | |
| Cake-lac. See Lac in Gum. | | |
| Cakes made of Linseed. See Linseed Cakes. | | |
| ——— Rapeseed. See Rape Cakes. | | |
| Calabar Skins. See Squirrel Skins, in Skins. | | |
| Calaminaris Lapis. See Lapis. | | |
| Calamus, the lb. — — — | 0 0 3 | 0 0 2 |
| Calavances. See the Note under the Head of Provisions. | | |
| Callicoes, printed, painted, stained, or dyed, imported from Europe, under Licence, for Exportation to Africa, for every 100*l.* of the Value | 2 10 0 | ——— |
| For the Conditions, Regulations, and Restrictions, under which such Callicoes may be so imported, See 5 Geo. III. Cap. 30. | | |
| Calve Skins. See Skins. | | |
| Calves. See Cattle. (See also the Note under the Head of Provisions.) | | |
| Calves Velves, the cwt. — — | 0 7 0 | 0 5 0 |
| Cambogium. See Gamboge. | | |
| Cambricks. See Linen. | | |
| Camel Hair. See Hair. | | |
| ——— or Mohair Yarn. See Yarn. | | |
| Camomile Flowers, the lb. — — | 0 0 2 | 0 0 1 |
| Camphire, refined, imported directly from the Place of its Growth, the lb. | 0 0 11 | 0 0 6 |
| ——— not imported directly from the Place of its Growth, the lb. | 0 2 6 | 0 1 4 |
| ——— unrefined, imported directly from the Place of its Growth, the lb. | 0 0 7 | 0 0 3 |
| ——— ——— not imported directly from the Place of its Growth, the lb. | 0 1 4 | 0 0 8 |
| Cam Wood. See Wood. | | |
| Canada Balsam. See Balsam. | | |
| Canary Seed. See Seed. | | |
| Cancrorum Oculi, the lb. — — — | 0 0 8 | 0 0 4 |
| Candles, of Spermaceti, the lb. — — | 0 1 6 | ——— |
| ——— of Tallow, the cwt. — — — | 1 18 0 | ——— |
| ——— of Wax, the lb. — — — | 0 1 6 | ——— |
| Candlewick, the cwt. — — — | 2 1 4 | 1 8 0 |
| Cane Hats or Bonnets. See Hats. | | |
| —— Platting or other Manufactures of Cane to make Hats or Bonnets. See Platting. | | |
| Canella Alba, the lb. — — — | 0 0 3 | 0 0 2 |
| Canes, Rattans, the 1000 — — — | 1 1 0 | 0 15 3 |
| ——— Reed Canes, the 1000 — — | 0 16 4 | 0 9 9 |
| ——— Walking, the 1000 — — | 2 8 9 | 1 17 3 |
| Cans of Wood, the Dozen — — — | 0 1 2 | 0 0 10 |
| Cantharides, the lb. — — — | 0 1 10 | 0 0 8 |
| Canvas. See Linen. | | |
| Capers, the lb. — — — | 0 0 3 | 0 0 1 |
| Capita Papaverum, the 1000 — — — | 0 2 2 | 0 1 1 |
| Caps, of Cotton, for every 100*l.* of the Value — — | 52 0 0 | 41 10 0 |
| ——— of Worsted, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Carraway Seed. See Seed. | | |
| Cardamoms, the lb. — — — | 0 1 0 | 0 0 6 |
| Cards, viz. Playing Cards, the Dozen Packs — — | 2 8 0 | ——— |
| Cariophyllorum Cortex. See Cortex Cariophylloides. | | |
| ——— Oleum. See Oil of Cloves. | | |
| Carmenia Wool. See Goat Hair, in Hair. | | |
| Carmine, the oz. Troy — — — | 0 1 6 | ——— |
| Carpets, of Turkey, containing less than 4 Yards Square, the Carpet | 0 14 1 | 0 7 6 |
| ——— ——— containing 4 Yards Square, or upwards, the Carpet | 2 15 0 | 2 0 0 |
| ——— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Carrabe. See Succinum. | | |
| Carriages of all Sorts, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Carrot Seed. See Daucas Seed, in Seed. | | |

Carthamus



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Carthamus Seed. See Seed. | | |
| Carui Oleum. See Oil of Carraway. | | |
| Cashew, Gum. See Gum. | | |
| ——— Nuts. See Nuts. | | |
| Casks empty, the Ton, Quantity 252 Gallons — | 0 10 0 | 0 7 6 |
| Cassia Buds, the lb. — — — | 0 0 6 | 0 0 4 |
| —— Fistula, the lb. — — — | 0 0 4 | 0 0 2 |
| —— Lignea, the lb. — — — | 0 1 2 | ——— |
| —— Oil of. See Oil. | | |
| Castor, the lb. — — — | 0 2 6 | 0 1 4 |
| ——— Oil of. See Oil. | | |
| Catlings, or Lutestrings, the Gross, Quantity 12 Dozen Knots | 0 3 6 | 0 2 2 |
| Cat Skins. See Skins. | | |
| Cattle from the Isle of Man. See Man, Isle of. | | |
| Caviare, the cwt. — — — | 0 7 3 | ——— |
| Cayenne Pepper. See Pepper. | | |
| Chalk, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Chamæmeli Flores. See Camomile Flowers. | | |
| Cheese, the cwt. (See the Note under the Head of Provisions.) | 0 2 8 | ——— |
| Chemical Oil. See Oil. | | |
| Cherries, the cwt. — — — | 0 8 3 | ——— |
| Chesnuts. See Nuts. | | |
| Chimney Pieces, of Marble or Stone, sculptured. See Stones. | | |
| China Root, imported directly from the Place of its Growth, the lb. | 0 0 7 | 0 0 4 |
| ——— not imported directly from the Place of its Growth, the lb. | 0 1 7 | 0 0 10 |
| China Ware, or Porcelaine, not otherwise enumerated or described for every 100*l.* of the Value — — | 50 0 0 | 36 11 0 |
| Chip Hats or Bonnets. See Hats. | | |
| —— Manufacturers of, to make Hats or Bonnets. See Platting. | | |
| Cider, the Ton, Quantity 252 Gallons. (Subject also to a Duty of Excise.) | 7 7 0 | 5 3 3 |
| Cinders, the Chalder, Quantity 36 Bushels, Winchester Measure | 0 13 4 | ——— |
| Cinnabar. See Vermillion. | | |
| Cinnabaris Nativa, the lb. — — | 0 1 0 | 0 0 6 |
| Cinnamon, of the Produce of, and imported from any British Colony or Plantation in America, the lb. — — | 0 1 6 | ——— |
| Cinnamon, imported under Licence, the lb. — — | 0 5 4 | 0 4 0 |
| For the Conditions, Regulations, and Restrictions, under which Cinnamon may be so imported from any Place, See 3 and 4 Ann, Cap. 4. 8 Ann. Cap. 7. 6 Geo. I. Cap. 21. See also 8 Geo. I. Cap. 18. which is continued by several Statutes, and by 43 Geo. III. Cap. 29. further continued to the 29th September, 1809, and from thence to the End of the then next Session of Parliament. | | |
| Cinnamoni Oleum. See Oil of Cinnamon. | | |
| Citron, preserved with Salt, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| ——— with Sugar. See Succades. | | |
| Citron Water. See Spirits. | | |
| Civet, the oz. Troy — — — | 0 2 6 | 0 1 4 |
| Clap Boards. See Boards, in Wood. | | |
| Clocks, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Cloths, Woollen. See Woollen Cloths. | | |
| Clover Seed. See Seed. | | |
| Cloves, of the Produce of, and imported from any British Colony or Plantation in America, the lb. — — | 0 3 0 | 0 2 5 |
| ——— imported under Licence, the lb. — — | 0 3 3 | 0 2 5 |
| For the Conditions, Regulations, and Restrictions, under which Cloves may be so imported from any Place, See 3 and 4 Ann. Cap. 4. 8 Ann. Cap. 7. 6 Geo. I. Cap. 21. See also 8 Geo. I. Cap. 18. which is continued by several Statutes, and by 43 Geo. III. Cap. 29. further continued to the 29th Sep- | | |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| tember 1809, and from thence to the End of the then next Session of Parliament. | | |
| Coals, the Chalder, Quantity 36 Bushels Winchester Measure — | 1 7 0 | —— |
| Cobalt, for every 100*l.* of the Value — — — | 20 0 0 | 15 0 0 |
| Cochineal, the lb. — — — — | 0 0 10 | —— |
| Cocoa Nuts, of the Produce of any British Colony or Plantation in America, on Importation to be secured in Warehouses, the cwt. | 0 0 6 | —— |
| —— of the Produce of any other Country or Place, on Importation to be secured in Warehouses, the cwt. — — | 0 0 6 | —— |
| For the Conditions, Regulations, and Restrictions, under which Cocoa Nuts shall, on Importation, be secured in Warehouses, See 10 Geo. I. Cap. 10. 6 Geo. III. Cap. 52. See also 35 Geo. III. Cap. 118. | | |
| —— when taken out of such Warehouses for Consumption in Great Britain, the lb. Subject also to an Inland Duty of Excise. | 0 0 2 | —— |
| Coculus Indus, imported directly from the Place of its Growth, the lb. | 0 1 0 | —— |
| —— not imported directly from the Place of its Growth, the lb. | 0 2 6 | —— |
| Coffee, of the Produce of any British Colony or Plantation in America, on Importation, to be secured in Warehouses, the cwt. | 0 0 6 | —— |
| —— of the Produce of any other Country or Place, on Importation, to be secured in Warehouses, the cwt. — — | 0 0 6 | —— |
| For the Conditions, Regulations, and Restrictions, under which Coffee shall, on Importation, be secured in Warehouses, See 10 Geo. I. Cap. 10. 6 Geo. III. Cap. 52. See also 35 Geo. III. Cap. 118. | | |
| —— not of the British Plantations.—For the Conditions, Regulations, and Restrictions, under which such Coffee shall, on Importation into the Ports of London, Bristol, Liverpool, Glasgow, or Leith, be secured in Warehouses, without Payment of Duty, See 32 Geo. III. Cap. 43. | | |
| —— when taken out of such Warehouses respectively, for Consumption in Great Britain, the lb. (Subject also to an Inland Duty of Excise.) | 0 0 5 | —— |
| Coin, of Copper. See Copper. | | |
| —— Foreign, of Gold or Silver. See Bullion. | | |
| Cole Seed. See Seed. | | |
| Colophonia. See Rosin. | | |
| Coloquintida, imported directly from the Place of its Growth, the lb. | 0 0 9 | 0 0 4 |
| —— not imported directly from the Place of its Growth, the lb. | 0 1 10 | 0 1 0 |
| Colours for Painters. See Painters Colours. | | |
| Columba Root, the lb. — — — — | 0 0 8 | 0 0 4 |
| Comfits, the lb. — — — — | 0 1 6 | 0 0 5 |
| Coney Skins. See Skins. | | |
| —— Wool. See Wool. | | |
| Confectio Alkermes. See Alkermes. | | |
| Contrayervæ Lapis. See Lapis. | | |
| —— Radix. See Radix. | | |
| Copaiba, or Capivi Balsam. See Balsam. | | |
| Copal Gum. See Gum. | | |
| Copper Ore, the cwt. — — — — | 0 0 6 | —— |
| —— unwrought, viz. Copper Bricks, Rose Copper, and all Cast Copper, the cwt. — — — | 0 1 0 | —— |
| —— Copper in Plates and Copper Coin, the cwt. | 0 9 4 | —— |
| —— Part wrought, viz. Bars, Rods, or Ingots, hammered or raised, the cwt. — — — — | 0 18 8 | —— |
| —— Manufactures of Copper and Copper Plates, engraved, for every 100*l.* of the Value — — — | 35 0 0 | 25 0 0 |
| Copperas, Blue, the cwt. — — — — | 0 3 0 | —— |
| —— Green, the cwt. — — — | 0 2 1 | —— |
| —— White, the cwt. — — — | 0 7 0 | —— |
| Coral Beads. See Beads. | | |





| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Coral in Fragments, the lb. — — — — — | 0 0 6 | 0 0 2 |
| —— whole, polished, the lb. — — — — | 0 6 10 | 0 2 0 |
| —— unpolished, the lb. — — — | 0 3 4 | 0 1 0 |
| Cordage, tarred or untarred, the cwt. — — | 0 13 0 | —— |
| Cordial Waters. See Spirits. | | |
| Cordivant Skins. See Skins. | | |
| Coriander Seed. See Seed. | | |
| Cork, the cwt. — — — — | 0 4 10 | 0 3 3 |
| Corks ready made, the Gross, Quantity 12 Dozen — | 0 0 8 | 0 0 5 |
| Corn, viz. Wheat, Wheatmeal or Flour, Rye, Barley, Beer or Bigg, Oats, Oatmeal, Pease, Beans, Indian Corn or Maize. | | |
| TABLE N° 1. | | |
| The following Duties are payable thereon on Importation, except from Ireland, the Province of Quebec, and the other British Colonies, or Plantations in North America, viz. | | |
| Corn, Wheat, if the District Price at the Port of Importation is under 50s. per Quarter—high Duty—the Quarter — — | 1 4 3 | —— |
| —— at or above 50s. but under 54s. per Quarter—first low Duty—the Quarter — — — — | 0 2 6 | —— |
| —— at or above 54s. per Quarter—second low Duty—the Quarter | 0 0 6 | —— |
| —— Rye, Pease, Beans, if the District Price at the Port of Importation is under 34s. per Quarter—high Duty—the Quarter — | 1 2 0 | —— |
| —— at or above 34s. but under 37s. per Quarter—first low Duty—the Quarter — — — — | 0 1 6 | —— |
| —— at or above 37s. per Quarter—second low Duty—the Quarter | 0 0 3 | —— |
| —— Barley, Beer, or Bigg, if the District Price at the Port of Importation is under 25s. per Quarter—high Duty—the Quarter | 1 2 0 | —— |
| —— at or above 25s. but under 27s. per Quarter—first low Duty—the Quarter — — — | 0 1 3 | —— |
| —— at or above 27s. per Quarter—second low Duty—the Quarter | 0 0 3 | —— |
| —— Oats, if the District Price at the Port of Importation is under 17s. per Quarter—high Duty—the Quarter — — | 0 6 7 | —— |
| —— at or above 17s. but under 18s. per Quarter—first low Duty—the Quarter — — — — | 0 1 0 | —— |
| —— at or above 18s. per Quarter—second low Duty—the Quarter | 0 0 2 | —— |
| —— Wheatmeal and Flour, if the District Price of Wheat at the Port of Importation is under 50s. per Quarter—high Duty—the cwt. | 0 6 6 | —— |
| —— at or above 50s. but under 54s. per Quarter—first low Duty—the cwt. — — — | 0 1 6 | —— |
| —— at or above 54s. per Quarter—second low Duty—the cwt. | 0 1 0 | —— |
| —— Indian Corn or Maize, if the District Price of Barley at the Port of Importation is under 25s. per Quarter—high Duty—the Quarter | 1 2 0 | —— |
| —— at or above 25s. but under 27s. per Quarter—first low Duty—the Quarter — — — — | 0 1 3 | —— |
| —— at or above 27s. per Quarter—second low Duty—the Quarter | 0 0 3 | —— |
| —— Oatmeal, if the District Price at the Port of Importation is under 16s. per Boll of 140lbs. Avoirdupois, or 128lbs. Scotch Troy—high Duty—the Boll — — — — | 0 8 0 | —— |
| —— at or above 16s. but under 17s. per Boll—first low Duty—the Boll — — — | 0 1 0 | —— |
| —— at or above 17s. per Boll—second low Duty—the Boll | 0 0 6 | —— |
| —— Wheat, Wheatmeal or Flour, Rye, Barley, Beer or Biggs, Oats, Oatmeal, Pease, Beans, Indian Corn or Maize. | | |
| TABLE N° 2. | | |
| The following Duties are payable thereon, on Importation from Ireland, the Province of Quebec, and the other British Colonies or Plantations in North America, viz. | | |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Corn, Wheat, if the District Price at the Port of Importation is under 48s. per Quarter—high Duty—the Quarter — — | 1 4 3 | ——— |
| ——— at or above 48s. but under 52s. per Quarter—first low Duty—the Quarter — — — — | 0 2 6 | ——— |
| ——— at or above 52s. per Quarter—second low Duty—the Quarter | 0 0 6 | ——— |
| —— Rye, Pease, Beans, if the District Price at the Port of Importation is under 32s. per Quarter—high Duty—the Quarter — | 1 2 0 | ——— |
| ——— at or above 32s. but under 35s. per Quarter—first low Duty—the Quarter — — — — | 0 1 6 | ——— |
| ——— at or above 35s. per Quarter—second low Duty—the Quarter | 0 0 3 | ——— |
| —— Barley, Beer, or Bigg, if the District Price at the Port of Importation is under 24s. per Quarter—high Duty—the Quarter | 1 2 0 | ——— |
| ——— at or above 24s. but under 26s. per Quarter—first low Duty—the Quarter — — — — | 0 1 3 | ——— |
| ——— at or above 26s. per Quarter—second low Duty—the Quarter | 0 0 3 | ——— |
| —— Oats, if the District Price at the Port of Importation is under 16s. per Quarter—high Duty—the Quarter — — | 0 6 7 | ——— |
| ——— at or above 16s. but under 17s. per Quarter—first low Duty—the Quarter — — — — | 0 1 0 | ——— |
| ——— at or above 17s. per Quarter—second low Duty—the Quarter | 0 0 2 | ——— |
| —— Wheat-meal and Flour, if the District Price of Wheat at the Port of Importation is under 48s. per Quarter—high Duty—the cwt. | 0 6 6 | ——— |
| ——— at or above 48s. but under 52s. per Quarter—first low Duty—the cwt. — — — — | 0 1 6 | ——— |
| ——— at or above 52s. per Quarter—second low Duty—the cwt. | 0 0 2 | ——— |
| —— Indian Corn or Maize, if the District Price of Barley at the Port of Importation is under 24s. per Quarter—high Duty—the Quarter | 1 2 0 | ——— |
| ——— at or above 24s. but under 26s. per Quarter—first low Duty—the Quarter — — — — | 0 1 3 | ——— |
| ——— at or above 26s. per Quarter—second low Duty—the Quarter | 0 0 3 | ——— |
| —— Oatmeal, if the District Price at the Port of Importation is under 15s. per Boll, of 140lbs. Avoirdupoise, or 128lbs. Scotch Troy—high Duty—the Boll — — — | 0 8 0 | ——— |
| ——— at or above 15s. but under 16s. per Boll—first low Duty—the Boll — — — — | 0 1 0 | ——— |
| ——— at or about 16s. per Boll—second low Duty—the Boll | 0 0 2 | ——— |
| —— Wheat-meal or Flour, Rye, Barley, Beer or Bigg, Oats, Oatmeal, Pease, Beans, Indian Corn, or Maize.—For the Conditions, Regulations, and Restrictions, under which such Corn may be secured in Warehouses without Payment of Duty, See 31 Geo. III. Cap. 30. and 33 Geo. III. Cap. 65. | | |
| —— Having been secured in Warehouses, when taken out to be used or consumed in Great Britain, such Duties shall first be paid as shall at the Time of taking out, be due and payable for the like Sort of Corn, Meal, or Flour imported into the same Port from any Foreign Country; and also in Addition to such Duties, the several and respective Duties specified in the Table marked No. I. under the Name of the First Low Duties. | | |
| —— His Majesty in Council may, when the general Average Price of any Sort of Corn or of Oatmeal in England or Scotland respectively, shall appear to be at or above the Prices at which Foreign Corn, Meal, or Flour of the same Sort, is allowed by Law to be imported at the First low Duty, specified in the Table marked No. I. permit generally the Importation into England or Scotland respectively, or the taking out of Warehouse for Home Consumption, of any such Sort of Foreign Corn, Meal, or Flour, on Payment of the second low Duty only, as specified in the Table No. I. and no other; and such Permission shall continue in Force for the Space of Three Months at least, from the Date of the Order in Council made for that Purpose. See 33 Geo. III. Cap. 65. | | |





| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Corn, His Majesty in Council is authorized whatever may be the general Price of any Sort of Corn or Grain, or of Oatmeal in England and Scotland respectively, from Time to Time, when and as often as the same shall be judged expedient, to permit generally the Importation into Great Britain of any foreign Wheat, Rye, Barley, Beer or Bigg, Pease, Beans, Oats, or any Meal or Flour, or Bread, Biscuit, or Malt made thereof, or any Indian Corn or Maize, or Meal, or Flour made thereof, in any British Vessel, or in any other Vessel belonging to Persons of any Kingdom or State in Amity with His Majesty, navigated in any Manner whatever; and also the taking out of Warehouse for Home Consumption, of any such Foreign Corn or other Article as aforesaid, without Payment of any Duty. His Majesty is likewise authorized in like Manner, to recal such Permission, either in Part, or in the Whole, if Circumstances shall appear so to require. See 39 Geo. III. Cap. 87. continued by several Acts, and by 43 Geo. III. Cap. 12. further continued to the 1st January 1804. Note.—All Foreign Corn when delivered out of any Ship or Vessel in the Port of London, is subject also to a Duty of Two-pence per Last or Ten Quarters, to be paid to the Inspector of Corn Returns. | | |
| Corn Powder. See Gunpowder. | | |
| Cornu Cervi Calcinatum, the lb. — — — | 0 0 4 | 0 0 2 |
| Cortex Angusturæ, the lb. — — — — | 0 1 0 | 0 0 6 |
| ——— Cariophylloides, the lb. — — — | 0 0 3 | 0 0 2 |
| ——— Eleutheriæ, the cwt. — — — | 0 12 0 | 0 6 4 |
| ——— Guaiaci, the cwt. — — — | 0 16 10 | 0 8 10 |
| ——— Limonum or Aurentiorum, the lb. — — | 0 0 2 | 0 0 1 |
| ——— Peruvianus or Jesuits Bark, the lb. — — | 0 1 0 | 0 0 6 |
| ——— Simarouba, the lb. — — — | 0 0 6 | 0 0 2 |
| ——— Winteranus, the lb. — — — — | 0 0 3 | 0 0 2 |
| ——— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Costus, the lb. — — — — | 0 0 6 | 0 0 3 |
| Cotton Cloth of the Manufacture of the Isle of Man. See Man, Isle of. | | |
| Cotton Manufactures, not otherwise enumerated or described, for every 100*l.* of the Value — — — | 52 0 0 | 41 10 0 |
| Cotton Thread. See Thread. | | |
| ——— Wool. See Wool. | | |
| ——— Yarn. See Yarn. | | |
| Cow or Ox Hair. See Hair. | | |
| ——— Hair } See Hides. | | |
| ——— Tails. } | | |
| Cow-itch, the lb. — — — — | 0 0 6 | 0 0 3 |
| Cowries, imported from Europe under Licence for Exportation to Africa, for every 100*l.* of the Value — — For the Conditions, Regulations, and Restrictions, under which Cowries may be so imported, See 5 Geo. III. Cap. 30. | 2 0 0 | ——— |
| Cows. See Cattle. (See also the Note under the Head of Provisions.) | | |
| Cranberries, the Gallon — — — — | 0 0 6 | ——— |
| Crapes. See Silk, wrought. | | |
| Crayons, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Cream of Tartar, the cwt. — — — | 0 9 4 | ——— |
| Crout, viz. Sour Crout, for every 100*l.* of the Value. (See the Note under the Head of Provisions.) | | |
| Crystal Beads. See Beads. | | |
| ——— in Fragments, the lb. — — — | 0 0 6 | 0 0 2 |
| ——— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Cubebs, the lb. — — — | 0 0 3 | 0 0 2 |
| Cucumbers, pickled, the Gallon — — | 0 1 0 | —— |
| —— preserved in Salt and Water, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Culm, the Chalder, Quantity 36 Bushels, Winchester Measure — | 1 0 0 | —— |
| Cummin Seed. See Seed. | | |
| Currants, imported in a British-built Ship, the cwt. —— | 1 7 2 | 1 1 9 |
| —— not imported in a British-built Ship, the cwt. — | 1 8 10 | 1 1 9 |
| Cuttle Bones, the 1000 — — — | 0 7 6 | 0 5 3 |
| Cyperus, the cwt. — — — — | 0 9 4 | 0 5 0 |
| Damask Tabling or Napkining. See Linen. | | |
| Dates, the cwt. — — — — | 2 15 3 | 2 3 3 |
| Daucus Creticus. See Daucus Seed, in Seed. | | |
| Deal Ends. } See Wood. | | |
| Deals. } | | |
| Deer Skins. See Skins. | | |
| Denia Raisins. See Raisins. | | |
| Diagrydium. See Scammony. | | |
| Diamonds. Duty free. | | |
| Diaper Tabling or Napkining. See Linen. | | |
| Dice, the Pair. — — — | 0 15 9 | —— |
| Dittany, the lb. — — — | 0 0 6 | 0 0 2 |
| Dog Skins, } See Skins. | | |
| Dog Fish Skins. } | | |
| Dog Stones. See Stones. | | |
| Down, the lb. — — — — | 0 0 8 | 0 0 5 |
| —— of Muscovy or Russia, not imported in a British-built Ship, the lb. | 0 0 9 | 0 0 5 |
| Drawings, coloured, each — — — — | 0 1 8 | —— |
| —— plain, each — — — — | 0 0 10 | —— |
| Dressing Boxes. See Boxes. | | |
| Drillings. See Linen. | | |
| Drugs on which specific Duties are payable according to the Quantity. See the several Articles in Alphabetical Course. | | |
| —— not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Duck. See Sail Cloth, in Linen. | | |
| Earthern Ware, not otherwise enumerated or described, for every 100*l.* of the Value — — — | 50 0 0 | 40 0 0 |
| East India Goods. For the Duties and Drawbacks on Goods imported by the East India Company, see Table C. | | |
| Ebony. See Wood. | | |
| Eels, viz. Quick Eels, the Ship's Lading — — | 8 0 0 | —— |
| Eggs, the 100, Quantity 6 Score, (See the Note under the Head of Provisions.) — — — | 0 0 6 | —— |
| Elastic Bottles, or Burrachas. See India Rubbers. | | |
| Elbing Canvas. See Canvas, in Linen. | | |
| Eleborus. See Hellebore. | | |
| Elimi Gum. See Gum. | | |
| Elephants Teeth, the cwt. — — — | 2 7 0 | 1 4 5 |
| Eleutheriæ Cortex. See Cortex. | | |
| Elk Hair. See Hair. | | |
| —— Skins. See Skins. | | |
| Emeralds, Rubies, and all other precious Stones and Jewels, (except Diamonds) for every 100*l.* of the Value —— | 5 0 0 | —— |
| Emery Stones. See Stones. | | |
| Enamel, the lb. — — — | 0 4 3 | 0 1 6 |
| Enulæ Campanæ Radix. } See Radix. | | |
| Eringii Radix. } | | |
| Ermine Skins. See Skins. | | |

Essence



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Essence of Bergamot, the lb. — — — | 0 2 6 | 0 1 4 |
| —— of Lemon, the lb. — — — | 0 2 6 | 0 1 4 |
| —— of Spruce, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Estridge Feathers. See Ostrich Feathers, in Feathers. | | |
| —— Wool. See Ostrich Wool, in Wool. | | |
| Euphorbium, the lb. — — — — | 0 0 3 | 0 0 2 |
| Fan-mounts of Leather, for every 100*l.* of the Value — | 90 0 0 | 25 0 0 |
| Faro Raisins. See Raisins. | | |
| Feather Beds. See Feathers for Beds.—Note The Duty on Feather Beds is payable according to the Quantity of Feathers contained therein. | | |
| Feathers for Beds, the cwt. — — — | 1 15 6 | 1 3 5 |
| —— of Muscovy or Russia, not imported in a British-built Ship, the cwt. — — — | 1 17 4 | 1 3 5 |
| —— Ostrich or Estrich, dressed, the lb. — | 1 11 8 | 0 7 10 |
| —— undressed, the lb. —— | 0 8 6 | 0 3 11 |
| —— Vulture, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Fechia Ashes. See Ashes. | | |
| Fennel Seed. } See Seed. | | |
| Fenugreek Seed. } | | |
| Fiddles for Children. See Toys. | | |
| Figs, imported in a British-built Ship, the cwt. — — | 0 13 4 | 0 9 2 |
| —— not imported in a British-built Ship, the cwt. —— | 0 13 9 | 0 9 2 |
| Filtering Stones. See Stones. | | |
| Fir Quarters. } See Wood. | | |
| — Timber. } | | |
| Fire-wood. } | | |
| Fish, viz. Fresh Fish, British-taken, and imported in British-built Ships or Vessels. Duty free. | | |
| —— British taking and curing.—For the Conditions, Regulations, and Restrictions under which any such Fish may be imported into Great Britain, Duty free, See the Act to which this Schedule is annexed. | | |
| Fisher Skins. See Skins. | | |
| Fishing Nets, Old. See Rags. | | |
| Fish Oil. See Train Oil, in Oil. | | |
| Fitches Skins. See Skins. | | |
| Flag Brooms. See Brooms. | | |
| Flannel, the Yard —— —— —— | 0 0 9 | 0 0 5 |
| Flasks. See Bottles. | | |
| Flax, dressed, imported in a British-built Ship, the cwt. —— | 6 12 3 | 4 17 0 |
| —— not imported in a British-built Ship, the cwt. —— | 6 17 6 | 4 17 0 |
| —— rough or undressed, the cwt. —— —— | 0 0 3 | —— |
| Flax Seed. See Linseed, in Seed. | | |
| Flint Stones for Potters. See Stones. | | |
| Flocks, the cwt. —— —— —— | 0 11 3 | 0 7 10 |
| Flower Roots, Trees, or Plants, for every 100*l.* of the Value —— | 20 0 0 | 15 0 0 |
| Flowers, Artificial, not made of Silk, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Forest Seed. See Garden Seed, in Seed. | | |
| Fossils, not otherwise enumerated or described, for every 100*l.* of the Value | 20 0 0 | 15 0 0 |
| Fowls. See the Note under the Head of Provisions. | | |
| Fox Skins. } See Skins. | | |
| —— Tails. } | | |
| Frames for Pictures, Prints, or Drawings, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Frankincense, the cwt. —— —— | 0 6 2 | 0 3 2 |
| Fruit, Artificial, for every 100*l.* of the Value —— | 35 0 0 | 25 0 0 |
| Furriers Waste, fit only for making Glue, the cwt. —— | 0 12 3 | —— |
| Furs. See Skins. | | |

Furze

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Furze Seed. See Seed. | | |
| Fustick. See Wood. | | |
| Gad Steel. See Steel. | | |
| Galanga, imported directly from the Place of its Growth, the lb. | 0 0 3 | 0 0 2 |
| Not imported directly from the Place of its Growth, the lb. | 0 0 8 | 0 0 4 |
| Galbanum, imported directly from the Place of its Growth, the lb. | 0 0 7 | 0 0 3 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 4 | 0 0 8 |
| Galley Tiles. See Tiles. | | |
| Galls, the cwt. — — — | 0 5 0 | ——— |
| Gamboge, the lb. — — — | 0 0 8 | 0 0 4 |
| Game. See the Note under the Head of Provisions. | | |
| Garden Seed. See Seed. | | |
| Garnets, cut, the lb. — — — | 0 16 10 | 0 11 9 |
| ——— rough, the lb. — — — | 0 5 8 | 0 3 11 |
| Gauze of Thread, for every 100l. of the Value — — | 40 0 0 | 30 16 8 |
| Geldings. See Horses. | | |
| Gem. See Sal. | | |
| Geneva. See Spirits. | | |
| Gentian, the lb. — — — | 0 0 2 | 0 0 1 |
| Gibraltar.—For the Conditions, Regulations, and Restrictions under which Goods, Wares, and Merchandize of the Growth or Production of the Dominions of the Emperor of Morocco may be imported from Gibraltar, on Payment of such Duties only as are or shall be payable on the like Goods when imported directly from Africa, see 27 Geo. III. Cap. 19. | | |
| Ginger, of the British Plantations, the cwt. — — | 0 14 0 | 0 10 6 |
| ——— not of the British Plantations, the cwt. — — | 1 12 8 | 1 6 0 |
| ——— preserved, the lb. — — — | 0 0 9 | 0 0 4 |
| Ginseng, the lb. — — — | 0 0 10 | 0 0 8 |
| Glass Bottles. See Bottles. | | |
| —— broken, fit only to be re-manufactured, the cwt. — | 0 1 9 | 0 1 0 |
| —— Plate Glass, and all other Glass Manufactures, not otherwise enumerated or described, for every 100l. of the Value — | 70 0 0 | 43 0 0 |
| Glass Manufactures are subject also to a Duty of Excise. | | |
| Glover's Clippings, fit only to make Glue, the cwt. — | 0 3 0 | 0 1 3 |
| Glue, the cwt. — — — | 0 7 0 | 0 4 0 |
| Goat Hair. See Hair. | | |
| —— Skins. See Skins. | | |
| —— Wool. See Goat Hair, in Hair. | | |
| Gold Coin. See Bullion. | | |
| —— Plate. See Plate. | | |
| Goods, Wares, and Merchandize, being the Growth, Production, or Manufacture of certain Colonies and Plantations in America, delivered up by the late Definitive Treaty of Peace.—For the Conditions, Regulations, and Restrictions under which such Goods may, until the 26th June, 1805, be imported directly from thence into Great Britain, upon Payment of such Duties as would have been or would be due and payable for such Goods if they had been imported from any of the Brith West India Islands, in British Ships, see 42 Geo. III. Cap. 95. | | |
| Goods or Commodities (except Tobacco, Snuff, and Rice,) being the Produce of any Territory, Possession, or Country, not under the Dominion of His Majesty on the Continent of America, or in the West Indies.—For the Conditions, Regulations, and Restrictions under which such Goods may until the 1st of January 1804, under His Majesty's Order in Council be imported | | |



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| ported into Great Britain from any such Territories, Possessions, or Countries, and may be secured in Warehouses without Payment of Duty for the Purpose of being re-exported to Foreign Parts, See 42 Geo. III. Cap. 80. | | |
| Goose Quills. See Quills. | | |
| Grain. See Corn. | | |
| Grains, viz. Guinea Grains, the lb. — — — | 0 0 3 | 0 0 2 |
| Grapes, for every 100l. of the Value — — | 35 0 0 | 25 0 0 |
| ——— Rape of. See Rape of Grapes. | | |
| Grave Stones. See Stones. | | |
| Grease, the cwt. — — — | 0 1 0 | ——— |
| Greaves for Dogs, the cwt. — — — | 0 1 2 | 0 0 10 |
| Grogram Yarn. See Yarn. | | |
| Guaiacum Cortex. See Cortex. | | |
| ——— Gum. See Gum. | | |
| Guernsey, Island of.—For the Conditions, Regulations, and Restrictions, under which Goods, Wares, and Merchandize, of the Growth, Production, and Manufacture of the Islands of Guernsey, Jersey, Sark, or Alderney, (Salt excepted, See 38 Geo. III. Cap 89; and Slate and Stone, not being Burr Stones, or Stones used for the Purpose of paving or making or mending Roads, See 34 Geo. III. Cap. 51. and 42 Geo. III. Cap. 95.) may be imported from those Islands by the Inhabitants thereof without Payment of any Duty, except such Excise or other Duty as shall be payable for the like Goods of the Growth, Production, and Manufacture of Great Britain. See 3 Geo. I. Cap. 4. But Foreign Goods, having been lawfully imported into the said Islands, and Foreign Goods and Commodities in part or fully manufactured in either of them, and which may be legally imported from thence into Great Britain, are subject to such Duties as are payable for the like Goods when imported from any Foreign Country of which they are the Growth, Product, or Manufacture. See 3 Geo. I. Cap. 4. | | |
| Guinea Grains. See Grains. | | |
| ——— Pepper. See Pepper. | | |
| ——— Wood. See Red Wood, in Wood. | | |
| Gum Ammoniacus, imported directly from the Place of its Growth, the lb. — — — | 0 0 6 | 0 0 3 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 3 | 0 0 8 |
| —— Animi, the lb. — — — | 0 0 4 | 0 0 2 |
| —— Arabic, the cwt. — — — | 0 4 2 | ——— |
| —— Cakelac. See Lac, in Gum. | | |
| —— Cashew, the cwt. — — — | 0 4 2 | ——— |
| —— Copal, the lb. — — — | 0 0 10 | 0 0 6 |
| —— Elemi, the lb. — — — | 0 0 4 | 0 0 2 |
| —— Guaiacum, the lb. — — — | 0 1 0 | 0 0 6 |
| —— Juniper. See Gum Sandrake. | | |
| —— Lac, viz. Cakelac, the lb. — — — | 0 0 2 | 0 0 1 |
| ——— Shellac or Seedlac, the lb. — — | 0 0 3 | 0 0 2 |
| ——— Sticklac, the cwt. — — | 0 4 8 | ——— |
| —— Opopanax, imported directly from the Place of its Growth, the lb. | 0 2 0 | 0 1 0 |
| Not imported directly from the Place of its Growth, the lb. | 0 4 10 | 0 2 8 |
| —— Sagapenum, imported directly from the Place of its Growth, the lb. | 0 0 5 | 0 0 3 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 3 | 0 0 8 |
| —— Sandrake or Juniper, the cwt. — — — | 0 10 6 | 0 4 8 |
| —— Sarcocolla, imported directly from the Place of its Growth, the lb. | 0 0 5 | 0 0 3 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 3 | 0 0 8 |
| —— Seedlac. See Lac, in Gum. | | |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Gum Senega, the cwt. — — — | 0 4 2 | —— |
| , If imported from Europe in a British-built Ship, the cwt. | 1 0 0 | —— |
| For the Conditions, Regulations, and Restrictions under which Gum Senega may be so imported. See 25 Geo. II. Cap. 32. | | |
| —— Shellac. } See Lac, in Gum. | | |
| —— Sticklac. } | | |
| —— Tacamahaca, the lb. — — — | 0 1 0 | 0 0 6 |
| —— Tragaganth, imported directly from the Place of its Growth, the lb. | 0 0 6 | 0 0 2 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 0 | 0 0 6 |
| —— not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Gunpowder, Corn Powder, the cwt. — — | 2 4 8 | 1 11 3 |
| —————— Serpentine Powder, the cwt. — — | 1 17 10 | 0 19 6 |
| Gutta Gambæ. See Gamboge. | | |
| Gutting Canvas. See Canvas, in Linen. | | |
| Hair, Camel, the lb. — — — | 0 0 11 | —— |
| —— Cow or Ox, the cwt. — — — | 0 11 0 | —— |
| —— Elk, the cwt. — — — — | 0 10 6 | —— |
| —— Goat, or Turkey Goats Wool, the lb. — — | 0 0 2 | —— |
| —— Hats made of. See Hats. | | |
| —— Horse, for every 100*l.* of the Value — — | 20 0 0 | —— |
| —— Human, the lb. — — — | 0 2 6 | —— |
| —— not otherwise enumerated or described, for every 100*l.* of the Value — — — — | 20 0 0 | —— |
| Hair Powder, the cwt. — — — | 6 0 0 | —— |
| —————— perfumed, the cwt. — — | 8 8 0 | —— |
| Hams. See Bacon. (See also the Note under the Head of Provisions.) | | |
| Hand Scoops, the Dozen — — — | 0 1 2 | 0 0 10 |
| Handspikes. See Wood. | | |
| Hard Wax. See Wax. | | |
| Hare Skins. See Skins. | | |
| —— Wool. See Wool. | | |
| Harp Strings, the Gross, Quantity 12 Dozen Knots — | 0 3 6 | 0 2 2 |
| Hart Horns. See Horns. | | |
| Hats, Bast or Straw Hats or Bonnets, each Hat or Bonnet not exceeding 22 Inches in Diameter, the Dozen — — | 0 6 0 | —— |
| Each Hat or Bonnet exceeding 22 Inches in Diameter, the Dozen — — | 0 12 0 | —— |
| —— Chip, Cane, or Horse Hair Hats or Bonnets, each Hat or Bonnet not Exceeding 22 Inches in Diameter, the Dozen — | 0 6 6 | —— |
| Each Hat or Bonnet exceeding 22 Inches in Diameter, the Dozen — — | 0 13 0 | —— |
| —— made of or mixed with Felt, Hair, Wool, or Beaver, the Hat | 1 1 0 | 0 10 6 |
| Hay, the Load, Quantity 36 Trusses, each Truss being 56 lbs. — | 0 14 0 | —— |
| Head-matter. See Train Oil, in Oil. | | |
| Heath for Brushes, the cwt. — — — | 0 5 8 | 0 3 11 |
| Hellebore, the lb. — — — | 0 0 2 | 0 0 1 |
| Hemp, dressed, imported in a British built Ship, the cwt. — | 2 18 2 | 1 19 0 |
| Not imported in a British built Ship, the cwt. | 3 1 10 | 1 19 0 |
| —— rough or undressed, imported in a British built Ship, the cwt. | 0 5 6 | 0 3 4 |
| Not imported in a British built Ship, the cwt. — | 0 5 8 | 0 3 4 |
| Of the Produce of the British Plantations in America, the Ton, Quantity 20 cwt. — — — | 0 5 0 | —— |
| —— Seed. See Seed. | | |
| —————— Oil. See Oil. | | |
| Hermodactyl, the lb. — — — | 0 0 5 | 0 0 2 |

Hessens



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Hessens Canvas. See Canvas, in Linen. | | |
| Hides, Buffalo, Bull, Cow, or Ox, in the Hair, not tanned, tawed, or in any way dressed, the Hide — | 0 1 4 | 0 0 8 |
| Imported in a British built Ship, the Hide — | 0 0 6 | —— |
| Tanned, the lb. — — — | 0 0 6 | —— |
| —————— Tails, the 100, Quantity 5 Score — | 0 3 6 | 0 2 6 |
| —— Elk. See Skins. | | |
| —— Horse, Mare, or Gelding, in the Hair, not tanned, tawed, or in any way dressed, the Hide — — | 0 1 4 | 0 0 8 |
| Imported in a British built Ship, — — | 0 0 6 | —— |
| Tanned, the lb. — — — | 0 0 6 | —— |
| —— Losh, the lb. — — — — | 0 1 0 | —— |
| —— Muscovy or Russia, tanned, the lb. — — | 0 0 10 | —— |
| —— raw or undressed, not particularly enumerated or described, or otherwise charged with Duty, imported from any British Colony or Plantation in America, for every 100*l.* of the Value | 3 12 0 | —— |
| —— or Pieces of Hides, raw or undressed, not particularly enumerated or described, or otherwise charged with Duty as such, for every 100*l.* of the Value — — | 20 0 0 | 15 0 0 |
| —— or Pieces of Hides, tanned, tawed, or in any way dressed, not particularly enumerated or described, or otherwise charged with Duty as such, for every 100*l.* of the Value — | 90 0 0 | 25 0 0 |
| Hogs. See Cattle. (See also the Note under the Head of Provisions.) | | |
| Hog's Lard. See Lard. | | |
| Hones, the 100, Quantity 5 Score — — | 0 14 2 | 0 10 0 |
| Honey, the cwt. — — — — | 0 9 4 | 0 3 4 |
| Hoops of Iron, the cwt. — — — | 0 14 0 | —— |
| —— of Wood, the 1000 — — — | 0 7 10 | 0 5 3 |
| Hops, the cwt. — — — — | 5 5 0 | 4 4 0 |
| Horns, Buffalo, Cow, or Ox, the 100, Quantity 5 Score — | 0 3 4 | 0 1 8 |
| —— Hart or Stag, the 100, Quantity 5 Score — — | 0 12 6 | 0 4 5 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 20 0 0 | 15 0 0 |
| Horn Tips, the 100, Quantity 5 Score — — | 0 1 2 | 0 0 6 |
| Horse Hair. See Hair. | | |
| —————— Hats or Bonnets. See Hats. | | |
| —— Hides. See Hides. | | |
| Horses, Mares, or Geldings, each — — | 3 0 0 | —— |
| Human Hair. See Hair. | | |
| Hungary Water. See Spirits. | | |
| Husks or Knubs of Silk. See Silk Knubs, in Silk. | | |
| Husee Skins. See Skins. | | |
| Jalap, the lb. — — | 0 1 0 | 0 0 3 |
| Jamaica Wood. See Brazilletto Wood, in Wood. | | |
| Japonica Terra. See Terra. | | |
| Jersey, Island of. See Guernsey. | | |
| Jessamine Oil. See Oil. | | |
| Jesuits Bark. See Cortex Peruvianus. | | |
| Jet, the lb. — — — | 0 1 0 | 0 0 8 |
| — Beads. See Beads. | | |
| Jewels. See Emeralds. | | |
| Incle, unwrought, the lb. — — | 0 0 5 | —— |
| —— wrought, the lb. — — — | 0 3 0 | 0 2 0 |
| India Rubbers or Burrachas, the lb. — — | 0 0 2 | 0 0 1 |
| Indian Corn or Maize. See Corn. | | |
| Indigo, the 100lbs. — — — | 0 12 6 | —— |
| Ink, for Printers, the cwt. — — — | 0 12 6 | 0 7 10 |
| Ipecacoanhæ Radix. See Radix. | | |

Ireland.

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Ireland. The Duties and Drawbacks of Customs on Articles the Growth, Produce, or Manufacture of Ireland, (Corn and Grain excepted) imported directly from thence, are not in any Way altered, varied, or repealed, by any Thing herein contained. See the Act to which this Schedule is annexed. | | |
| Iris Root. See Orris Root. | | |
| Iron, in Bars or unwrought, of the Produce of any British Colony or Plantation in America, and imported from thence, the Ton, Quantity 20 cwt. — — — | 0 13 0 | —— |
| Of Muscovy or Russia, imported in a British built Ship, the Ton, Quantity 20 cwt. — — | 3 17 8 | 2 12 8 |
| Not imported in a British built Ship, the Ton, Quantity 20 cwt. | 4 12 6 | 2 12 8 |
| Of any other Country, imported in a Britishbuilt Ship, the Ton, Quantity 20 cwt. — — | 3 17 8 | 2 12 8 |
| Not imported in a British built Ship, the Ton, Quantity 20 cwt. | 4 10 3 | 2 12 8 |
| —— slit or hammered into Rods, and Iron drawn or hammered less than ¼ of an Inch square, of Muscovy or Russia, imported in a British built Ship, the cwt. — — | 0 11 6 | 0 9 5 |
| Not imported in a British built Ship, the cwt. — | 0 12 0 | 0 9 5 |
| Of any other Country, the cwt. — — | 0 11 6 | 0 9 5 |
| —— Cast, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| —— Hoops. See Hoops. | | |
| —— old broken and old cast Iron, the Ton, Quantity 20 cwt. | 0 10 0 | —— |
| —— Ore, the Ton, Quantity 20 cwt. — — | 0 5 0 | 0 2 6 |
| —— Pig Iron, of the Produce of and imported from the British Plantations in America, the Ton, Quantity 20 cwt. — | 0 4 6 | —— |
| Not of the Produce of and imported from the British Plantations in America, the Ton, Quantity 20 cwt. — | 0 10 6 | 0 5 0 |
| Isinglass, of the Produce of and imported from the British Plantations in America, the cwt. — — — | 0 4 8 | —— |
| Not of the Produce of and imported from the British Plantations in America, the cwt. — — — | 0 14 0 | —— |
| Isle of Man. See Man, Isle of. | | |
| Juice of Lemons, Limes, or Oranges, the Gallon — | 0 0 6 | 0 0 3 |
| Juniper Berries. See Berries. | | |
| —— Gum. See Gum Sandrake. | | |
| —— Oil. See Oil. | | |
| Junk, Old. See Rags, Old. | | |
| Ivory, the lb. — — — | 0 3 0 | 0 2 0 |
| Kelp, the Ton, Quantity 20 cwt. — — — | 1 2 8 | 0 15 0 |
| Kidney Beans. See Garden Seed, in Seed. (See also the Note under the Head of Provisions.) | | |
| Kid Skins. See Skins. | | |
| Kits of Wood. See Pails. | | |
| Knees of Oak. See Wood. | | |
| Knubs of Silk. See Silk Knubs, in Silk. | | |
| Lac. See Lac, in Gum. | | |
| Lace, viz. Silk Lace, for every 100*l.* of the Value — | 20 0 0 | —— |
| —— Thread Lace, not exceeding 20s. the Yard in Value, for every 100*l.* of the Value — — — | 20 0 0 | —— |
| Exceeding 20s. the Yard in Value, the Yard — | 0 4 0 | —— |
| Lamb, whether salted or otherwise. (See the Note under the Head of Provisions.) | | |
| Lamb Skins. —— Slink. } See Skins. | | |
| Lambs. See Cattle. (See also the Note under the Head of Provisions.) | | |
| —— Wool. See Wool. | | |
| Lamp Black, the cwt. — — — | 2 1 0 | 1 13 3 |

Lapis



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Lapis Calaminaris, the cwt. — — — | 0 4 8 | —— |
| —— Contrayervæ, the oz. Troy — — | 0 1 0 | 0 0 6 |
| —— Lazuli, the lb. — — — | 0 0 8 | 0 0 4 |
| —— Tutiæ, the lb. — — — | 0 0 4 | 0 0 2 |
| Lard, the cwt. — — — | 0 4 8 | —— |
| Lathwood. See Wood. | | |
| Latten, Black, the cwt. — — — | 0 16 10 | 0 3 |
| —— Shaven, the cwt. — — — | 1 10 3 | 1 0 4 |
| Lavender Flowers, the lb. — — — | 0 0 5 | 0 0 3 |
| —— Water. See Spirits. | | |
| Lawns. See Linen. | | |
| Lazuli Lapis. See Lapis. | | |
| Lead, Black, the cwt. — — — | 0 2 0 | 0 0 6 |
| —— Ore, the Ton, Quantity 20 cwt. — — | 1 2 4 | 0 15 8 |
| —— Red, the cwt. — — — | 0 5 0 | 0 2 5 |
| —— White, the cwt. — — — | 0 6 2 | 0 2 11 |
| Leaf Metal. See Metal. | | |
| Leather, any Manufacture of Leather, or any Manufacture whereof Leather is the most valuable Part, not otherwise enumerated or described, for every 100*l.* of the Value — | 90 0 0 | 25 0 0 |
| Leaves of Gold, the 100 Leaves — — | 0 1 6 | 0 1 0 |
| Leaves of Roses or Violets, the lb. — — | 0 0 4 | 0 0 2 |
| Lemons, the 1000 — — — | 0 11 8 | 0 6 2 |
| —— Juice of. See Juice. | | |
| —— Pickled, the Ton, Quantity 252 Gallons — | 2 4 8 | 1 13 3 |
| Lentiles, the Bushel, (See the Note under the Head of Provisions,) | 0 4 0 | —— |
| Leopard Skins. See Skins. | | |
| Lexia Raisins. See Raisins. | | |
| Lignum Quassia, the cwt. — — — | 2 16 0 | 1 8 0 |
| —— Rhodium. See Rosewood, in Wood. | | |
| —— Vitæ. See Wood. | | |
| Lime Stone. See Stones. | | |
| Limes, Juice of. See Juice. | | |
| Limonum Cortex. See Cortex. | | |
| —— Sal. See Sal. | | |
| Linen, Cambricks and Lawns, commonly called French Lawns, the Half Piece, Quantity 6½ Ells — — — | 0 7 9 | 0 5 0 |
| —— Canvas, Hessens Canvas or Dutch Barras, the 120 Ells — | 1 12 6 | 1 5 3 |
| —— Packing Canvas, Guttings, Spruce, Elbing or Queensborough Canvas, the 120 Ells — — | 1 1 10 | 0 16 11 |
| —— Damask Tabling of the Manufacture of the Batavian Republic, not exceeding 1 Ell ⅛ in Breadth, the Yard — | 0 6 2 | 0 4 10 |
| Above 1 Ell ⅛ and under 2 Ells in Breadth, the Yard — | 0 7 0 | 0 5 8 |
| Of the Breadth of 2 Ells or upwards, and under 3 Ells, the Yard — — — | 0 8 0 | 0 6 6 |
| Of the Breadth of 3 Ells or upwards, the Yard — | 0 11 8 | 0 9 10 |
| —— Damask Tabling of the Manufacture of Silesia, or of any other Place, not otherwise enumerated or described, the Yard square | 0 1 3 | 0 0 10 |
| —— Damask Towelling and Napkining, of the Manufacture of the Batavian Republic, the Yard — — | 0 2 4 | 0 1 8 |
| —— Damask Towelling and Napkining of the Manufacture of Silesia, or of any other Place, not otherwise enumerated or described, the Yard — — — | 0 0 8 | 0 0 5 |
| —— Diaper Tabling of the Manufacture of the Batavian Republic, not exceeding 1 Ell ⅛ in Breadth, the Yard — | 0 3 0 | 0 2 2 |
| —— above 1 Ell ⅛ and under 2 Ells in Breadth, the Yard | 0 3 6 | 0 2 6 |
| —— of the Breadth of 2 Ells or upwards, and under 3 Ells, the Yard — — — — | 0 3 10 | 0 2 10 |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Linen, Diaper Tabling, of the Manufacture of the Batavian Republic, of the Breadth of 3 Ells or upwards, the Yard — | 0 5 6 | 0 4 4 |
| —— Diaper Tabling of the Manufacture of Silesia, or of any other Place, not otherwise enumerated or described, the Yard — | 0 1 6 | 0 0 11 |
| —— Diaper Towelling and Napkining of the Manufacture of the Batavian Republic, the Yard — — — | 0 1 0 | 0 0 8 |
| —— Diaper Towelling and Napkining of the Manufacture of Silesia, or of any other Place, not otherwise enumerated or described, the Yard | 0 0 7 | 0 0 5 |
| —— Drillings and Pack Duck, the 120 Ells — | 2 16 0 | 2 4 4 |
| —— Flanders Linen, and Linen of the Manufacture of the Batavian Republic, plain, not otherwise enumerated or described, not exceeding 1 Ell $\frac{1}{8}$ in Breadth, the Ell —— | 0 1 8 | 0 1 2 |
| Above 1 Ell $\frac{1}{8}$ and under 2 Ells in Breadth, the Ell — | 0 1 11 | 0 1 5 |
| Of the Breadth of 2 Ells or upwards, and under 3 Ells, the Ell | 0 2 2 | 0 1 7 |
| Of the Breadth of 3 Ells or upwards, the Ell — | 0 3 2 | 0 2 5 |
| —— German, Switzerland, East Country (except Russia) and Silesia Cloth, plain, not exceeding 31$\frac{1}{2}$ Inches in Breadth, the 120 Ells | 1 15 9 | 1 7 7 |
| Above the Breadth of 31$\frac{1}{2}$ Inches, and not exceeding 36 Inches, the 120 Ells — — — | 3 15 6 | 2 16 5 |
| Above 36 Inches in Breadth, the 120 Ells — | 5 16 3 | 4 9 5 |
| —— Hinderlands Brown, under 22$\frac{1}{2}$ Inches in Breadth, the 120 Ells | 1 0 6 | 0 15 1 |
| —— Lawns, viz. Silesia and all other Lawns, plain (except Cambrics and French Lawns), not bleached in the Batavian Republic, the Piece not exceeding 8 Yards in Length — | 0 3 10 | 0 2 10 |
| —— —— —— Silesia and all other Lawns, plain (except Cambrics and French Lawns), bleached in the Batavian Republic, the Piece not exceeding 8 Yards in Length —— | 0 4 10 | 0 3 7 |
| —— Oil Cloth, not exceeding Yard-wide, the Ell — | 0 0 5 | 0 0 3 |
| Exceeding Yard-wide, the Ell — | 0 0 9 | 0 0 6 |
| —— Pack Duck. See Drillings, in Linen. | | |
| —— Russia Linen, plain, viz. Towelling and Napkining of the Manufacture of Russia, not exceeding 22$\frac{1}{2}$ Inches in Breadth, imported in a British-built Ship, the 120 Ells — | 0 19 3 | 0 14 2 |
| Not imported in a British-built Ship, the 120 Ells — | 1 0 0 | 0 14 2 |
| —— Russia Linen not otherwise enumerated or described, not exceeding 22$\frac{1}{2}$ Inches in Breadth, imported in a British-built Ship, the 120 Ells — — — | 0 19 9 | 0 15 1 |
| Not imported in a British-built Ship, the 120 Ells — | 1 0 7 | 0 15 1 |
| Exceeding 22$\frac{1}{2}$ Inches in Breadth, and not exceeding 31$\frac{1}{2}$ Inches, imported in a British-built Ship, the 120 Ells — | 1 11 6 | 1 2 7 |
| Not imported in a British-built Ship, the 120 Ells — | 1 12 6 | 1 2 7 |
| Exceeding 31$\frac{1}{2}$ Inches in Breadth, and not exceeding 36 Inches, imported in a British-built Ship, the 120 Ells — | 2 6 10 | 1 13 11 |
| Not imported in a British-built Ship, the 120 Ells — | 2 8 6 | 1 13 11 |
| Exceeding 36 Inches in Breadth, and not exceeding 45 Inches, imported in a British-built Ship, the 120 Ells — | 4 4 6 | 3 6 11 |
| Not imported in a British-built Ship, the 120 Ells — | 4 6 2 | 3 6 11 |
| Exceeding 45 Inches in Breadth, imported in a British-built Ship, the 120 Ells — — — | 5 17 0 | 4 9 5 |
| Not imported in a British-built Ship, the 120 Ells — | 6 0 0 | 4 9 5 |
| —— Sail Cloth or Sail Duck, of the Manufacture of the Batavian Republic, not exceeding 36 Inches in Breadth, the 120 Ells — | 2 14 6 | —— |
| Exceeding 36 Inches in Breadth, the 120 Ells — | 4 11 0 | —— |
| Of the Manufacture of Russia, not exceeding 36 Inches in Breadth, imported in a British-built Ship, the 120 Ells | 2 13 2 | —— |
| Not imported in a British-built Ship, the 120 Ells — | 2 14 6 | —— |
| Exceeding 36 Inches in Breadth, imported in a British-built Ship, the 120 Ells — — — | 4 9 6 | —— |
| Not imported in a British-built Ship, the 120 Ells — | 4 11 0 | —— |

Linen,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Linen, Sail Cloth or Sail Duck, not otherwise enumerated or described, not exceeding 36 Inches in Breadth, the 120 Ells — | 2 13 2 | —— |
| Exceeding 36 Inches in Breadth, the 120 Ells — | 4 9 6 | —— |
| —— Sails, for every 100*l.* of the Value — — | 53 2 0 | —— |
| —— Spanish and Portugal Linen, plain, not exceeding 36 Inches in Breadth, the Ell — — — | 0 0 7 | 0 0 5 |
| Exceeding 36 Inches in Breadth, the Ell — | 0 0 10 | 0 0 8 |
| —— not being chequered or striped, or not being printed, painted, stained, or dyed, after the Manufacture, or in the Thread or Yarn before the Manufacture, and not being otherwise enumerated or described, for every 100*l.* of the Value — — | 40 0 0 | 30 16 8 |
| —— chequered or striped, or printed, painted, stained, or dyed, after the Manufacture, or in the Thread or Yarn before the Manufacture, not being prohibited to be imported into, or worn, or used in Great Britain, and not being otherwise enumerated or described, for every 100*l.* of the Value —— | 90 0 0 | 25 0 0 |
| —— Yarn. See Yarn. | | |
| Linn Boards. See Boards, in Wood. | | |
| Linseed. See Seed. | | |
| —— Cakes, the cwt. — — — | 0 1 0 | —— |
| —— Oil. See Oil. | | |
| Lion Skins. See Skins. | | |
| Lipari Raisins. See Raisins. | | |
| Liquorice Juice. See Succus Liquoritiæ. | | |
| —— Powder, the cwt. — — — | 3 6 0 | 2 11 1 |
| —— Root, the cwt. — — — | 1 14 6 | 1 8 0 |
| Litharge, of Gold, the cwt. — — — | 0 1 0 | 0 0 7 |
| —— of Silver, the cwt. — — — | 0 0 10 | 0 0 6 |
| Litmus, the cwt. — — — | 0 2 4 | —— |
| Lobsters. Duty free. | | |
| Log Wood. See Wood. | | |
| Long Pepper. See Pepper. | | |
| Long Steel. See Steel. | | |
| Losh Hides. See Hides. | | |
| Lucerne Seed. See Seed. | | |
| Lupines, the cwt. — — — | 0 3 0 | 0 1 7 |
| Lutestrings. See Catlings. | | |
| Mace, of the Produce of, and imported from any British Colony or Plantation in America, the lb. — — | 0 4 5 | 0 3 8 |
| —— imported under Licence, the lb. — — | 0 5 7 | 0 3 8 |
| For the Conditions, Regulations, and Restrictions, under which Mace may be so imported from any Place, See 3 and 4 Anne, Cap. 4. 8 Anne, Cap. 7. 6 Geo. I. Cap. 21. See also 8 Geo. I. Cap. 18. which is continued by several Statutes, and by 43 Geo. III. Cap. 29. further continued to the 29th September 1809, and from thence to the End of the then next Session of Parliament. | | |
| —— Oil of. See Oil. | | |
| Madder, Mull, the cwt. — — — | 0 0 4 | —— |
| —— Root, the cwt. — — — | 0 2 8 | —— |
| —— of any other Sort, the cwt. — — | 0 2 8 | —— |
| Mahogany. See Wood. | | |
| Maize. See Corn. | | |
| Man, Isle of.—For the Conditions, Regulations, and Restrictions under which Cotton Yarn, and Cotton Cloth of the Manufacture of the Isle of Man, and Bestials and other Goods, Wares, and Merchandize of the Growth, Produce, and Manufacture of the said Island, (with Exceptions as to some Articles), may be imported directly from thence, without Payment of any Duties of Customs. See 5 Geo. III. Cap. 43. and also 20 Geo. III. Cap. 42. | | |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| 42. 34 Geo. III Cap. 51. 38 Geo. III. Cap. 63. 41 Geo. III. Cap. 54. and by 43 Geo. III. Cap. 29. continued until the 5th July 1804. | | |
| Mangrove Bark. See Bark. | | |
| Manna, the lb. — — — — | 0 0 8 | 0 0 4 |
| Maps, the Piece — — — | 0 0 8 | —— |
| Marble. See Stones. | | |
| Marbles for Children. See Toys. | | |
| Mares. See Horses. | | |
| —— Hides. See Hides. | | |
| Marjoram, Oil of. See Oil. | | |
| Marmalade, the lb. — — — | 0 0 6 | 0 0 2 |
| Martin Skins. } See Skins. —— Tails. } | | |
| Mastich, red, imported directly from the Place of its Growth, the lb. | 0 0 4 | 0 0 2 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 0 | 0 0 6 |
| —— of any other Sort, imported directly from the Place of its Growth, the lb. —— —— | 0 0 8 | 0 0 4 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 10 | 0 1 0 |
| Masts. See Wood. | | |
| Mats, of Russia, imported in a British-built Ship, the 100, Quantity 5 Score | 0 14 6 | 0 9 9 |
| Not imported in a British-built Ship, the 100, Quantity 5 Score | 0 15 3 | 0 9 9 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Matting, of Barbary or Portugal, the Yard — — | 0 0 6 | 0 0 5 |
| —— of Holland, the Yard — — — | 0 0 3 | 0 0 2 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Mattresses, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Maw Seed. See Seed. | | |
| Mead, the Gallon —— —— | 0 0 2 | —— |
| Meal. See Corn. | | |
| Medals, for every 100*l.* of the Value —— —— | 35 0 0 | 25 0 0 |
| Medlars, the Bushel —— —— —— | 0 3 0 | —— |
| Melasses of the Produce of, and imported from the British Plantations in America, the cwt. —— —— | 0 4 6 | 0 2 8 |
| —— not of the Produce of, and imported from the British Plantations in America, the cwt. —— —— | 0 14 2 | 0 11 5 |
| Melting Pots for Goldsmiths. See Pots. | | |
| Mercury, Precipitate, the lb. — — — | 0 1 0 | 0 0 6 |
| —— Sublimate, the lb. — — — | 0 1 0 | 0 0 6 |
| Metal, Bell Metal, the cwt. — — — | 0 11 10 | 0 6 6 |
| —— Leaf Metal (except of Leaf Gold) the Packet, Quantity 250 Leaves | 0 0 3 | 0 0 2 |
| —— prepared for Battery, the cwt. — — — | 2 0 6 | 1 8 11 |
| Metheglin, the Gallon — — — — | 0 0 2 | —— |
| Milford, Port of,—For the Privileges granted to Persons not Subjects of His Majesty coming thereto, for the Purpose of carrying on the Southern Whale Fishery from Great Britain. See the Note under the Head of Oil. | | |
| Mill Boards. See Paper. | | |
| Millet Seed. See Seed. See also the Note under the Head of Provisions. | | |
| Millium Solis, the lb. — — — — | 0 0 3 | 0 0 2 |
| Millstones. See Stones. | | |
| Mineral Water. See Water. | | |
| Minerals not otherwise enumerated or described, for every 100*l.* of the Value — — — — | 20 0 0 | 15 0 0 |
| Mink Skins. See Skins. | | |
| Mohair Yarn. See Camel Yarn, in Yarn. | | |
| Mole Skins. See Skins. | | |
| Morels, the lb. — — — — | 0 1 6 | 0 1 0 |
| Morocco. See Gibraltar. | | |
| Moss, Rock, for Dyers Use, the Ton, Quantitity 20 cwt. — | 1 1 4 | —— |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 20 0 0 | 15 0 0 |

Mother



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Mother of Pearl Shells, rough, the lb. — — | 0 0 5 | 0 0 3 |
| Mules, for every 100*l.* of the Value — — — | 35 0 0 | 25 0 0 |
| Mum. See Beer. | | |
| Musical Instruments, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Musk, the Ounce Troy — — — | 0 2 6 | 0 1 4 |
| Musquash Skins. See Skins. | | |
| Mustard Seed. See Seed. | | |
| Mutton, whether salted or otherwise. See the Note under the Head of Provisions. | | |
| Myrobalanes, Candied, imported directly from the Place of their Growth, the lb. — — — | 0 0 3 | 0 0 2 |
| Not imported directly from the Place of their Growth, the lb. | 0 0 8 | 0 0 4 |
| —— Dry, imported directly from the Place of their Growth, the cwt. — — — — | 0 5 0 | —— |
| Not imported directly from the Place of their Growth, the cwt. | 0 10 0 | —— |
| Myrrh, imported directly from the Place of its Growth, the lb. | 0 0 8 | 0 0 4 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 9 | 0 1 0 |
| Myrtle Berries. See Berries. | | |
| —— Wax. See Bay Wax, in Wax. | | |
| Napkining. See Linen. | | |
| Nardus Celtica, the cwt. — — — | 0 11 10 | 0 6 2 |
| Natron, for every 100*l.* of the Value — — | 20 0 0 | 15 0 0 |
| Necklaces of Glass. See Bracelets. | | |
| Nest Boxes. See Boxes. | | |
| Nets, viz. old Fishing Nets, fit only for making Paper or Pasteboard. See Rags. | | |
| Nicaragua Wood. See Wood. | | |
| Nutmegs, of the Produce of and imported from any British Colony or Plantation in America, the lb. — — — | 0 2 2 | 0 1 10 |
| —— imported under Licence, the lb. — — | 0 3 4 | 0 1 10 |
| For the Conditions, Regulations, and Restrictions under which Nutmegs may be so imported from any Place, See 3 and 4 Anne, Cap. 4, 8 Anne, Cap. 7, 6 Geo. I. Cap. 21. See also 8 Geo. I. Cap. 18, which is continued by several Statutes, and by 43 Geo. III. Cap 29, further continued to the 29th September 1809, and from thence to the End of the then next Session of Parliament. | | |
| —— Candied, the lb. — — — | 0 1 1 | 0 0 7 |
| —— Oil of. See Oil. | | |
| Nuts, Cashew Nuts, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| —— Chesnuts, the Bushel — — — | 0 2 0 | 0 1 3 |
| —— Pistachia Nuts, imported directly from the Place of their Growth, the lb. — — — | 0 0 4 | 0 0 2 |
| Not imported directly from the Place of their Growth, the lb. | 0 0 10 | 0 0 6 |
| —— Small Nuts, the Bushel — — — | 0 1 6 | 0 0 8 |
| —— Walnuts, the Bushel — — — | 0 1 0 | 0 0 5 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Nux Vomica, the lb. — — — | 0 0 6 | 0 0 2 |
| Oak Bark. See Bark. | | |
| —— Boards. See Boards. | | |
| —— Knees. See Knees of Oak, in Wood. | | |
| —— Plank. } See Wood. —— Timber. } | | |
| Oakum, the cwt. — — — | 0 3 0 | 0 2 0 |
| Oars. See Wood. | | |
| Oatmeal. } See Corn. Oats. } | | |
| Oculi Cancrorum. See Cancrorum Oculi. | | |
| Oil of Almonds, the lb. — — — | 0 0 4 | 0 0 2 |

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Oil of Amber or Succinum, the lb. | 0 | 3 | 2 | 0 | 1 | 8 |
| —— of Anniseed, the lb. | 0 | 2 | 3 | 0 | 1 | 0 |
| —— of Bay, the cwt. | 0 | 15 | 6 | 0 | 5 | 10 |
| —— of Cajaputa, the oz. Troy | 0 | 1 | 6 | 0 | 0 | 9 |
| —— of Carraway, the lb. | 0 | 0 | 10 | 0 | 0 | 4 |
| —— of Cassia, the oz. Troy | 0 | 1 | 6 | 0 | 0 | 9 |
| —— of Castor, the lb. | 0 | 0 | 6 | 0 | 0 | 3 |
| —— Chemical Oil, not otherwise enumerated or described, for every 100*l.* of the Value | 35 | 0 | 0 | 25 | 0 | 0 |
| —— of Cinnamon, the oz. Troy | 0 | 2 | 6 | 0 | 1 | 3 |
| —— of Cloves, the oz. Troy | 0 | 0 | 8 | 0 | 0 | 4 |
| —— Fish Oil. See Train Oil, in Oil | | | | | | |
| —— of Hempseed, the Tun, Quantity 252 Gallons | 15 | 15 | 0 | 12 | 12 | 0 |
| —— of Jessamine, the lb. | 0 | 2 | 0 | 0 | 1 | 0 |
| —— of Juniper, the lb. | 0 | 0 | 8 | 0 | 0 | 4 |
| —— of Linseed, the Tun, Quantity 252 Gallons | 28 | 11 | 6 | 22 | 9 | 0 |
| —— of Mace, the oz. Troy | 0 | 1 | 0 | 0 | 0 | 6 |
| —— of Marjoram, the lb. | 0 | 1 | 7 | 0 | 0 | 10 |
| —— of Nutmegs, the oz. Troy | 0 | 1 | 0 | 0 | 0 | 6 |
| —— of Oranges, the lb. | 0 | 1 | 11 | 0 | 1 | 0 |
| —— Ordinary Oil of Olives imported in a British-built Ship, the Tun, Quantity 252 Gallons | 9 | 12 | 6 | 6 | 4 | 9 |
| Not imported in a British-built Ship, the Tun, Quantity 252 Gallons | 10 | 1 | 10 | 6 | 4 | 9 |
| —— of Palm, the cwt. | 0 | 9 | 0 | 0 | 4 | 8 |
| —— Perfumed Oil, not otherwise enumerated or described, the lb. | 0 | 2 | 0 | 0 | 1 | 0 |
| —— of Pine, for every 100*l.* of the Value | 35 | 0 | 0 | 25 | 0 | 0 |
| —— of Rapeseed, the Tun, Quantity 252 Gallons | 28 | 11 | 6 | 22 | 9 | 0 |
| —— Rock Oil, the lb. | 0 | 0 | 5 | 0 | 0 | 2 |
| —— of Rosemary, the lb. | 0 | 1 | 0 | 0 | 0 | 6 |
| —— of Rosewood, the lb. | 0 | 11 | 6 | 0 | 3 | 4 |
| —— Sallad Oil, imported in a British built Ship, the Gallon | 0 | 2 | 6 | 0 | 1 | 11 |
| Not imported in a British-built Ship, the Gallon | 0 | 2 | 7 | 0 | 1 | 11 |
| —— of Sassafras, the lb. | 0 | 1 | 4 | 0 | 0 | 8 |
| —— Seal Oil. See Train Oil, in Oil. | | | | | | |
| —— Seed Oil not otherwise enumerated or described, the Tun, Quantity 252 Gallons | 16 | 14 | 0 | 12 | 14 | 0 |
| —— of Spike, the lb. | 0 | 0 | 7 | 0 | 0 | 3 |
| —— of Succinum. See Oil of Amber. | | | | | | |
| —— of Thyme, the lb. | 0 | 1 | 7 | 0 | 0 | 10 |
| —— Train Oil or Blubber of Newfoundland, of British fishing, the Tun, Quantity 252 Gallons | 0 | 4 | 3 | —— | | |
| —— of any other Sort, of British fishing, the Tun, Quantity 252 Gallons | 0 | 10 | 6 | —— | | |
| —— Spermaceti Oil or Head Matter, of British fishing, the Tun, Quantity 252 Gallons | 2 | 2 | 0 | —— | | |
| —— of Foreign fishing, the Tun, Quantity 252 Gallons | 22 | 1 | 0 | 14 | 14 | 0 |
| —— Train Oil or Fish Oil, of British fishing, the Tun, Quantity 252 Gallons | 0 | 15 | 9 | —— | | |
| —— Blubber, or Fish Oil, of Foreign fishing, the Tun, Quantity 252 Gallons | 21 | 0 | 0 | 14 | 0 | 0 |
| For the Conditions, Regulations, and Restrictions under which Whale Fins, Oil or Blubber of Whale, Seal Oil, or any other Produce of Fish, or Creatures taken or caught in any Part of the Ocean, by British Subjects, usually residing in Great Britain or Ireland, or the Islands of Guernsey, Jersey, Alderney, Sark, or Man, may be admitted to Entry on payment of Duty as of British fishing, See 32 Geo. III. Cap. 22. | | | | | | |
| For the Conditions, Regulations, and Restrictions under which Oil | | | | | | |



| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Oil or Blubber of Fish, or Creatures living in the Sea, actually caught and taken on the Banks and Shores of the Island of Newfoundland and Parts adjacent, wholly by His Majesty's Subjects carrying on the said Fishery from the said Island, and residing therein, may be admitted to Entry, on payment of Duty as of British fishing, See the Act to which this Schedule is annexed. | | | | | | |
| For the Conditions, Regulations, and Restrictions under which any Person or Persons, not exceeding Forty Families, not being Subject or Subjects of His Majesty, having been employed in carrying on the Southern Whale Fishery, and coming to the Port of Milford intending to reside in Great Britain, for the Purpose of continuing to carry on such Fishery from thence, may be permitted, under the Authority of His Majesty in Council, to enter, on Payment of the same Duty as of British fishing, the Cargoes of Twenty Vessels so arriving from a Fishing Voyage, consisting of Oil, Head Matter, and Fins, or other Parts of Animals frequenting the Sea; and also to enter any Goods, Furniture, and Stock, which shall be necessary to their Whaleing Outfit, and which shall be the Property of the Owner or Owners of such Ships, without Payment of Duty, See 35 Geo. III. Cap. 92. 38 Geo. III. Cap. 57. continued by 42 Geo. III. Cap. 114. until the 31st of December 1805. | | | | | | |
| For the Conditions, Regulations, and Restrictions under which the Subjects and Inhabitants of the United Provinces (now the Batavian Republic) having been employed in carrying on the Herring or other White Fisheries, or the Fisheries in the Greenland Seas and Davis's Streights, and coming into Great Britain, with Intent to reside therein and to carry on the said Fisheries, may import Oil or other Produce of such Fisheries, on Payment of Duty as of British fishing, and also to import and bring into Great Britain, all Ships, Tackle, and Furniture, and all Nets and other Articles employed in such Fisheries, and all Household Goods and Wearing Apparel, without Payment of any Duty, provided such Articles respectively are not imported by way of Merchandize, See 35 Geo. III. Cap. 56. revived and continued by 39 Geo. III. Cap. 100. and by 42 Geo. III. Cap. 79. again revived and continued until the 5th Day of April 1804. | | | | | | |
| —— of Turpentine, the lb. | 0 | 0 | 3 | —— | | |
| —— of Vitriol, the lb. | 0 | 0 | 2 | 0 | 0 | 1 |
| —— Walnut Oil, the Gallon | 0 | 2 | 6 | 0 | 1 | 6 |
| —— Whale Oil. See Train Oil. | | | | | | |
| —— Not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value | 35 | 0 | 0 | 25 | 0 | 0 |
| Oil Cloth. See Linen. | | | | | | |
| Oker, the cwt. | 0 | 4 | 0 | 0 | 2 | 6 |
| Olibanum imported directly from the Place of its Growth, the cwt. | 1 | 5 | 4 | 0 | 14 | 0 |
| Not imported directly from the Place of its Growth, the cwt. | 3 | 11 | 6 | 2 | 2 | 0 |
| Olive Oil. See Ordinary Oil of Olives, in Oil. | | | | | | |
| —— Wood. See Wood. | | | | | | |
| Olives, the Gallon | 0 | 1 | 0 | 0 | 0 | 6 |
| Onion Seed. See Seed. | | | | | | |
| Onions, the Bushel | 0 | 0 | 6 | —— | | |
| Open Tapes. See Tapes. | | | | | | |
| Opium, imported directly from the Place of its Growth, the lb. | 0 | 5 | 0 | 0 | 2 | 6 |
| Not imported directly from the Place of its Growth, the lb. | 0 | 12 | 6 | 0 | 7 | 0 |
| Opopanax Gum. See Gum. | | | | | | |
| Orange Flower Ointment, the lb. | 0 | 0 | 8 | 0 | 0 | 4 |
| —— Water, the Gallon | 0 | 1 | 6 | 0 | 0 | 8 |
| Oranges, the 1000 | 0 | 11 | 3 | 0 | 6 | 2 |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Oranges, Oil of. See Oil. | | |
| Orchal, the cwt. | 0 5 0 | |
| Orchelia or Archelia, the cwt. | 0 5 0 | |
| Ordinary Oil of Olives. See Oil. | | |
| Ore, Copper. See Copper. | | |
| —— Gold. See Bullion. | | |
| —— Iron. See Iron. | | |
| —— Lead. See Lead. | | |
| —— Silver. See Bullion. | | |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 20 0 0 | 15 0 0 |
| Organzine Silk. See Silk. | | |
| Origanum, the lb. | 0 0 2 | 0 0 1 |
| Orpiment or Auripigmentum, the cwt. | 0 17 0 | 0 5 10 |
| Orrice or Iris Root, the cwt. | 0 17 0 | 0 9 4 |
| Orsedew, the lb. | 0 0 8 | 0 0 5 |
| Ostrich Feathers. See Feathers. | | |
| Otter Skins. } Ounce Skins. } See Skins. | | |
| Outnal Thread. See Thread. | | |
| Ox Hair. See Cow or Ox Hair, in Hair. | | |
| —— Hides. See Cow or Ox Hides, in Hides. | | |
| —— Horns. See Horns. | | |
| Oxen. See Cattle. See also the Note under the Head of Provisions. | | |
| Oysters, the Bushel | 0 0 8 | |
| Pack Duck. See Drillings, in Linen. | | |
| Packing Canvas. See Canvas, in Linen. | | |
| Pack Thread. See Thread. | | |
| Pails or Kits of Wood, the Dozen | 0 2 4 | 0 1 8 |
| Painted Paper. See Paper. | | |
| Painters Colours, not otherwise enumerated or described, the lb. | 0 0 4 | 0 0 2 |
| Paintings on Glass, for every 100*l.* of the Value (Subject also to a Duty of Excise.) | 35 0 0 | 25 0 0 |
| Paling Boards. See Boards in Wood. | | |
| Palm Oil. See Oil. | | |
| Panther Skins. See Skins. | | |
| Pantiles. See Tiles. | | |
| Paper, Brown Paper, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith, the lb. | 0 0 6 | |
| —— Printed, Painted, or Stained Paper, or Paper Hangings, the Square Yard | 0 0 9 | |
| —— Waste Paper, or Paper of any other Sort, not particularly enumerated or described, or otherwise charged with Duty, the lb. | 0 1 0 | |
| —— Mill Boards, the cwt. | 2 2 0 | |
| —— Paste Boards, the cwt. | 2 2 0 | |
| —— Scale Boards, the cwt. | 2 2 0 | |
| Parchment, the Dozen, Quantity 12 Sheets | 0 6 0 | |
| Paste Boards or Mill Boards. See Paper. | | |
| Paving Stones. See Stones. | | |
| —— Tiles. See Tiles. | | |
| Pearl Ashes. See Ashes. | | |
| Pearl Barley, the cwt. | 0 10 6 | 0 6 0 |
| Pearls, for every 100*l.* of the Value | 5 0 0 | |
| Pearl Shells. See Mother of Pearl Shells. | | |
| Pears, the Bushel | 0 2 10 | |
| —— dried, the Bushel | 0 3 10 | |
| Pease. See Corn. | | |
| Pebble Stones. See Stones. | | |

Pellitory,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Pellitory, the lb. | 0 0 2 | 0 0 1 |
| Pelts. See Skins. | | |
| Pencils, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Pens, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Pepper, Cayenne Pepper, the lb. | 0 2 6 | 0 1 6 |
| —— Guinea Pepper, the lb. | 0 0 4 | 0 0 2 |
| —— Long Pepper, the lb. | 0 0 4 | 0 0 2 |
| Perfumed Oil. See Oil. | | |
| Perry, the Tun, Quantity 252 Gallons, (Subject also to a Duty of Excise) | 10 10 0 | 7 7 0 |
| Peruvianus Cortex. See Cortex. | | |
| Pewter, old, the cwt. | 0 17 6 | 0 12 6 |
| Pickles, of all Sorts, not otherwise enumerated or described, the Gallon | 0 1 6 | |
| Picture Frames. See Frames. | | |
| Pictures, under Two Feet Square, the Picture | 2 2 0 | |
| —— of Two Feet Square, and under Four Feet Square, the Picture | 4 4 0 | |
| —— of Four Feet Square or upwards, the Picture | 6 6 0 | |
| Pig Iron. See Iron. | | |
| Pill Boxes. See Boxes. | | |
| Pimento, of the British Plantations, the lb. | 0 0 6 | 0 0 5 |
| —— not of the British Plantations, the lb. | 0 0 9 | 0 0 8 |
| Pine Oil. See Oil. | | |
| Pink Root, the lb. | 0 0 4 | 0 0 2 |
| Piony or Peoni Seed. See Seed. | | |
| Pipe Boards. See Boards, in Wood. | | |
| Pistachia Nuts. See Nuts. | | |
| Pitch, of the Produce of any of the Dominions or Plantations of the Crown of Great Britain, the Last, Quantity 12 Barrels, each Barrel not exceeding 31½ Gallons | 0 15 9 | 0 10 0 |
| Not of the Produce of any of the Dominions or Plantations of the Crown of Great Britain, imported in a British-built Ship, the Last, Quantity 12 Barrels, each Barrel not exceeding 31½ Gallons | 0 17 4 | 0 11 2 |
| Not imported in a British-built Ship, the Last, Quantity 12 Barrels, each Barrel not exceeding 31½ Gallons | 0 18 0 | 0 11 2 |
| —— Burgundy Pitch, the cwt. | 0 7 9 | 0 4 2 |
| Plaster of Paris, the cwt. | 0 1 5 | 0 0 9 |
| Plate, battered, fit only to be re-manufactured. See Bullion. | | |
| —— of Gold, the oz. Troy | 2 7 3 | |
| —— of Silver Gilt, the oz. Troy | 0 3 9 | |
| —— Part gilt, the oz. Troy | 0 3 6 | |
| —— ungilt, the oz. Troy | 0 2 6 | |
| Plate Glass. See Glass. | | |
| Platters of Wood, the Dozen | 0 1 0 | 0 0 9 |
| Platting, or other Manufactures of Bast, Straw, Chip, Cane, or Horse Hair, to be used in or proper for making Hats or Bonnets, the lb. | 0 3 6 | |
| Plume Alum. See Alum. | | |
| Plums, dried, the lb. | 0 0 5 | 0 0 3 |
| Polishing Rushes, for every 100*l.* of the Value | 20 0 0 | 15 0 0 |
| —— Stones. See Stones. | | |
| Polypodium, the lb. | 0 0 2 | 0 0 1 |
| Pomatum, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Pomegranates, the 1000 | 0 18 0 | |
| —— Peels of, the cwt. | 0 8 9 | |
| Pomice Stones. See Stones. | | |
| Porcelaine. See China Ware. | | |
| Pork, whether salted or otherwise. See the Note under the Head of Provisions. | | |
| Pot Ashes. See Ashes. | | |
| Potatoes, the cwt. (See the Note under the Head of Provisions,) | 0 1 2 | |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Pots, Melting Pots for Goldsmiths, the 100 — — | 0 1 10 | 0 0 6 |
| —— of Stone, for every 100*l.* of the Value — — | 50 0 0 | 36 11 0 |
| Poultry. See the Note under the Head of Provisions. | | |
| Powder of Brass, for Japanning, the lb. — — | 0 3 3 | 0 2 0 |
| ——— Gunpowder. See in G. | | |
| ——— Hair Powder. See in H. | | |
| ——— Sago Powder. See in S. | | |
| Precious Stones. See Emeralds. | | |
| Prints, Paper Prints, plain, the Piece — — | 0 0 10 | ——— |
| ——— coloured, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Printers Ink. See Ink for Printers. | | |
| Provisions.—Note. His Majesty is authorized to permit, by His Order in Council, the Importation into Great Britain from any Port or Place in any British Ship or Vessel, or in any other Ship or Vessel belonging to any Kingdom or State in Amity with His Majesty, of any Beans called Kidney or French Beans, Tares, Lentiles, Calavanses, and other Sorts of Pulse; and also Bulls, Cows, Oxen, Calves, Sheep, Lambs and Swine, Beef, Pork, Mutton, Veal, and Lamb, whether salted or otherwise, Bacon, Hams, Tongues, Butter, Cheese, Potatoes, Rice, Sago, Sago Powder, Tapioca, Vermicelli, Millet Seed, Poultry, Fowls, Eggs, Game, and Sour Crout, Duty free, provided due Entry be made; His Majesty is likewise authorized, in like Manner, to recal such Permission, either in Part or in the Whole, if Circumstances shall seem so to require. See 39 Geo. III. Cap. 87. continued by subsequent Acts, and by 45 Geo. III. Cap. 12. further continued until the 1st January 1804. | | |
| Prunellæ Sal. See Sal. | | |
| Prunelloes, the lb. — — — — | 0 0 7 | 0 0 2 |
| Prunes, the cwt. — — — — | 0 16 3 | 0 8 3 |
| Psyllium, the lb. — — — | 0 0 2 | 0 0 1 |
| Puddings. See Sausages. | | |
| Pulse. See the Note under the Head of Provisions. | | |
| Pyrmont Water. See Mineral Water, in Water. | | |
| Quassia Wood. See Lignum Quassia. | | |
| Quebec.—For the Conditions, Regulations, and Restrictions, under which Goods and Commodities of the Growth or Production of any of the Countries bordering upon the Province of Quebec, and legally brought by Land, or Inland Navigation into that Province, may be imported from thence into Great Britain, and charged with Duty, or be exempt therefrom in like Manner, as if such Goods and Commodities were of the Growth or Production of Quebec, and imported directly from thence, See 30 Geo. III. Cap. 29. | | |
| Quercitron or Black Oak Bark. See Bark. | | |
| Quern Stones. See Stones. | | |
| Quicksilver, the lb. — — — | 0 1 0 | 0 0 6 |
| Quills, Goose Quills, the 1000 — — | 0 0 10 | 0 0 5 |
| ——— Swan Quills, the 1000 — — | 0 6 10 | 0 1 8 |
| Quinces, the 100 — — — | 0 2 4 | ——— |
| Raccoon Skins. See Skins. | | |
| Radix, Contrayervæ, the lb. — — | 0 0 9 | 0 0 4 |
| ——— Enulæ Campanæ, the cwt. — — — | 0 8 0 | 0 4 2 |
| ——— Eringii, the lb. — — — | 0 0 2 | 0 0 1 |
| ——— Ipecacoanhæ, the lb. — — — | 0 2 2 | 0 1 1 |
| ——— Senekæ, the lb. — — — | 0 0 4 | 0 0 2 |
| ——— Serpentariæ, or Snake-root, the lb. — — | 0 1 0 | 0 0 6 |
| Rag Stones. See Stones. | | |

Rags



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Rags old, old Ropes or Junk, or old Fishing Nets, fit only for making Paper or Pasteboard, the Ton, Quantity 20 cwt. — | 0 15 9 | ——— |
| Raisins, Belvedere Raisins, imported in a British-built Ship, the cwt. | 0 13 2 | 0 9 0 |
| Not imported in a British-built Ship, the cwt. — | 0 13 4 | 0 9 0 |
| ——— Denia Raisins, imported in a British-built Ship, the cwt. — | 0 12 0 | 0 8 1 |
| Not imported in a British-built Ship, the cwt. — | 0 12 2 | 0 8 1 |
| ——— Faro Raisins, imported in a British-built Ship, the cwt. — | 0 13 2 | 0 9 0 |
| Not imported in a British-built Ship, the cwt. — | 0 13 4 | 0 9 0 |
| Lexia Raisins, imported in a British-built Ship, the cwt. | 0 13 8 | 0 9 0 |
| Not imported in a British-built Ship, the cwt. — | 0 13 10 | 0 9 0 |
| ——— Lipari Raisins, imported in a British-built Ship, the cwt. | 0 13 2 | 0 9 0 |
| Not imported in a British-built Ship, the cwt. — | 0 13 4 | 0 9 0 |
| ——— Smyrna Raisins, imported in a British-built Ship, the cwt. | 0 15 6 | 0 11 5 |
| Not imported in a British-built Ship, the cwt. — | 0 15 10 | 0 11 5 |
| ——— of the Sun, imported in a British-built Ship, the cwt. — | 1 6 3 | 0 18 10 |
| Not imported in a British-built Ship, the cwt. — | 1 6 8 | 0 18 10 |
| ——— not otherwise enumerated or described, imported in a British-built Ship, the cwt. — — — | 0 12 0 | 0 8 1 |
| Not imported in a British-built Ship, the cwt. — | 0 12 2 | 0 8 1 |
| Rape Cakes, the cwt. — — — | 0 1 0 | ——— |
| —— Seed. See Seed. | | |
| —— Seed Oil. See Oil. | | |
| —— of Grapes, the Ton, Quantity 252 Gallons — — | 6 16 6 | 4 4 0 |
| Ratafia. See Cordial Water, in Spirits. | | |
| Rattans. See Canes. | | |
| Raw Linen Yarn. See Yarn. | | |
| —— Silk. See Silk. | | |
| Red Wood. See Wood. | | |
| —— Wool. See Wool. | | |
| Reed Canes. See Canes. | | |
| Rennet, the Gallon — — — | 0 0 3 | 0 0 2 |
| Resina Jalappæ, the lb. — — — | 0 4 0 | 0 2 1 |
| Rhinehurst, the cwt. — — — — | 0 7 9 | 0 4 2 |
| Rhodium Lignum. See Rosewood, in Wood. | | |
| Rhubarb, the lb. — — — — | 0 2 4 | 0 1 0 |
| Rice, the cwt. — — — — | 0 4 8 | 0 4 0 |
| Of the Growth and Production of any of the British Plantations in America, imported into the Ports of Plymouth, Exeter, Pool, Southampton, Chichester, Sandwich, and Glasgow, and the Members thereunto belonging, and into the Ports of Bristol, Liverpool, Lancaster, and Whitehaven, for the Purpose of Exportation, the cwt. — — — | 0 0 8 | ——— |
| For the Conditions, Regulations, and Restrictions under which such Rice may be so imported, and the remaining Duties thereon secured by Bond of the Importer, See 5 Geo. III. Cap. 45. 12 Geo. III. Cap. 60. See also the Note under the Head of Provisions. | | |
| Roch Alum. See Alum. | | |
| Rock Moss. See Moss. | | |
| —— Oil. See Oil. | | |
| Romanum Vitriolum. See Vitriolum Romanum. | | |
| Ropes of Bast. See Bast Ropes. | | |
| ——— new. See Cordage. | | |
| ——— old. See Rags. | | |
| Rose Copper. See Copper. | | |
| —— Leaves. See Leaves. | | |
| Rosemary, Oil of. } See Oil. | | |
| Rosewood, Oil of. } | | |

Rosin

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Rosin or Colophonia, of the Produce of any of the Dominions or Plantations belonging to the Crown of Great Britain, the cwt. | 0 2 0 | 0 1 4 |
| —— not of the Produce of any of the Dominions or Plantations belonging to the Crown of Great Britain, imported in a British-built Ship, the cwt. | 0 2 10 | 0 2 1 |
| Not imported in a British-built Ship, the cwt. | 0 3 0 | 0 2 1 |
| Round Wood. See Wood. | | |
| Rubies. See Emeralds. | | |
| Rum. See Spirits. | | |
| Rye. See Corn. | | |
| Sable Skins. See Skins. | | |
| Saccharum Saturni, the lb. | 0 0 4 | 0 0 2 |
| Safflower, the cwt. | 0 5 0 | —— |
| Saffron, the lb. | 0 4 0 | 0 1 8 |
| Sagapenum Gum. See Gum. | | |
| Sago, the lb. (See the Note under the Head of Provisions.) | 0 0 4 | 0 0 2 |
| —— Powder, for every 100*l.* of the Value. (See the Note under the Head of Provisions.) | 35 0 0 | 25 0 0 |
| Sail Cloth or Sail Duck. See Sail Cloth, in Linen. | | |
| Sails. See Linen. | | |
| Sal Amoniacus, the lb. | 0 0 1 | —— |
| —— Gem, the cwt. | 0 4 8 | —— |
| —— Limonum, or Acetosella, the lb. | 0 2 6 | 0 1 3 |
| —— Prunellæ, the lb. | 0 0 3 | 0 0 2 |
| —— Succini, the lb. | 0 1 6 | 0 0 9 |
| Salep or Salop, imported directly from the Place of its Growth, the lb. | 0 0 6 | 0 0 2 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 0 | 0 0 6 |
| Sallad Oil. See Oil. | | |
| Salt, imported in a British-built Ship, the Wey, Quantity 40 Bushels, each Bushel, Quantity 56lbs. | 0 5 0 | 0 3 6 |
| Not imported in a British-built Ship, the Wey, Quantity 40 Bushels, each Bushel Quantity 56lbs. | 0 5 6 | 0 3 6 |
| For the Conditions, Regulations, and Restrictions under which the Importer or Proprietor of any Foreign Salt may give Bond for the Payment of the Duties of Customs, within 12 Calendar Months, and which Bond may be cancelled on the Exportation of such Salt within that Period, See 26 Geo. III. Cap. 26.—In case the full Duties of Customs on such Salt shall have been paid at or before the Expiration of the said Twelve Calendar Months, and such Salt shall be afterwards exported, the whole of the said Duties shall be drawn back, See 26 Geo. III. Cap. 26.—Salt is also subject to a Duty of Excise. | | |
| Saltpetre, the cwt. | 0 0 3 | —— |
| Sand Boxes. See Boxes. | | |
| Sandrake Gum. See Gum. | | |
| Sanguis Draconis, imported directly from the Place of its Growth, the lb. | 0 0 10 | 0 0 6 |
| Not imported directly from the Place of its Growth, the lb. | 0 2 6 | 0 1 4 |
| Saphora, for every 100*l.* of the Value | 20 0 0 | 15 0 0 |
| Sarcocolla Gum. See Gum. | | |
| Sark, Island of. See Guernsey. | | |
| Sarsaparilla, the lb. | 0 0 9 | 0 0 6 |
| Sassafras, the cwt. | 0 3 4 | 0 1 7 |
| —— Oil of. See Oil. | | |
| Saunders, Red, the cwt. | 0 2 4 | —— |
| —— White or Yellow, the lb. | 0 0 4 | 0 0 2 |
| Sausages or Puddings, the lb. | 0 0 6 | —— |
| Scale Boards. See Paper. | | |
| Scammony, imported directly from the Place of its Growth, the lb. | 0 3 6 | 0 1 8 |
| Not imported directly from the Place of its Growth, the lb. | 0 9 0 | 0 5 0 |

Scoops



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Scoops of Wood, the Dozen | 0 1 3 | 0 0 10 |
| Scratch Brushes, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Sculptured Marble. See Stones. | | |
| Sea Cow, Sea Horse, or Sea Morse Teeth, the lb. | 0 1 0 | 0 0 7 |
| Sealing Wax. See Wax. | | |
| Seal Oil. See Train Oil, in Oil. | | |
| —— Skins. See Skins. | | |
| Seed, Ammi Seed, the lb. | 0 0 3 | 0 0 2 |
| —— Aniseed, the cwt. | 1 7 9 | 1 1 8 |
| —— Canary Seed, the cwt. | 1 1 0 | 0 14 7 |
| —— Caraway Seed, the cwt. | 0 6 3 | 0 3 4 |
| —— Carthamus Seed, the lb. | 0 0 3 | 0 0 2 |
| —— Clover Seed, the cwt. | 0 5 9 | 0 2 6 |
| —— Cole Seed, the Quarter, Quantity 8 Bushels | 0 16 8 | 0 12 9 |
| —— Coriander Seed, the cwt. | 0 5 9 | 0 2 11 |
| —— Cummin Seed, the cwt. | 0 9 6 | 0 4 11 |
| —— Daucus or Carrot-Seed, the lb. | 0 0 4 | 0 0 2 |
| —— Fennel Seed, the lb. | 0 0 2 | 0 0 1 |
| —— Fenugreek Seed, the cwt. | 0 4 6 | 0 2 3 |
| —— Flax Seed, the Bushel | 0 0 3 | —— |
| —— Furze Seed, the cwt. | 0 0 4 | —— |
| —— Garden Seed, or Forest Seed, not particularly enumerated or described, or otherwise charged with Duty, the lb. | 0 0 3 | 0 0 1 |
| —— Hemp Seed the Quarter, Quantity 8 Bushels | 0 10 8 | 0 9 2 |
| —— of the Produce of and imported from the British Colonies or Plantations in America, the Quarter, Quantity 8 Bushels | 0 0 5 | —— |
| —— Linseed, the Bushel | 0 0 3 | —— |
| —— Lucerne Seed, the cwt. | 0 6 0 | 0 2 6 |
| —— Maw Seed, the cwt. | 0 19 6 | 0 14 0 |
| —— Millet Seed, the cwt. (See the Note under the Head of Provisions,) | 0 5 6 | 0 4 0 |
| —— Mustard Seed, the cwt. | 0 3 0 | 0 2 0 |
| —— Onion Seed, the cwt. | 1 4 6 | 0 15 8 |
| —— Piony or Peoni Seed, the lb. | 0 0 2 | 0 0 1 |
| —— Rape Seed, the Quarter, Quantity 8 Bushels | 0 16 0 | 0 12 9 |
| Seed, Rape Seed, and all other Seed commonly made Use of for the Purpose of extracting Oil therefrom (whenever the Price of middling British Rape Seed shall be at or above 17*l.* 10*s.* per Last) such Seed being of the Growth of any of the Colonies, Plantations, or Provinces, belonging to His Majesty, in North America, and imported from thence, the Last, Quantity 10 Quarters, each Quarter, Quantity 8 Bushels | 0 2 6 | —— |
| For the Conditions, Regulations, and Restrictions under which such Seed may be so imported, on Payment of the last mentioned Duty, See 15 Geo. III. Cap. 34. 30 Geo. III. Cap. 41. | | |
| —— Rape Seed, and all other Seed commonly made Use of for the Purpose of extracting Oil therefrom (whenever the Price of middling British Rape Seed, shall be at or above 20*l.* per Last) imported from any Country whatever, the Last, Quantity 10 Quarters, each Quarter, Quantity 8 Bushels | 0 2 6 | —— |
| For the Conditions, Regulations, and Restrictions under which such Seed may be so imported, on Payment of the last mentioned Duty, See 15 Geo. III. Cap. 34. 30 Geo. III. Cap. 41. See also 35 Geo. III. Cap. 117. which is continued by several Statutes, and by 39 Geo. III. Cap. 58. further continued until the 24th June 1804.—For the Conditions, Regulations, and Restrictions under which Rape Seed may be secured in Warehouses, without Payment of Duty, See 30 Geo. III. Cap. 41. See also 35 Geo. III. Cap. 117. which is continued by | | |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| by several Statutes, and by 39 Geo. III. Cap. 38. further continued until the 1st January 1804. | | |
| Seed, Worm Seed imported directly from the Place of its Growth, the lb. | 0 0 8 | 0 0 4 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 9 | 0 1 0 |
| —— not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Seed-lac. See Lac, in Gum. | | |
| Seed Oil. See Oil. | | |
| Sena, imported directly from the Place of its Growth, the lb. — | 0 0 9 | 0 0 4 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 10 | 0 1 0 |
| Senega Gum. See Gum. | | |
| Senekæ Radix. Serpentariæ Radix. } See Radix. | | |
| Serpentine Powder. See Gun Powder. | | |
| Shaven Latten. See Latten. | | |
| Shaving for Hats. See Platting. | | |
| Sheep. See Cattle. See also the Note under the Head of Provisions. | | |
| Sheep Skins. See Skins. | | |
| —— Guts dried to make Whips, the Gross, Quantity 12 Dozen — | 0 0 8 | 0 0 5 |
| —— Wool. See Lamb or Sheeps Wool, in Wool. | | |
| Shellac. See Lac, in Gum. | | |
| Shells, Mother of Pearl. See in M. | | |
| Ships with their Tackle, Apparel, and Furniture (except Sails) for every 100*l.* of the Value — — — | 10 0 0 | —— |
| —— Tonnage Duty thereon. See Table No. 3. at the End of this Schedule. | | |
| Shovels of Wood, unshod, the Dozen — — — | 0 3 4 | 0 2 6 |
| Shruff or old Brass, fit only to be re-manufactured, the cwt. — | 0 17 3 | 0 11 9 |
| Shumac or Sumach, the cwt. — — — | 0 0 10 | —— |
| Silk, Knubs or Husks of Silk, the lb. Quantity 16 oz. — | 0 1 10 | 0 1 5 |
| —— Organzine, and all Thrown Silk in the Gum, the lb. Quantity 16 oz. | 0 9 0 | 0 6 5 |
| —— Raw Silk, the lb. Quantity 16 oz. — — | 0 4 0 | 0 2 0 |
| —— Thrown Silk dyed, the lb. Quantity 16 oz. — | 1 8 0 | 1 1 9 |
| —— Waste Silk, not otherwise enumerated or described, the lb. Quantity 16 oz. — — — — | 0 1 10 | 0 1 5 |
| —— Wrought Silk, viz. Crapes or Taffanies of the Manufacture of Italy, imported directly from thence, the lb. Quantity 16 oz. | 1 18 0 | —— |
| —— Worm Gut, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Silver Coin. See Bullion. | | |
| —— Plate. See Plate. | | |
| Simarouba Cortex. See Cortex. | | |
| Singing Birds. See Birds. | | |
| Sisters Thread. See Thread. | | |
| Skates for sliding, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Skeets for Whitsters, the Skeet — — — | 0 0 4 | 0 0 3 |
| Skins and Furs, Badger Skins, undressed, the Skin — | 0 0 10 | 0 0 6 |
| —— Bear Skins, undressed, the Skin — — — | 0 7 6 | 0 5 0 |
| —— Beaver Skins, undressed, the Skin — — | 0 1 0 | —— |
| —— ———— of the Produce of and imported from any of His Majesty's Dominions in America, the Skin — | 0 0 3 | —— |
| —— Buck or Deer Skins. See Deer, in Skins. | | |
| —— Calabar. See Squirrel Skins, in Skins. | | |
| —— Calve Skins in the Hair not tanned, tawed, or in anyway dressed, imported in a British-built Ship, the Dozen Skins — | 0 1 2 | —— |
| Not imported in a British-built Ship, the Dozen Skins — | 0 4 2 | 0 2 6 |
| —— Calve Skins, tanned, the lb. — — — | 0 0 6 | —— |
| —— Cat Skins, undressed, the Skin — — — | 0 0 6 | 0 0 4 |
| —— Coney Skins, undressed, the Dozen Skins — — | 0 0 6 | 0 0 3 |
| —— Cordivants dressed, viz. of Spain, the Dozen — | 2 6 0 | 1 5 9 |

Skins,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Skins, Cordivants dressed, of Turkey, the Dozen — | 1 0 0 | 0 7 6 |
| —— Deer Skins, undressed, the Skin — — | 0 0 4 | —— |
| ———— Indian, half dressed or shaved, the Skin — | 0 0 4 | —— |
| —— Dog Skins in the Hair, not tanned, tawed, or in anyway dressed, imported in a British-built Ship, the Dozen Skins — | 0 0 6 | —— |
| Not imported in a British-built Ship, the Dozen Skins — | 0 3 3 | 0 1 9 |
| —— Dogfish Skins, undressed, the Dozen Skins — | 0 3 2 | 0 1 9 |
| —— Elk Skins in the Hair, not tanned, tawed, or in anyway dressed, imported in a British-built Ship, the Skin — | 0 0 7 | —— |
| Not imported in a British-built Ship, the Skin — | 0 1 0 | —— |
| —— Ermine Skins, undressed, the Skin — — | 0 0 4 | 0 0 3 |
| —— Fisher Skins, undressed, the Skin — — | 0 1 6 | 0 1 3 |
| —— Fitches Skins, undressed, the Skin — — | 0 0 2 | 0 0 1 |
| —— Fox Skins, undressed, the Skin — — — | 0 0 6 | 0 0 4 |
| ———— Tails, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| —— Goat Skins, raw or undressed, imported in a British-built Ship, the Dozen Skins — — — — | 0 1 8 | —— |
| Not imported in a British-built Ship, the Dozen Skins — | 0 7 9 | 0 5 0 |
| ———— tanned, the Dozen Skins — — | 2 2 0 | 0 15 0 |
| —— Hare Skins, undressed, the 100 Skins — — | 0 3 4 | 0 0 8 |
| —— Husse Skins, undressed, the Skin — — | 0 0 3 | 0 0 2 |
| —— Kid Skins in the Hair, the 100 Skins — — | 0 1 0 | —— |
| ———— dressed, the 100 Skins — — | 1 11 0 | 0 11 3 |
| —— Lamb Skins, undressed, in the Wool, the 100 Skins — | 0 5 9 | 0 2 1 |
| ———— dressed in Alum, Salt, or Meal, the 100 Skins | 0 19 2 | 0 5 10 |
| ———— dressed in Oil, the 100 Skins — — | 2 11 0 | 1 1 8 |
| ———— Slink, undressed, in the Wool, the 100 — | 0 1 10 | 0 1 1 |
| —— Leopard Skins, undressed, the Skin — — | 0 8 9 | 0 6 3 |
| —— Lion Skins, undressed, the Skin — — | 0 3 6 | 0 2 6 |
| —— Martin Skins, undressed, the Skin — — | 0 1 6 | 0 1 3 |
| ———— Tails, undressed, the 100 Tails — — | 0 10 0 | 0 8 4 |
| —— Mink Skins, undressed, the Skin — — — | 0 0 6 | 0 0 4 |
| ———— dressed, the Skin — — — | 0 1 2 | 0 0 6 |
| —— Mole Skins, undressed, the Dozen Skins — — | 0 0 3 | 0 0 2 |
| —— Musquash Skins, undressed, the 100 Skins — — | 0 17 6 | 0 12 6 |
| —— Otter Skins, undressed, the Skin — — | 0 2 0 | 0 1 6 |
| —— Ounce Skins, undressed, the Skin — — — | 0 4 6 | 0 3 2 |
| —— Panther Skins, undressed, the Skin — — | 0 7 2 | 0 5 0 |
| —— Pelts of Goats, undressed, the Dozen Pelts — | 0 1 9 | 0 1 3 |
| ———— dressed, the Dozen Pelts — — | 0 3 6 | 0 2 6 |
| ———— of all other Sorts, undressed, the 100 Pelts — | 0 10 6 | 0 7 6 |
| —— Raccoon Skins, undressed, the 100 Skins — — | 1 5 0 | 0 12 6 |
| —— Sable Skins, undressed, the Skin — — — | 0 5 0 | 0 3 9 |
| ———— Tails or Tips of Sable, undressed, the Piece — | 0 0 9 | 0 0 6 |
| —— Seal Skins, in the Hair, not tanned, tawed, or in anyway dressed, imported in a British-built Ship, the Skin — | 0 0 2 | —— |
| Not imported in a British-built Ship, the Skin — | 0 0 9 | 0 0 5 |
| Cured with Foreign Salt, and imported in a British-built Ship, the Skin — — — — | 0 0 2 | —— |
| For the Conditions, Regulations, and Restrictions under which such Skins may be so imported, upon Payment of the said Duty, See 31 Geo. III. Cap. 26. 32 Geo. III. Cap. 36. continued by 39 Geo. III. Cap. 38. until the 24th June 1804. | | |
| —— Sheep Skins, undressed, in the Wool, the Dozen Skins — | 0 1 4 | 0 0 9 |
| ———— dressed, in Oil or otherwise, or tanned or tawed, the Dozen Skins — — — — | 0 5 6 | 0 2 6 |
| —— Squirrel or Calabar Skins, undressed, the 100 Skins — | 0 7 0 | 0 4 2 |
| ———— tawed, the 100 Skins — | 0 10 6 | 0 5 0 |
| ———— Tails, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |

Skins,

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Skins, Swan Skins, undressed, the Skin — — | 0 1 4 | 0 0 10 |
| —— Tyger Skins, undressed, the Skin — — | 0 4 4 | 0 2 6 |
| —— Weasel Skins, undressed, the 100 Skins — — | 0 3 0 | 0 0 9 |
| —— Wolf Skins, undressed, the Skin — — | 0 7 6 | 0 5 9 |
| —— —— —— tawed, the Skin — — — | 0 10 6 | 0 7 6 |
| —— Wolverings, undressed, the Skin — — | 0 4 6 | 0 3 2 |
| —— and Furs, or Pieces of Skins and Furs, raw or undressed, not particularly enumerated or described or otherwise charged with Duty as such, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| —— and Furs, or Pieces of Skins and Furs, tanned, tawed, or in anyway dressed, not particularly enumerated or described, or otherwise charged with Duty as such, for every 100*l.* of the Value | 90 0 0 | 25 0 0 |
| Slates. See Stones. | | |
| Slate Pencils, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| —— Tables of<br>Slates, in Frames.<br>Slick Stones. } See Stones. | | |
| Smalts, the lb. — — — — | 0 0 5 | 0 0 4 |
| Smyrna Raisins. See Raisins. | | |
| Snake Root. See Radix Serpentariæ. | | |
| Snuff, imported from the British Plantations in America, or from the Spanish West Indies, the lb. — — — | 0 0 8 | —— |
| Imported from any other Place, the lb. — — | 0 1 0 | —— |
| For the Conditions, Regulations, and Restrictions under which Snuff may be secured in Warehouses, without Payment of Duty, until delivered out of such Warehouse for Home Trade or Consumption in Great Britain, See 29 Geo. III. Cap. 68.— Snuff is subject also to a Duty of Excise. | | |
| Snuff Boxes. See Boxes. | | |
| Soap, Ashes. See Ashes. | | |
| —— Hard, the cwt. — — — — | 2 11 0 | —— |
| —— Soft, the cwt. — — — — | 2 3 8 | —— |
| Soapers Waste, the Ton, Quantity 20 cwt. — — | 0 2 0 | —— |
| Socotorina Aloes. See Aloes. | | |
| Sour Crout. See the Note under the Head of Provisions. | | |
| Spa Ware, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| — Water. See Mineral Water, in Water. | | |
| Spanish Linen. See Linen. | | |
| —— Wool. See Wool. | | |
| Spars.<br>Speckled Wood. } See Wood. | | |
| Spelter, the cwt. — — — — | 0 17 6 | 0 12 6 |
| Spermaceti Candles. See Candles. | | |
| —— —— fine, the lb. — — — — | 0 0 10 | 0 0 6 |
| —— —— Oil. See Train Oil, in Oil. | | |
| Spike, Oil of. See Oil. | | |
| Spikenard, the lb. — — — — | 0 1 8 | 0 1 0 |
| Spirits, Arquebusade, the Gallon — — — | 0 3 4 | 0 2 6 |
| —— Brandy, the Gallon — — — | 0 1 1 | 0 0 8 |
| —— Citron Water, the Gallon — — — | 0 6 6 | 0 5 0 |
| —— Cordial Water or strong Water, not otherwise enumerated or described, the Gallon — — — | 0 3 4 | 0 2 6 |
| —— Geneva, the Gallon — — — | 0 1 0 | 0 0 8 |
| —— Hungary Water, the Gallon — — | 0 3 4 | 0 2 6 |
| —— Lavender Water, the Gallon — — | 0 3 4 | 0 2 6 |
| —— Rum, of the Produce of any British Colony or Plantation in America, the Gallon — — — | 0 0 8 | 0 0 5 |
| Of any other Sort, the Gallon — — | 0 0 10 | 0 0 6 |
| —— Usquebaugh, the Gallon — — — | 0 3 4 | 0 2 6 |

Spirits,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Spirits, of the Produce of the Settlement of the Cape of Good Hope, its Territories or Dependencies, the Gallon — | 0 0 8 | 0 0 5 |
| —— not particularly enumerated or described, or otherwise charged with Duty, the Gallon — — — | 0 3 4 | 0 2 6 |
| Spirits are subject also to a Duty of Excise. | | |
| Spokes for Wheels. See Wood. | | |
| Sponge, imported directly from the Place of its Growth, the lb. — | 0 1 2 | 0 0 6 |
| Not imported directly from the Place of its Growth, the lb. | 0 2 10 | 0 1 6 |
| Spouts of Wood, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Spruce Beer. See Beer. | | |
| —— Essence of. See Essence. | | |
| —— Canvas. See Canvas, in Linen. | | |
| Squills, the cwt. — — — — | 0 3 0 | 0 1 8 |
| Squinanthum, imported directly from the Place of its Growth, the lb. | 0 0 5 | 0 0 3 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 3 | 0 0 9 |
| Squirrel Skins. See Skins. | | |
| Stag Horns. See Horns. | | |
| Stained Paper. See Paper. | | |
| Starch, the cwt. — — — — | 5 17 6 | —— |
| Statuary.<br>Statues of Marble or Stone sculptured. } See sculptured Marble, in Stones. | | |
| —— of any other Sort, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Stavesacre, the cwt. — — — — | 0 14 4 | 0 5 10 |
| Staves. See Wood. | | |
| Steel, Gad Steel, the cwt. — — — — | 2 11 9 | 2 0 8 |
| —— Long Steel, the cwt. — — — | 0 15 10 | 0 12 0 |
| —— Wisp Steel, the cwt. — — — | 0 16 0 | 0 12 0 |
| Stibium. See Antimonium Preparatum. | | |
| Stick-lac. See Lac, in Gum. | | |
| Sticks, viz. Walking Sticks, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Stock Fish, the 120 — — — — | 0 2 6 | —— |
| Stockings, of Cotton, for every 100*l.* of the Value — | 52 0 0 | 41 10 0 |
| —— of Thread or Worsted, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Stone Bottles. See Bottles. | | |
| Stones, Burrs for Mill Stones, the 100, Quantity 5 Score — | 2 0 0 | 0 10 0 |
| See the Note under the Head of Guernsey. | | |
| —— Dog Stones, not exceeding 4 Feet in Diameter, above 6 and under 12 Inches in Thickness, the Pair — — | 3 5 0 | 2 10 0 |
| —— Emery Stones, the cwt. — — — | 0 1 0 | 0 0 8 |
| —— Filtering Stones, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| —— Flint Stones for Potters, the Ton, Quantity 20 cwt. — | 0 1 3 | —— |
| —— Grave Stones of Marble, polished, the Foot Square, superficial Measure — — — — | 0 1 2 | 0 0 2 |
| Unpolished, the Foot Square, superficial Measure — | 0 0 4 | 0 0 1 |
| Not of Marble, polished or unpolished, the Foot Square, superficial Measure — — — — | 0 0 3 | 0 0 1 |
| —— Lime Stone, for every 100*l.* of the Value — — | 20 0 0 | 15 0 0 |
| —— Marble Basons, Tables, Mortars, and other polished Marble (except Grave Stones and Paving Stones polished) the Foot Square superficial Measure — — — | 0 1 6 | 0 0 10 |
| —— Marble Blocks, the Solid Foot — — | 0 3 4 | 0 1 10 |
| —— —— Busts.<br>—— —— Chimney Pieces sculptured.<br>—— —— Statues. } See sculptured Marble. | | |
| —— Marble Paving Stones, polished, the Foot Square, superficial Measure — — — | 0 0 4 | 0 0 2 |
| Rough, the Foot Square, superficial Measure — | 0 0 3 | 0 0 1 |
| —— Mill Stones, above 4 Feet in Diameter, or if 12 Inches in Thickness or upwards, the Pair — — — | 6 0 0 | 3 18 0 |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Stones, Paving Stones, not of Marble, the 100 Feet Square, superficial Measure. (See the Note under the Head of Guernsey.) | 0 6 0 | 0 2 6 |
| —— Pebble Stones, the Ton, Quantity 20 cwt. — | 0 7 0 | 0 5 0 |
| —— Polishing Stones, for every 100*l.* of the Value — | 20 0 0 | 15 0 0 |
| —— Pomice Stones, the Ton, Quantity 20 cwt. — | 1 0 0 | 0 2 8 |
| —— Quern Stones, under 3 Feet in Diameter, and not exceeding 6 Inches in Thickness, the Pair — — | 0 4 6 | 0 3 0 |
| 3 Feet in Diameter, and not above 4 Feet in Diameter, and not exceeding 6 Inches in Thickness, the Pair — | 0 9 0 | 0 6 0 |
| —— Rag Stones, for every 100*l.* of the Value — | 20 0 0 | 15 0 0 |
| —— Sculptured Marble and Statuary, the lb. — — | 0 0 3 | —— |
| Note.—By the 41 Geo. III. Cap. 89. if any Statue, Group of Figures, or other Stone or Marble Ornament, carved out of the same Block, shall exceed 1 Ton Weight, the Duty to be charged thereon, shall be estimated at the Rate payable for 1 Ton Weight, and no more. | | |
| —— Slate of the Produce of the Islands of Guernsey, Jersey, Sark, Alderney, or Man, and imported from those Islands respectively, for every 100*l.* of the Value — — | 22 0 0 | —— |
| —— —— of any other Country not otherwise enumerated or described, for every 100*l.* of the Value — — — | 35 0 0 | 25 0 0 |
| —— Slates in Frames, the Dozen — — — | 0 1 4 | 0 0 10 |
| —— Slick Stones, the 100 — — — | 0 4 2 | 0 3 0 |
| —— Statuary. See Sculptured Marble. | | |
| —— Stone of the Produce of the Island of Guernsey, Jersey, Sark, Alderney, or Man, and imported from those Islands respectively, for every 100*l.* of the Value — — | 22 0 0 | —— |
| For the Conditions, Regulations, and Restrictions under which Burr Stones, and Stones used for the Purpose of paving or amending Roads, being the Produce of Guernsey, Jersey, Sark, Alderney, or Man, may be imported Duty free. See 42 Geo. III. Cap. 95. | | |
| Of any other Country, not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — — — — | 35 0 0 | 25 0 0 |
| —— Stone sculptured. See sculptured Marble. | | |
| —— Whetstones, the 100 — — — | 0 4 6 | 0 3 3 |
| Storax, or Styrax, viz. Calamita or Liquida, imported directly from the Place of its Growth, the lb. — — | 0 0 8 | 0 0 4 |
| Not imported directly from the Place of its Growth, the lb. | 0 1 6 | 0 0 8 |
| —— in the Tear or Gum, imported directly from the Place of its Growth, the lb. — — — | 0 5 0 | 0 2 6 |
| Not imported directly from the Place of its Growth, the lb. | 0 10 0 | 0 5 0 |
| Straw Hats or Bonnets. See Hats. | | |
| —— Platting. See Platting. | | |
| Stuffs of all Sorts, made of or mixed with Wool, the Yard — | 0 7 0 | 0 4 10 |
| Sturgeon, the Keg, not exceeding 5 Gallons — — | 0 4 4 | —— |
| Succades, the lb. — — — | 0 1 0 | 0 0 7 |
| Succini Sal. See Sal. | | |
| Succinum, the lb. — — — | 0 0 9 | 0 0 6 |
| Succus Liquoritiæ, or Liquorice Juice, the cwt. — | 1 14 6 | —— |
| Sugar, not of the British Plantations, viz. White or Clayed Sugar, the cwt. | 2 16 0 | 2 2 0 |
| Brown or Muscovado Sugar, the cwt. — | 1 17 4 | 1 8 0 |
| For the Conditions, Regulations, and Restrictions under which Sugar not of the British Plantations may, on Importation into the Ports of London, Bristol, Liverpool, Glasgow, or Leith, be warehoused without Payment of Duty, See 32 Geo. III. Cap. 43. | | |
| —— when taken out of such Warehouse to be used in Great Britain, White or Clayed Sugar, the cwt. — | 2 16 0 | —— |

Sugar,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Sugar, Brown or Muscovado Sugar, the cwt. — | 1 17 4 | —— |
| —— from any British Colony or Plantation on the Continent of America, viz. on Importation, to be warehoused, the cwt. — | 0 0 3 | —— |
| For the Conditions, Regulations, and Restrictions, under which such Sugar may, on Importation, be warehoused, See 6 Geo. III. Cap. 52. | | |
| —— when taken out of such Warehouse, to be used in Great Britain, White or Clayed Sugar, the cwt. — | 2 16 0 | —— |
| Brown or Muscovado Sugar, the cwt. — — | 1 17 4 | —— |
| See also the Head of Goods, Wares, and Merchandize, in G. | | |
| —— of the British Plantations, viz. White or Clayed Sugar, the cwt. | 1 3 4 | * |
| Brown or Muscovado Sugar, the cwt. — | 1 0 0 | * |
| —— all refined Sugar, the cwt. — — | 5 12 0 | —— |
| Note. The Duties on Sugar imported into Great Britain are to continue in force until the 25th Day of March 1804, and no longer. See the Act to which this Schedule is annexed. | | |
| —— Candy, Brown, the cwt. — — | 3 10 0 | —— |
| —— —— White, the cwt. — — | 5 12 0 | —— |
| Sulphur Impressions, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| —— Vivum, the cwt. — — | 0 8 8 | 0 6 6 |
| Sun, Raisins of the. See Raisins. | | |
| Swan Quills. See Quills. | | |
| —— Skins. See Skins. | | |

* Drawback.—Sugar. If the Average Price of Brown or Muscovado Sugar published in the London Gazette, shall not exceed 35s. the cwt. — — —— 1 2 0 the cwt.
If it shall exceed 35s. and not exceed 40s. the cwt. —— 1 1 0 do.
—— 40s. and not exceed 58s. do. —— 1 0 0 do.
—— 58s. and not exceed 60s. do. —— 0 18 0 do.
—— 60s. and not exceed 62s. do. —— 0 16 0 do.
—— 62s. and not exceed 64s. do. —— 0 14 0 do.
—— 64s. and not exceed 66s. do. —— 0 12 0 do.
—— 66s. and not exceed 68s. do. —— 0 10 0 do.
—— 68s. and not exceed 70s. do. —— 0 8 0 do.

If it shall exceed 70s. the cwt. no Drawback to be allowed.

All the above Prices are to be taken exclusive of the Duties of Customs paid or payable on the Importation of such Sugar.

On the Exportation of any such Sugar from Great Britain, in any other than a British Ship or Vessel, owned, navigated, and registered according to Law, there shall be paid or allowed One Shilling less Drawback for every Hundred Weight thereof, than if the same had been exported in a British Ship or Vessel, so owned, navigated, and registered.

For the Rules, Regulations, and Restrictions, under which the Drawback on British Plantation Sugar is to be allowed, See 43 Geo. III. Cap. 11. which Act is to continue in force for the Port of London, until the 5th of January 1804, and for the other Parts of Great Britain, until the 15th of January 1804.

For the Conditions, Regulations, and Restrictions, under which the Commissioners of the Customs in England and Scotland respectively, are authorized to take Bonds for the Payment of the Duties on British Plantation Sugar, See 39 and 40 Geo. III. Cap. 48. 41 Geo. III. Cap. 44. amended and continued by 42 Geo. III. Cap. 47. and by 43 Geo. III. Cap. 44. further continued until the 25th Day of March 1804.

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Sweepwashers' Dirt containing Bullion. See Bullion. | | |
| Sweet Wood. See Wood. | | |
| Swine. See Cattle. See also the Note under the Head of Provisions. | | |
| Syrup of Alkermes. See Alkermes. | | |
| Tables of Marble, polished. See Marble, in Stones. | | |
| —— of Slate. See Stones. | | |
| Tacamahaca Gum. See Gum. | | |
| Talc, the lb. — — — | 0 0 3 | 0 0 2 |
| Tallow, the cwt. — — — | 0 1 10 | —— |
| —— Candles. See Candles. | | |
| Tamarinds, the lb. — — — | 0 0 3 | 0 0 2 |
| Tanners' Waste, for every 100*l.* of the Value — — | 20 0 0 | 15 0 0 |
| Tapes, Open, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| —— Worsted, for every 100*l.* of the Value — | 35 0 0 | 25 0 3 |
| Tapestry, not of Silk, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Tapioca, the lb. (See the Note under the Head of Provisions.) | 0 0 3 | 0 0 2 |
| Tar, of the Produce of any of the Dominions or Plantations of the Crown of Great Britain, the Last, Quantity 12 Barrels, each Barrel not exceeding 31½ Gallons — — | 0 12 0 | 0 7 3 |
| —— Not being the Produce of any of the Dominions or Plantations of the Crown of Great Britain, imported in a British-built Ship, the Last, Quantity 12 Barrels, each Barrel not exceeding 31½ Gallons — — — | 0 13 3 | 0 8 4 |
| —— Not imported in a British-built Ship, the Last, Quantity 12 Barrels, each Barrel not exceeding 31½ Gallons — | 0 14 0 | 0 8 4 |
| —— Barbadoes Tar, the lb. — — | 0 0 2 | 0 0 1 |
| Tares, for every 100*l.* of the Value, (See the Note under the Head of Provisions.) — — — | 20 0 0 | 15 0 0 |
| Tarras, the Bushel — — — | 0 0 9 | 0 0 5 |
| Tartar, Cream of. See Cream of Tartar. | | |
| Tea imported from Europe under Licence, for every 100*l.* of the Value | 5 0 0 | 5 0 0 |
| For the Conditions, Regulations, and Restrictions under which Tea may be so imported, See 18 Geo. II. Cap. 26. 6 Geo. III. Cap. 13. 16 Geo. III. Cap. 51.—Subject also to a Duty of Excise. | | |
| Teasels, the 1000 — — — | 0 1 0 | —— |
| Telescopes, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Terra Japonica, the lb. — — — | 0 0 5 | 0 0 3 |
| —— Sienna, the cwt. — — — | 0 15 0 | 0 10 0 |
| —— Umbra, the cwt. — — — | 0 5 6 | 0 3 0 |
| —— Verde, the cwt. — — — | 0 7 6 | —— |
| Thermometers, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Thread, Bruges Thread, the Dozen lbs. — — | 0 18 9 | 0 8 9 |
| —— Cotton Thread, for every 100*l.* of the Value — | 52 0 0 | 41 10 0 |
| —— Outnall Thread, the Dozen lbs. — — | 1 2 6 | 0 16 2 |
| —— Pack Thread, the cwt. — — | 0 18 9 | —— |
| —— Sisters' Thread, the lb. — — | 0 5 0 | 0 2 6 |
| —— Whited brown Thread, the Dozen lbs. — | 1 2 6 | 0 15 8 |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Thrown Silk. See Organzine Silk, in Silk. | | |
| Thyme, Oil of. See Oil. | | |
| Ticking, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Ticks, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Tiffanies. See Silk wrought, in Silk. | | |
| Tiles, Flanders Tiles, the 1000 — — | 0 17 9 | 0 11 2 |
| —— Galley Tiles, the Foot Square — — — | 0 0 4 | 0 0 3 |
| —— Pan Tiles, the 1000 — — | 3 6 4 | 2 8 10 |
| —— Paving Tiles, not exceeding 10 Inches square, the 1000 — | 2 5 10 | 1 8 3 |
| Exceeding 10 Inches square, the 1000 — | 3 14 0 | 2 4 9 |

Tiles,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Tiles, plain Tiles, or any Tiles not otherwise enumerated or described, for every 100*l.* of the Value — — | 50 0 0 | 36 11 0 |
| Timber. See Wood. | | |
| Tin, the cwt. — — — | 3 7 0 | —— |
| Tincal. See Borax unrefined. | | |
| Tin-Foil, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Tobacco, of the Growth, Production, or Manufacture of any of the Plantations or Dominions of Spain or Portugal, the lb. — | 0 1 6 | —— |
| For the Conditions, Regulations, and Restrictions, under which such Tobacco may be secured in Warehouses, without Payment of Duty, until delivered for Home Trade, Consumption, or Manufacture in Great Britain, See 29 Geo. III. Cap. 68. 31 Geo. III. Cap. 47. and 33 Geo. III. Cap. 57. | | |
| —— of the Growth or Production of any of the Territories or Dominions of the Emperor of Russia, or of the Ottoman or Turkish Empire, the lb. — — | 0 0 6 | * |
| For the Conditions, Regulations, and Restrictions under which such Tobacco may be secured in Warehouses without Payment of Duty until delivered for Home Trade, Consumption, or Manufacture in Great Britain, See 37 Geo. III. Cap. 97. and the Act to which this Schedule is annexed. | | |
| —— of the Growth or Production of any of His Majesty's Colonies, Plantations, Islands, or Territories in America, the lb. | 0 0 6 | † |
| For the Conditions, Regulations, and Restrictions under which such Tobacco may be secured in Warehouses, without Payment of Duty, until delivered for Home Trade, Consumption, or Manufacture in Great Britain, See 29 Geo. III. Cap. 68. 31 Geo. III. Cap. 47. and 33 Geo. III. Cap. 57. | | |
| Tobacco is also subject to a Duty of Excise. | | |
| —— Pipes, for every 100*l.* of the Value — — | 50 0 0 | 36 11 0 |
| Tongues, Neat's Tongues, the Dozen — — | 0 1 4 | —— |
| —— Rein Deer Tongues, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| See the Note under the Head of Provisions. | | |
| Tonnage Duty on Ships or Vessels entering Inwards (except in Ballast), in any Port of Great Britain, from Foreign Parts. See Table, No. 3. at the End of this Schedule. | | |
| Tooth Powder, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Tornsal or Turnsole, the cwt. — — — | 0 6 0 | —— |
| Tortoise-shell, the lb. — — — | 0 1 10 | 0 1 2 |
| Touch Stones, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Tow, the cwt. — — — | 0 3 9 | 0 2 6 |
| —— of Muscovy or Russia, not imported in a British-built Ship, the cwt. | 0 4 0 | 0 2 6 |
| Toys, for every 100*l.* of the Value — — — | 40 0 0 | 30 0 0 |
| Tragacanth Gum. See Gum. | | |
| Train Oil. See Oil. | | |
| Trays of Wood, the Dozen — — — | 0 1 0 | 0 0 9 |
| Treacle of Venice, the lb. — — — | 0 2 0 | 0 1 0 |
| Tree Nails. See Trunnels. | | |
| Trenchers of Wood, the Gross, Quantity 12 Dozen — | 0 1 2 | 0 0 10 |
| Truffles, the lb. — — — | 0 2 9 | 0 2 0 |

* Drawback.—Tobacco, having been delivered out of the Warehouse for Home Trade, Consumption, or Manufacture in Great Britain, and afterwards manufactured according to Law, into Short-cut Tobacco, Shag Tobacco, Roll Tobacco, or Carrot Tobacco, and exported, the lb. — — — —— 0 0 6.

† Drawback.—Tobacco, having been delivered out of the Warehouse for Home Trade, Consumption, or Manufacture in Great Britain, and afterwards manufactured according to Law, into Short-cut Tobacco, Shag Tobacco, Roll Tobacco, or Carrot Tobacco, and exported, the lb. —— — —— 0 0 6

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Trunnels or Tree-nails, the 1000 — — | 0 4 6 | 0 2 0 |
| Tubes for smoking for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Tubs of Wood, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Turbith, imported directly from the Place of its Growth, the lb. | 0 1 4 | 0 0 8 |
| Not imported directly from the Place of its Growth, the lb. | 0 3 10 | 0 2 0 |
| Turbots. Duty free. | | |
| Turmeric, the lb. — — — — | 0 0 3 | 0 0 2 |
| Turnery, not otherwise enumerated or described, for every 100*l.* of the Value — — — | 35 0 0 | 25 0 0 |
| Turpentine, common, the cwt. — — | 0 2 6 | 0 1 6 |
| —— of Venice, Scio, or Cyprus, the lb. — | 0 0 5 | 0 0 3 |
| —— of Germany, or any other Place, not otherwise enumerated or described, the cwt. — — | 0 16 2 | 0 8 6 |
| —— Oil of. See Oil. | | |
| Tutiæ Lapis. See Lapis. | | |
| Twine, the cwt. — — — — | 0 18 9 | —— |
| Twist for Bandstrings. See Bandstring Twist. | | |
| Tyger Skins. See Skins. | | |
| Valonia, the cwt. — — — | 0 0 11 | —— |
| Varnish, the cwt. — — — | 0 10 6 | 0 6 0 |
| Vases, of Stone or Marble, sculptured. See Sculptured Marble, in Stones. | | |
| —— of any other Sort, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| Veal, whether salted or otherwise. See the Note under the Head of Provisions. | | |
| Vellum, the Skin — — — | 0 4 0 | —— |
| Velves. See Calves Velves. | | |
| Verdegris, common, the lb. — — — | 0 0 4 | —— |
| —— crystalized, the lb. — — | 0 1 3 | —— |
| Verjuice. See Vinegar. | | |
| Vermicelli, the lb. (See the Note under the Head of Provisions.) — | 0 0 3 | 0 0 2 |
| Vermilion or Cinnabar, the lb. — — — | 0 1 2 | 0 0 6 |
| Ufers. See Wood. | | |
| Vinegar or Verjuice, the Ton, Quantity 252 Gallons — | 37 16 0 | 7 17 6 |
| Vinelloes, the lb. — — — | 0 10 0 | 0 7 6 |
| Violet Leaves. See Leaves. | | |
| Vitriol, Oil of. See Oil. | | |
| Vitriolum Romanum, imported directly from the Place of its Growth, the lb. — — — | 0 0 3 | 0 0 2 |
| Not imported directly from the Place of its Growth, the lb. | 0 0 8 | 0 0 4 |
| Umber, the cwt. — — — | 0 5 6 | 0 3 0 |
| Vomica Nux. See Nux Vomica. | | |
| Usquebaugh. See Spirits. | | |
| Vulture Feathers. See Feathers. | | |
| Wafers, the lb. — — — | 0 0 8 | 0 0 5 |
| Wainscot Boards. See Boards, in Wood. | | |
| —— Logs. See Wood. | | |
| Walking Canes. See Canes. | | |
| —— Sticks. See Sticks. | | |
| Walnut Oil. See Oil. | | |
| Walnuts. See Nuts. | | |
| Washing Balls. See Balls. | | |
| Waste Silk. See Silk. | | |
| Watch Glasses, for every 100*l.* of the Value. (Subject also to a Duty of Excise.) — — — | 70 0 0 | 43 0 0 |
| Watches of Gold, Silver, or other Metal, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Water, Arquebusade. } | | |
| —— Citron. } | | |
| —— Cordial. } See Spirits. | | |
| —— Hungary. } | | |

Water,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Water, Lavender. See Spirits. | | |
| —— Mineral or natural Water, the Dozen Bottles or Flasks, each Bottle or Flask not exceeding three Pints — — | 0 2 6 | 0 1 8 |
| —— Strong Water. See Cordial Water, in Spirits. | | |
| Wax, Bay or Myrtle Wax, the lb. — — | 0 0 6 | 0 0 4 |
| —— Bees Wax, unmanufactured, the cwt. — | 2 0 0 | 1 10 0 |
| White or manufactured, the cwt. — — | 3 15 10 | 3 1 4 |
| Hard Wax, the lb. — — | 0 1 6 | 0 1 0 |
| —— Sealing Wax, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| —— Candles. See Candles. | | |
| Weasel Skins. See Skins. | | |
| Weed Ashes. See Ashes. | | |
| Weld, the cwt. — — — | 0 1 9 | 0 0 9 |
| Whale Fins, of Foreign Fishing, the Ton, Quantity 20 cwt. — | 120 0 0 | 90 0 0 |
| Of British Fishing, the Ton, Quantity 20 cwt. — | 1 10 0 | —— |
| For the Conditions, Regulations, and Restrictions under which Whale Fins may be admitted to Entry, as of British Fishing, See the several Acts referred to under the Head of Oil. | | |
| Whale Oil. See Oil, in Oil. | | |
| Wheat. See Corn. | | |
| —— Flour. See Corn. | | |
| Whetstones. See Stones. | | |
| Whipcord, the lb. — — — | 0 0 3 | —— |
| Whisk Brooms. See Brooms. | | |
| White Boards for Shoe-makers. See Boards, in Wood. | | |
| Wicker Ware, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| Wick Yarn. See Yarn. | | |
| Wines, French Wines, imported in a British-built Ship, the Ton, Quantity 252 Gallons — — — | 64 1 0 | —— |
| Not imported in a British-built Ship, the Ton, Quantity 252 Gallons — — — | 68 5 0 | —— |
| Exported to any British Colony or Plantation in America, to any British Settlement in the East Indies, to China, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — | —— | 59 17 0 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | —— | 54 12 0 |
| —— German Wine. } See Rhenish Wine. | | |
| —— Hungary Wine. } | | |
| —— Madeira Wine, imported in a British-built Ship, the Ton, Quantity 252 Gallons — — — | 43 1 0 | —— |
| Not imported in a British-built Ship, the Ton, Quantity 252 Gals. | 46 4 0 | —— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | —— | 39 18 0 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | —— | 36 15 0 |
| —— Rhenish, Germany, and Hungary Wine, imported in a British-built Ship, the Ton, Quantity 252 Gallons — | 64 1 0 | —— |
| Not imported in a British-built Ship, the Ton, Quantity 252 Gallons — — — | 68 5 0 | —— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | —— | 59 6 6 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | —— | 54 1 6 |
| —— Portugal Wine, Spanish Wine, and all Wines not otherwise enumerated or described, imported in a British-built Ship, the Ton, Quantity 252 Gallons — — — | 42 0 0 | —— |
| Not imported in a British-built Ship, the Ton, Quantity 252 Gallons — — — — | 45 3 0 | —— |

Wine,

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Wine, Portugal Wine, Spanish Wine, and all Wines not otherwise enumerated or described, exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 39 18 0 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 36 15 0 |
| ——— entered for Prizes, viz. French Wine imported into the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons | 56 4 10 | ——— |
| Not imported in a British-built Ship, the Ton, Quantity 252 Gallons — — — | 58 19 9 | ——— |
| Exported to any British Colony or Plantation in America, to any British Settlement in the East Indies, to China, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 52 0 10 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 48 6 1 |
| Imported into any Port of England, except the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons | 57 13 10 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 60 8 10 | ——— |
| Exported to any British Colony or Plantation in America, to any British Settlement in the East Indies, to China, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 53 9 10 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 49 13 7 |
| ——— German Wine. } See Rhenish Wine. | | |
| ——— Hungary Wine. } | | |
| ——— Madeira Wine imported into the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons — | 37 16 11 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 40 0 6 | ——— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 34 13 11 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 32 4 1 |
| Imported into any Port of England, except the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons | 38 16 2 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 40 19 11 | ——— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 35 13 2 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 33 2 5 |
| ——— Portugal and Spanish Wine imported into the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons — | 36 15 11 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 38 19 6 | ——— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 34 13 11 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 32 4 10 |
| Imported into any Port of England, except the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons | 37 15 2 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 39 18 11 | ——— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 35 13 2 |
| Exported to any other Place, the Ton, Quantity 262 Gallons | ——— | 33 2 5 |
| ——— Rhenish, German, and Hungary Wine, imported into any Port in England, in a British-built Ship, the Ton, Quantity 252 Gallons — — — | 54 15 9 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 57 10 9 | ——— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 50 1 3 |





| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Wine, Rhenish, German, and Hungary Wine, exported to any other Place, the Ton, Quantity 252 Gallons — — — | ——— | 46 7 6 |
| Not otherwise enumerated or described, imported into the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons | 34 3 10 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 35 17 9 | ——— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 32 1 10 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 29 18 7 |
| Imported into any Port of England, except the Port of London, in a British-built Ship, the Ton, Quantity 252 Gallons | 35 12 10 | ——— |
| Not in a British-built Ship, the Ton, Quantity 252 Gallons | 37 6 10 | ——— |
| Exported to any British Colony or Plantation in America, or to any of the Territories of the United States of America, the Ton, Quantity 252 Gallons — — — | ——— | 33 10 10 |
| Exported to any other Place, the Ton, Quantity 252 Gallons | ——— | 31 6 1 |
| Wine is subject also to Duties of Excise. | | |
| Wine Lees. Subject to the same Duty as Wine, but no Drawback is allowed on Lees of Wine exported. | | |
| Winteranus Cortex. See Cortex. | | |
| Wire, Brass or Copper, not otherwise enumerated or described, the cwt. | 3 10 0 | 2 10 0 |
| ——— Gilt or Plated, for every 100*l.* of the Value — — | 35 0 0 | 25 0 0 |
| ——— Iron, not otherwise enumerated or described, the cwt. — | 3 13 0 | 2 14 0 |
| ——— Latten, the cwt. — — — — | 3 7 0 | 2 9 8 |
| ——— Silver, for every 100*l.* of the Value — — — | 35 0 0 | 25 0 0 |
| ——— Steel, the lb. — — — — | 0 1 0 | 0 0 9 |
| ——— Virginal Wire of Brass, Copper, or Iron, the lb. — | 0 1 6 | 0 1 2 |
| Wisp Steel. See Steel. | | |
| Woad, Green Woad, the cwt. — — — | 0 2 8 | 0 1 3 |
| ——— Thoulouse Woad, the cwt. — — — | 0 5 0 | 0 2 10 |
| Wolf Skins. } See Skins. | | |
| Wolverings. } | | |
| Wood, Anchor Stocks imported from any Part of Europe, in a British-built Ship, the Piece — — — | 0 5 2 | 0 3 3 |
| Not in a British-built Ship, the Piece — — | 0 5 4 | 0 3 3 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the Piece | 0 0 6 | ——— |
| ——— Balks, imported from any Part of Europe, under 5 Inches Square, and under 24 Feet in Length, in a British-built Ship, the 120 | 2 15 8 | 1 10 11 |
| Not in a British-built Ship, the 120 — — | 2 16 8 | 1 10 11 |
| ——— ——— 5 Inches Square, and under 8 Inches Square, or if 24 Feet in Length or upwards, in a British-built Ship, the 120 | 7 10 0 | 3 17 0 |
| Not in a British-built Ship, the 120 — — | 7 12 6 | 3 17 0 |
| ——— ——— of all Sorts under 8 Inches Square, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — — | 0 10 0 | ——— |
| ——— Battens, imported from any Part of Europe, 8 Feet in Length, and not exceeding 20 Feet in Length, not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness, in a British-built Ship, the 120 — — — — | 3 5 0 | 1 18 6 |
| Not in a British-built Ship, the 120 — — | 3 6 6 | 1 18 6 |
| ——— ——— exceeding 20 Feet in Length, not above 7 Inches in Width, or if exceeding 2¾ Inches in Thickness, in a British-built Ship, the 120 — — — — | 6 10 0 | 3 17 0 |
| Not in a British-built Ship, the 120 — — | 6 12 6 | 3 17 0 |
| ——— Batten-ends, imported from any Part of Europe, under 8 Feet in Length, not above 7 Inches in Width, and not exceeding 2¾ Inches in Thickness, in a British-built Ship, the 120 — | 1 1 10 | 0 12 10 |
| Not in a British-built Ship, the 120 — — | 1 2 6 | 0 12 10 |

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Wood, Batten-ends imported from Europe, under 8 Feet in Length, not above 7 Inches in Width, and exceeding 2¾ Inches in Thickness, in a British-built Ship, the 120 — — | 2 4 6 | 1 5 8 |
| Not in a British-built Ship, the 120 — — | 2 5 6 | 1 5 8 |
| —— Battens and Batten-ends of all Sorts, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — — — | 0 5 0 | —— |
| —— Beech Plank, imported from any Part of Europe, 2 Inches in Thickness or upwards, in a British-built Ship, the Load, Quantity 50 cubic Feet — — — — | 1 10 0 | 0 18 11 |
| Not in a British-built Ship, the Load, Quantity 50 cubic Feet | 1 10 6 | 0 18 11 |
| —— of all Sorts, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — — — | 0 5 0 | —— |
| —— Beech Quarters, imported from any Part of Europe, under 5 Inches Square, and under 24 Feet in Length, in a British-built Ship, the 120 — — — — | 2 15 8 | 1 10 11 |
| Not in a British-built Ship, the 120 — — | 2 16 8 | 1 10 11 |
| —— 5 Inches Square, and under 8 Inches Square, or if 24 Feet in Length or upwards, in a British-built Ship, the 120 | 7 10 0 | 3 17 0 |
| Not in a British-built Ship, the 120 — — | 7 12 6 | 3 17 0 |
| —— of all Sorts under 8 Inches Square, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — | 0 10 0 | —— |
| —— Boards, Beech Boards, imported from any Part of Europe, under 2 Inches in Thickness, and under 15 Feet in Length, in a British-built Ship, the 120 — — — | 2 15 0 | 1 17 8 |
| Not in a British-built Ship, the 120 — — | 2 17 6 | 1 17 8 |
| Under 2 Inches in Thickness, and if 15 Feet in Length or upwards, in a British-built Ship, the 120 — — | 5 10 0 | 3 15 4 |
| Not in a British-built Ship, the 120 — — | 5 12 6 | 3 15 4 |
| —— Clap Boards, imported from any Part of Europe, not exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square, in a British-built Ship, the 120 — — | 1 17 6 | 0 19 6 |
| Not in a British-built Ship, the 120 — — | 1 18 0 | 0 19 6 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 | 0 7 6 | —— |
| —— Linn Boards, or White Boards for Shoemakers, imported from any Part of Europe, under 4 Feet in Length, and under 6 Inches in Thickness, in a British-built Ship, the 120 — | 4 4 0 | 2 16 6 |
| Not in a British built Ship, the 120 — — | 4 6 6 | 2 16 6 |
| 4 Feet in Length, or 6 Inches in Thickness or upwards, in a British-built Ship, the 120 — — — | 8 8 0 | 5 13 0 |
| Not in a British-built Ship, the 120 — — | 8 11 0 | 5 13 0 |
| —— Oak-boards imported from any Part of Europe, under 2 Inches in Thickness, and under 15 Feet in Length, in a British-built Ship, the 120 — — — | 5 11 3 | 4 5 3 |
| Not in a British-built Ship, the 120 — — | 5 15 0 | 4 5 3 |
| Under 2 Inches in Thickness, and if 15 Feet in Length or upwards, in a British-built Ship, the 120 — — | 11 2 6 | 8 10 6 |
| Not in a British-built Ship, the 120 — — | 11 7 6 | 8 10 6 |
| —— Paling-boards imported from any Part of Europe, hewed on one Side, and not exceeding 7 Feet in Length, in a British-built Ship, the 120 — — — | 0 11 4 | 0 7 4 |
| Not in a British-built Ship, the 120 — — | 0 11 8 | 0 7 4 |
| Hewed on one Side, and exceeding 7 Feet in Length, in a British-built Ship, the 120 — — — | 1 2 8 | 0 14 8 |
| Not in a British-built Ship, the 120 — — | 1 3 4 | 0 14 8 |

Wood,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Wood, Boards, Pipe-boards imported from any Part of Europe, above 5 Feet 3 Inches in Length, and not exceeding 8 Feet in Length, and under 8 Inches Square, in a British-built Ship, the 120 | 2 16 3 | 1 9 6 |
| Not in a British-built Ship, the 120 — — | 2 16 8 | 1 9 6 |
| Exceeding 8 Feet in Length, and under 8 Inches Square, in a British-built Ship, the 120 — — — | 5 12 6 | 2 19 0 |
| Not in a British-built Ship, the 120 — — | 5 13 4 | 2 19 0 |
| Of all Sorts exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — — — | 0 12 0 | —— |
| —— Wainscot-boards imported from any Part of Europe, the Foot, containing 12 Feet in Length, and 1 Inch in Thickness, and so in Proportion for any greater or lesser Length or Thickness, in a British-built Ship — — — | 0 1 9 | 0 1 1 |
| Not in a British-built Ship — — — | 0 1 10 | 0 1 1 |
| Of all Sorts not otherwise enumerated or described, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — | 0 5 0 | —— |
| —— Bowsprits. See Masts. | | |
| —— Boxwood, of the Growth and Production of the British Colonies, Plantations, or Settlements in Africa or America, and imported directly from thence respectively, the Ton, Quantity 20 cwt. | 1 0 0 | —— |
| Of the Growth and Production of any other Country or Place, or if otherwise imported, the Ton, Quantity 20 cwt. — | 4 17 6 | 2 9 0 |
| —— Brazil Wood, the Ton, Quantity 20 cwt. — — | 2 17 6 | —— |
| —— Brazilletto or Jamaica Wood, the Ton, Quantity 20 cwt. — | 0 10 3 | —— |
| —— Cam Wood, the Ton, Quantity 20 cwt. — — | 1 3 4 | —— |
| —— Deals imported from any Part of Europe, above 7 Inches in Width, being 8 Feet in Length, and not above 10 Feet in Length, and not exceeding 1½ Inch in Thickness, in a British-built Ship, the 120 — — — — | 3 3 4 | 2 10 6 |
| Not in a British-built Ship, the 120 — — | 3 5 0 | 2 10 6 |
| Above 7 Inches in Width, being 8 Feet in Length, and not above 20 Feet in Length, and not exceeding 3¼ Inches in Thickness, (except Deals not above 10 Feet in Length, and not exceeding 1½ Inch in Thickness), in a British-built Ship, the 120 — | 6 8 0 | 3 17 0 |
| Not in a British-built Ship, the 120 — — | 6 12 6 | 3 17 0 |
| Above 7 Inches in Width, being 8 Feet in Length, and not above 20 Feet in Length, and exceeding 3¼ Inches in Thickness, in a British-built Ship, the 120 — — — | 12 16 0 | 7 14 0 |
| Not in a British-built Ship, the 120 — — | 13 0 0 | 7 14 0 |
| Above 7 Inches in Width, exceeding 20 Feet in Length, and not exceeding 4 Inches in Thickness, in a British-built Ship, the 120 | 15 16 10 | 8 11 0 |
| Not in a British-built Ship, the 120 — — | 16 5 0 | 8 11 0 |
| Above 7 Inches in Width, exceeding 20 Feet in Length, and exceeding 4 Inches in Thickness, in a British-built Ship, the 120 | 30 17 10 | 17 2 0 |
| Not in a British-built Ship, the 120 — — | 31 7 6 | 17 2 0 |
| —— Deal Ends, imported from any Part of Europe, above 7 Inches in Width, being under 8 Feet in Length, and not exceeding 3¼ Inches in Thickness, in a British-built Ship, the 120 — | 2 3 6 | 1 5 8 |
| Not in a British-built Ship, the 120 — — | 2 5 0 | 1 5 8 |
| Above 7 Inches in Width, being under 8 Feet in Length, and exceeding 3¼ Inches in Thickness, in a British-built Ship, the 120 | 4 4 6 | 2 11 4 |
| Not in a British-built Ship, the 120 — — | 4 7 6 | 2 11 4 |
| —— Deals and Deal Ends, of all Sorts, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — — | 0 5 0 | —— |

Wood,

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Wood, Ebony, of the Growth and Production of the British Colonies, Plantations, or Settlements in Africa or America, and imported directly from thence respectively, the Ton, Quantity 20 cwt. | 0 | 12 | 9 | —— | | |
| Of the Growth and Production of any other Country or Place, or if otherwise imported, the Ton, Quantity 20 cwt. — | 15 | 4 | 3 | 12 | 5 | 0 |
| —— Firewood, imported from any Part of Europe, the Fathom, 6 Feet, wide and 6 Feet high, in a British-built Ship — | 0 | 5 | 10 | 0 | 3 | 10 |
| Not in a British-built Ship — — — | 0 | 6 | 0 | 0 | 3 | 10 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the Fathom, 6 Feet Wide and 6 Feet high — — | 0 | 0 | 6 | —— | | |
| —— Fir-quarters, imported from any Part of Europe, under 5 Inches Square, and under 24 Feet in Length, in a British-built Ship, the 120 — — — — | 2 | 15 | 8 | 1 | 10 | 11 |
| Not in a British-built Ship, the 120 — — | 2 | 16 | 8 | 1 | 10 | 11 |
| 5 Inches Square, and under 8 Inches Square, or if 24 Feet in Length or upwards, in a British-built Ship, the 120 — | 7 | 10 | 0 | 3 | 17 | 0 |
| Not in a British-built Ship, the 120 — — | 7 | 12 | 6 | 3 | 17 | 0 |
| Of all Sorts under 8 Inches Square, of the Growth or Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 — — | 0 | 10 | 0 | —— | | |
| —— Fir Timber. See Timber. | | | | | | |
| —— Fustick, the Ton, Quantity 20 cwt. — — | 0 | 15 | 0 | —— | | |
| —— Handspikes imported from any Part of Europe, under 7 Feet in Length, in a British-built Ship, the 120 — | 0 | 14 | 6 | 0 | 9 | 6 |
| Not in a British-built Ship, the 120 — — | 0 | 15 | 0 | 0 | 9 | 6 |
| 7 Feet in Length or upwards, in a British-built Ship, the 120 | 1 | 9 | 0 | 0 | 19 | 0 |
| Not in a British-built Ship, the 120 — — | 1 | 10 | 0 | 0 | 19 | 0 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, under 7 Feet in Length, the 120 — — — | 0 | 1 | 4 | —— | | |
| 7 Feet in Length or upwards, the 120 — — | 0 | 2 | 8 | —— | | |
| —— Knees of Oak, imported from any Part of Europe, under 5 Inches Square, in a British-built Ship, the 120 — | 0 | 7 | 4 | 0 | 3 | 1 |
| Not in a British-built Ship, the 120 — — | 0 | 7 | 8 | 0 | 3 | 1 |
| 5 Inches Square and under 8 Inches Square, in a British-built Ship, the 120 — — — | 3 | 0 | 0 | 1 | 10 | 6 |
| Not in a British-built Ship, the 120 — — | 3 | 2 | 6 | 1 | 10 | 6 |
| 8 Inches Square or upwards, in a British-built Ship, the Load, Quantity 50 Cubic Feet — — — | 0 | 19 | 0 | 0 | 9 | 2 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | 1 | 0 | 0 | 0 | 9 | 2 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, under 8 Inches Square, the 120 — — — | 0 | 5 | 0 | —— | | |
| 8 Inches Square or upwards, the Load, Quantity 50 Cubic Feet | 0 | 3 | 4 | —— | | |
| —— Lathwood, imported from any Part of Europe, in Pieces under 5 Feet in Length, the Fathom, 6 Feet wide and 6 Feet high, in a British-built Ship — — — | 1 | 10 | 0 | 0 | 18 | 11 |
| Not in a British-built Ship — — — | 1 | 11 | 0 | 0 | 18 | 11 |
| In Pieces 5 Feet in Length or upwards, the Fathom, 6 Feet wide and 6 Feet high, in a British-built Ship — | 2 | 4 | 6 | 1 | 8 | 4 |
| Not in a British-built Ship — — — | 2 | 5 | 6 | 1 | 8 | 4 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, in Pieces of all Sorts, the Fathom, 6 Feet wide and 6 Feet high — | 0 | 3 | 6 | —— | | |
| —— Lignum Vitæ, of the Growth and Production of the British Colonies, Plantations, or Settlements in Africa or America, and imported directly from thence respectively, the Ton, Quantity 20 cwt. | 0 | 6 | 8 | —— | | |





| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Wood, Lignum Vitæ of the Growth and Production of any other Country or Place, or if otherwise imported, the Ton, Quantity 20 cwt. | 2 | 16 | 8 | 2 | 0 | 0 |
| —— Logwood, the Ton, Quantity 20 cwt. — — | 0 | 5 | 6 | —— | | |
| —— Mahogany, of the Growth of any of the Bahama Islands, and imported directly from thence, the Ton, Quantity 20 cwt. — | 2 | 6 | 8 | 1 | 10 | 0 |
| Of the Growth of the British Limits within the Province of Yucatan in the Bay of Honduras, and imported directly from the said Bay, the Ton, Quantity 20 cwt. — — | 2 | 6 | 8 | 1 | 10 | 0 |
| Not imported directly from any of the Bahama Islands, or not imported directly from the Bay of Honduras, or any Mahogany being of the Growth of any other Country or Place, the Ton, Quantity 20 cwt. — — — | 4 | 0 | 0 | 3 | 0 | 0 |
| —— Masts, Yards, or Bowsprits, imported from any Part of Europe, 6 Inches in Diameter, and under 8 Inches, in a British-built Ship, the Piece — — — — | 0 | 3 | 0 | 0 | 1 | 8 |
| Not in a British-built Ship, the Piece — — | 0 | 3 | 4 | 0 | 1 | 8 |
| 8 Inches in Diameter, and under 12 Inches, in a British-built Ship, the Piece — — — — | 0 | 8 | 0 | 0 | 4 | 9 |
| Not in a British-built Ship, the Piece — — | 0 | 8 | 6 | 0 | 4 | 9 |
| 12 Inches in Diameter or upwards, in a British-built Ship, the Load, Quantity 50 Cubic Feet — — | 1 | 0 | 0 | 0 | 9 | 8 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | 1 | 0 | 9 | 0 | 9 | 8 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, 6 Inches in Diameter, and under 8 Inches the Piece — | 0 | 2 | 0 | 0 | 1 | 0 |
| 8 Inches in Diameter, and under 12 Inches the Piece — | 0 | 5 | 0 | 0 | 2 | 1 |
| 12 Inches in Diameter, or upwards, the Load, Quantity 50 Cubic Feet — — — — | 0 | 18 | 9 | 0 | 9 | 8 |
| —— Nicaragua Wood, the Ton, Quantity 20 cwt. — | 0 | 16 | 0 | —— | | |
| —— Oak Plank, imported from any Part of Europe, 2 Inches in Thickness or upwards, in a British-built Ship, the Load, Quantity 50 Cubic Feet — — — | 1 | 15 | 10 | 0 | 18 | 0 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | 1 | 17 | 0 | 0 | 18 | 4 |
| Of all Sorts, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 100 — — — — | 0 | 5 | 0 | —— | | |
| —— Oak Timber. See Timber. | | | | | | |
| —— Oars, imported from any Part of Europe, in a British-built Ship, the 120 — — — — | 4 | 12 | 0 | 2 | 16 | 6 |
| Not in a British-built Ship, the 120 — — | 4 | 15 | 0 | 2 | 16 | 6 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 120 | 0 | 12 | 0 | —— | | |
| —— Olive Wood, of the Growth and Production of the British Colonies, Plantations, or Settlements in Africa or America, and imported directly from thence respectively, the Ton, Quantity 20 cwt. | 0 | 7 | 6 | —— | | |
| Of the Growth and Production of any other Country or Place, or if otherwise imported, the Ton, Quantity 20 cwt. — | 5 | 4 | 3 | 3 | 1 | 0 |
| —— Red or Guinea Wood, the Ton, Quantity 20 cwt. — | 1 | 3 | 4 | —— | | |
| —— Rose Wood, the cwt. — — — | 1 | 8 | 0 | 0 | 18 | 8 |
| —— Round Wood, imported from any Part of Europe, in Pieces under 8 Inches Square and under 6 Feet in Length, in a British-built Ship, the 120 — — — | 1 | 7 | 6 | 0 | 18 | 11 |
| Not in a British-built Ship, the 120 — — | 1 | 8 | 4 | 0 | 18 | 11 |
| In Pieces under 8 Inches Square, and if 6 Feet in Length or upwards, in a British-built Ship, the 120 — — | 2 | 15 | 0 | 1 | 17 | 10 |
| Not in a British-built Ship, the 120 — — | 2 | 16 | 8 | 1 | 17 | 10 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, in Pieces of all Sorts under 8 Inches Square, the 120 — | 0 | 2 | 0 | —— | | |

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Wood, Spars imported from any Part of Europe, under 22 Feet in Length, and under 4 Inches in Diameter, exclusive of the Bark, in a British-built Ship, the 120 | — | — | — | 0 | 17 | 4 | 0 | 9 | 6 |
| Not in a British-built Ship, the 120 | — | — | — | 0 | 18 | 4 | 0 | 9 | 6 |
| 22 Feet in Length or upwards, and under 4 Inches in Diameter, exclusive of the Bark, in a British-built Ship, the 120 | — | — | — | 1 | 10 | 0 | 0 | 15 | 6 |
| Not in a British-built Ship, the 120 | — | — | — | 1 | 11 | 0 | 0 | 15 | 6 |
| 4 Inches in Diameter, and under 6 Inches, exclusive of the Bark, in a British-built Ship, the 120 | — | — | — | 3 | 5 | 0 | 1 | 14 | 0 |
| Not in a British-built Ship, the 120 | — | — | — | 3 | 7 | 6 | 1 | 14 | 0 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, of all Sorts under 6 Inches in Diameter, exclusive of the Bark, the 120 | — | — | — | 0 | 10 | 0 | | | |
| ——— Speckled Wood, of the Growth and Production of the British Colonies, Plantations, or Settlements in Africa or America, and imported directly from thence respectively, the Ton, Quantity 20 cwt. | — | — | — | 0 | 10 | 0 | | | |
| Of the Growth and Production of any other Country or Place, or if otherwise imported, the Ton, Quantity 20 cwt. | — | — | — | 5 | 7 | 2 | 4 | 1 | 8 |
| ——— Spokes for Wheels imported from any Part of Europe, not exceeding 2 Feet in Length, in a British-built Ship, the 1000 | | | | 2 | 1 | 6 | 1 | 8 | 3 |
| Not in a British-built Ship, the 1000 | — | — | — | 2 | 3 | 0 | 1 | 8 | 3 |
| Exceeding 2 Feet in Length, in a British-built Ship, the 1000 | | | | 4 | 3 | 0 | 2 | 16 | 6 |
| Not in a British-built Ship, the 1000 | — | — | — | 4 | 6 | 0 | 2 | 16 | 6 |
| Of all Sorts, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, the 1000 | — | — | — | 0 | 3 | 9 | | | |
| ——— Staves imported from any Part of Europe, not exceeding 36 Inches in Length, not above 3 Inches in Thickness, and not exceeding 7 Inches in Breadth, in a British-built Ship, the 120 | — | — | — | 0 | 8 | 0 | 0 | 3 | 10 |
| Not in a British-built Ship, the 120 | — | — | — | 0 | 8 | 2 | 0 | 3 | 10 |
| Above 36 Inches in Length, and not exceeding 50 Inches in Length, not above 3 Inches in Thickness, and not exceeding 7 Inches in Breadth, in a British-built Ship, the 120 | — | — | — | 0 | 15 | 0 | 0 | 7 | 3 |
| Not in a British-built Ship, the 120 | — | — | — | 0 | 15 | 6 | 0 | 7 | 3 |
| Above 50 Inches in Length, and not exceeding 60 Inches in Length, not above 3 Inches in Thickness, and not exceeding 7 Inches in Breadth, in a British-built Ship, the 120 | — | — | — | 1 | 0 | 0 | 0 | 9 | 8 |
| Not in a British-built Ship, the 120 | — | — | — | 1 | 0 | 6 | 0 | 9 | 8 |
| Above 60 Inches in Length, and not exceeding 72 Inches in Length, not above 3 Inches in Thickness, and not exceeding 7 Inches in Breadth, in a British-built Ship, the 120 | — | — | — | 1 | 9 | 4 | 0 | 14 | 6 |
| Not in a British-built Ship, the 120 | — | — | — | 1 | 10 | 0 | 0 | 14 | 6 |
| Above 72 Inches in Length, not above 3 Inches in Thickness, and not exceeding 7 Inches in Breadth, in a British-built Ship, the 120 | — | — | — | 1 | 13 | 4 | 0 | 16 | 8 |
| Not in a British-built Ship, the 120 | — | — | — | 1 | 15 | 0 | 0 | 16 | 8 |
| Above 3 Inches in Thickness, or above 7 Inches in Breadth, and not exceeding 5 Feet 3 Inches in Length, imported from any Part of Europe, shall be deemed Clap-boards, and pay Duty accordingly. | | | | | | | | | |
| Above 3 Inches in Thickness, or above 7 Inches in Breadth, and exceeding 5 Feet 3 Inches in Length, imported from any Part of Europe, shall be deemed Pipe-boards, and pay Duty accordingly. | | | | | | | | | |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, of all Sorts not exceeding 50 Inches in Length, the 120 | — | — | — | 0 | 0 | 9 | | | |

Wood,



| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Wood, Staves of all Sorts, exceeding 50 Inches in Length, the 120 | — | — | — | 0 | 1 | 6 | | | |
| ——— Sweetwood, of the Growth and Production of the British Colonies, Plantations, or Settlements, in Africa or America, and imported directly from thence respectively, the Ton, Quantity 20 cwt. | | | | 0 | 10 | 0 | | | |
| Of the Growth and Production of any other Country or Place, or if otherwise imported, the Ton, Quantity 20 cwt. | — | — | — | 6 | 11 | 0 | 4 | 3 | 4 |
| ——— Timber, Fir Timber of the Growth of Norway, and imported directly from thence, 8 Inches Square, and not exceeding 10 Inches Square, in a British-built Ship, the Load, Quantity 50 Cubic Feet | — | — | — | 0 | 9 | 0 | 0 | 6 | 4 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | | | | 0 | 9 | 4 | 0 | 6 | 4 |
| Exceeding 10 Inches Square, in a British-built Ship, the Load, Quantity 50 Cubic Feet | — | — | — | 1 | 0 | 0 | 0 | 9 | 8 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | | | | 1 | 0 | 9 | 0 | 9 | 8 |
| Imported from any other Part of Europe, 8 Inches Square or upwards, in a British-built Ship, the Load, Quantity 50 Cubic Feet | — | — | — | 1 | 0 | 0 | 0 | 9 | 8 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | | | | 1 | 0 | 9 | 0 | 9 | 8 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, 8 Inches Square or upwards, the Load, Quantity 50 Cubic Feet | | | | 0 | 1 | 6 | | | |
| ——— Oak Timber imported from any Part of Europe, 8 Inches Square or upwards, in a British-built Ship, the Load, Quantity 50 Cubic Feet | — | — | — | 0 | 19 | 0 | 0 | 9 | 2 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | | | | 1 | 0 | 0 | 0 | 9 | 2 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, 8 Inches Square or upwards, the Load, Quantity 50 Cubic Feet | — | — | — | 0 | 3 | 4 | | | |
| Of all Sorts, not particularly enumerated or described, or otherwise charged with Duty, imported from any Part of Europe, being 8 Inches Square or upwards in a British-built Ship, the Load, Quantity 50 Cubic Feet | — | — | — | 1 | 0 | 0 | 0 | 9 | 8 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | | | | 1 | 0 | 9 | 0 | 9 | 8 |
| Of all Sorts, not particularly enumerated or described, or otherwise charged with Duty, of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, being 8 Inches Square or upwards, the Load, Quantity 50 Cubic Feet | — | — | — | 0 | 1 | 6 | | | |
| ——— Ufers, imported from any Part of Europe, under 5 Inches Square, and under 24 Feet in Length, in a British-built Ship, the 120 | | | | 2 | 15 | 8 | 1 | 10 | 11 |
| Not in a British-built Ship, the 120 | — | — | — | 2 | 16 | 8 | 1 | 10 | 11 |
| 5 Inches Square, and under 8 Inches Square, or if 24 Feet in Length or upwards, in a British-built Ship, the 120 | — | — | — | 7 | 10 | 0 | 3 | 17 | 0 |
| Not in a British-built Ship, the 120 | — | — | — | 7 | 12 | 6 | 3 | 17 | 0 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, of all Sorts under 8 Inches Square, the 120 | — | — | — | 0 | 10 | 0 | | | |
| ——— Wainscot Logs, imported from any Part of Europe, being 8 Inches Square or upwards, in a British-built Ship, the Load, Quantity 50 Cubic Feet | — | — | — | 1 | 7 | 6 | 0 | 14 | 2 |
| Not in a British-built Ship, the Load, Quantity 50 Cubic Feet | | | | 1 | 8 | 4 | 0 | 14 | 2 |
| Of the Growth and Production of the British Colonies or Plantations in America, and imported directly from thence, being 8 Inches Square, or upwards, the Load, Quantity 50 Cubic Feet | — | — | — | 0 | 3 | 4 | | | |
| ——— Yards. See Masts. | | | | | | | | | |
| ——— unmanufactured, of the Growth and Production of the British Colonies or Plantations in America, not particularly enumerated or described, or otherwise charged with Duty, for every 100l. of the Value | — | — | — | 8 | 12 | 0 | | | |

Wood,

| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Wood, not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — — | 20 0 0 | 15 0 0 |
| Wood Ashes. See Ashes. | | |
| Wood Scoops. See Scoops. | | |
| Wooden Clocks. See Clocks. | | |
| Wool, Beaver Wool, the lb. — — — | 0 1 0 | —— |
| —— cut and combed (except combed in Russia, and imported from thence in a British-built Ship) the lb. — | 1 1 0 | —— |
| —— Carmenia Wool. See Goat Hair, in Hair. | | |
| —— Coney Wool, the lb. — — — | 0 0 2 | —— |
| —— Cotton Wool, of the Growth or Production of any of the British Colonies or Plantations, the 100lbs. — — | 0 8 4 | —— |
| Of the Growth or Production of Turkey, imported in a British-built Ship, the 100lbs. — — — | 0 8 4 | —— |
| Not imported in a British-built Ship, the 100lbs. — | 0 16 8 | —— |
| Of the Growth or Production of any other Country or Place, imported in a British-built Ship, the 100lbs. — — | 0 12 6 | —— |
| Not imported in a British-built Ship, the 100lbs. — | 1 0 10 | —— |
| —— Goats' Wool. See Goat Hair, in Hair. | | |
| —— Hares' Wool, the cwt. — — — | 0 13 4 | —— |
| —— Lambs' Wool or Sheeps Wool, the cwt. — — | 0 4 8 | —— |
| —— Ostrich or Estridge Wool, imported in a British-built Ship, the cwt. | 0 4 8 | —— |
| Not imported in a British-built Ship, the cwt. — | 0 10 0 | —— |
| —— Polonia Wool, the cwt. — — — | 0 4 8 | —— |
| —— Red Wool, the cwt. — — — — | 0 4 8 | —— |
| —— Spanish Wool, the cwt. — — — | 0 4 8 | —— |
| —— Turkey Goats Wool. See Goat Hair, in Hair. | | |
| Woollen Cloths, all Manner of, the Yard — — | 1 1 0 | —— |
| —— Stuffs. See Stuffs. | | |
| —— Yarn. See Yarn. | | |
| Worm Seed. See Seed. | | |
| Worsted Tapes. See Tapes. | | |
| —— Yarn. See Yarn. | | |
| Yards. See Masts, in Wood. | | |
| Yarn, Cable Yarn, the cwt. — — — — | 0 10 9 | —— |
| —— Camel or Mohair Yarn, the lb. — — — — | 0 1 0 | 0 0 6 |
| —— Cotton Yarn, the lb. — — — — | 0 0 5 | 0 0 3 |
| —— of the Manufacture of the Isle of Man. See Man, Isle of. | | |
| —— Grogram Yarn, the lb. — — — | 0 0 10 | 0 0 7 |
| —— Raw Linen Yarn made of Flax, viz. Ermeland Yarn, Lithuania Yarn, and Tow Yarn, being the Production of any of the Territories or Dominions of His Majesty the King of Prussia, imported in a British-built Ship, directly from any Part of the said Territories or Dominions, the cwt. — — — | 0 0 6 | —— |
| Imported in a British-built Ship, not directly from any Part of the said Territories or Dominions, the cwt. — | 0 1 0 | —— |
| Of any other Sort, imported in a British built Ship, the cwt. | 0 1 0 | —— |
| Of all Sorts, not imported in a British-built Ship, the cwt. | 0 12 10 | —— |
| —— Raw Linen Yarn, not made of Flax, imported in a British-built Ship, the cwt. — — — — | 0 2 4 | —— |
| Not imported in a British-built Ship, the cwt. — | 0 14 10 | —— |
| —— Wick Yarn, the cwt. — — — — | 2 1 4 | 1 8 0 |
| —— Woollen or Bay Yarn, the cwt. — — — | 0 18 6 | 0 13 0 |
| —— Worsted Yarn, being of two or more Threads, twisted or thrown, the lb. — — — — | 0 1 0 | 0 0 9 |
| —— of any other Sort, not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value | 35 0 0 | 25 0 0 |
| Yellow Berries. See Berries. | | |
| Zaffre, for every 100*l.* of the Value — — — | 35 0 0 | 25 0 0 |
| Zedoaria, imported directly from the Place of its Growth, the lb. — | 0 0 8 | 0 0 4 |

Zedoaria,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Zedoaria, not imported directly from the Place of its Growth, the lb. | 0 1 9 | 0 1 0 |
| Goods, Wares, and Merchandize, not otherwise enumerated or described, prohibited to be worn or used in Great Britain, imported from Europe under Licence for Exportation to Africa, for every 100*l.* of the Value — — — | 2 10 0 | —— |
| For the Conditions, Regulations, and Restrictions under which such Goods may be so imported, See 5 Geo. III. Cap. 30. | | |
| All Goods, Wares, and Merchandize, being either in Part or wholly manufactured, and not being enumerated or described, or otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain, for every 100*l.* of the Value — | 35 0 0 | 25 0 0 |
| All Goods, Wares, and Merchandize, not being either in Part or wholly manufactured, and not being enumerated or described, or otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain, for every 100*l.* of the Value | 20 0 0 | 15 0 0 |

| OUTWARDS.—FOREIGN. | Duty. £. s. d. |
|---|---|
| Agaric, rough or untrimmed, the lb. — — — | 0 0 1 |
| —— trimmed or pared, the lb — — — | 0 0 4 |
| Ammoniacum Sal. See Sal Ammoniacus. | |
| Annotto, the lb. — — — — | 0 0 1 |
| Antimonium Crudum, the cwt. — — — | 0 0 4 |
| Aqua Fortis, the Gallon — — — | 0 0 5 |
| Arabic Gum. See Gum. | |
| Argol, the cwt. — — — — | 0 0 9 |
| Arsenic, the cwt. — — — — | 0 4 8 |
| Bay Berries, the cwt. — — — | 0 0 2 |
| Beaver Skins, the Skin or Piece of Skin — — — | 0 0 9 |
| —— Wool. See Wool. | |
| Brazil Wood. } See Wood. | |
| Brazilletto or Jamaica Wood. } | |
| Calaminaris Lapis. See Lapis Calaminaris. | |
| Cochineal, the lb. — — — — | 0 0 4 |
| Cotton Wool. See Wool. | |
| Cream of Tartar, the cwt. — — — | 0 1 4 |
| East-India Goods, Wares, and Merchandize, having been imported by the United Company of Merchants of England trading to the East Indies, and secured in Warehouses according to Law, may be exported directly from such Warehouses, without Payment of Duty, Indigo excepted. | |
| Fustick Wood. See Wood. | |
| Galls, the cwt. — — — — | 0 1 4 |
| Gem Sal. See Sal. | |
| Guinea Wood. See Red Wood, in Wood. | |
| Gum Arabic, the cwt. — — — — | 1 16 8 |
| —— Senega, the cwt. — — — — | 0 6 5 |
| For the Conditions, Regulations, and Restrictions under which 30 Tons of Gum Arabic or Gum Senega, may be annually exported to Ireland, Duty Free, See 6 Geo. III. Cap. 46. | |
| —— Stick-lac, the cwt. — — — | 0 4 8 |
| Jamaica Wood. See Brazilletto Wood, in Wood. | |
| Isinglass, the cwt. — — — — | 0 1 0 |
| Lapis Calaminaris, for every 100*l.* of the Value — — | 6 0 0 |
| Litmus, the cwt. — — — — | 0 0 8 |
| Logwood. See Wood. | |

OUTWARDS.

| | Duty. £. s. d. |
|---|---|
| Madder, the cwt. | 0 0 11 |
| —— Root, the cwt. | 0 4 8 |
| Nicaragua Wood. See Wood. | |
| Orchal, the cwt. | 0 1 4 |
| Orchelia, the cwt. | 0 0 8 |
| Pomegranate Peels, the cwt. | 0 0 6 |
| Red or Guinea Wood. See Wood. | |
| Safflower, the lb. | 0 0 1 |
| Sal Ammoniacus, the cwt. | 0 4 8 |
| — Gem, the cwt. | 0 4 8 |
| Sapan Wood. See Wood. | |
| Saunders, red, the cwt. | 0 0 10 |
| Senega Gum. See Gum. | |
| Shumac or Sumach, the cwt. | 0 0 6 |
| Stick Lac. See Gum. | |
| Tobacco, of the Growth, Production, or Manufacture of the Plantations or Dominions of Spain or Portugal, when delivered for Exportation, out of the Warehouse in which such Tobacco shall, on the Importation thereof, have been secured, the lb. | 0 0 1 |
| Tonnage Duty on Ships or Vessels entering Outwards (except in Ballast) in any Port of Great Britain, for Foreign Parts. See Table No. 3. at the End of this Schedule. | |
| Tornsal or Turnsole, the cwt. | 0 4 8 |
| Valonia, the cwt. | 0 4 4 |
| Verdegris, the lb. | 0 0 1 |
| Wood, Brazil Wood, the cwt. | 0 1 2 |
| —— Brazilletto or Jamaica Wood, the cwt. | 0 0 9 |
| —— Fustick, the cwt. | 0 0 3 |
| —— Logwood, the cwt. | 0 1 4 |
| For the Conditions, Regulations, and Restrictions under which Logwood may be exported, in British-built Ships, Duty Free, See 7 Geo. III. Cap. 47. | |
| —— Nicaragua Wood, the Ton, Quantity 20 cwt. | 0 5 0 |
| —— Red or Guinea Wood, the cwt. | 0 0 11 |
| —— Sapan Wood, the cwt. | 0 0 5 |
| Wool, Beaver Wool, the lb. | 0 2 6 |

BRITISH.

| | |
|---|---|
| Alum, the cwt. | 0 1 4 |
| Badger Skins. See Skins. | |
| Calaminaris Lapis. See Lapis Calaminaris. | |
| Calve Skins. See Skins. | |
| Cards, New Wool Cards, the Dozen | 0 0 8 |
| —— Old Wool Cards, the Dozen | 0 0 5 |
| Cat Skins. See Skins. | |
| Coals, usually sold by Measure, viz. exported to the Isle of Man, the Chalder, Winchester Measure | 0 1 4 |
| Exported to any British Colony or Plantation in America, the Chalder, Winchester Measure | 0 2 6 |
| Exported to any of the Territories of the United States of America, in a British-built Ship, the Chalder, Newcastle Measure | 0 17 0 |
| Not in a British-built Ship, the Chalder, Newcastle Measure | 1 10 3 |
| Exported to any other Place, in a British-built Ship, the Chalder, Newcastle Measure | 1 2 0 |
| Not in a British-built Ship, the Chalder, Newcastle Measure | 1 15 4 |
| Exported in certain Quantities, from the Ports of Newcastle and Swansea, to the Islands of Guernsey, Jersey, and Alderney, the Chalder, Newcastle Measure | 0 12 0 |

For



OUTWARDS.

| | Duty. £. s. d. |
|---|---|
| For the Conditions, Regulations, and Restrictions, under which Coals may be so imported, See 6 Geo. III. Cap. 40. | |
| Coals, usually sold by Weight, exported to the Isle of Man, the Ton, Quantity 20 cwt. | 0 0 10 |
| Exported to any British Colony or Plantation in America, the Ton, Quantity 20 cwt. | 0 1 8 |
| Exported to any of the Territories of the United States of America, in a British-built Ship, the Ton, Quantity 20 cwt. | 0 5 9 |
| Not in a British-built Ship, the Ton, Quantity 20 cwt. | 0 10 0 |
| Exported to any other Place, in a British-built Ship, the Ton, Quantity 20 cwt. | 0 7 9 |
| Not in a British-built Ship, the Ton, Quantity 20 cwt. | 0 12 0 |
| Coney Skins. See Skins. | |
| Copperas, for every 100*l.* of the Value | 6 0 0 |
| Cow Hair. See Ox Hair, in Hair. | |
| Culm, exported to the Isle of Man, the Chalder, Winchester Measure | 0 0 6 |
| Exported to any British Colony or Plantation in America, the Chalder, Winchester Measure | 0 1 0 |
| Exported to any of the Territories of the United States of America, in a British-built Ship, the Chalder, Newcastle Measure | 0 4 6 |
| Not in a British-built Ship, the Chalder, Newcastle Measure | 0 8 0 |
| Exported to any other Place, in a British built Ship, the Chalder, Newcastle Measure | 0 6 0 |
| Not in a British-built Ship, the Chalder, Newcastle Measure | 0 10 0 |
| Dog Skins. } See Skins. Fox Skins. } | |
| Geldings. See Horses. | |
| Glue, the cwt. | 0 1 0 |
| Hair, Hart, the cwt. | 0 2 0 |
| —— Horse, the cwt. | 0 7 4 |
| —— Ox or Cow, the cwt. | 0 2 6 |
| —— not particularly enumerated or described, and not prohibited to be exported, for every 100*l.* of the Value | 6 0 0 |
| Hart Hair. } See Hair. Horse Hair. } | |
| Horses, Mares, or Geldings, each | 0 6 0 |
| Kid Skins. See Skins. | |
| Lamb Skins. See Sheep Skins, in Skins. | |
| Lapis Calaminaris, for every 100*l.* of the Value | 6 0 0 |
| Lead, cast or uncast, the Fodder or Ton, Quantity 20 cwt. | 3 10 0 |
| —— Ore, for every 100*l.* of the Value | 6 0 0 |
| Leather of all Sorts, tanned, tawed, or dressed, the cwt. | 0 1 4 |
| Litharge of Lead, the cwt. | 0 0 4 |
| Mares. See Horses. | |
| Otter Skins. See Skins. | |
| Ox Hair. See Hair. | |
| Sheep Skins. See Skins. | |
| Skins, Badger Skins, the Skin | 0 0 1 |
| —— Calve Skins, tanned, tawed, or dressed, the cwt. | 0 1 4 |
| —— Cat Skins, the 100 Skins | 0 1 8 |
| —— Coney Skins, dressed or tawed, the 120 Skins | 0 1 4 |
| —— Dog Skins, the Dozen Skins | 0 0 2 |
| —— Fox Skins, the Skin | 0 0 1 |
| —— Kid Skins, in the Hair, the 100 Skins | 0 0 8 |
| dressed, the 100 Skins | 0 0 10 |
| —— Otter Skins, raw, the Skin | 0 0 1 |
| tawed or dressed, the Skin | 0 0 2 |
| —— Sheep and Lamb Skins, tawed or dressed, without Wool, the 120 Skins | 0 3 0 |
| tanned, the cwt. | 0 1 4 |
| —— Squirrel Skins, the 1000 Skins | 0 3 0 |
| —— Swan Skins, the Skin | 0 0 2 |

Skins,

## OUTWARDS.

| | Duty. £. s. d. |
|---|---|
| Skins or Pieces of Skins, not particularly enumerated or described, and not prohibited to be exported, for every 100*l.* of the Value — — | 6 0 0 |
| Squirrel Skins. } See Skins. Swan Skins. } | |
| Tin unwrought, the cwt. — — — | 0 3 8 |
| For the Conditions, Regulations, and Restrictions under which Tin unwrought may be exported to Countries beyond the Cape of Good Hope, without Payment of this Duty, See 30 Geo. III. Cap. 4. | |
| Tonnage Duty on Ships or Vessels entering outwards (except in Ballast), in any Port of Great Britain for foreign Ports, See Table No. 3. at the End of this Schedule. | |
| Wool Cards. See Cards. | |
| In Addition to the Duties herein-before charged on certain Goods of the Growth, Produce, or Manufacture of Great Britain, exported from thence, the following Duties are to be paid, viz. | |
| All Goods, Wares, and Merchandize, of the Growth, Produce, or Manufacture of Great Britain (except as herein-after mentioned) exported to any Part of Europe, or to any Port or Place within the Streights of Gibraltar, for every 100*l.* of the true and real Value thereof — — | 0 10 0 |
| Except Bullion. | |
| ——— Goods, Wares, or Merchandize, exported from Great Britain to the Isle of Man, by virtue and under the Authority of any Licence which the Commissioners of His Majesty's Customs in England or Scotland, or any Three or more of them respectively, are or may be by Law authorized and empowered to grant. | |
| ——— Cotton Yarn, or other Cotton Manufactures, being of the Manufacture of Great Britain. | |
| ——— And Refined Sugar or Loaf complete and whole, or Lump duly refined; and all Refined Sugar called Bastard; and ground or powdered Sugar, and Refined Loaf Sugar broke in Pieces; and all Sugar called Candy and Melasses. | |
| All Goods, Wares, and Merchandize, of the Growth, Produce, or Manufacture of Great Britain, (except as herein-after mentioned) exported to any Port or Place whatever, not being in Europe, or within the Streights of Gibraltar, or within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies, for every 100*l.* of the true and real Value thereof — — — | 1 0 0 |
| Except Bullion. | |
| ——— Cotton Yarn or other Cotton Manufactures, being of the Manufacture of Great Britain, | |
| ——— Any Sort of Craft, Food, Victuals, Cloathing, or Implements or Materials, fit and necessary for the British Fisheries established in the Island of Newfoundland, or in any of His Majesty's Colonies, Islands, or Plantations, in North America, exported from Great Britain to the said Colonies, Islands, or Plantations. | |
| ——— And Refined Sugar, or Loaf complete and whole, or Lump duly refined; and all Refined Sugar called Bastard; and ground or powdered Sugar, and Refined Loaf Sugar broke in Pieces; and all Sugar called Candy; and Melasses. | |

## COASTWISE.

| | Duty. | Drawback. |
|---|---|---|
| Cinders made of Pit Coal brought Coastwise from any Port or Place in Great Britain into any Port or Place in England or Wales, the Chalder, Winchester Measure — — | 0 6 0 | ——— |
| Coals (except Charcoal made of Wood) brought Coastwise from any Port or Place in Great Britain into the Port of London, in case they are such as are most usually sold by Weight, the Ton, Quantity 20 cwt. — — — | 0 7 6 | 0 4 0 |

Coals,



## COASTWISE.

| | Duty. £. s. d. | Drawback £. s. d. |
|---|---|---|
| Coals, in case they are such as are most usually sold by Measure, the Chalder, Winchester Measure — — — | 0 9 4 | 0 5 10 |
| ——— (except Charcoal made of Wood) brought Coastwise from any Port or Place in Great Britain into any Port or Place in England or Wales, (except into the Port of London), viz. in case they are such as are most usually sold by Weight, the Ton, Quantity 20 cwt. — — — | 0 4 0 | 0 3 8 |
| In case they are such as are most usually sold by Measure, the Chalder, Winchester Measure — — — | 0 6 0 | 0 5 6 |
| ——— sent Coastwise from the Port of Newcastle-upon-Tyne to any other Port or Place in Great Britain, the Chalder, Newcastle Measure — — — | 0 1 0 | ——— |
| ——— brought Coastwise into the Port of London for the Use of the Royal Hospital at Chelsea, not exceeding 100 Chalders in any One Year, the Chalder, Winchester Measure — | 0 6 0 | ——— |
| For the Conditions, Regulations, and Restrictions under which the Duties on Coals brought Coastwise, or from any Port or Place to any other Port or Place within Great Britain, may be secured by Bond, See 27 Geo. III. Cap. 32.—For the Conditions, Regulations, and Restrictions under which Coals may be carried from Ellenfoot to Bank-end in the County of Cumberland, or from any Creek or Place to any other Creek or Place between Ellenfoot and Bank-end, without Payment of any Duty of Customs, See 8 Geo. I. Cap. 14.—For the Conditions, Regulations, and Restrictions under which the Duties on Coals used for melting Copper and Tin Ores, within the Counties of Cornwall and Devon, shall be repaid, See 9 Anne. Cap. 6.—For the Conditions, Regulations, and Restrictions under whichthe Duties on Coals, which shall be used in Fire Engines for the draining Water out of the Mines of Tin and Copper within the County of Cornwall shall be repaid, See 14 Geo. II. Cap. 41.—For the Conditions, Regulations, and Restrictions under which the Duties on Coals used in calcining or smelting Copper and Lead Ores within the Isle of Anglesey, or which shall be used in Fire Engines, for draining Water out of the Mines of Copper and Lead within the said Isle, shall be repaid, See 26 Geo. III. Cap. 104. and the Act to which this Schedule is annexed.—For the Conditions, Regulations, and Restrictions under which the Duties on Coals used for any Purpose relating to the carrying on the Works for the manufacturing of Tin Plates, and for other Purposes, at Pennygored, in the County of Pembroke, called the Pennygored Works, shall be repaid, provided the Amount thereof shall not exceed 1000*l.* in any One Year, See 35 Geo. III. Cap. 39. | | |
| Culm brought Coastwise from any Port or Place in Great Britain into the Port of London, the Chalder, Winchester Measure — | 0 5 0 | 0 1 5 |
| ——— to be used for the burning of Lime carried in any Vessel or Boat not exceeding 30 Tons Burthen, from any Place within the Limits of the Port of Milford in the County of Pembroke, to any other Place within the Counties of Pembroke, Carmarthen, Cardigan, or Merioneth, the Chalder, Winchester Measure — | 0 1 4 | ——— |
| For the Conditions, Regulations, and Restrictions under which Culm may be so carried, See 33 Geo. II. Cap. 15. | | |
| ——— brought Coastwise from any Port or Place in Great Britain into any other Port or Place in England or Wales (except the Port of London, and except Culm carried from Milford as before mentioned), the Chalder, Winchester Measure — | 0 1 4 | 0 1 2 |
| Cinders, Coals, and Culm, carried from any Part of the Lancaster Canal, or any of the Branches thereof, or from any Part or Place within | | |

| COASTWISE. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| the Hundred of Lonsdale, in the County of Lancaster, into the Ulverstone Canal, across or along the Bay or Estuary separating the Two Canals, are not liable to any Duty of Customs. | | |
| —— Coals and Culm, shipped Coastwise at any Port in Great Britain, and delivered in any Part beyond the Seas, before the Duties due on the Exportation thereof shall have been paid; the Master of the Vessel shall not be permitted again to enter or clear out at any Port in Great Britain until he shall have paid, not only the Duties due on the Exportation of such Cinders, Coals and Culm, but, in Addition thereto, for every Chalder thereof so entered Coastwise, Winchester Measure — | 0 3 0 | —— |
| For the Conditions, Regulations, and Restrictions under which the said Duty of three Shillings the Chalder shall be repaid, See 25 Geo. III. Cap. 54.—For the Conditions, Regulations, and Restrictions under which Coals and Culm may be carried on the Monmouthshire Canal, and afterwards carried or conveyed from any Port or Place to the Eastward of the Islands called the Holmes, to any other Port or Place in or upon the River Severn, also to the Eastward of the said Islands, without passing to the Westward thereof, without Payment of Duty, See 37 Geo. III. Cap. 100.; and for the Conditions, Regulations, and Restrictions under which Coals and Culm may be carried or conveyed on the Monmouthshire Canal, or on any of the Railways or Tram Roads connected therewith, and afterwards to the Port of Bridgewater only, by a Passage to the Westward of the Islands called the Holmes, notwithstanding the Restrictions before-mentioned, without Payment of Duty, See 42 Geo. III. Cap. 115. of the Public Local and Personal Acts. | | |
| Slate, of the Production of Great Britain, brought Coastwise from any Port or Place within Great Britain, to any other Port or Place therein (except as herein-after mentioned,) for every 100*l.* of the Value — — — | 22 0 0 | —— |
| For the Conditions, Regulations, and Restrictions under which any such Slate, brought into any Port of Great Britain for the sole Purpose of being exported from thence to Parts beyond the Seas, or any Slate the Value of which (as it is on Ship Board at the Port or Place where it is intended to be landed) shall not exceed Twenty Shillings the Ton, may be entered without Payment of Duty, See 34 Geo. III. Cap. 51. | | |
| Stone, of the Production of Great Britain, brought Coastwise from any Port or Place within Great Britain, to any other Port or Place therein (except as herein-after mentioned), for every 100*l.* of the Value — — — | 22 0 0 | —— |
| For the Conditions, Regulations, and Restrictions under which any Marble, Lime Stone, or Iron Stone whatever; any Stone cut or manufactured into Millstones, Grindstones, or Whetstones, or either of them; any Stone manufactured or converted into Posts and Caps for Cornstacks or Mowsteads, Troughs, Gateposts, or other Articles used for the Purposes of Husbandry; any Growanstone or Stone, commonly called or known by the Name of Growanstone, or Stone commonly called or known by the Name of Chinastone, or any other Stone to be used in the Manufacture of Porcelaine or of Pottery; or any Stones whatever cut or manufactured into Burrstones; and any Stones used for the Purpose of Paving, or for the Purpose of making and mending Roads, may be entered without Payment of Duty, See 34 Geo. III. Cap. 51. and 39 & 40 Geo. III. Cap. 51. | | |

TABLE



| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| **TABLE No. 3.** | | |
| **TONNAGE DUTY.** | | |
| On Ships and Vessels entering Inwards or Outwards (except in Ballast) in any Port of Great Britain from or to Foreign Parts. | | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to the Islands of Guernsey, Jersey, Sark, Alderney or Man, the Greenland Seas, or the Southern Whale Fishery — — — | 0 0 6 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place within the Streights of Gibraltar — — — — | 0 1 0 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place in Russia or within the Baltic Sea — — — | 0 1 0 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any other Port or Place in Europe — — — — | 0 1 0 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies — | 0 3 0 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to the Cape of Good Hope | 0 2 6 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place in Africa, not otherwise enumerated or described — | 0 1 0 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to the Island of Newfoundland, the Islands of Cape Breton or St. John, or the Coast of Labrador — — — | 0 0 6 | |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place in the United States of America, any British Island, Colony, or Plantation in America, or any other Part of America, not otherwise enumerated or described — — | 0 1 0 | |

## TABLE B.

A TABLE of the Duties of Customs payable on the Importation into Great Britain, of the Goods, Wares, and Merchandize therein enumerated or described, being of the Growth, Production, or Manufacture of the United States of America, and imported directly from thence; and of the Drawbacks to be allowed on the Exportation thereof from Great Britain.

Likewise, of the Amount of the additional Duties of Customs payable on the Importation of such Goods, Wares, and Merchandize, when imported in American Ships:

And also, the additional Duties of Customs on such Ships, according to the Tonnage thereof.

| | Duty. £. s. d. | Additional Duty, if imported in an American Ship or Vessel. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|
| Arrow Root, the lb. — — | 0 0 1 | 0 0 10 the 100 lbs. | —— |
| Ashes, Pearl or Pot Ashes, the cwt. — | 0 1 0 | 0 0 4 | —— |

Beaver

| | Duty. £. s. d. | Additional Duty, if imported in an American Ship or Vessel. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|
| Beaver Skins. See Skins. | | | |
| Blubber. See Train Oil, in Oil. | | | |
| Calve Skins. See Skins. | | | |
| Colophonia. See Rosin. | | | |
| Corn, Wheat, Wheat-meal, or Flour, Rye, Barley, Beer or Bigg, Oats, Oat-meal, Pease, Beans, Indian Corn or Maize, viz. | | | |
| —— Wheat, if the District Price at the Port of Importation is under 50s. per Quarter — High Duty—the Quarter — — — | 1 4 3 | 0 2 5 | —— |
| At or above 50s. but under 54s. per Quarter—First Low Duty, the Quarter — | 0 2 6 | 0 0 3 | —— |
| At or above 54s. per Quarter—Second Low Duty—the Quarter — — | 0 0 6 | 0 5 0 the 100 Quarters. | —— |
| —— Rye, Pease, Beans, if the District Price at the Port of Importation is under 34s. per Quarter—High Duty—the Quarter — — | 1 2 0 | 0 2 2 | —— |
| At or above 34s. but under 37s. per Quarter—First Low Duty—the Quarter — | 0 1 6 | 0 0 2 | —— |
| At or above 37s. per Quarter—Second Low Duty—the Quarter — — — | 0 0 3 | 0 2 6 the 100 Quarters. | —— |
| —— Barley, Beer or Bigg, if the District Price at the Port of Importation is under 25s. per Quarter—High Duty—the Quarter — — | 1 2 0 | 0 2 2 | —— |
| At or above 25s. but under 27s. per Quarter—First Low Duty—the Quarter — — | 0 1 3 | 0 12 6 the 100 Quarters. | —— |
| At or above 27s. per Quarter—Second Low Duty—the Quarter — — | 0 0 3 | 0 2 6 the 100 Quarters. | —— |
| —— Oats, if the District Price at the Port of Importation is under 17s. per Quarter—High Duty—the Quarter | 0 6 7 | 0 0 8 | —— |
| At or above 17s. but under 18s. per Quarter—First Low Duty—the Quarter — — | 0 1 0 | 0 0 1 | —— |
| At or above 18s. per Quarter—Second Low Duty—the Quarter — — — | 0 0 2 | 0 1 8 the 100 Quarters. | —— |
| —— Wheat-meal or Flour, if the District Price of Wheat at the Port of Importation is under 50s. per Quarter—High Duty—the cwt. — — | 0 6 6 | 0 0 8 | —— |
| At or above 50s. but under 54s. per Quarter—First Low Duty, the cwt. — — | 0 1 6 | 0 0 2 | —— |
| At or above 54s. per Quarter—Second Low Duty—the cwt. — — — | 0 1 0 | 0 0 1 | —— |
| —— Indian Corn or Maize, if the District Price of Barley at the Port of Importation is under 25s. per Quarter—High Duty—the Quarter — | 1 2 0 | 0 2 2 | —— |
| At or above 25s. but under 27s. per Quarter—First Low Duty—the Quarter — | 0 1 3 | 0 12 6 the 100 Quarters. | —— |
| At or above 27s. per Quarter—Second Low Duty—the Quarter — — | 0 0 3 | 0 2 6 the 100 Quarters. | —— |
| —— Oatmeal, if the District Price at the Port of Importation is under 16s. per Boll of 140lbs. Avoirdupoise, or 128lbs. Scotch Troy—High Duty—the Boll | 0 8 0 | 0 0 9 | —— |
| At or above 16s. but under 17s. per Boll—First Low Duty—the Boll — — — | 0 1 0 | 0 0 1 | —— |
| At or above 17s. per Boll—Second Low Duty—the Boll — — — | 0 0 6 | 0 5 0 the 100 Bolls. | —— |
| For the Conditions, Regulations, and Restrictions under which such Corn may be secured in Warehouses | | | |



| | Duty. £. s. d. | Additional Duty, if imported in an American Ship or Vessel. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|
| houses without Payment of Duty, See 31 Geo. III. Cap. 30, and 33 Geo. III. Cap. 65. When taken out to be used or consumed in Great Britain, such Duties shall first be paid as shall at the Time of taking out be due and payable for the like Sort of Corn, Meal, or Flour, imported into the same Port from any Foreign Country, and also, in Addition to such Duties, the several and respective Duties herein specified under the Name of the First Low Duties.—His Majesty in Council may, when the general Average Price of any Sort of Corn or Oatmeal in England or Scotland respectively, shall appear to be at or above the Prices at which Foreign Corn, Meal, or Flour of the same Sort is allowed by Law to be imported, at the First Low Duty herein specified, permit generally the Importation into England or Scotland respectively, or the taking out of Warehouse for Home Consumption of any such Sort of Foreign Corn, Meal, or Flour, on Payment of the Second Low Duty only as herein specified, and no other; and such Permission shall continue in force for the Space of Three Months at least from the Date of the Order in Council made for that Purpose, See 33 Geo. III. Cap. 65.—His Majesty in Council is authorized, whatever may be the general Price of any Sort of Corn, or Grain, or of Oatmeal in England or Scotland respectively from Time to Time, when and as often as the same shall be judged expedient, to permit generally the Importation into Great Britain of any Foreign Wheat, Rye, Barley, Beer, or Bigg, Pease, Beans, Oats, or any Meal or Flour, or Bread, Biscuit, or Malt made thereof, or any Indian Corn or Maize, or Meal or Flour made thereof, in any British Vessel, or in any other Vessel belonging to Persons of any Kingdom or State in Amity with His Majesty, navigated in any Manner whatever, and also the taking out of Warehouse for Home Consumption of any such Foreign Corn or other Article as aforesaid, without Payment of any Duty; His Majesty is likewise authorized in like Manner to recal such Permission, either in Part or in the Whole, if Circumstances shall appear so to require. See 29 Geo. III. Cap. 87. continued by several Acts, and by 43 Geo. III. Cap. 12. further continued to the 1st January 1804.—Note. All Foreign Corn when delivered out of any Ship or Vessel in the Port of London, is subject also to a Duty of Twopence per Last, or Ten Quarters, to be paid to the Inspector of Corn Returns. | | | |
| Cotton Wool, the 100lbs — — | 0 8 4 | 0 0 10 | —— |
| Fish Oil. See Oil. | | | |
| Gum, viz. Cashew Gum, the cwt. — — | 0 4 2 | 0 0 5 | —— |
| Head Matter. See Oil. | | | |
| Hemp, rough or undressed, the Ton, Quantity 20 cwt. | 0 5 0 | 0 0 6 | —— |

| | Duty. £. s. d. | Additional Duty, if imported in an American Ship or Vessel. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|
| Hides, Buffalo, Bull, Cow, or Ox in the Hair, not tanned, tawed, or in any Way dressed, the Hide | 0 0 6 | 0 0 7 the Dozen. | —— |
| —— Horse, Mare, or Gelding in the Hair, not tanned, tawed, or in any Way dressed, the Hide — | 0 0 6 | 0 0 7 the Dozen. | —— |
| Hides or Pieces of Hides, raw or undressed, not particularly enumerated or described, for every 100*l.* of the Value — — — | 3 12 0 | 0 7 2 | —— |
| Indigo, the 100lbs. — — — | 0 12 6 | 0 1 3 | —— |
| Iron, in Bars, or unwrought, the Ton, Quantity 20 cwt. | 0 13 0 | 0 7 9 | —— |
| —— Pig Iron, the Ton, Quantity 20 cwt. — | 0 4 6 | 0 2 0 | —— |
| Mahogany. } See Wood. | | | |
| Masts, Yards, or Bowsprits. } See Wood. | | | |
| Oil. Spermaceti Oil, or Head-matter, the Ton, Quantity 252 Gallons — — — | 22 1 0 | 2 4 1 | 14 14 0 |
| —— Train Oil or Blubber, or Fish Oil, ditto — | 21 0 0 | 2 2 0 | 14 0 0 |
| Pitch, the Last, Quantity 12 Barrels, each Barrel Quantity 31½ Gallons — — | 0 15 9 | 0 1 7 | 0 10 0 |
| Provisions.—Note. His Majesty is authorized to permit by His Order in Council, the Importation into Great Britain, from any Port or Place, in any British Ship or Vessel, or in any other Ship or Vessel belonging to any Kingdom or State in Amity with His Majesty, of any Beans called Kidney or French Beans, Tares, Lentiles, Calavances, and all other Sorts of Pulse; and also Bulls, Cows, Oxen, Calves, Sheep, Lambs, and Swine, Beef, Pork, Mutton, Veal, and Lamb, whether salted or otherwise, Bacon, Hams, Tongues, Butter, Cheese, Potatoes, Rice, Sago, Sago Powder, Tapioca, Vermicelli, Millet Seed, Poultry, Fowls, Eggs, Game, and Sour Crout, Duty free, provided due Entry be made. His Majesty is likewise authorised in like Manner to recal such Permission, either in Part or in the Whole, if Circumstances shall seem so to require. See 39 Geo. III. Cap. 87. continued by subsequent Acts, and by 43 Geo. III. Cap. 12. further continued until the 1st January 1804. | | | |
| Rice, the cwt. — — — | 0 4 8 | 0 9 4 the Ton. | 0 4 0 |
| —— imported into any of the Ports of Great Britain, and secured in Warehouses, the cwt. — | 0 0 8 | —— | —— |
| For the Conditions, Regulations, and Restrictions under which such Rice may be so warehoused, and the remaining Duties thereon secured by Bond of the Importer, See 37 Geo. III. Cap. 97. | | | |
| When taken out of such Warehouses, to be used in Great Britain, the cwt. — | 0 4 0 | 0 9 4 the Ton. | —— |
| —— imported into the Ports of London, Bristol, Portsmouth, Cowes, Liverpool, Lancaster, Falmouth, Poole, Whitehaven, Hull, Greenock; and Port Glasgow, or either of them, may be entered and landed, and secured in Warehouses, without Payment of any Duty. | | | |
| For the Conditions, Regulations, and Restrictions under which such Rice may be so warehoused, See 37 Geo. III. Cap. 97. | | | |

Rice,



| | Duty. £. s. d. | Additional Duty, if imported in an American Ship or Vessel. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|
| Rice, when taken out of such Warehouses to be used in Great Britain, the cwt. — — | 0 4 8 | 0 9 4 the Ton. | —— |
| See the Note under the Head of Provisions. | | | |
| Rosin, or Calophonia, the cwt. — — | 0 2 0 | 0 0 2 | 0 1 4 |
| Seed, Hemp Seed, the Quarter. Quantity 8 Bushels | 0 0 5 | 0 4 2 the 100 Quarters. | —— |
| —— Rape Seed, the Last, Quantity 10 Quarters, each Quarter being 8 Bushels — — | 0 2 6 | 0 0 3 | —— |
| For the Conditions, Regulations, and Restrictions under which Rape Seed may be imported, upon Payment of this Duty, and under which such Seed may be secured in Warehouses without Payment of any Duty, See this Article in Schedule A. | | | |
| Ships. See Tonnage. | | | |
| Skins, Beaver Skins undressed, the Skin — | 0 0 3 | 0 2 6 the 100 Skins. | —— |
| —— Calve Skins in the Hair, not tanned, tawed, or in any Way dressed, the Dozen Skins — | 0 1 2 | 0 0 1 | —— |
| Snuff, the lb. — — — | 0 1 0 | 0 10 0 the 100 lbs. | —— |
| For the Conditions, Regulations, and Restrictions under which Snuff may be secured in Warehouses without Payment of Duty, until delivered out of such Warehouses for Home Trade or Consumption in Great Britain, See 37 Geo. III. Cap. 97. | | | |
| Snuff is also subject to a Duty of Excise. | | | |
| Spermaceti, fine, the lb. — — | 0 0 10 | 0 0 1 | 0 0 6 |
| —— Oil. See Oil. | | | |
| Staves. See Wood. | | | |
| Tar, the Last, Quantity 12 Barrels, each Barrel not exceeding 31½ Gallons — — | 0 12 0 | 0 1 2 | 0 7 3 |
| Tobacco, the lb. — — — | 0 0 6 | 0 1 6 the 100 lbs. | —— |
| For the Conditions, Regulations, and Restrictions under which Tobacco may be secured in Warehouses without Payment of Duty, until delivered out of such Warehouses for Home Trade, Consumption, or Manufacture in Great Britain, See 37 Geo. III. Cap. 97. | | | |
| —— Having been delivered out of the Warehouse for Home Trade, Consumption, or Manufacture, and afterwards manufactured according to Law into Short-cut Tobacco, Shag Tobacco, Roll Tobacco, or Carrot Tobacco, and exported, the lb. | —— | —— | 0 0 6 |
| Tobacco is subject also to a Duty of Excise. | | | |
| Tonnage Duty, on Ships or Vessels entering Inwards or Outwards (except in Ballast) in any Port of Great Britain, from or to Foreign Parts, See Table No. 3. at the End of Schedule A. | | | |
| Additional Tonnage Duty on Ships and Vessels belonging to the Inhabitants of the United States of America, coming or arriving within the Limits of any Port of Great Britain, for every Ton Burthen | —— | 0 2 0 | —— |
| Turpentine, common, the cwt. — — | 0 2 6 | 0 0 3 | 0 1 6 |
| Whale-fins, the Ton, Quantity 20 cwt. — | 120 0 0 | 12 0 0 | 90 0 0 |
| Wood, Anchor Stocks, the Piece — — | 0 0 6 | 0 0 6 | —— |
| —— Balks of all Sorts, under 8 Inches Square, the 120 | 0 10 0 | 0 10 0 | —— |
| —— Battens and Batten-ends of all Sorts, the 120 — | 0 5 0 | 0 10 0 | —— |
| —— Beech Plank of all Sorts, the 120 — | 0 5 0 | 0 10 0 | —— |
| —— Beech Quarters of all Sorts, under 8 Inches Square the 120 — — — | 0 10 0 | 0 10 0 | —— |

Wood,

| | Duty. £. s. d. | Additional Duty, if imported in an American Ship or Vessel. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|
| Wood, Boards, Clap Boards not exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square, the 120 | 0 7 6 | 0 3 9 | —— |
| —— Pipe Boards of all Sorts, exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square, the 120 — — — | 0 12 0 | 0 8 5 | —— |
| Of all Sorts, not otherwise enumerated or described, the 120 — — — | 0 5 0 | 0 10 0 | —— |
| —— Bowsprits. See Masts. | | | |
| —— Box-wood, the Ton, Quantity 20 cwt. — | 1 0 0 | 0 9 9 | —— |
| —— Deals and Deal Ends of all Sorts, the 120 — | 0 5 0 | 0 10 0 | —— |
| —— Ebony, the Ton, Quantity 20 cwt. — | 0 12 9 | 1 10 4 | —— |
| —— Fire-wood, the Fathom, 6 Feet wide and 6 Feet high | 0 0 6 | 0 0 7 | —— |
| —— Fir-quarters of all Sorts under 8 Inches Square, the 120 | 0 10 0 | 0 10 0 | —— |
| —— Handspikes under 7 Feet in Length, the 120 — | 0 1 4 | 0 1 5 | —— |
| 7 Feet in Length or upwards, the 120 — | 0 2 8 | 0 2 10 | —— |
| —— Knees of Oak of all Sorts, under 8 Inches Square, the 120 — — — | 0 5 0 | 0 3 4 | —— |
| 8 Inches Square or upwards, the Load, Quantity 50 Cubic Feet — — — | 0 3 4 | 0 1 10 | —— |
| —— Lath-wood in Pieces of all Sorts, the Fathom, 6 Feet wide and 6 Feet high — — | 0 3 6 | 0 3 8 | —— |
| —— Lignum vitæ, the Ton, Quantity 20 cwt. — | 0 6 8 | 0 5 8 | —— |
| —— Mahogany, the Ton, Quantity 20 cwt. — | 2 6 8 | 0 4 8 | 1 10 0 |
| —— Masts, Yards, or Bowsprits, 6 Inches in Diameter, and under 8 Inches, the Piece — — | 0 2 0 | 0 0 2 | 0 1 0 |
| 8 Inches in Diameter, and under 12 Inches, the Piece | 0 5 0 | 0 0 6 | 0 2 1 |
| 12 Inches in Diameter, or upwards, the Load, Quantity 50 Cubic Feet — — | 0 18 9 | 0 1 10 | 0 9 8 |
| —— Oak Plank of all Sorts, the 120 — | 0 5 0 | 0 4 6 | —— |
| —— Oars, the 120 — | 0 12 0 | 0 9 2 | —— |
| —— Olive Wood, the Ton, Quantity 20 cwt. | 0 7 6 | 0 10 5 | —— |
| —— Round Wood in Pieces of all Sorts under 8 Inches Square, the 120 — — | 0 2 0 | 0 4 1 | —— |
| —— Spars of all Sorts, under 6 Inches in Diameter, exclusive of the Bark, the 120 — — | 0 10 0 | 0 3 9 | —— |
| —— Speckled Wood, the Ton, Quantity 20 cwt. — | 0 10 0 | 0 10 9 | —— |
| —— Spokes for Wheels of all Sorts, the 1000 — | 0 3 9 | 0 6 3 | —— |
| —— Staves of all Sorts, not exceeding 50 Inches in Length, the 120 — — — | 0 0 9 | 0 1 1 | —— |
| Exceeding 50 Inches in Length, the 120 — | 0 1 6 | 0 2 9 | —— |
| —— Sweet Wood, the Ton, Quantity 20 cwt. — | 0 10 0 | 0 13 2 | —— |
| —— Timber, viz. Oak Timber, 8 Inches Square or upwards, the Load, Quantity 50 Cubic Feet — | 0 3 4 | 0 2 0 | —— |
| —— of all Sorts, being 8 Inches Square or upwards, not particularly enumerated or described or otherwise charged with Duty, the Load, Quantity 50 Cubic Feet — — | 0 1 6 | 0 2 0 | —— |
| —— Ufers of all Sorts under 8 Inches Square, the 120 | 0 10 0 | 0 10 0 | —— |
| —— Wainscot Logs, being 8 Inches Square or upwards, the Load, Quantity 50 Cubic Feet — — | 0 3 4 | 0 2 9 | —— |
| —— Yards. See Masts. | | | |
| —— unmanufactured, not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — — | 3 12 0 | 2 0 0 | —— |
| All other Goods, Wares, and Merchandize, not being particularly enumerated or described, or otherwise charged | | | |



| | Duty. £. s. d. | Additional Duty, if imported in an American Ship or Vessel. £. s. d. | Drawback. £. s. d. |
|---|---|---|---|
| charged with Duty in this Table, not prohibited to be imported into or used in Great Britain, being of the Growth, Production, or Manufacture of the United States of America, and imported directly from thence according to Law, shall and may be entered and landed on Payment of such Duties of Customs (and also of Excise in Cases where Duties of Excise are due and payable thereon) and no higher, as are payable on Goods, Wares, and Merchandize of the like Denomination or Description upon their Importation into Great Britain in British-built Ships from any other Foreign Country; and in Cases where different Duties are imposed upon Goods, Wares, and Merchandize of the like Denomination and Description imported from different Foreign Countries, then upon Payment of the lowest Duties which by Law are required to be paid on the Importation in British-built Ships of any such Goods, Wares, and Merchandize, from any Foreign Country, according to the Schedule and Tables referred to in the Act to which this Table is annexed. | | | |
| All Goods, Wares, and Merchandize, being of the Growth, Production or Manufacture of any of the Territories of the United States of America, and imported directly from thence in American Ships or Vessels, and not being particularly charged with an additional Duty when so imported, for every 100*l.* of the Produce and Amount of the several Duties of Customs due and payable by Law on the Importation into Great Britain of the like Goods or Merchandize from any of the said United States in British-built Ships or Vessels — — — —— | | 10 0 0 | —— |
| Note.—If any Goods or Merchandize, so imported from the United States of America, shall be permitted, by virtue of any Act or Acts of Parliament in Force at the Time of such Importation, to be secured in Warehouses without Payment of the Duties due on the Importation thereof, then and in such Case the additional Duties of Customs shall not be payable, unless and until such Goods shall be taken out of such Warehouses, for the Purpose of being used or consumed in Great Britain. | | | |

## TABLE C.

A Table of the Duties of Customs payable on the Goods, Wares, and Merchandize therein enumerated or described, imported into *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*, and secured in Warehouses: Also, of the Duties of Customs on such Goods, Wares, and Merchandize, when taken out of such Warehouses, to be used or consumed in *Great Britain*; together with the Drawbacks to be allowed on the Exportation of certain of those Goods, Wares, and Merchandize, from *Great Britain*.

| *Goods, Wares, and Merchandize, imported by the United Company of Merchants of England trading to the East Indies.* | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Goods, Wares, and Merchandize so imported, to be secured in Warehouses under the Conditions, Regulations, and Restrictions directed and required by 39 Geo. III. Cap. 59, viz. Muslins plain, Nanquin Cloths, Muslins or White Callicoes, flowered or stitched, for every 100*l.* of the Value — — — | 7 10 0 | — |
| Plain White Calicoes, plain White Dimity, and all Goods, Wares and Merchandize, prohibited to be worn or used in Great Britain, for every 100*l.* of the Value — — | 2 10 0 | — |
| Coffee and Cocoa Nuts, for every 100*l.* of the Value — | 2 10 0 | — |
| Sugar, for every 100*l.* of the Value — | 1 0 0 | — |
| All other Goods, Wares, and Merchandize (except Bullion, Cotton Wool, Saltpetre, and Tea), for every 100*l.* of the Value | 2 0 0 | — |
| Which several Values shall be ascertained according to the Gross Price at which such Goods respectively shall have been sold at the public Sales of the said Company, without any Deduction or Abatement whatever.—For the Conditions, Regulations, and Restrictions, under which the said Duties may be secured by Bond, See 39 Geo. III. Cap. 59. | | |
| Goods, Wares, and Merchandize so imported and warehoused (not being prohibited to be worn or used in Great Britain), may be delivered from such Warehouses for the Purpose of being used or consumed in Great Britain, on Payment of the following Duties of Customs, exclusive of the Duties before mentioned, paid or secured by the said Company, on warehousing any of the said Goods; and also on Payment of such Excise or other Duties, as shall be due or payable thereon at the Time of such Delivery, viz. | | |
| Almonds, bitter, the cwt. — — — — | 0 17 8 | — |
| —— of any other Sort, the cwt. — — — | 2 18 0 | — |
| Aloes, Socotorina, the lb. — — — — | 0 1 4 | — |
| —— of any other Sort, the lb. — — — — | 0 0 8 | — |
| Alum, the cwt. — — — — — | 0 10 6 | — |
| —— Roch Alum, the cwt. — — — | 0 4 6 | — |
| Amber Beads. See Beads. | | |
| —— Rough, the lb. — — — — | 0 0 9 | |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 50 0 0 | — |
| Ambergris, the oz. Troy — — — | 0 2 6 | — |
| Ammoniacum Gum. See Gum Ammoniacus. | | |
| —— Sal. See Sal Ammoniacus. | | |
| Animi Gum See Gum. | | |
| Aniseed. See Seed. | | |
| Annotto, the cwt. — — — — | 1 3 4 | — |
| Aqua-fortis, the cwt. — — — — | 0 8 4 | — |
| Arabic Gum. See Gum. | | |
| Arangoe Beads. See Beads. | | |
| Arangoes, for every 100*l.* of the Value — — | 52 10 0 | — |
| Arrack. See Spirits. | | |

Arsenic,



| INWARDS. | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Arsenic, the cwt. — — — — | 0 7 6 | — |
| Asa-fœtida, the lb. — — — — | 0 0 4 | — |
| Auripigmentum. See Orpiment. | | |
| Balsam, Artificial, the lb. — — — | 0 2 0 | — |
| —— Natural, the lb. — — — — — | 0 1 9 | — |
| Bamboo Canes. See Canes. | | |
| Barilla, the cwt. — — — — | 0 7 8 | — |
| Bark, Jesuit's, or Cortex Peruvianus, the lb. — — — | 0 1 0 | — |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | — |
| Bdellium, the lb. — — — — | 0 0 4 | — |
| Beads, Amber Beads, the lb — — — | 0 6 0 | — |
| —— Arangoe Beads, for every 100*l.* of the Value — | 52 10 0 | — |
| —— Coral Beads, the lb. — — — — | 0 9 5 | — |
| —— Crystal Beads, the 1000 — — — | 0 16 10 | — |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 50 0 0 | — |
| Bees Wax. See Wax. | | |
| Benjamin, the lb. — — — — | 0 0 8 | — |
| Bezoar Stones, the oz. Troy — — — | 0 1 0 | — |
| Books, bound, the cwt. — — — — | 4 0 0 | — |
| —— unbound, the cwt. — — — — | 3 0 0 | — |
| Borax, refined, the lb. — — — — | 0 0 8 | — |
| —— unrefined or Tincal, the lb. — — — | 0 0 4 | — |
| Bottles of green or common Glass, full or empty, not of less Content than one Pint, and not being Phials, the Dozen Quarts — | 0 5 0 | — |
| Brandy. See Spirits. | | |
| Bullion, and Foreign Coin of Gold or Silver. Duty free. | | |
| Cajaputa, Oil of. See Oil. | | |
| Cake-lac. See Lac, in Gum. | | |
| Calaminaris Lapis. See Lapis. | | |
| Calicoes, plain white Calicoes for every 100*l.* of the Value — | 50 0 0 | — |
| Drawback to be allowed on the Exportation of such of the said Goods which shall have been printed, stained, painted, or dyed in Great Britain, for every 100*l.* of the Value — — | | 50 0 0 |
| —— White, flowered or stitched. See Muslins. | | |
| Calve Skins. See Skins. | | |
| Cambogium. See Gamboge. | | |
| Camel Hair. See Hair. | | |
| Camphire, refined, the lb. — — — | 0 0 11 | — |
| —— unrefined, the lb. — — — | 0 0 7 | — |
| Candles of Wax, the lb. — — — — | 0 1 6 | — |
| Canes, Bamboo, the 1000 — — — | 1 1 0 | — |
| —— Rattans (not Ground Rattans) the 1000 — — | 1 1 0 | — |
| —— Reed Canes, the 1000 — — — | 0 16 4 | — |
| —— Walking Canes or Sticks, mounted, painted, inlaid, or otherwise ornamented or manufactured, for every 100*l.* of the Value | 50 0 0 | — |
| —— Wanghees, Jumboo, Ground Rattans, Dragon's Blood, and other Walking Canes or Sticks, the 1000 — — | 2 8 9 | — |
| Cantharides, the lb. — — — — | 0 1 10 | — |
| Caps of Cotton, for every 100*l.* of the Value — — | 52 0 0 | — |
| Cardamoms, the lb. — — — — | 0 1 0 | — |
| Carmenia Wool. See Goat's Hair, in Hair. | | |
| Carmine, the oz. Troy — — — — | 0 1 6 | — |
| Carpets of Persia, the Yard Square — — — | 1 10 0 | — |
| —— of Turkey, containing 4 Yards Square or upwards, the Carpet | 2 15 0 | — |
| Containing less than 4 Yards Square, the Carpet — | 0 14 1 | — |
| Cashew Gum. See Gum. | | |
| Cassia Buds, the lb. — — — — | 0 0 6 | — |
| —— Fitula, the lb. — — — — | 0 0 4 | — |
| —— Lignea, the lb. — — — | 0 1 2 | — |

Cassia,

| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Cassia, Oil of. } See Oil. | | |
| Castor, Oil of. } | | |
| Cayenne Pepper. See Pepper. | | |
| Chemical Oil. See Oil. | | |
| China-root, the lb. — — — | 0 0 7 | —— |
| China Ware, for every 100*l.* of the Value — — | 80 0 0 | —— |
| Cinnabar. See Vermillion. | | |
| Cinnabaris Nativa, the lb. — — | 0 1 0 | —— |
| Cinnamon, the lb. — — — | 0 1 6 | —— |
| —— Oil of. See Oil. | | |
| Cloves, the lb. — — — | 0 3 3 | —— |
| —— Oil of. See Oil. | | |
| Cochineal, the lb. — — — | 0 0 4 | —— |
| Cocoa Nuts, the lb. — — — | 0 0 2 | —— |
| Subject also to an Inland Duty of Excise. | | |
| Coculus Indus, the lb. — — — | 0 1 0 | —— |
| Coffee, the lb. — — — — | 0 0 5 | —— |
| Subject also to an Inland Duty of Excise. | | |
| Coin, Foreign, of Gold or Silver. See Bullion. | | |
| Coloquintida, the lb. — — — | 0 0 9 | —— |
| Colours for Painters. See Painters Colours. | | |
| Columbo Root, the lb. — — — | 0 0 8 | —— |
| Contrayervæ Lapis. See Lapis. | | |
| —— Radix. See Radix. | | |
| Copal Gum. See Gum. | | |
| Copper Ore, the cwt. — — — | 0 0 6 | —— |
| —— Unwrought, viz. Copper Bricks, Rose Copper, and all Cast Copper, the cwt. — — — | 0 1 0 | —— |
| Copper in Plates and Copper Coin, the cwt. — | 0 9 4 | —— |
| —— Part wrought, viz. Bars, Rods, or Ingots, hammered or raised, the cwt. — — — | 0 18 8 | —— |
| —— Manufactures of Copper, Copper enamelled, and Copper Plates engraved, for every 100*l.* of the Value — | 50 0 0 | —— |
| Coral Beads. See Beads. | | |
| —— in Fragments, the lb. — — — | 0 0 6 | —— |
| —— Whole, polished, the lb. — — — | 0 6 10 | —— |
| unpolished, the lb. — — | 0 3 4 | —— |
| Cordivant Skins. See Skins. | | |
| Coriander Seed. See Seed. | | |
| Cortex Peruvianus. See Jesuits Bark, in Bark. | | |
| Costus, the lb. — — — | 0 0 6 | —— |
| Cotton, Manufactures of, not otherwise enumerated or described, for every 100*l.* of the Value — — — | 52 0 0 | —— |
| —— Thread. See Thread. | | |
| —— Wool. See Wool. | | |
| —— Yarn. See Yarn. | | |
| Cowries, for every 100*l.* of the Value — — | 52 10 0 | —— |
| Crystal Beads. See Beads. | | |
| Cubebs, the lb. — — — | 0 0 3 | —— |
| Cummin Seed. See Seed. | | |
| Diagrydium. See Scammony. | | |
| Diamonds. Duty free. | | |
| Dimity, plain White, for every 100*l.* of the Value — | 50 0 0 | —— |
| Drawback to be allowed on the Exportation of such of the said Goods which shall have been printed, stained, painted, or dyed in Great Britain, for every 100*l.* of the Value — | —— | 50 0 0 |
| Dog Skins. See Skins. | | |
| Drawings, coloured, each — — — | 0 1 8 | —— |
| —— plain, each — — — | 0 0 10 | —— |

Drugs,



| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Drugs on which specific Duties are payable, according to the Quantity. See the several Articles in Alphabetical Course. | | |
| —— manufactured, not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — | 50 0 0 | —— |
| —— unmanufactured, not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — | 35 0 0 | —— |
| Earthen Ware. See China. | | |
| Ebony. See Wood. | | |
| Elemi Gum. See Gum. | | |
| Elephants' Teeth, the cwt. — — — | 2 7 0 | —— |
| Elk Skins. See Skins. | | |
| Emeralds, Rubies, and all other precious Stones and Jewels (except Diamonds) for every 100*l.* of the Value — — | 5 0 0 | —— |
| Feathers, Ostrich, dressed, the lb. — — — | 1 11 8 | —— |
| Undressed, the lb. — — — | 0 8 6 | —— |
| Of any other Sort, for every 100*l.* of the Value — | 35 0 0 | —— |
| Flax, rough or undressed, the cwt. — — | 0 0 3 | —— |
| Forest Seed. See Garden Seed, in Seed. | | |
| Galanga, the lb. — — — | 0 0 3 | —— |
| Galbanum, the lb. — — — — | 0 0 7 | —— |
| Galls, the cwt. — — — — | 0 5 0 | —— |
| Gamboge, the lb. — — — | 0 0 8 | —— |
| Garden Seed. See Seed. | | |
| Garnets, cut, the lb. — — — | 0 16 10 | —— |
| —— rough, the lb. — — — | 0 5 8 | —— |
| Gem Sal. See Sal. | | |
| Geneva. See Spirits. | | |
| Ginger, the cwt. — — — — | 0 14 0 | —— |
| —— preserved, the lb. — — — — | 0 0 9 | —— |
| Ginseng, the lb. — — — — | 0 0 10 | —— |
| Glass Bottles. See Bottles. | | |
| —— broken, fit only to be re-manufactured, the cwt. — | 0 1 9 | —— |
| —— Manufactures of, not otherwise enumerated or described, for every 100*l.* of the Value — — — | 70 0 0 | —— |
| —— Paintings on Glass, for every 100*l.* of the Value — | 50 0 0 | —— |
| Glass is subject also to a Duty of Excise. | | |
| Goat Hair. See Hair. | | |
| Gold Coin, Foreign. See Bullion. | | |
| —— Plate. See Plate. | | |
| Gum Ammoniacus, the lb. — — — | 0 0 6 | —— |
| —— Animi, the lb. — — — | 0 0 4 | —— |
| —— Arabic the cwt. — — — | 0 4 2 | —— |
| —— Cashew, the cwt. — — — | 0 4 2 | —— |
| —— Copal, the lb. — — — | 0 0 10 | —— |
| —— Elemi, the lb. — — — | 0 0 4 | —— |
| —— Lac, viz. Cake lac, the lb. — — | 0 0 2 | —— |
| Shellac or Seed-lac, the lb. — — | 0 0 3 | —— |
| Stick-lac, the cwt. — — — | 0 4 8 | —— |
| —— Opopanax, the lb. — — — | 0 2 0 | —— |
| —— Sagapenum, the lb. — — — | 0 0 5 | —— |
| —— Sandrake or Juniper, the cwt. — — | 0 10 6 | —— |
| —— Sarcocolla, the lb. — — — | 0 0 5 | —— |
| —— Senega, the cwt. — — — | 0 4 2 | —— |
| —— Tragacanth, the lb. — — — | 0 0 6 | —— |
| —— not otherwise enumerated or described, for every 100*l.* of the Value | 35 0 0 | —— |
| Hair, Camel, the lb. — — — | 0 0 11 | —— |
| —— Goat or Carmenia Wool, the lb. — — | 0 0 2 | —— |
| —— Human, the lb. — — — | 0 2 6 | —— |

| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| jesty, of any Beans, called Kidney or French Beans, Tares, Lentiles, Calavances, and all other Sorts of Pulse; and also Bulls, Cows, Oxen, Calves, Sheep, Lambs, and Swine; Beef, Pork, Mutton, Veal, and Lamb, whether salted or otherwise; Bacon, Hams, Tongues, Butter, Cheese, Potatoes, Rice, Sago, Sago Powder, Tapioca, Vermicelli, Millet Seed, Poultry, Fowls, Eggs, Game, and Sour Crout, Duty free, provided due Entry be made. His Majesty is likewise authorised, in like Manner, to recal such Permission, either in Part or in the Whole, if Circumstances shall seem so to require. See 39 Geo. III. Cap. 87. continued by subsequent Acts, and by 43 Geo. III. Cap. 12. further continued until the 1st January 1804. | | |
| Quicksilver, the lb. — — — | 0 1 0 | —— |
| Radix Contrayervæ, the lb. — — — | 0 0 9 | —— |
| Rattans. See Canes. | | |
| Red Wood. See Wood. | | |
| Reed Canes. See Canes. | | |
| Rhubarb, the lb. — — — — | 0 1 0 | —— |
| Rice, the cwt. (See the Note under the Head of Provisions.) — | 0 4 8 | —— |
| Roch Alum. See Alum. | | |
| Rose Wood. See Wood. | | |
| Rubies. See Emeralds. | | |
| Rum. See Spirits. | | |
| Safflower, the cwt. — — — | 0 5 0 | —— |
| Saffron, the lb. — — — | 0 4 0 | —— |
| Sagapenum Gum. See Gum. | | |
| Sago, the lb. (See the Note under the Head of Provisions.) — | 0 0 4 | —— |
| Sago Powder, for every 100*l.* of the Value, (See the Note under the Head of Provisions.) — — — | 50 0 0 | —— |
| Sal Ammoniacus, the lb. — — — | 0 0 1 | —— |
| —— Gem, the cwt. — — — | 0 4 8 | —— |
| Salep or Salop, the lb. — — — | 0 0 6 | —— |
| Saltpetre, the cwt. — — — | 0 0 3 | —— |
| Sandrake Gum. See Gum. | | |
| Sanguis Draconis, the lb. — — — | 0 0 10 | —— |
| Sarcocolla Gum. See Gum. | | |
| Saunders, red, the cwt. — — — | 0 2 4 | —— |
| ———— white, the lb. — — — | 0 0 4 | —— |
| ———— yellow, the lb. — — — | 0 0 4 | —— |
| Scammony, the lb. — — — | 0 3 6 | —— |
| Sea Cow, Sea Horse, or Sea Morse Teeth, the lb. — | 0 1 0 | —— |
| Seal Skins. See Skins. | | |
| Seed, Aniseed, the cwt. — — — | 1 7 9 | —— |
| —— Coriander Seed, the cwt. — — — | 0 5 9 | —— |
| —— Cummin Seed, the cwt. — — — | 0 9 6 | —— |
| —— Garden Seed or Forest Seed, not particularly enumerated or described, the lb. — — — — — | 0 0 3 | —— |
| —— Worm Seed, the lb. — — — — | 0 0 8 | —— |
| —— not particularly enumerated or described, or otherwise charged with Duty, for every 100*l.* of the Value — — | 35 0 0 | —— |
| Seed-lac. See Lac, in Gum. | | |
| Sena, the lb. — — — — | 0 0 9 | —— |
| Senega Gum. See Gum. | | |
| Sheeps Wool. See Lambs Wool, in Wool. | | |
| Shellac. See Lac, in Gum. | | |
| Silk Handkerchiefs. See Handkerchiefs. | | |
| —— Knubs or Husks of Silk, the lb. — — | 0 1 10 | —— |
| —— Raw Silk, Bengal, the lb. — — | 0 3 0 | —— |

Silk,



| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Silk, Raw Silk, of any other Sort, the lb. — — | 0 4 0 | —— |
| —— Waste Silk, the lb. — — — | 0 1 10 | —— |
| Silver Coin, Foreign. See Bullion. | | |
| —— Plate. See Plate. | | |
| Skins, Calve, in the Hair, not tanned, tawed, or in any way dressed, the Dozen Skins — — — | 0 1 2 | —— |
| —— Cordivants, dressed, the Dozen Skins — — | 1 0 0 | —— |
| —— Dog Skins in the Hair, not tanned, tawed, or in any way dressed, the Dozen Skins — — — | 0 0 6 | —— |
| —— Elk Skins in the Hair, not tanned, tawed, or in any way dressed, the Skin — — — — | 0 0 7 | —— |
| —— Husse Skins, undressed, the Skin — — — | 0 0 3 | —— |
| —— Leopard Skins, undressed, the Skin — — | 0 8 9 | —— |
| —— Martin Skins, undressed, the Skin — — | 0 1 6 | —— |
| —— Seal Skins, in the Hair, not tanned, tawed, or in any way dressed, the Skin — — — | 0 0 2 | —— |
| —— Squirrel Skins, undressed, the 100 Skins — — | 0 7 0 | —— |
| —— Tyger Skins, undressed, the Skin — — | 0 4 4 | —— |
| —— or Pieces of Skins, raw or undressed, not particularly enumerated or described, or otherwise charged with Duty as such, for every 100*l.* of the Value — — — | 35 0 0 | —— |
| —— or Pieces of Skins, tanned, tawed, or in any way dressed, not particularly enumerated or described, or otherwise charged with Duty as such, for every 100*l.* of the Value — | 90 0 0 | —— |
| Snuff, the lb. (Subject also to a Duty of Excise.) — | 0 0 8 | —— |
| Socotorina Aloes. See Aloes. | | |
| Spikenard, the lb. — — — | 0 1 8 | —— |
| Spirits, Arrack, the Gallon — — — | 0 1 1 | —— |
| ———— Brandy, the Gallon — — — | 0 1 1 | —— |
| ———— Geneva, the Gallon — — — | 0 1 0 | —— |
| ———— Rum, the Gallon — — — | 0 0 9 | —— |
| Spirits are subject also to a Duty of Excise. | | |
| Squills, the cwt. — — — | 0 3 0 | —— |
| Squinanthum, the lb. — — — | 0 0 5 | —— |
| Squirrel Skins. See Skins. | | |
| Stick Lac. See Lac, in Gum. | | |
| Stockings of Cotton, for every 100*l.* of the Value — | 52 0 0 | —— |
| Storax, Calamita or Liquida, the lb. — — | 0 0 8 | —— |
| —— in the Tear or Gum, the lb. — — | 0 5 0 | —— |
| Succades, the lb. — — — | 0 1 0 | —— |
| Sugar, the cwt. — — — | 1 2 0 | —— |
| Note. The Duties on Sugar imported into Great Britain are to continue in force, until the 25th Day of March 1804, and no longer. See the Act to which this Table is annexed. | | |
| Sugar Candy, Brown, the cwt. — — | 3 10 0 | —— |
| ———— White, the cwt. — — | 5 12 0 | —— |
| Talc, the lb. — — — | 0 0 3 | —— |
| Tamarinds, the lb. — — — | 0 0 3 | —— |
| Tea, for every 100*l.* of the Value — — | 5 0 0 | 5 0 0 |
| Subject also to a Duty of Excise. | | |
| For the Conditions, Regulations, and Restrictions, under which Tea may be taken out of the Warehouse, Duty free, for Exportation to Ireland, See 41 Geo. III. Cap. 75. | | |
| Teake Wood. See Wood. | | |
| Terra Japonica, the lb. — — — | 0 0 5 | —— |
| Thread, viz. Cotton Thread, for every 100*l.* of the Value — | 52 0 0 | —— |
| Tincal. See Borax unrefined. | | |

| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Tobacco, the lb. — — — | 0 0 6 | — |
| Subject also to a Duty of Excise. | | |
| Tonnage Duty on Ships or Vessels entering Inwards or Outwards (except in Ballast), from or to Foreign Parts. See Table No. 3. at the End of Schedule A. | | |
| Tortoise-shell, Manufactures of, for every 100*l.* of the Value — | 50 0 0 | — |
| ——— rough and unmanufactured, the lb. — | 0 1 10 | — |
| Tragacanth Gum. See Gum. | | |
| Turbith, the lb. — — — — | 0 1 4 | — |
| Turmeric, the lb. — — — | 0 0 3 | — |
| Turpentine, Oil of. See Oil. | | |
| Tutiæ Lapis. See Lapis. | | |
| Tyger Skins. See Skins. | | |
| Vermicelli, the lb. — — — | 0 0 3 | — |
| See the Note under the Head of Provisions. | | |
| Vermilion, or Cinnabar, the lb. — — | 0 1 2 | — |
| Walking Canes. } | | |
| ——— Sticks. } See Canes. | | |
| Wanghee Canes. } | | |
| Wax, Bees Wax, unmanufactured, the cwt. — | 2 0 0 | — |
| White, or manufactured, the cwt. — | 3 15 10 | — |
| —— Candles. See Candles. | | |
| Wood, Ebony, the Ton, Quantity 20 cwt. — — | 5 0 0 | — |
| ——— Red Wood, the Ton, Quantity 20 cwt. — | 1 3 4 | — |
| ——— Rose Wood, the cwt. — — | 1 8 0 | — |
| ——— Teake Wood, 8 Inches Square, or upwards, the Load, Quantity 50 Cubic Feet — — — | 0 19 0 | — |
| Wool, Carmenia. See Goat Hair, in Hair. | | |
| —— Cotton Wool, the 100lbs. — — | 0 8 4 | — |
| —— Lambs Wool or Sheeps Wool, the cwt. — — | 0 4 8 | — |
| Worm Seed. See Seed. | | |
| Yarn, viz. Cotton Yarn, the lb. — — — | 0 0 5 | — |
| Zedoaria, the lb. — — — | 0 0 8 | — |
| All Goods, Wares, and Merchandize imported by the United Company of Merchants of England trading to the East Indies, being either in Part or wholly manufactured, not being enumerated or described, or otherwise charged with Duty, when so imported, and not prohibited to be imported into or used in Great Britain, for every 100*l.* of the Value — — | 50 0 0 | — |
| All Goods, Wares, and Merchandize, imported by the United Company of Merchants of England trading to the East Indies, not being either in Part or wholly manufactured, not being enumerated or described, or otherwise charged with Duty, when so imported, and not prohibited to be imported into or used in Great Britain, for every 100*l.* of the Value — — | 20 0 0 | — |



## 43 GEORGII III. Cap. LXIX.

An Act to repeal the Duties of Excise payable in *Great Britain*, and to grant other Duties in lieu thereof. [4th *July* 1803.]

WHEREAS the Duties of Excise are, in many Cases, become numerous and complicated, and it will tend to the public Benefit to consolidate and simplify the same; be it therefore enacted by the King'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 Fifth Day of *July* One thousand eight hundred and three, all and singular the Duties, Allowances, Bounties, and Drawbacks of Excise, and other Duties, under the Management of the Commissioners of Excise in *England* and *Scotland* respectively, granted by any Act or Acts of Parliament now in force, shall cease and determine, save and except in all Cases relating to the recovering, allowing, or paying any Arrears thereof respectively, which may at that Time remain unpaid, or to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto respectively, which shall have been incurred at any Time before or on the said Fifth Day of *July* One thousand eight hundred and three: Provided always, that nothing in this Act contained shall extend, or be construed to extend, to repeal or in anywise alter the Duties upon Malt, Mum, Cyder, and Perry, granted by an Act of Parliament, made in the present Session of Parliament, intituled, *An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand eight hundred and three;* or the Duties upon Malt, Tobacco, and Snuff, continued by an Act of the present Session of Parliament, intituled, *An Act for continuing and granting to His Majesty a Duty on Pensions, Offices, and Personal Estates in* England, Wales, *and Town of* Berwick upon Tweed; *and certain Duties on Sugar, Malt, Tobacco, and Snuff, for the Service of the Year One thousand eight hundred and three,* save and except as to the Duties in the said last recited Act granted on Licences to be taken out by the Manufacturers of and Dealers in Tobacco and Snuff, and also as to the Duties in the said Act granted on Tobacco, of the Growth, Production, and Manufacture of the Plantations or Dominions of *Spain* and *Portugal*, delivered for Exportation: Provided also, that nothing in this Act contained shall extend, or be construed to extend, to repeal or anywise alter the Countervailing Duties of Excise, upon the Importation of Goods and Commodities from *Ireland* into *Great Britain*, granted by an Act of the Thirty-ninth and Fortieth Years of His present Majesty's Reign, intituled, *An Act for the Union of* Great Britain *and* Ireland, or the Drawbacks payable on Goods exported from *Great Britain* to *Ireland* according to the last mentioned Act, save and except the Countervailing Duties and Drawbacks granted by the said last recited Act, for and in respect of Beer, Ale, and Mum, Bricks and Tiles, Cyder and Perry, Hops, Mead or Metheglin, Spirits, Vellum and Parchment, Gilt and Silver Wire, and Gold and Silver Thread, Lace, or Fringe.

From *July* 5, 1803, the present Duties under the Management of the Commissioners of Excise, and the Drawbacks, shall cease.

Act not to extend to Duties granted by 43 *Geo.* 3. c. 3. or the Duties upon Malt, Tobacco, and Snuff, continued by 43 *Geo.* 3. c. 4. except as to the Duties on Tobacco Licences, and on Tobacco of *Spain* and *Portugal*.

Nor extend to the Countervailing Duties on Importation from *Ireland*, &c. except on certain Articles.

II. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, in lieu and instead of the said Duties of Excise, and other Duties under the Management of the said Commissioners of Excise respectively by this Act repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon the several Goods, Wares, Merchandize and Commodities mentioned and described in the Schedules, marked A. and B. hereunto annexed, and for the Sales by Auction, and for and upon the Licences mentioned in the said Schedule marked A. the several Sums of Money and Duties of Excise as they are respectively inserted, described, and set forth in the said Schedules; and that there shall be made, allowed, and paid for or in respect of Goods, Wares, Merchandize, and Commodities, for or in respect of which any Duty of Excise is imposed, to the several Persons entitled to the same, the several Allowances, Bounties, and Drawbacks of Excise, as the same are also respectively inserted, described, and set forth in the Schedule marked C. hereunto annexed; and also all other such special Allowances as are particularly directed to be made by any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, except so far as any such special Allowances may be altered, varied, or repealed by this Act.

From *July* 5, 1803, the Duties in the annexed Schedules, A. and B. shall be levied, and the Drawbacks in the Schedule C. allowed in lieu of those which are to cease, &c.

III. And be it further enacted, That such of the Duties of Excise, by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners

Duties to be under the Management of the respective Commis-

sioners of Excise, and shall be accounted for as the repealed Duties.

Commissioners of Excise in *England*, for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of Excise in *Scotland*, for the Time being; and that the same shall be accounted for, cleared off, paid, satisfied, and discharged by the Person and Persons liable to the accounting for, clearing off, Payment, Satisfaction, or Discharge thereof, at such Time and Times, and in such Manner as the hereby repealed Duties of Excise and other Duties under the Management of the said Commissioners of Excise respectively chargeable in the like Cases, or upon the like Goods, Wares, Merchandize, and Commodities respectively, or upon any Person or Persons for or in respect thereof, were, by any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and three, to be accounted for, cleared off, paid, satisfied, or discharged.

Duties and Drawbacks under this Act to be levied, &c. as former Duties, &c. unless hereby altered.

IV. And be it further enacted, That the said several Sums of Money respectively inserted, described, and set forth in the said Schedules hereunto annexed, marked A. and B., as the Duties of Excise, and the Allowances, Bounties, and Drawbacks of the Duties of Excise upon the several Goods, Wares, Merchandize, or Commodities inserted in the Schedule hereunto annexed, marked C., or mentioned in this Act, shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed (except where any Alteration is expressly made by this Act), in such and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods, by which the former Duties of Excise, and other Duties under the Management of the said Commissioners of Excise respectively, and the Allowances, Bounties, and Drawbacks of Duties of Excise, and other Duties under the Management of the said Commissioners of Excise respectively, were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, and the several Persons, and the Goods, Wares, Merchandize, or Commodities, by this Act respectively made liable to the Payment of, or chargeable with Duties of Excise, or entitled to Allowances, Bounties, or Drawbacks of Duties of Excise, as respectively inserted, described, and set forth in the said Schedules hereunto annexed, marked A., B., and C., shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, and Restrictions, to which such Persons, Goods, Wares, Merchandize, or Commodities, were generally or specially subject and liable by any Act or Acts of Parliament in force on and immediately before the Fifth Day of *July* One thousand eight hundred and three, respecting the Duties of Excise, or other Duties under the Management of the said Commissioners of Excise respectively, except where any Alteration is expressly made by this Act, or by any other Act or Acts of this Session of Parliament; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, as well Pains of Death as others, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force on and immediately before the Fifth Day of *July* One thousand eight hundred and three, for securing the Revenue of Excise, or other Duties under the Management of the said Commissioners of Excise respectively, or for the Regulation or Improvement thereof; and the several Clauses, Powers, and Directions therein contained (unless where expressly altered by this Act), shall, and are hereby directed and declared to extend to, and shall be repesctively, applied practised, and put in Execution, for and in respect of the several Duties of Excise hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

Duties to be paid in Proportion to the actual Quantity.

V. And be it further enacted, That in all Cases where any Duty is imposed by this Act on any specific Quantity of Goods, Wares, or Merchandize, the same shall be understood, and deemed and taken to apply, in the same Proportion, and after the same Rate, to any Quantity greater or less than such specific Quantity.

Duties to be carried to the Consolidated Fund of *Great Britain*.

VI. And be it further enacted, That all the Monies arising by the Duties by this Act imposed, the necessary Charges of raising and accounting for the same excepted, shall, from Time to Time, be paid into the Receipt of His Majesty's Exchequer at *Westminster*, and shall be carried to and make Part of the Consolidated Fund of *Great Britain*.

The whole of the Duties, except otherwise hereby provided, shall be entered in one Account at the Exchequer, and the Treasury shall cause distinct Accounts of such as were to be kept se-

VII. And whereas, by divers Acts for granting several of the Duties hereby repealed, it is provided, that, during the Space of Ten Years then next ensuing, there should be provided and kept, in the Office of the Auditor of the Receipt of the Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties should, together with such other Duties which were respectively granted for the Purpose of making a permanent Addition to the public Revenue, and of defraying any Charge occasioned by certain Loans made and Stocks created by Authority of Parliament, be entered separate and apart from all other Monies paid or payable to His



His Majesty, His Heirs or Successors, upon any Account whatever: And whereas it is expedient that the Whole of the Duties by this Act granted (except where special Provision is otherwise made by this Act), should be entered in One Account, but that Provision should nevertheless be hereby made for ascertaining the Produce of such several Grants of Duties for the Remainder of such respective Periods, be it therefore enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, the Whole of the Duties of Excise granted by this Act shall be entered together in One Account; and that, from and after the Fifth Day of *July* One thousand eight hundred and three, the Lord High Treasurer, or Lords Commissioners of His Majesty's Treasury, or any Three or more of them, for the Time being, shall, for and during the Remainder of the respective Periods of Ten Years, to be computed from the Time of granting such of the said Duties as aforesaid as were so directed to be entered separately as aforesaid, cause separate and distinct Accounts of what such Duties would have amounted to, in case the same had not been and were not respectively hereby consolidated and collected with other Duties of Excise, to be made out in such Manner and Form as shall appear to the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury for the Time being, best adapted to ascertain such Amounts respectively; which Accounts the said Lord High Treasurer or Lords Commissioners of His Majesty's Treasury, for the Time being, are hereby required to cause to be laid before Parliament, together with the public Accounts directed to be laid before Parliament pursuant to the Provisions of an Act, passed in the Forty-second Year of the Reign of His present Majesty, intituled, *An Act for directing certain public Accounts to be laid annually before Parliament; and for discontinuing certain other Forms of Account now in Use.*

Accounts separate for 10 Years from being granted, to be so kept and laid before Parliament.

42 Geo. 3. c. 70.

Act not to affect Pensions payable by the Commissioners, &c. of Excise.

VIII. Provided always, and it is hereby enacted, That nothing in this Act contained shall extend, or be construed to extend, to make void, alter, or prejudice, any Disposition, Appropriation, Appointment, Matter, or Thing whatsoever, relative to the regular and usual Payment of any Pension or Annuity charged and made payable to any Person or Persons in pursuance of any Act or Acts of Parliament, or by virtue of any Grants or Letters Patent, made or granted by any of His Majesty's Royal Predecessors, Kings or Queens of this Realm, but that the same Dispositions, Appropriations, and Appointments, shall continue, be in Force, and take Effect in the Payment of all and every the Annuities and Pensions payable by the Commissioners or Receivers General of the Duties and Revenues of Excise, in the same Manner, and at the same Time and Times, that the said Annuities and Pensions have been usually paid before the said Fifth Day of *July* One thousand eight hundred and three.

Act not to alter the Hereditary Revenue of His Majesty in *Scotland*, or the Payment of Annuities, &c. out of the Revenues of Excise.

IX. And be it also further enacted, That nothing in this Act contained shall extend, or be construed to extend, to affect or alter the hereditary Revenue of His Majesty, His Heirs and Successors, in *Scotland*, or other Revenue then granted to His late Majesty King *George* the Second during his Life, and renewed to His present Majesty during his Life, by an Act made in the First Year of His Majesty's Reign, or in any Manner divert the Payment of the several and respective Annuities, Bounties, and other Charges and Expenses which, in pursuance of any Act or Acts of Parliament in force on and immediately before the Fifth Day of *July* One thousand eight hundred and three, have usually been, or ought to be satisfied and paid by the Commissioners of Excise out of the Monies arisen by the Duties and Revenues of Excise, or Duties under the Management of the Commissioners of Excise in that Part of *Great Britain* called *Scotland*, but that the same shall and may, and are hereby directed and required, to be satisfied, paid, and discharged out of all or any of the said Monies arisen, or which shall hereafter arise by the said Duties and Revenues, and come into the Hands of the said Commissioners in the same and like Manner, and at the respective Times at which the same have usually been accustomed to be paid and satisfied; any Thing in this Act contained to the contrary in anywise notwithstanding.

The Sum reserved out of the Duties on Licences to retail Wine, by 30 Geo. 2. c. 19. shall be accounted for out of the Duties on such Licences granted by this Act.

X. And whereas by an Act of Parliament, passed in the Twenty-seventh Year of the Reign of His present Majesty, (amongst other Things), for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, it was enacted, that, from and after the Demise of His Majesty, (whom God long preserve), the Sum of Seven thousand and Two Pounds Fourteen Shillings and Three-pence out of the Monies arising by the new Duties on Licences to retail Wine, reserved by an Act of the Thirtieth Year of the Reign of His late Majesty King *George* the Second, should be paid and accounted for to the Heirs and Successors of His Majesty, in like Manner as they were before the passing of an Act of the First Year of His Majesty's Reign, intituled, *An Act for the Support of His Majesty's Household, and of the Honour and Dignity of the Crown of* Great Britain: And whereas the said Duties on Wine Licences have been repealed, and certain Duties of Excise granted in lieu thereof, which, by the present Act, are also repealed; be it further enacted, That the aforesaid Sum of Seven thousand

and Two Pounds Fourteen Shillings and Three-pence shall, from and after the Demise of His Majesty, (whom God long preserve,) be so reserved, paid, and accounted for, out of the Duties by this Act granted on Licences to retail Foreign Wine, in like Manner as they are by the said Act required to be reserved, paid, and accounted for out of the like Duties hereby repealed.

The Amount of what would have been the hereditary Duties of Excise, shall be computed, set apart, and paid out of the Duties by this Act granted, as directed by 27 Geo. 3. c. 13.

XI. And whereas by the aforesaid Act of the Twenty-seventh Year of the Reign of His present Majesty, it was directed, that the Commissioners of Excise should compute the exact Sums to which the Whole of the hereditary Duties of Excise, which, by an Act made in the Twelfth Year of the Reign of His Majesty King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service and Purveyance; and for settling a Revenue upon His Majesty in lieu thereof*, and by several subsequent Acts of Parliament, were granted to His Majesty, His Heirs and Successors for ever, would amount, if the same had not been repealed or altered by another Act of Parliament, made in the Ninth Year of the Reign of His late Majesty, granting a certain Sum out of the Aggregate Fund, in lieu of certain of the said hereditary Duties; and that the said Commissioners should transmit an Account thereof quarterly, into the Receipt of the Exchequer; and also, that the proper Officers of the said Receipt of Exchequer should set apart, out of the Duties of Excise granted by the before-mentioned Act of the Twenty-seventh Year of the Reign of His present Majesty, at the End of every Quarter after the Demise of His present Majesty, such a Sum of Money as it should appear by the said Account the Whole of the said hereditary Duties of Excise would have amounted to within such Quarter, to be paid to the Successors of the King's Majesty for ever: And whereas the Duties granted by the said Act of the Twenty-seventh Year of the Reign of His present Majesty are hereby repealed; be it therefore enacted, That the said quarterly Sums shall be so computed, and shall be set apart and paid out of the Duties by this Act granted, in like Manner as they are by the said Act directed to be computed and set apart out of the Duties of Excise hereby repealed.

12 Car. 2. c. 24.

XII. And whereas by an Act of Parliament passed in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service and Purveyance; and for settling a Revenue upon His Majesty in lieu thereof*, it was enacted, that every Six-and-thirty Gallons of Beer should be reckoned, accounted, and returned for a Barrel of Beer, and every Two-and-thirty Gallons of Ale for a Barrel of Ale; and that, in Consideration of Waste by Fillings and Leakage, all Common Brewers not selling Beer and Ale by Retail, should be allowed Three Barrels upon every Twenty-three Barrels of Beer, and Two Barrels upon every Twenty-two Barrels of Ale out of the said Returns made by the Gagers; and by another Act made in the First Year of the Reign of King *William* and Queen *Mary*, intituled, *An Act for an additional Duty of Excise upon Beer, Ale, and other Liquors*, it was enacted and declared, that for avoiding Uncertainties and Disputes, every Four-and-thirty Gallons of Beer and Ale brewed or made by the Brewers, Victuallers, or other Persons chargeable with the Duties of Excise other than within the Cities of *London* and *Westminster*, and the Weekly Bills of Mortality, should be reckoned and returned for a Barrel of Beer or Ale; and that the Allowances made to the Common Brewers other than within the said Cities and Limits, should be Two Barrels and a Half upon every Twenty-three Barrels: And whereas it is expedient that the Quantities to be returned as and for a Barrel of Beer or Ale brewed or made by the Common Brewer, and the Allowances for Waste, should be in all Places the same; be it therefore enacted, That, from and after the Fifth Day of *July* One thousand eight hundred and three, every Thirty-six Gallons of Beer or Ale brewed or made by the Common Brewers in *Great Britain*, whether within the Weekly Bills of Mortality or without the same, taken according to the Standard of the Ale Quart, Four whereof shall make the Gallon, remaining in the Custody of the Chamberlains of His Majesty's Exchequer, shall be reckoned, accounted, and returned by the Gager or Gagers, or other Officers of Excise, for a Barrel of Beer or Ale; and that the Allowances to be made in *Great Britain* to the Common Brewers not selling Beer, Ale, or Worts, in any less Quantity than a whole Cask, containing Four Gallons and a Half, whether within or without the aforesaid Limits, for Waste by Fillings and Leakage of their Beer or Ale, or otherwise, out of the Returns or Charges made by the Gagers or other Officers, shall be Three Barrels upon every Thirty-six Barrels, both of Strong Beer and of Table Beer and Ale, and after that Rate for any greater or less Quantity; any Thing in the before-mentioned Acts, or any other Act of Acts of Parliament to the contrary in anywise notwithstanding.

1 W. and M. c. 24.

From *July* 5, 1803, 36 Gallons shall be reckoned a Barrel of Beer or Ale, made by Common Brewers in *Great Britain*, and the Allowance shall be 3 Gallons out of that Quantity for Waste.

Such Allowance to be in full for all Losses.

XIII. And be it further enacted, That the said Allowance to the Common Brewer of Three Barrels upon every Thirty-six Barrels of Beer and Ale, shall be in full Compensation for all Waste or other Losses or Damages whatsoever.

XIV. An



No Beer or Ale shall be sold by the Common Brewers at any other than the above Rate, but not to extend to other Brewers

XIV. And be it further enacted, That no Beer or Ale, brewed by the Common Brewers in *Great Britain*, shall be sold by such Common Brewers at any other Rate or Quantity for the Barrel than the aforesaid Quantity of Thirty-six Gallons; any Law, Practice, or Usage to the contrary notwithstanding: Provided always, that nothing herein contained shall extend, or be deemed or construed to extend, to alter or vary the Quantity to be returned as and for a Barrel of Beer or Ale brewed or made by any Victualler or Retailer, or by any Person other than the Common Brewer, who doth or shall sell or tap out Beer or Ale publicly or privately, but that the same shall be and remain as was enacted and declared by the aforesaid Act of the First Year of King *William* and Queen *Mary*, for an additional Duty of Excise on Beer, Ale, and other Liquors.

Act not to make void Licences granted under any Law of Excise.

XV. And be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to make void any Licence or Licences granted under or by virtue of any Law or Laws of Excise in force on or before the said Fifth Day of *July* One thousand eight hundred and three, or to require or compel any Person or Persons to whom such Licence shall have been granted, to renew or take out any fresh Licence until the End and Expiration of the Term for which any such Licence was granted; any Thing in this Act contained to the contrary in anywise notwithstanding.

Act may be altered or repealed this Session.

XVI. And be it further enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed, by any Act to be passed in this Session of Parliament.

## SCHEDULES to which this Act refers.

### Schedule A.

### DUTIES OF EXCISE IN GREAT BRITAIN.

| | £. | s. | d. |
|---|---|---|---|
| Auctions.—For every Twenty Shillings of the Purchase Money arising or payable by virtue of any Sale at Auction in Great Britain of any Interest, in Possession or Reversion in any Freehold, Customary, Copyhold, or Leasehold Lands, Tenements, Houses, or Hereditaments, and any Share or Shares in the Capital or joint Stock of any Corporation or chartered Company, and of any Annuities or Sums of Money charged thereon, and of any Ships and Vessels, and of any Reversionary Interest in the public Funds, and of any Plate or Jewels, and so in Proportion for any greater or less Sum of such Purchase Money, to be paid by the Auctioneer, Agent, Factor, or Seller by Commission — — — | 0 | 0 | 6 |
| For every Twenty Shillings of the Purchase Money arising or payable by virtue of any Sale at Auction in Great Britain of Furniture, Fixtures, Pictures, Books, Horses and Carriages, and all other Goods and Chattels whatsoever, and so in Proportion for any greater or less Sum of such Purchase Money, to be paid by the Auctioneer, Agent, Factor, or Seller by Commission — — — | 0 | 0 | 10 |
| Beer.—For every Barrel of Strong Beer or Ale, or Beer or Ale above Sixteen Shillings the Barrel, exclusive of the Duty hereby imposed on such Beer or Ale, and not being Two-penny Ale, mentioned and described in the Seventh Article of the Treaty of Union with Scotland, which shall be brewed in Great Britain by any Common Brewer, or other Person or Persons, who shall sell or tap out Beer or Ale publicly or privately, to be paid by such Common Brewer or other Person or Persons respectively — — — — — | 0 | 10 | 0 |
| For every Barrel of Table Beer, or Beer or Ale of Sixteen Shillings the Barrel or under, exclusive of the Duty hereby imposed thereon, which shall be brewed in Great Britain by any Common Brewer, or other Person or Persons, who shall sell or tap out Beer or Ale publicly or privately, to be paid by such Commoner Brewer, or other Person or Persons respectively — — — — | 0 | 2 | 0 |
| For every Barrel of Two-penny Ale, mentioned and described in the Seventh Article of the Treaty of Union with Scotland, to be paid by the Common Brewer or Victualler — — — — — — | 0 | 4 | 2 |
| For every Barrel containing Thirty-two Gallons, Wine Measure, of Spruce Beer, and of all other Sorts or Kinds of Beer or Ale, and for every such Barrel of Mum which shall be imported from Parts beyond the Seas into Great Britain, the same not being Irish Beer, Ale, or Mum, imported directly from Ireland, to be paid by the Importer before the landing thereof — — — — | 2 | 0 | 0 |

Bricks

| | £. | s. | d. |
|---|---|---|---|
| Bricks and Tiles.—For every Thousand of Bricks which shall be made in Great Britain, not exceeding any of the following Dimensions, that is to say, Ten Inches long, Three Inches thick, and Five Inches wide — — — | 0 | 5 | 0 |
| For every Thousand of Bricks which shall be made in Great Britain exceeding any of the foregoing Dimensions — — — | 0 | 10 | 0 |
| For every Thousand of Bricks which shall be made in Great Britain, and which shall be smoothed or polished on one or more Side or Sides, the same not exceeding the superficial Dimensions of Ten Inches long by Five Inches wide — | 0 | 12 | 0 |
| For every Hundred of such last mentioned Bricks, exceeding the aforesaid superficial Dimensions — — — — — | The Duties on Paving Tiles. | | |
| For every Thousand of Plain Tiles which shall be made in Great Britain — | 0 | 4 | 10 |
| For every Thousand of Pan or Ridge Tiles which shall be made in Great Britain | 0 | 12 | 10 |
| For every Hundred of Paving Tiles which shall be made in Great Britain, not exceeding Ten Inches square — — — | 0 | 2 | 5 |
| For every Hundred of Paving Tiles which shall be made in Great Britain, exceeding Ten Inches square — — — | 0 | 4 | 10 |
| For every Thousand Tiles which shall be made in Great Britain, other than such as are herein-before enumerated or described, by whatever Name or Names such Tiles are or may be called or known — — — | 0 | 4 | 10 |
| The said Duties on Bricks and Tiles to be paid by the Maker or Makers thereof respectively. | | | |
| Candles. — For every Pound Weight Avoirdupois of Candles of Tallow and other Candles whatsoever, except Wax and Spermaceti Candles, which shall be made in Great Britain — — — | 0 | 0 | 1 |
| For every Pound Weight Avoirdupois of Candles which shall be made in Great Britain, of Wax or of Spermaceti, or which are usually called or sold for either Wax or Spermaceti Candles, notwithstanding the Mixture of any other Ingredients therewith — — — | 0 | 0 | 3½ |
| The said Duties on Candles to be paid by the Makers thereof. | | | |
| Cocoa Nuts and Coffee.—For every Pound Weight Avoirdupois of Cocoa Nuts of the Growth or Produce of any British Colony or Plantation in America imported into Great Britain — — — | 0 | 1 | 10 |
| For every Pound Weight Avoirdupois of Cocoa Nuts imported into Great Britain by the United Company of Merchants of England trading to the East Indies | 0 | 2 | 0 |
| For every Pound Weight Avoirdupois of all other Cocoa Nuts imported into Great Britain — — — | 0 | 3 | 0 |
| For every Pound Weight Avoirdupois of Coffee of the Growth or Produce of any British Colony or Plantation in America imported into Great Britain — | 0 | 1 | 1 |
| For every Pound Weight Avoirdupois of Coffee imported into Great Britain by the United Company of Merchants of England trading to the East Indies — | 0 | 1 | 6 |
| For every Pound Weight Avoirdupois of all other Coffee imported into Great Britain | 0 | 2 | 0 |
| The said Duties to be paid by the Importers or Proprietors of all Cocoa Nuts and Coffee which shall have been imported, and for which all the Duties chargeable on Cocoa Nuts and Coffee respectively, shall not have been paid on or before the Fifth Day of July One thousand eight hundred and three, or which shall be imported, and which in either Case shall not be duly exported to Parts beyond the Seas directly from the Warehouses in which the same shall have been lodged, under the Rules and Regulations in that Case by Law provided. | | | |
| For the Conditions, Rules, and Regulations under which Cocoa Nuts and Coffee may on Importation be secured in Warehouses, See 10 Geo. I. Cap. 10. and 35 Geo. III. Cap. 118. | | | |
| Cyder and Perry.—For every Hogshead of Cyder and Perry made in Great Britain for Sale, to be paid by the First Buyer or Maker thereof, such Buyer or Maker being a Dealer in or Retailer of Cyder or Perry, or by the Factor or Agent to whom such Cyder or Perry shall be sent or consigned to be sold or disposed of, until and upon the Twenty-third Day of June One thousand eight hundred and four, Sixteen Shillings; and from and after the said Twenty-third Day of June One thousand eight hundred and four. — — | 1 | 0 | 0 |

Cyder



| | £. | s. | d. |
|---|---|---|---|
| Cyder and Perry made for Sale are chargeable with a Duty of 4s. per Hhd. until and upon 23d June 1804, by Act of 43 Geo. III. Cap. 3. | | | |
| For every Ton of Cyder and Perry, which shall be imported from Parts beyond the Seas into Great Britain, not being Irish Cyder or Perry imported directly from Ireland, to be paid by the Importer thereof before the landing thereof — | 17 | 17 | 0 |
| Glass.—For every Hundred Weight of Materials or Metal, or other Preparations whatever, by what Name soever the same are or may be called or known, that shall be made Use of in Great Britain, in the making of Glass, the following Sums respectively; that is to say, | | | |
| In the making of Plate or Flint Glass, or Enamel, stained or Paste Glass, or Phial Glass — — — — | 1 | 12 | 8 |
| In the making of Spread Window Glass, commonly called or known by the Name of Broad Glass — — — | 0 | 8 | 2 |
| In the making of all other Window Glass, not being Spread Glass, whether flashed or otherwise manufactured, and commonly called or known either by the Name of Crown Glass or German Sheet Glass — | 1 | 4 | 6 |
| And in the making of common Bottles, the same not being Phials, and of Vessels made Use of in chemical Laboratories, and of Garden Glasses, and of all other Vessels and Utensils made of common Bottle Metal — | 0 | 4 | 1 |
| The said several Rates and Duties upon the Materials or Metal, or other Preparations for making Glass, to be paid by the Maker or Makers thereof respectively. | | | |
| For every Hundred Weight of Plate Glass, and of all other Glass Manufactures, which shall be imported from Parts beyond the Seas into Great Britain, the same not being Flasks in which Wine or Oil shall or may be imported, nor Foreign Green Glass Bottles, nor Irish Glass, or Glass Manufactures imported directly from Ireland, to be paid by the Importer before the landing thereof — | 2 | 2 | 0 |
| Hides and Skins.—For every Pound Weight Avoirdupois of Hides of what Kind soever, and of Calve Skins, Kips, Hogs Skins, Dog Skins, and Seal Skins, which shall be tanned in Great Britain; and of Sheep Skins and Lamb Skins which shall be tanned in Great Britain for Gloves and Bazils — — | 0 | 0 | 1½ |
| For every Dozen of Goat Skins tanned with Shomack, or otherwise, in Great Britain, to resemble Spanish Leather — — — | 0 | 4 | 0 |
| For every Dozen of Sheep Skins tanned for Roans, being after the Nature of Spanish Leather, in Great Britain — — — | 0 | 2 | 3 |
| For every Pound Weight Avoirdupois of all other Skins, and of all Parts and Pieces of Hides and Skins, which shall be tanned in Great Britain, not herein-before particularly charged — — — | 0 | 0 | 6 |
| For and upon all Hides of Horses, Mares, and Geldings, which shall be dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain, for every such Hide — — — — | 0 | 1 | 6 |
| For and upon all Hides of Steers and Cows, or any other Hides of what Kind soever, those of Horses, Mares, and Geldings excepted, which shall be so dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain, for every such Hide | 0 | 3 | 0 |
| For every Pound Weight Avoirdupois of all Calves Skins, Kips, and Seal Skins, which shall be so dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain — — — — | 0 | 0 | 1½ |
| For every Dozen of Slink Calve Skins which shall be so dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain, with the Hair on — | 0 | 3 | 0 |
| For every Dozen of Slink Calve Skins which shall be so dressed or tawed without Hair, and every Dozen of Dogs Skins and of Kid Skins, which shall be tawed as aforesaid in Great Britain — — — | 0 | 1 | 0 |
| For every Pound Weight Avoirdupois of Buck and Doe Skins which shall be so dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain — | 0 | 0 | 6 |
| For every Dozen of Goat Skins and of Beaver Skins which shall be so dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain — — | 0 | 2 | 0 |
| For every Pound Weight Avoirdupois of Sheep Skins and Lamb Skins which shall be so dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain — | 0 | 0 | 1¼ |
| For every Pound Weight Avoirdupois of all other Skins, and of all Parts and Pieces of Hides and Skins which shall be so dressed in Allum and Salt or Meal, or otherwise tawed in Great Britain, not herein-before particularly charged — | 0 | 0 | 6 |

| | £. | s. | d. |
|---|---|---|---|
| For every Pound Weight Avoirdupois of all Buck, Deer, and Elk Skins, which shall be dressed in Oil in Great Britain — — — | 0 | 1 | 0 |
| For every Pound Weight Avoirdupois of all Sheep and Lamb Skins which shall be dressed in Oil in Great Britain — — — — | 0 | 0 | 3 |
| For every Pound Weight Avoirdupois of all other Skins, and of all Hides, and Parts and Pieces of Hides and Skins, which shall be dressed in Oil in Great Britain | 0 | 0 | 6 |
| For every Dozen of Vellum which shall be made in Great Britain — | 0 | 3 | 6 |
| For every Dozen of Parchment which shall be made in Great Britain — | 0 | 1 | 9 |
| The said several Duties for and upon all Hides and Skins, and Parts and Pieces of Hides and Skins, tanned, tawed, or dressed, and upon Vellum and Parchment, to be paid by the Tanners, Tawers, and Dressers of Hides and Skins, and by the Makers of Vellum and Parchment respectively. | | | |
| Hops.—For every Pound Weight Avoirdupois of Hops growing or to grow in Great Britain, which shall be cured and made fit for Use, to be paid by the respective Owners or Possessors thereof — — — — | 0 | 0 | 2½ |
| Licences.—For and upon all Licences to be taken out according to the Laws in each Case made and provided by the Makers, Manufacturers, Traders, Dealers, Retailers, and other Persons herein-after mentioned within Great Britain, to be paid by such Makers, Manufacturers, Traders, Dealers, Retailers, or other Persons respectively, the several annual Sums herein-after mentioned; (that is to say), | | | |
| By every Person exercising the Trade or Business of an Auctioneer, for every such Licence — — — — — | 0 | 6 | 0 |
| Every Common Brewer of Table Beer, not being a Common Brewer of Strong Beer, for every such Licence — — — — | 1 | 0 | 0 |
| Every Common Brewer who shall brew any Strong Beer, for every such Licence, if the Quantity of Beer brewed by such Common Brewer within the Year ending the Fifth Day of July in each Year, previous to taking out the Licence, shall not exceed One thousand Barrels — — — — | 1 | 10 | 0 |
| If the same shall exceed 1000 Barrels, and shall not exceed 2000 Barrels | 2 | 0 | 0 |
| If the same shall exceed 2000 Barrels, and shall not exceed 5000 Barrels | 5 | 0 | 0 |
| If the same shall exceed 5000 Barrels, and shall not exceed 7,500 Barrels | 7 | 10 | 0 |
| If the same shall exceed 7,500 Barrels, and shall not exceed 10,000 Barrels | 10 | 0 | 0 |
| If the same shall exceed 10,000 Barrels, and shall not exceed 20,000 Barrels | 20 | 0 | 0 |
| If the same shall exceed 20,000 Barrels, and shall not exceed 30,000 Barrels | 30 | 0 | 0 |
| If the same shall exceed 30,000 Barrels, and shall not exceed 40,000 Barrels | 40 | 0 | 0 |
| Or if the same shall exceed 40,000 Barrels — — | 50 | 0 | 0 |
| Every Person who shall first become a Common Brewer of Strong Beer, for every such Licence One Pound Ten Shillings; and within Ten Days after the 5th Day of July next, after taking out such Licence, such further additional Sum as, with the said One Pound Ten Shillings, shall amount to the Duty herein-before directed to be paid, according to the Number of Barrels of Strong Beer brewed within the preceding Year — — — — | 1 | 10 | 0 |
| | and a Surcharge. | | |
| Every Maker of Wax Candles or Spermaceti Candles for Sale, for every such Licence | 6 | 0 | 0 |
| Every Dealer in, or Seller of, Wax or Spermaceti Candles, not being a Maker of such Candles, for every such Licence — — | 0 | 10 | 6 |
| Every Chandler or Maker of Candles, other than Wax or Spermaceti Candles, for Sale, for every such Licence — — — — | 1 | 0 | 0 |
| Every Person trading in, vending, or selling Coffee, Tea, Cocoa Nuts, or Chocolate, for every such Licence — — — — | 0 | 5 | 6 |
| Every Glassmaker, for a Licence for each and every Glasshouse — | 10 | 0 | 0 |
| Every Tanner within the Limits of the Weekly Bills of Mortality, for every such Licence — — — — | 5 | 0 | 0 |
| Every other Tanner, for every such Licence — — | 2 | 10 | 0 |
| Every Tawer, for every such Licence — — | 1 | 0 | 0 |
| Every Dresser of Hides and Skins in Oil, for every such Licence — | 2 | 0 | 0 |
| Every Currier, for every such Licence — — | 2 | 0 | 0 |
| Every Maker of Vellum or Parchment, for every such Licence — | 1 | 0 | 0 |

Every



| | £. | s. | d. |
|---|---|---|---|
| Every Maltster, or Maker of Malt, for Sale, for every such Licence, if the Quantity of Malt made by such Maltster, or Maker of Malt, within the Year ending the Fifth Day of July in each Year, previous to taking out the Licence, shall not exceed Fifty Quarters — — — | 0 | 5 | 0 |
| If the same shall exceed 50 Quarters, and shall not exceed 100 Quarters | 0 | 10 | 0 |
| If the same shall exceed 100 Quarters, and shall not exceed 150 Quarters | 0 | 15 | 0 |
| If the same shall exceed 150 Quarters, and shall not exceed 200 Quarters | 1 | 0 | 0 |
| If the same shall exceed 200 Quarters, and shall not exceed 250 Quarters | 1 | 5 | 0 |
| If the same shall exceed 250 Quarters, and shall not exceed 300 Quarters | 1 | 10 | 0 |
| If the same shall exceed 300 Quarters, and shall not exceed 350 Quarters | 1 | 15 | 0 |
| If the same shall exceed 350 Quarters, and shall not exceed 400 Quarters | 2 | 0 | 0 |
| If the same shall exceed 400 Quarters, and shall not exceed 450 Quarters | 2 | 5 | 0 |
| If the same shall exceed 450 Quarters, and shall not exceed 500 Quarters | 2 | 10 | 0 |
| If the same shall exceed 500 Quarters, and shall not exceed 550 Quarters | 2 | 15 | 0 |
| Or if the same shall exceed 550 Quarters — — | 3 | 0 | 0 |
| Every Person who shall first become a Maltster, or Maker of Malt for Sale, for every such Licence Five Shillings; and within Ten Days after the Fifth Day of July next after taking out such Licence, such further additional Sum as, with the said Five Shillings, shall amount to the Duty herein-before directed to be paid according to the Quantity of Malt made within the Year preceding — — | 0 | 5 | 0 |
| | and Surcharge. | | |
| Every Maker of Metheglin or Mead for Sale, for every such Licence — | 1 | 0 | 0 |
| Every Maker of Paper or Pasteboard, and every Paper Stainer, for every such Licence | 2 | 0 | 0 |
| Every Person trading in, vending, or selling any Gold or Silver Plate, or any Goods or Wares in which any Quantity of Gold exceeding Two Pennyweights and under Two Ounces in Weight, or any Quantity of Silver exceeding Five Pennyweights and under Thirty Ounces in Weight, in any One separate and distinct Ware or Piece of Goods, is or shall be manufactured, for every such Licence — | 2 | 6 | 0 |
| Every Person trading in, vending, or selling any Gold or Silver Plate, or any Goods or Wares in which any Quantity of Gold of the Weight of Two Ounces or upwards, or any Quantity of Silver of the Weight of Thirty Ounces or upwards, in any One separate and distinct Ware or Piece of Goods, is or shall be manufactured; and every Pawnbroker trading in, vending, or selling Gold or Silver Plate, or Goods or Wares in which any Quantity of Gold or Silver is or shall be manufactured, or taking in or delivering out Pawns of such Plate, Goods, or Wares; and every Refiner of Gold or Silver, for every such Licence — | 5 | 15 | 0 |
| Every Calicoe Printer, and every Printer, Painter, or Stainer of Linens, Cottons, or Stuffs, for every such Licence — — | 10 | 0 | 0 |
| Every Maker of Soap for Sale, for every such Licence — | 2 | 0 | 0 |
| Every Distiller or Maker of Low Wines or Spirits for Sale or for Exportation within that Part of Great Britain called England, for every such Licence — | 10 | 0 | 0 |
| Every Rectifier of Spirits within that Part of Great Britain called England, for every such Licence — — — | 5 | 0 | 0 |
| Every Dealer in Brandy or other Spirituous Liquors or Strong Waters, not being a Retailer, in any Part of Great Britain, or not being a Wholesale Seller of, or Dealer in, plain Aqua Vitæ only, distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other British Materials, in that Part of Great Britain called Scotland, for every such Licence — — — | 5 | 0 | 0 |
| Every Person in that Part of Great Britain called Scotland, who shall by Wholesale sell or deal in Spirits made and distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other British Materials, and commonly called or known by the Name of Aqua Vitæ in that Part of the United Kingdom, not being a licenced Distiller, Rectifier, Compounder, or Retailer of Spirits, not being a Dealer in Brandy or other Spirituous Liquors, duly licensed for that Purpose in Manner above-mentioned, for every such Licence to sell plain Aqua Vitæ only by Wholesale | 3 | 0 | 0 |
| Every Retailer of distilled Spirituous Liquors or Strong Waters, in Great Britain, not being a Retailer of plain Aqua Vitæ only, made or distilled from British Materials, in that Part of Great Britain called Scotland, for every Licence to be taken out as aforesaid, if the Dwelling House in which such Retailer shall reside or retail such distilled Spirituous Liquors or Strong Waters at the Time of taking out | | | |

such

| | £. | s. | d. |
|---|---|---|---|
| such Licence, shall not, together with the Offices, Courts, Yards, and Gardens therewith occupied, be rated under the Authority of any Act or Acts of Parliament for granting Duties on Inhabited Houses, at a Rent of 15l. per Annum or upwards | 4 | 14 | 0 |
| If rated as aforesaid at 15l. per Annum or upwards, and under 20l. | 5 | 2 | 0 |
| If at 20l. per Annum or upwards, and under 25l. | 5 | 10 | 0 |
| If at 25l. per Annum or upwards, and under 30l. | 5 | 18 | 0 |
| If at 30l. per Annum or upwards, and under 40l. | 6 | 6 | 0 |
| If at 40l. per Annum or upwards, and under 50l. | 6 | 14 | 0 |
| Or if at 50l. per Annum or upwards | 7 | 2 | 0 |
| Every Person who within the Limits of any Royal Burgh, Burgh of Barony or Regality in any Part of Scotland, or in any Place in any other Part of Scotland other than within the Highlands of Scotland, limited and described in the Acts in that Case made and provided, shall retail any Spirits made or distilled from Malt, Corn, Grain, Barley, Beer, Bigg, or other British Materials, and commonly called or known by the Name of Aqua Vitæ in that Part of the United Kingdom, for every such Licence to retail plain Aqua Vitæ only | 2 | 0 | 0 |
| Every Person who shall retail such Spirits within the several Counties and Districts of the Highlands of Scotland, the Royal Burghs, Burghs of Barony or Regality therein excepted, for every such Licence | 1 | 0 | 0 |
| Every Starch Maker, for every Licence to be taken out as aforesaid | 5 | 0 | 0 |
| Every Maker of any Kind of Sweets, or made Wines, other than Mead, for Sale, for every such Licence | 5 | 0 | 0 |
| Every Retailer of British made Wines or Sweets, for every such Licence | 2 | 4 | 0 |
| Every Manufacturer of Tobacco or Snuff, for every such Licence, if the Tobacco and Snuff Work weighed by such Person for Manufacture, within the Year ending on the Tenth Day of October, previous to taking out the Licence, shall not have exceeded 20,000 Pounds Weight | 2 | 0 | 0 |
| If the same shall have exceeded 20,000 Pounds, and shall not have exceeded 30,000 Pounds Weight | 3 | 0 | 0 |
| If the same shall have exceeded 30,000 Pounds, and shall not have exceeded 40,000 Pounds Weight | 4 | 0 | 0 |
| If the same shall have exceeded 40,000 Pounds, and shall not have exceeded 50,000 Pounds Weight | 5 | 0 | 0 |
| If the same shall have exceeded 50,000 Pounds, and shall not have exceeded 60,000 Pounds Weight | 6 | 0 | 0 |
| If the same shall have exceeded 60,000 Pounds, and shall not have exceeded 70,000 Pounds Weight | 7 | 0 | 0 |
| If the same shall have exceeded 70,000 Pounds, and shall not have exceeded 80,000 Pounds Weight | 8 | 0 | 0 |
| If the same shall have exceeded 80,000 Pounds, and shall not have exceeded 90,000 Pounds Weight | 9 | 0 | 0 |
| If the same shall have exceeded 90,000 Pounds, and shall not have exceeded 100,000 Pounds Weight | 10 | 0 | 0 |
| If the same shall have exceeded 100,000 Pounds, and shall not have exceeded 120,000 Pounds Weight | 12 | 0 | 0 |
| If the same shall have exceeded 120,000 Pounds, and shall not have exceeded 150,000 Pounds Weight | 15 | 0 | 0 |
| If the same shall have exceeded 150,000 Pounds Weight | 20 | 0 | 0 |
| Every Person who shall first become a Manufacturer of Tobacco or Snuff, for every such Licence, Two Pounds, and within Ten Days after the Tenth Day of October next after taking out such Licence, such further additional Sum, as with the said Two Pounds, shall amount to the Duty herein-before directed to be paid, according to the Quantity of Tobacco and Snuff Work weighed for Manufacture within the preceding Year | 2 | 0 | 0 and a Surcharge. |
| Every Dealer in, or Seller of, Tobacco or Snuff, within the Limits of the Chief Office of Excise in London, or of the Chief Office of Excise in Edinburgh, for every such Licence | 0 | 5 | 0 |

Every



| | £. | s. | d. |
|---|---|---|---|
| Every Dealer in, or Seller of, Tobacco or Snuff, in any other Part of Great Britain, out of the said Limits, for every such Licence | 0 | 2 | 6 |
| Every Maker of Vinegar for Sale, for every such Licence | 10 | 0 | 0 |
| Every Retailer of Foreign Wine, in that Part of Great Britain called England, who shall not have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, or a Licence for the retailing of Beer, Ale, or other exciseable Liquors, for every such Licence to retail Foreign Wine | 5 | 4 | 0 |
| Every Retailer of Foreign Wine in that Part of Great Britain called England, who shall have taken out a Licence for retailing Beer, Ale, and other exciseable Liquors, but shall not have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, for every such Licence to retail Foreign Wine | 4 | 4 | 0 |
| Every Retailer of Foreign Wine in that Part of Great Britain called England, who shall have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, for every such Licence to retail Foreign Wine | 2 | 4 | 0 |
| Every Retailer of Foreign Wine in that Part of Great Britain called Scotland, who shall not have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, or a Licence for retailing Beer, Ale, or other exciseable Liquors, for every such Licence to retail Foreign Wine | 3 | 6 | 8 |
| Every Retailer of Foreign Wine in that Part of Great Britain called Scotland, who shall have taken out a Licence for retailing Beer, Ale, or other exciseable Liquors, but shall not have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, for every such Licence to retail Foreign Wine | 2 | 13 | 4 |
| Every Retailer of Foreign Wine in that Part of Great Britain called Scotland, who shall have an Excise Licence for retailing distilled Spirituous Liquors or Strong Waters, for every such Licence to retail Foreign Wine | 1 | 6 | 8 |
| Every Wiredrawer or other Person, who shall draw or cause to be drawn any Gilt or Silver Wire, commonly called Big Wire, in Great Britain, for every Licence to be taken out as aforesaid | 2 | 0 | 0 |
| Malt.—For every Bushel of Malt which shall be made of Barley or any other Corn or Grain, in Great Britain, to be paid by the Maker thereof | 0 | 1 | $0\frac{1}{4}$ |
| N. B. Malt is also subject to Two other Duties, imposed by annual Acts, viz. 6d. per Bushel in England, and 3d. per Bushel in Scotland, by the Act for continuing certain Duties on Malt, Mum, Cider, and Perry, and $9\frac{3}{4}$d. per Bushel in England, and $4d\frac{3}{4}\frac{19}{20}$. in Scotland; by the Act for continuing the Duties on Pensions, Offices, &c. | | | |
| Metheglin or Mead.—For every Gallon of Metheglin or Mead which shall be made in Great Britain for Sale, to be paid by the Maker thereof | 0 | 1 | 6 |
| For every Gallon of Metheglin or Mead which shall be imported from Parts beyond the Seas into Great Britain, not being Irish Metheglin or Mead imported directly from Ireland, to be paid by the Importer before the landing thereof | 0 | 5 | 0 |
| Paper.—For every Pound Weight Avoirdupois of Paper made in Great Britain, of the First Class or Denomination, that is to say, all Paper, other than Brown Paper made of old Ropes or Cordage only, without separating or extracting the Pitch or Tar or any Part therefrom, and without any Mixture of other Materials therewith, and not being Glazed Paper for Clothiers and Hot Pressers, or Sheathing Paper, or Button Paper, or Button Board | 0 | 0 | 3 |
| For every Pound Weight Avoirdupois of Paper made in Great Britain of the Second Class or Denomination, that is to say, all Brown Paper made of old Ropes or Cordage only as aforesaid | 0 | 0 | $1\frac{1}{2}$ |
| For every Hundred Weight of Glazed Paper for Clothiers and Hot-Pressers, and of Millboard and Scaleboard, made in Great Britain | 1 | 1 | 0 |
| The said Duties upon Paper, Millboard, Scaleboard, and Glazed Paper, to be paid by the Makers thereof respectively. | | | |
| Printed Goods.—For every Yard Square of Paper which shall be printed, painted, or stained in Great Britain, to serve for Hangings or other Uses, over and above the Duties payable for such Paper before the printing, painting, or staining thereof | 0 | 0 | $1\frac{3}{4}$ |
| For every Yard in Length, reckoning Yard Wide, of Foreign Calicoe, and of Foreign Muslin, which shall be printed, stained, painted, or dyed in Great Britain, except such as shall be dyed throughout of One Colour only | 0 | 0 | 7 |

| | £. | s. | d. |
|---|---|---|---|
| For every Yard in Length, reckoning Yard Wide, of all Linens, and of Stuffs wholly made of Cotton Wool wove in Great Britain, commonly called British Manufactory, and of British Muslins, and of all Fustians, Velvets, Velverets, Dimities, and other Figured Stuffs, made of Cotton and other Materials mixed, or wholly made of Cotton Wool wove in Great Britain, and of all other Stuffs whatsoever, which shall be printed, stained, painted, or dyed in Great Britain, except such as shall be dyed throughout of One Colour only, and Stuffs made of Woollen, or whereof the greatest Part in Value shall be Woollen — | 0 | 0 | 3½ |
| For every Yard in Length, reckoning Half-yard Wide, of all Silks which shall be printed, stained, or painted in Great Britain, Silk Handkerchiefs excepted, over and above the Duties payable upon the Importation of them or any of them | 0 | 1 | 1½ |
| For every Yard Square of Silk Handkerchiefs, which shall be printed, stained, painted, or dyed in Great Britain, over and above the Duties payable upon the Importation of them or any of them — — — | 0 | 0 | 4½ |
| The said Duties on printed, stained, painted, or dyed Goods, to be paid by the Printer, Stainer, Painter, or Dyer thereof. | | | |
| SALT.—For every Bushel of Salt which shall be imported from beyond the Seas into Great Britain, not being Irish Salt imported directly from Ireland, to be paid by the Importer before the landing thereof — — | 0 | 13 | 4 |
| For every Bushel of Salt or Rock Salt that shall be made at any Salt Work, or raised or taken out of any Salt Mine or Salt Pit in that Part of Great Britain called England — — — | 0 | 10 | 0 |
| For every Bushel of Salt or Rock Salt that shall be made at ony Salt Work, or raised or taken out of any Salt Mine or Salt Pit in Scotland — — | 0 | 4 | 0 |
| For every Bushel of all Salts known or called by the Name of Glauber or Epsom Salts, which shall be made or produced in Great Britain — — | 0 | 10 | 0 |
| For every Ton of Mineral Alkali or Flux for Glass, which shall be made in Great Britain — — — — | 1 | 0 | 0 |
| For every Bushel of Rock Salt which shall be exported to Parts beyond the Seas, other than Ireland — — — | 0 | 0 | 1 |
| The said Duties on Salt made or raised or taken out of any Salt Mine or Salt Pit, and on Rock Salt exported, to be paid by the Makers of Salt, or Refiners of Rock Salt, or Proprietors of Salt Works respectively. | | | |
| For every Bushel of Salt or Rock Salt which shall be brought from Scotland into that Part of Great Britain called England, accompanied with a Certificate from the proper Officer, that it hath paid the Duty of Four Shillings hereby imposed for every Bushel of Salt or Rock Salt made at any Salt Work, or taken out of any Salt Mine or Salt Pit in Scotland, to be paid by the Master or Commander of every Ship or Vessel bringing or importing such Salt or Rock Salt, before the landing thereof — — — — | 0 | 6 | 0 |
| For every Bushel of Salt used or employed in curing and salting Flesh exported from Scotland to England, and Provisions for Ships in Scotland and for Foreign Voyages, to be paid by the Owners or Shippers thereof in Scotland — | 0 | 6 | 0 |
| For every Hundred Weight of Salted Beef or Pork, or of Bacon brought by Land from Scotland to England, to be paid by the Person bringing the same, upon Entry thereof at the nearest Office of Excise in England, on pain of the Forfeiture of such Beef, Pork, or Bacon, or the Value thereof, to be recovered and applied as any Fine, Penalty, or Forfeiture is or may be recovered and applied by any Law or Laws of Excise — — — — | 0 | 2 | 6 |
| SOAP.—For every Pound Weight Avoirdupois of Hard Cake Soap, or Ball Soap, which shall be made in Great Britain, to be paid by the Maker thereof — | 0 | 0 | 2¼ |
| For every Pound Weight Avoirdupois of Soft Soap, which shall be made in Great Britain, to be paid by the Maker thereof — — | 0 | 0 | 1½ |
| SPIRITS.—For every Gallon of Wort or Wash brewed or made for extracting Spirits in that Part of Great Britain called England for Home Consumption from any Malt, Corn, Grain, or Tilts, or any Mixture with the same — | 0 | 0 | 11 |
| For every Gallon of Cyder or Perry, or any other Wash or Liquor brewed or made as aforesaid from any Sort or Kind of British Materials, except such as are before mentioned, or any Mixture therewith, for extracting Spirits for Home Consumption — — — — | 0 | 0 | 10 |

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| For every Gallon of Wort or Wash brewed or made as aforesaid from Melasses or Sugar, or any Mixture therewith, for extracting Spirits for Home Consumption | 0 | 1 | 4½ |
| For every Gallon of Wash brewed or made as aforesaid from Foreign refused Wine or Foreign Cider, or Wash prepared from any other Foreign Materials, except Melasses and Sugar, or any Mixture therewith for extracting Spirits for Home Consumption — — — — — | 0 | 1 | 10 |
| The said Duties to be paid by the Makers or Distillers of such Worts or Wash respectively. | | | |
| For every One hundred and twenty Gallons of Wash which Sir William Bishop, George Bishop, and Argles Bishop, and the Survivors and Survivor of them possessed of the Distillery and Premises in which George Bishop deceased carried on the Manufacture of Maidstone Geneva at Maidstone in the County of Kent, shall produce on or before the Fifth Day of July One thousand eight hundred and four, from a Weight of Malt or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds Avoirdupois, to be paid by the said Sir William Bishop, George Bishop, and Argles Bishop, and the Survivors and the Survivor of them — — — — | 1 | 10 | 0 |
| For every Gallon of Wash in the Possession of the said Sir William Bishop, George Bishop, and Argles Bishop, or the Survivors or Survivor of them, at any Time when Thirty Gallons of any Wash so in their Possession taken and distilled by the Officer of Excise, according to the Directions and under the Authority of an Act made in the Thirty-ninth Year of His present Majesty to continue and amend so much of an Act made in the Thirty-third Year of the Reign of His present Majesty, as permits Sir William Bishop, George Bishop, and Argles Bishop, to carry on the Manufacture of Maidstone Geneva, shall be found to produce more than Two Gallons and One Eighth of a Gallon of Spirits at the Strength of One in Six under Hydrometer Proof, to be paid by the said Sir William Bishop, George Bishop, and Argles Bishop, and the Survivor and Survivors of them, immediately, on being charged therewith by the proper Officer or Officers of Excise — | 0 | 1 | 0 |
| For every Gallon, English Wine Measure, of the cubical Content or Capacity of each and every Still, including the Head and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend, and until the Top of the Head shall turn downwards, and form an Angle of Forty-five Degrees, which shall be used or employed for any or either of the Purposes herein-after mentioned, that is to say, | | | |
| ——— For the making or distilling of Low Wines or Spirits for Consumption in Scotland from Corn, Grain, Malt, Tilts, Cider or Perry, or other Wash or Liquor made or brewed from any Sort of British Materials, or any Mixture therewith, in any Part or Place in Scotland, other than and except the Highland District, particularly specified and described in the Acts in that Case made and provided, the annual Sum of — — — | 108 | 0 | 0 |
| ——— For the making or distilling of Low Wines or Spirits for Consumption in Scotland, from Melasses or Sugar, or any Mixture therewith, in any Part or Place in Scotland, the Annual Sum of — — | 670 | 0 | 0 |
| ——— For the making or distilling of Low Wines or Spirits for Consumption in Scotland from Foreign refused Wines, or Foreign Cider, or Wash prepared from Foreign Materials, except Melasses or Sugar, or any Mixture therewith, in any Part or Place in Scotland, the annual Sum of — — | 760 | 0 | 0 |
| ——— And for the rectifying, compounding, or mixing, in any Part or Place in Scotland, of any Kind of Spirits or Strong Waters for Consumption in Scotland, the annual Sum of — — — | 108 | 0 | 0 |
| The said Duties on the Contents of Stills to be paid by the Distillers, Makers, Rectifiers, or Compounders of Spirits respectively. | | | |
| For every Gallon English Wine Measure, of Spirits of the Strength of One to Ten over Hydrometer Proof, and so in Proportion for any higher or lower Degree of Strength, which shall be made or distilled in any Part or Place in Scotland, for Consumption in Scotland, not exceeding the Number of Gallons of Spirits limited and restricted to be distilled according to the annual Rates herein after mentioned | | | |

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| by or from each Still, to be paid by the Distiller of the said Spirits over and above the aforesaid Duty on the Content of the Still, and the herein-after mentioned Duty on the Worts or Wash from which such Spirits may be or may have been made or distilled, the Sum of — — — | 0 | 0 | 6 |
| For every Gallon English Wine Measure, of all Worts or Wash brewed or made in any Part or Place in Scotland, other than and except in the Highland District aforesaid, for extracting Spirits for Consumption in Scotland from any Malt, Corn, Grain, Tilts, Cider, or Perry, or other Worts, Wash, or Liquor made or brewed from any Sort of British Materials, or any Mixture therewith, to be paid by the Brewer, Maker, or Distiller thereof — — — | 0 | 0 | 2½ |
| For every Gallon English Wine Measure, of all Worts or Wash brewed or made in any Part or Place in Scotland for extracting Spirits for Consumption in Scotland from Melasses or Sugar, or any Mixture therewith, or from Foreign refused Wines, or Foreign Cyder or Wash prepared from Foreign Materials, or any Mixture therewith, to be paid by the Brewer, Maker, or Distiller thereof | 0 | 0 | 2½ |
| For every Gallon English Wine Measure of the cubical Content or Capacity of each and every Still, including the Head and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend, and until the Top of the Head shall turn downwards and form an Angle of Forty-five Degrees, which shall be used and employed in distilling and drawing off Spirits in the Highland District aforesaid for Consumption in the said Highland District only, from the Barley, Beer, or Bigg, of the Growth of the several and respective Counties, Parts of Counties, and Places within the said Highland District, the cubical Content or Capacity of such Still not being less than Thirty nor more than Forty Gallons, to be paid by the Persons applying for Licences, as in such Case is required and duly recommended and qualified to erect, keep, and work Stills for that Purpose, the Annual Sum of — — — | 6 | 10 | 0 |
| For every Gallon English Wine Measure exceeding Forty Gallons, of the cubical Content or Capacity of each and every such Still which shall be so used and employed by, or shall be in the Possession of, such licensed Person within the Highland District aforesaid, of larger Dimensions than aforesaid, the Surplus not being more than Three Gallons over and above the said Forty Gallons, the annual Sum of — — — — | 9 | 10 | 0 |
| For and upon all Spirits of the Strength of One to Ten over Hydrometer Proof which shall be distilled in that Part of Great Britain called Scotland for Consumption in Scotland, exceeding the several and respective Quantities herein-after mentioned, to be paid on Demand by the Distillers or Makers of such Spirits, over and above all other Duties whatsoever, the several Sums herein-after mentioned; that is to say, | | | |
| ——— For every Gallon of such Surplus Spirits distilled from Malt, Corn, or any British Materials, exceeding the annual Rate of Two thousand and Twenty-five Gallons of the Strength aforesaid, for each Gallon of the Content of the Still when the before-mentioned Annual Duty of One hundred and eight Pounds shall be paid for every Gallon of such Content in the Lowlands of Scotland, or exceeding the annual Rate of Fifty-two Gallons of the Strength aforesaid, for each Gallon of the Content of the Still when the before-mentioned annual Duty of Six Pounds Ten Shillings, or of Nine Pounds Ten Shillings respectively, shall be paid for every Gallon of such Content in the Highland District aforesaid, the Sum of | 0 | 3 | 0 |
| ——— For every Gallon of such Surplus Spirits distilled from Melasses or Sugar exceeding the annual Rate of Four thousand and Fifty Gallons of the Strength aforesaid, for each Gallon of the Content of the Still when the before-mentioned annual Duty of Six hundred and seventy Pounds shall be paid, for every Gallon of such Content in any Part or Place in Scotland, the Sum of — | 0 | 4 | 9 |
| ——— And for every Gallon of such Surplus Spirits distilled from other Foreign Materials than Melasses or Sugar, exceeding the annual Rate of Three thousand six hundred and forty-five Gallons of the Strength aforesaid, for each Gallon of the Content of the Still when the before-mentioned annual Duty of Seven hundred and sixty Pounds shall be paid, for every Gallon of such Content in any Part or Place in Scotland, the Sum of — — — | 0 | 5 | 9 |

For



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| For every Gallon of Spirits deficient of the Quantity of Spirits computed at the Strength of One to Ten over Hydrometer Proof, which shall be produced to the proper Officer or Officers of Excise by any Distiller in Scotland, and be actually charged with the before-mentioned Duty of Sixpence for every Gallon, shall be found to fall short of the Quantity which ought to have been produced according to the before-mentioned annual Rates, to be paid by the Distiller or Maker of such Spirits, the Sum of — — — | 0 | 0 | 6 |
| For every Deficiency of Spirits in every Case where the Spirits extracted by any Distiller in Scotland, and produced to the proper Officer of Excise, and actually charged with the Duty by this Act imposed of Sixpence for every Gallon, shall fall short of the respective Proportions herein-after mentioned, to be paid by such Distiller, the several Sums herein-after mentioned; (that is to say), | | | |
| ——— If the Spirits in which the Deficiency shall be discovered, shall have been made or distilled from Malt, Corn, or British Materials, or any Mixture therewith, and if any Distiller in the Lowlands of Scotland shall not produce to the proper Officer at least Eleven Gallons English Wine Measure of Spirits of the Strength of One to Ten over Hydrometer Proof for every One hundred Gallons of Wash prepared from the said Materials, and found in the Custody of such Distiller; or if any Distiller in the Highland District of Scotland shall not produce to the Officer at least Six Gallons of Spirits of the Strength aforesaid for every One hundred Gallons of Wash prepared from Barley, Beer, or Bigg of the Growth of the said Highlands, or any Mixture therewith, and found in the Custody of such Distiller, for every Gallon deficient, the Sum of — — — | 0 | 1 | 6 |
| ——— If the Spirits in which the Deficiency shall be discovered shall have been made or distilled from Melasses or Sugar, or any Mixture therewith, and any Distiller in any Part or Place in Scotland shall not produce to the proper Officer at least Twenty-two Gallons of Spirits of the Strength aforesaid, for every One hundred Gallons of Wash prepared from the said Materials and found in the Custody of such Distiller, for every Gallon deficient — — — | 0 | 3 | 9 |
| ——— Or if the Spirits in which the Deficiency shall be discovered shall have been distilled from any other Foreign Materials, or any Mixture therewith, and any Distiller in any Part or Place in Scotland shall not produce to the proper Officer at least Twenty Gallons of Spirits of the Strength aforesaid, for every One hundred Gallons of Wash prepared from the said Materials and found in the Custody of such Distiller, for every Gallon deficient — — — | 0 | 4 | 8 |
| For every Gallon English Wine Measure, of Spirits of a Strength not exceeding that of One to Ten over Hydrometer Proof, and so in Proportion for any higher Degree of Strength, made or distilled in that Part of Great Britain called England, and imported or brought from thence into Scotland, to be paid by the Importer thereof, before the landing thereof — — — | 0 | 4 | 0 |
| For every Gallon of British Spirits of a Strength not exceeding that of One to Ten over Hydrometer Proof, manufactured in Scotland, and brought from thence into that Part of Great Britain called England, to be paid by the Importer before the landing thereof — — — | 0 | 5 | 0½ |
| For every Gallon of all such Spirits as last aforesaid, of a greater Strength than One to Ten over Hydrometer Proof, and not exceeding Three Pounds per Centum over and above One to Ten over Hydrometer Proof, Five Shillings and a Halfpenny; and also a further Duty proportionate to the Degree of Strength in which such Spirits shall exceed the said Strength of One to Ten over Hydrometer Proof, to be paid by the Importer thereof, before the landing thereof — | 0 | 5 | 0½ and a Surcharge. |
| For every Gallon of Single Rum, Spirits, or Aqua Vitæ, of the Produce of the British Colonies or Plantations in America, imported into Great Britain — | 0 | 6 | 11 |
| For every Gallon of Rum, Spirits, or Aqua Vitæ above Proof, of the Produce of the British Colonies or Plantations in America, imported into Great Britain — | 0 | 13 | 4 |
| For every Gallon of Single Rum, Spirits, or Aqua Vitæ imported by the United Company of Merchants of England trading to the East Indies — — | 0 | 7 | 6 |
| For every Gallon of Rum, Spirits, or Aqua Vitæ above Proof, imported by the United Company of Merchants of England trading to the East Indies — | 0 | 14 | 6 |

| | £. | s. | d. |
|---|---|---|---|
| For every Gallon of Single Brandy, Spirits, Aqua Vitæ, or Strong Waters of any Sort or Kind, other than such Rum, Spirits, or Aqua Vitæ as aforesaid, imported into Great Britain, not being Irish Spirits, imported directly from Ireland — | 0 | 8 | 5 |
| For every Gallon of Brandy, Spirits, Aqua Vitæ, or Strong Waters, above Proof, other than such Brandy, Rum, Spirits, or Aqua Vitæ as aforesaid, imported into Great Britain, not being Irish Spirits, imported directly from Ireland — | 0 | 16 | 5 |
| The said several Duties on Spirits imported to be paid by the Importers thereof before the landing thereof. | | | |
| Starch.—For every Pound Weight Avoirdupois of Starch of what Kind soever which shall be made in Great Britain, to be paid by the Maker thereof — | 0 | 0 | 3¼ |
| Sweets.—For every Barrel of Liquor, which shall be made in Great Britain for Sale, by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatsoever, commonly called Sweets, or called or distinguished by the Name of Made Wines, to be paid by the Maker thereof — — — — | 2 | 2 | 0 |
| Tea.—For and upon all Tea which shall be sold in Great Britain by the United Company of Merchants of England trading to the East Indies for less than Two Shillings and Sixpence per Pound Weight Avoirdupois, Fifteen Pounds per Centum, to be computed upon the Gross Prices at which such Tea shall be sold — | 15 | 0 | 0 |
| For and upon all Tea which shall be sold in Great Britain by the United Company of Merchants of England trading to the East Indies for Two Shillings and Sixpence per Pound Weight or upwards, Forty-five Pounds per Centum, to be computed upon the Gross Prices at which such Tea shall be sold — | 45 | 0 | 0 |
| The said Duties on Tea to be paid by the Purchasers of such Tea to the said United Company, and by the said United Company to the Commissioners of Excise for the Time being | | | |
| Tobacco and Snuff.—For every Pound Weight of Tobacco of the Growth, Production, or Manufacture of the Plantations or Dominions of Spain or Portugal, imported into Great Britain — — — | 0 | 1 | 0 |
| For every Pound Weight of Tobacco of the Growth or Production of His Majesty's Colonies, Plantations, Islands, or Territories in America, or of the United States of America, imported into Great Britain — — | 0 | 0 | 4 |
| For every Pound Weight of Tobacco of the Growth or Production of any of the Territories or Dominions of the Emperor of Russia, or of the Ottoman or Turkish Empire, imported into Great Britain, and for every Pound Weight of Tobacco imported into Great Britain by the United Company of Merchants of England trading to the East Indies — — — | 0 | 1 | 1 |
| For every Pound Weight of Snuff imported into Great Britain by the United Company of Merchants of England trading to the East Indies — — | 0 | 1 | 0 |
| For every Pound Weight of Snuff imported into Great Britain from any British Plantation in America, or from the Spanish West Indies — — | 0 | 0 | 6 |
| For every Pound Weight of Snuff imported into Great Britain from any other Place, not being Irish manufactured Snuff imported directly from Ireland — | 0 | 0 | 7 |
| The said Duties to be paid by the Importers or Proprietors of all Tobacco and Snuff which shall have been imported, and for which all the Duties chargeable on Tobacco and Snuff respectively shall not have been paid on or before the Fifth Day of July One thousand eight hundred and three, or which shall be imported, and which in either Case shall not be duly exported to Parts beyond the Seas directly from the Warehouses in which the same shall have been lodged under the Rules and Regulations in that Case by Law provided. | | | |
| N. B. Tobacco and Snuff are also subject to annual Duties by the Act for continuing the Duties on Pensions, Offices, &c. | | | |
| For the Conditions, Rules, and Regulations under which Tobacco and Snuff may, on Importation, be secured in Warehouses, See 29 Geo. III. Cap. 68. and 33 Geo. III. Cap. 57. | | | |
| Verjuice.—For every Hogshead of Verjuice which shall be made in Great Britain for Sale, to be paid by the Maker thereof — — | 0 | 7 | 8 |
| Vinegar.—For every Barrel of Vinegar, Vinegar Beer, or Liquors preparing for Vinegar, which shall be brewed or made in Great Britain for Sale, to be paid by the Maker thereof — — — — | 0 | 10 | 0 |

Wine



| | £. | s. | d. |
|---|---|---|---|
| Wine.—For every Ton of French Wine which shall be imported into Great Britain | 48 | 6 | 0 |
| For every Ton of all other Wines, not being French Wines, which shall be imported into Great Britain — — — — | 32 | 11 | 0 |
| The said Duties on Wines to be paid by the Importers thereof before the landing thereof. | | | |
| Wire.—For every Ounce Troy of gilt Wire which shall be made in Great Britain, to be paid by the Maker thereof — — — | 0 | 0 | 10 |
| For every Ounce Troy of Silver Wire which shall be made in Great Britain, to be paid by the Maker thereof — — — | 0 | 0 | 7 |

## Schedule B.

Countervailing Duties of Excise on certain Commodities imported from Ireland into Great Britain.

| | £. | s. | d. |
|---|---|---|---|
| Beer.—For every Barrel, consisting of Thirty-six Gallons English Beer Measure, of Irish Beer, Ale, or Mum, which shall be imported into Great Britain directly from Ireland, and so in Proportion for any greater or less Quantity, to be paid by the Importer thereof — — — | 0 | 13 | 11 |
| Bricks and Tiles.—For every Thousand of Irish Bricks, not exceeding any of the following Dimensions; (that is to say), Ten Inches long, Three Inches thick, and Five Inches wide — — — — | 0 | 5 | 0 |
| For every Thousand of Irish Bricks, exceeding any of the foregoing Dimensions | 0 | 10 | 0 |
| For every Thousand of Irish Bricks, smoothed or polished on One or more Side or Sides, not exceeding the superficial Dimensions of Ten Inches long by Five Inches wide — — — — | 0 | 12 | 0 |
| For every Hundred of such last-mentioned Bricks, exceeding the said Dimensions — The Duties on Paving Tiles. | | | |
| For every Thousand of Irish Plain Tiles — — | 0 | 4 | 10 |
| For every Thousand of Irish Pan or Ridge Tiles — — — | 0 | 12 | 10 |
| For every Hundred of Irish Paving Tiles, not exceeding Ten Inches Square — — | 0 | 2 | 5 |
| For every Hundred of Irish Paving Tiles, exceeding Ten Inches Square — | 0 | 4 | 10 |
| For every Thousand of Irish Tiles, other than such as are herein-before enumerated and described, by whatsoever Name or Names such Tiles are or may be called or known — — — — | 0 | 4 | 10 |
| Cyder and Perry.—For every Hogshead, consisting of Sixty-three Gallons English Wine Measure, of Irish Cyder and Perry, which shall be imported as Merchandize, or for Sale, or which shall be sent or consigned to any Factor or Agent to sell or dispose of — — — — | 1 | 0 | 0 |
| Hops.—For every Pound Weight Avoirdupois of Irish Hops — | 0 | 0 | 2½ |
| Mead or Metheglin.—For every Gallon of Irish Metheglin or Mead — | 0 | 1 | 6 |
| Vellum and Parchment.—For every Dozen of Irish Vellum — | 0 | 3 | 6 |
| For every Dozen of Irish Parchment — — — | 0 | 1 | 9 |
| Paper.—For every Pound Weight Avoirdupois of Irish Paper of the First Class or Denomination; (that is to say), all Paper other than Brown Paper made of old Ropes or Cordage only, without separating or extracting the Pitch or Tar, or any Part, therefrom, and without any Mixture of other Materials therewith, and not being Glazed Paper for Clothiers and Hot Pressers, or Sheathing Paper, Button Paper, or Button Board — — — | 0 | 0 | 3 |
| For every Pound Weight Avoirdupois of Irish Paper of the Second Class or Denomination; (that is to say), all Brown Paper made of old Ropes or Cordage only as aforesaid — — — — | 0 | 0 | 1½ |
| For every One hundred Weight of Irish Pasteboard, Millboard, Scaleboard, and Glazed Paper for Clothiers and Hot Pressers — — | 1 | 1 | 0 |
| For every Pound Weight Avoirdupois of Books, whether bound or unbound, and of Maps or Prints, which shall be imported into Great Britain directly from Ireland — — — — | 0 | 0 | 3 |

Spirits,

| | £. | s. | d. |
|---|---|---|---|
| Spirits, British.—For every Gallon, English Wine Measure, of Spirits, Aqua Vitæ, or Strong Waters, which shall be distilled or made in Ireland, and imported into Great Britain, at a Strength not exceeding One to Ten over Hydrometer Proof — — — — | 0 | 5 | 4 |
| For and upon all such Spirits above the Strength of One to Ten over Hydrometer Proof, a Duty in Proportion to the last-mentioned Duty; and for and upon all such of the said Spirits as shall be sweetened or compounded, a like Duty computed upon the highest Degree of Strength at which such Spirits can be made — | A proportional Duty. | | |
| Wire.—For every Ounce Troy of Irish Gilt Wire — — | 0 | 0 | 10 |
| For every Ounce Troy of Irish Silver Wire — — — | 0 | 0 | 7 |
| For every Pound Weight Avoirdupois of Irish Gold Thread, Gold Lace, or Gold Fringe made of Plate Wire, spun upon Silk — — | 0 | 7 | 8 |
| For every Pound Weight Avoirdupois, of Irish Silver Thread, Silver Lace, or Silver Fringe made of Plate Wire, spun upon Silk — — | 0 | 5 | 9 |

## Schedule C.

### Allowances, Bounties, and Drawbacks of Excise.

### ALLOWANCES.

| | | | |
|---|---|---|---|
| Paper.—For all such Glazed or other Press Papers made in Great Britain, for Clothiers and Hot Pressers, as shall be actually and bonâ fide used, employed, and consumed in the pressing of Woollen Cloths and Stuffs in Great Britain — | The whole Duty. | | |
| For all Paper made in Great Britain, of the First Class or Denomination, which shall be used in the printing of any Books in the Latin, Greek, Oriental, or Northern Languages, or in the printing of Bibles, Testaments, Psalm Books, Books of Common Prayer, and Confession of Faith, and the Larger and Shorter Catechism, or any of them, within the Two Universities of Oxford and Cambridge, or either of them, by Permission of the Vice Chancellors of the same respectively; or which shall be used in the printing of any Books in the Latin, Greek, Oriental or Northern Languages, within the Universities of Scotland, or any of them, by Permission of the Principals of the same respectively; or which shall be used by the King's Printers in England and Scotland respectively, in the printing of Bibles, Testaments, Psalm Books, Books of Common Prayer of the Church of England, the Book commonly called or known in Scotland by the Name of the Confession of Faith, or the Larger or Shorter Catechism of the Church of Scotland — | The whole Duty. | | |
| Salt.—For every Bushel of Salt, of English Manufacture, which shall be used, employed, spent, and consumed by any Bleacher of Linen or Cotton, in that Part of Great Britain called England, in the making of Oxigenated Muriatic Acid, for the sole Purpose of bleaching Linen or Cotton, and so in Proportion for any greater or less Quantity, deducting at the Rate of Seven and an Half per Centum, in consequence of the Increase in the Weight of the Salt, by the Moisture of the Air — — — — | 0 | 10 | 0 |
| For every Bushel of Salt which shall be used, employed, spent, and consumed by any Bleacher of Linen or Cotton, in that Part of Great Britain called Scotland, in the making of Oxigenated Muriatic Acid, for the sole Purpose of bleaching Linen or Cotton, and so in Proportion for any greater or less Quantity, deducting at the Rate of Seven and an Half per Centum, in consequence of the Increase in the Weight of the Salt, by the Moisture of the Air — | 0 | 4 | 0 |
| Soap.—For every Pound Weight Avoirdupois of Hard Cake Soap, or Ball Soap, made in Great Britain, which shall be used, employed, spent, and consumed in Great Britain, in the making of any Cloths, Serges, Kerseys, Bays, Stockings, or other Manufactures of Sheep or Lambs Wool only, or Manufactures whereof the greatest Part of the Value of the Materials shall be Wool, or in the finishing of the said Manufactures, or preparing the Wool for the same — — | 0 | 0 | 1½ |





| | £. | s. | d. |
|---|---|---|---|
| For every Pound Weight Avoirdupois of Soft Soap made in Great Britain, which shall be used, employed, spent, and consumed in Great Britain, in the making of any Cloths, Serges, Bays, Stockings, or other Manufactures of Sheep or Lambs Wool only, or Manufactures whereof the greatest Part of the Value of the Materials shall be Wool, or in the finishing of the said Manufactures, or preparing the Wool for the same — — — | 0 | 0 | 1 |
| For every Pound Weight Avoirdupois of Hard Cake Soap, or Ball Soap, made in Great Britain, which shall be used, employed, spent, and consumed in Great Britain, in the whitening of new Linen in the Piece, for Sale — — | 0 | 0 | 1¼ |
| For every Pound Weight Avoirdupois of Soft Soap, which shall be used, employed, spent, and consumed in Great Britain, in the whitening of new Linen in the Piece, for Sale — — — — | 0 | 0 | 0¾ |
| For every Pound Weight Avoirdupois of Soap made in Great Britain, which shall be used, employed, spent, and consumed in Great Britain, on or before the Twenty-fourth Day of June One thousand eight hundred and six, in preparing and finishing any Manufactures from Flax or Cotton, for Sale, (except such as shall be used in whitening new Linen in the Piece, in order to the Sale thereof) — | 0 | 0 | 0¾ |
| Starch.—For every Pound Weight Avoirdupois of Starch made in Great Britain, which shall be used, employed, spent, and consumed in Great Britain, on or before the Twenty-fourth Day of June One thousand eight hundred and six, in preparing and finishing any Manufactures from Flax or Cotton, for Sale, except such as shall be used in finishing new Linen in the Piece, for Sale, as herein-after mentioned — — — — | 0 | 0 | 1½ |
| For every Pound Weight Avoirdupois of Starch made in Great Britain, which shall be used, employed, spent, and consumed in Great Britain as aforesaid, in finishing new Linen in the Piece, for Sale — — — | 0 | 0 | 3 |
| Wine.—For any Sort of Wines shipped for the Use of Admirals, Captains, or other Commissioned Officers employed in His Majesty's Service, for their actual Consumption on board such of His Majesty's Ships as they shall serve in, at such Ports, in such Quantities, and in such Manner as is provided by Law — | All the Duties | | |

### BOUNTIES.

| | | | |
|---|---|---|---|
| Beer.—For every Barrel of Beer or Ale, above Sixteen Shillings the Barrel, exclusive of the Duty imposed on such Beer or Ale, brewed in Great Britain, from malted Corn, whereupon the Duties for Strong Beer or Ale shall be proved to have been charged or paid, and which shall be duly exported to Foreign Parts as Merchandize, when Barley is at Twenty-four Shillings per Quarter or under — | 0 | 1 | 0 |
| Salt.—For every One hundred Weight of dried Cod Fish, Ling, or Hake, commonly called Haberdine, which shall contain in Length Fourteen Inches or upwards, from the Bone in the Fin to the Third Joint in the Tail of every such Fish, and which shall be duly exported to Foreign Parts — — | 0 | 3 | 0 |
| For every Barrel of wet Cod Fish, Ling, or Hake, containing Thirty-two Gallons, which shall be duly exported to Foreign Parts — — | 0 | 2 | 0 |
| For every Barrel of Salmon, containing Forty-two Gallons, which shall be duly exported to Foreign Parts — — — | 0 | 4 | 6 |
| For every Barrel of White Herrings, containing Thirty-two Gallons, which shall be duly exported to Foreign Parts, from and after the Twenty-fifth Day of March One thousand eight hundred and four — — | 0 | 2 | 8 |
| For every Barrel of full Red Herrings, containing Thirty-two Gallons, which shall be duly exported to Foreign Parts — — — | 0 | 1 | 9 |
| For every Barrel of clean Shotten Red Herrings, containing Thirty-two Gallons, which shall be duly exported to Foreign Parts — — — | 0 | 1 | 0 |
| For every Last, consisting of Ten thousand dried Red Sprats, which shall be duly exported to Foreign Parts — — — | 0 | 1 | 0 |
| For every Cask or Vessel of Pilchards or Scads, containing Fifty Gallons, which shall be duly exported to Foreign Parts — — — | 0 | 7 | 0 |
| For every such Cask or Vessel of Pilchards so exported, until and upon the Twenty-fourth Day of June One thousand eight hundred and five, over and besides the aforesaid Sum of Seven Shillings — — — | 0 | 1 | 6 |

| | £. | s. | d. |
|---|---|---|---|
| For all Pilchards which shall be duly shipped and exported directly to any of the British West India Islands, or to any Port or Place in the Mediterranean, in Casks of Thirty-two Gallons or upwards, a Bounty in due Proportion to the Bounty or Bounties by this Act payable for Pilchards exported to Foreign Parts, in Casks containing Fifty Gallons — — — — { A proportional Bounty. | | | |
| For every Barrel of Beef or Pork, containing Thirty-two Gallons, which shall have been salted in that Part of Great Britain called England, with Salt that shall have paid all the Duties due and payable thereon in England, and which shall be duly exported to Foreign Parts — — — — | 0 | 15 | 0 |
| For every Barrel of Beef or Pork, of Thirty-two Gallons, which shall have been salted in Scotland, with Foreign Salt that shall have paid all the Duties due and payable thereon, without any Mixture of British or Irish Salt, and which shall be duly exported to Foreign Parts — — — — | 0 | 5 | 0 |

## DRAWBACKS.

| | | | |
|---|---|---|---|
| Beer.—For every Barrel of Beer or Ale, brewed or made in Great Britain, above Sixteen Shillings the Barrel, exclusive of the Duty imposed on Beer or Ale, and not being Two-penny Ale, mentioned and described in the Seventh Article of the Treaty of Union with Scotland, for which the Duty on Strong Beer or Ale shall have been paid, and which shall be duly exported to Foreign Parts as Merchandize, and so in Proportion for any greater or less Quantity — — — | 0 | 13 | 11 |
| Bricks and Tiles.—For all Bricks and Tiles respectively made in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported to Foreign Parts as Merchandize — — — | All the Duties. | | |
| Candles.—For all Candles made in Great Britain, of Tallow or other Materials than Wax or Spermaceti, and of Wax or Spermaceti Candles, or Candles usually called or sold for Wax or Spermaceti Candles, made in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported to Foreign Parts as Merchandize — — — | All the Duties. | | |
| Chocolate.—For every Pound Weight Avoirdupois of Chocolate made in Great Britain, of Cocoa Nuts, which shall have been imported into Great Britain, and for which the Duties imposed in respect thereof shall have been paid, and duly exported, as Merchandize to Foreign Parts — — — | 0 | 0 | 10 |
| Cyder and Perry.—For every Hogshead of Cyder or Perry made in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity, the several and respective Duties by this Act imposed in respect of such Cyder and Perry — — — | All the Duties. | | |
| Glass.—For every Square Foot Superficial Measure, of Plate Glass, made in Great Britain, from Materials or Metal or other Preparations, for which the Duties imposed in respect thereof shall have been paid, and duly exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity — — | 0 | 2 | 2¼ |
| For every Hundred Weight of Flint Glass or Enamel, Stained or Paste Glass, or Phial Glass, made in Great Britain, from Materials or Metal or other Preparations, for which the Duties imposed in respect thereof shall have been paid, and duly exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity — — — | 2 | 3 | 6 |
| For every Hundred Weight of Spread Window Glass, commonly called or known by the Name of Broad Glass, made in Great Britain, from Materials or Metal or other Preparations, for which the Duties imposed in respect thereof shall have been paid, and duly exported to Foreign Parts as Merchandize, and so in Proportion for any greater or less Quantity — — — | 0 | 8 | 1 |
| For every Hundred Weight of all other Window Glass, not being Spread Glass, whether flashed or otherwise manufactured, and commonly called or known either by the Name of Crown Glass or of German Sheet Glass, made in Great Britain, from Materials or Metal or other Preparations, for which the Duties imposed in respect thereof shall have been paid, and duly exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Qaantity — — | 1 | 9 | 9 |

For



| | £. | s. | d. |
|---|---|---|---|
| For every Hundred Weight of Common Bottles, not being Phials, and of Vessels made use of in Chemical Laboratories, and of Garden Glasses, and of all other Vessels or Utensils of common Bottle Metal, made in Great Britain, from Materials or Metal or other Preparations, for which the Duties imposed in respect thereof shall have been paid, and duly exported to Foreign Parts as Merchandize, and so in Proportion for any greater or less Quantity — — — | 0 | 4 | 0½ |
| Hides and Skins.—For all Hides and Calve Skins, Sheep and Lamb Skins, and Seal Skins, tanned or tawed in Great Britain, and duly marked, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported to Foreign Parts as Merchandize — — — { Two Thirds of the Duties. | | | |
| For every Pound Weight Avoirdupois of Leather tanned in Great Britain, and chargeable by this Act to pay a Duty by Weight, for which the Duties imposed in respect thereof shall have been paid, and which shall be manufactured and actually made into Goods or Wares, and duly exported as Merchandize to Foreign Parts | 0 | 0 | 1½ |
| For every Pound Weight Avoirdupois of Boots, Shoes, Gloves, or other Manufactures made in Great Britain, of any Kind of tawed Leather chargeable by this Act to pay a Duty by Weight, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize to Foreign Parts — — — — { Two Thirds of the Duties. | | | |
| For every Pound Weight of all Buck, Deer, or Elk Skins dressed in Oil in Great Britain, for which the Duties imposed in respect thereof shall have been paid, whether manufactured and actually made into Goods or Wares or not, and duly exported as Merchandize to Foreign Parts — — — | 0 | 1 | 0 |
| For every Pound Weight Avoirdupois of all Sheep and Lamb Skins dressed in Oil in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and which shall be manufactured and actually made into Goods or Wares, and duly exported as Merchandize to Foreign Parts — — — | 0 | 0 | 3 |
| the Seas, and [illegible] Weight of all other Skins and of all Hides dressed in Oil in Great Goods, Wa[illegible]e Duties imposed in respect thereof shall have been paid, and *Britain*, an[illegible]factured and actually made into Goods or Wares, and duly wards at an[illegible]ndize to Foreign Parts — — — same are re[illegible]ht of all other Skins, except Lamb Skins, and of all Hides For[illegible]eat Britain, and duly marked, for which the Duties imposed marked A.[illegible]hall have been paid, and which shall be exported as Merchan- said Duties o[illegible] — — — { Two Thirds of the Duties. gures in the [illegible] | 0 | 0 | 6 |
| II. Prov[illegible] 0 4 eight Avoirdupois of Hops growing or to grow, and cured granted by thi[illegible] 0 3½ in Great Britain, on which the Duties imposed in respect Timber Eight[illegible] 0 4 en duly charged, and which shall be exported as Merchan- and imported d[illegible] 0 3½ or Man, until the Fifth Day of July One thousand eight hundred Feet in Length — — — — All the Duties. Thickness, nor [illegible]r all Paper made in Great Britain for which the Duties imposed in respect the *E*[illegible]eof shall have been paid, and which shall be duly exported as Merchandize to Foreign Parts — — — — All the Duties. | | | |
| For every One hundred Weight of Pasteboard made in Great Britain of Paper for which the Duties imposed in respect thereof shall have been paid; and for every One hundred Weight of Millboard and Scaleboard made in Great Britain, for which the Duties imposed in respect of such Millboard and Scaleboard respectively shall have been paid, and duly exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity — — | 1 | 1 | 0 |
| For every Pound Weight Avoirdupois of Books in perfect and complete Sets, or if Periodical Publications, in perfect Parts or Numbers, and of blank, plain, or ruled Account Books, whether bound or unbound, made of, or printed or ruled on, Paper of the first Class or Denomination, the Duties in respect whereof shall have been paid, for which Books no Drawback or Allowance whatever shall have been paid, received, or obtained, and which shall be duly exported as Merchandize to Foreign Parts — — — | 0 | 0 | 3 |

| | £. | s. | d. |
|---|---|---|---|
| Printed Goods.—For every Yard Square of Paper printed, painted, or stained, in Great Britain, for Hangings or other Uses, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize to Foreign Parts — — — | The whole Duty. | | |
| For all Linens, Stuffs, Fustians, Velvets, Velverets, Dimities, figured Stuffs, Stuffs wholly made of Cotton Wool wove in Great Britain, commonly called British Manufactory, Calicoes and Muslins, and all Silk Handkerchiefs printed, stained, painted, or dyed; and for all Silks printed, stained, or painted in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize to Foreign Parts — — | All the Duties. | | |
| Salt.—For every Bushel of Salt made in that Part of Great Britain called England, Rock Salt excepted, for which all the Duties due and payable thereon shall have been paid, and which shall be duly exported from thence to Foreign Parts as Merchandize — — — — | 0 | 10 | 0 |
| For every Bushel of Salt made in Scotland, Rock Salt excepted, for which all the Duties due and payable thereon shall have been paid, and which shall be duly exported from thence as Merchandize to Foreign Parts — — — | 0 | 4 | 0 |
| For every Bushel of Salts, known or called by the Name of Glauber or Epsom Salts, made or produced in Great Britain, for which all the Duties due and payable thereon shall have been paid, and which shall be duly exported to Foreign Parts as Merchandize — — — — | 0 | 10 | 0 |
| Soap.—For every Pound Weight Avoirdupois of Hard Cake Soap, or Ball Soap or of Soft Soap, made in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize to Foreign Parts — — — — | All the Duties. | | |
| Starch.—For every Pound Weight Avoirdupois of Starch made in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize to Foreign Parts — | The whole Duty. | | |
| Tea.—For all Teas for which the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize directly from the Warehouse in which the same shall have been lodged according to Law upon the Importation thereof to Ireland, or His Majesty's Plantations or Settlements in America, the United States of America, or to the Islands of Jersey or Guernsey, or to Gibraltar, or to any Port or Place on the Continent of Europe where there shall be a British Consul resident for the Protection of Trade, or to Africa — | e Duties. | | |
| | 0 | 10 | |
| Tobacco.—For every Pound Weight of Short-cut Tobacco, manufactured at the Ports of Great Britain into which Tobacco may lawfully be imported, or within Two Miles thereof, from Tobacco for which the Duties imposed in respect thereof shall have been paid and exported as Merchandize by the Manufacturer thereof, from such Ports to Foreign Parts — — — | All the Duties of the Duties. | | |
| | 0 | | |
| For every Pound Weight of Shag Tobacco so manufactured and exported — | | | |
| For every Pound Weight of Roll Tobacco so manufactured and exported — | 0 | | |
| For every Pound Weight of Carrot Tobacco so manufactured and exported — | 0 | 0 | 2 |
| N. B. Tobacco exported is also entitled to other Drawbacks out of the annual Duty by Act for continuing the Duties on Pensions, Offices, &c. | | | |
| Wine.—For every Ton of French Wine imported into Great Britain for which all the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as Merchandize from or out of the entered Stock of any Dealer or Dealers in, or Seller or Sellers of French Wine, and so in Proportion for any greater or less Quantity — — — — | 44 | 2 | 0 |
| For every Ton of any other Wines imported into Great Britain for which all the Duties imposed in respect thereof shall have been paid, and which shall be duly exported as aforesaid as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity — — — | 29 | 8 | 0 |
| Wire.—For every Pound Weight Avoirdupois of Gold Thread, Gold Lace, or Gold Fringe, made of Plate Wire spun upon Silk, such Plate Wire being made of Gilt Wire made in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity — — — | 0 | 7 | 8 |

For



| | £. | s. | d. |
|---|---|---|---|
| For every Pound Weight Avoirdupois of Silver Thread, Silver Lace, or Silver Fringe, made of Plate Wire spun upon Silk, such Plate Wire being made of Silver Wire made in Great Britain, for which the Duties imposed in respect thereof shall have been paid, and exported as Merchandize to Foreign Parts, and so in Proportion for any greater or less Quantity — — — | 0 | 5 | 0 |

## 43 GEORGII III. Cap. LXX.

An Act for granting to His Majesty, during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in *Great Britain*. [4th *July* 1803.]

Most Gracious Sovereign,

WE, Your Majesty's Most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant to Your Majesty the several new and additional Duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 Fifth Day of *July* One thousand eight hundred and three, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, (except as herein-after is provided), without any Discount whatever, upon Goods, Wares, or Merchandize, imported or brought into *Great Britain* from Parts beyond the Seas, and upon Goods, Wares, or Merchandize exported from *Great Britain*, and upon Goods, Wares, or Merchandize brought or carried Coastwise, or from Port to Port within *Great Britain*, and upon Ships or Vessels according to the Tonnage thereof, entering Inwards or Outwards at any Port within *Great Britain*, the several new and additional Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Tables hereunto annexed, marked A. B. and C.; and that there shall also be paid or allowed the several Drawbacks of the said Duties of Customs as the same are also respectively inserted, described, and set forth in Figures in the said Table marked A.; any Law, Custom, or Usage to the contrary notwithstanding.

*From July 5, 1803, there shall be paid the additional Duties inserted in annexed Tables, A. B. and C. & the Drawbacks inserted in Table A. shall be allowed.*

II. Provided also, and be it further enacted, That the new and additional Duties of Customs, granted by this Act, shall not be charged or payable on any Wine, on any Tea, or on any Fir Timber Eight Inches Square and not exceeding Ten Inches Square, of the Growth of *Norway*, and imported directly from thence, nor on any Deals above Seven Inches in Width, being Eight Feet in Length and not above Ten Feet in Length, and not exceeding One Inch and a Half in Thickness, nor on any Military Stores exported by the United Company of Merchants of *England* trading to the *East Indies*.

*Additional Duties not to extend to Wine, Tea, and certain other Articles.*

III. And be it further enacted, That the several and respective new and additional Duties of Customs, by this Act granted on Goods, Wares, and Merchandize, shall be charged and payable on all Goods, Wares, and Merchandize, (other than and except such as shall have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*), which shall not have been entered, and on which the Duties of Customs due and payable thereon on or before the said Fifth Day of *July* shall not have been paid or secured by Bond, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* on or before the said Fifth Day of *July*.

*Additional Duties, payable on all Goods, (except imported by the East India Company) on which the former Duties have not been paid or secured by Bond, although imported before July 5.*

IV. Provided always, and be it further enacted, That the new and additional Duties of Customs, granted by this Act, on the Importation of any Goods, Wares, and Merchandize into *Great Britain*, (other than and except such as have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*), shall not be charged or payable on any such Goods, Wares, or Merchandize, in case the Whole of the Duties of Customs, due thereon at the Time of Importation, shall have been secured by Bond on or before the said Fifth Day of *July*.

*Additional Duties not payable if the Duties due on Importation shall have been secured by Bond by July 5.*

Additional Duties (except on Goods imported by the *East India* Company), shall be payable on Goods remaining in Warehouses under His Majesty's Locks, on *July* 5, but shall not be charged till taken out for Home Consumption.

V. Provided always, and be it further enacted, That the new and additional Duties of Customs, granted by this Act, on Goods, Wares, and Merchandize, (other than and except such as shall have been imported by the United Company of Merchants of *England* trading to the *East Indies*), shall be charged and payable on all Goods, Wares, and Merchandize imported into *Great Britain*, which shall have been warehoused, and shall remain on the said Fifth Day of *July* in Warehouses under His Majesty's Locks, in pursuance or by the Authority of any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *July*, although such Goods, Wares, or Merchandize may have been imported before the said Fifth Day of *July*: Provided always, that such Duties shall not be charged or payable on any such Goods, Wares, or Merchandize, unless and until any such Goods, Wares, or Merchandize shall be taken out of any such Warehouse for the Purpose of being used or consumed in *Great Britain*.

Additional Duties shall be payable on all Goods imported by the *East India* Company, (Tea and Wine excepted), which shall be sold at their public Sales after *July* 5.

VI. And be it further enacted, That the new and additional Duties of Customs, granted by this Act, upon Goods, Wares, and Merchandize imported by the said United Company of Merchants of *England* trading to the *East Indies*, as the same are described and set forth in Figures in the Table hereunto annexed, marked B. shall be due and payable upon all such Goods, Wares, and Merchandize (Tea and Wines excepted), as shall, from and after the said Fifth Day of *July*, be sold at the public Sales of the said Company, and shall be paid or secured in such Manner, and at such Times, and subject to such Rules, Regulations, and Restrictions as are prescribed and directed with respect to the Payment of any former Duties of Customs upon such Goods, Wares, and Merchandize respectively: Provided also, that the said new and additional Duties of Customs shall be due and payable on all Goods, Wares, and Merchandize imported by the said United Company, which shall remain in the Warehouses of the said Company on the said Fifth Day of *July*, and which shall not have been sold at the public Sales of the said Company, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* besore the said Fifth Day of *July*.

Additional Duties may be secured by Bond.

VII. And be it further enacted, That in all Cases where the whole, or any Part of the Duties of Customs due on the Importation or Exportation of any Goods, Wares, and Merchandize, are permitted to be secured by Bond by virtue of any Act or Acts of Parliament in force at the Time of such Importation or Exportation, the new and additional Duties of Customs granted by this Act may, in like Manner, and under the same Rules, Regulations, Restrictions, and Conditions, be permitted to be secured by Bond: Provided always, that nothing in this Act contained shall extend, or be construed to extend, to charge with the new or additional Duties of Customs hereby granted, any Bullion, or any Goods, Wares, or Merchandizes exported from *Great Britain* to the *Isle of Man*, by virtue and under the Authority of any Licence which the Commissioners of His Majesty's Customs in *England* or *Scotland*, or any Three or more of them respectively, are or may be by Law authorised and empowered to grant, nor any Cotton Yarn, or other Cotton Manufacture, being of the Manufacture of *Great Britain*, nor any Refined Sugar or Melasses, nor any Sort of Craft, Food, Victuals, Clothing, or Implements or Materials fit and necessary for the *British* Fisheries established in the Island of *Newfoundland*, or in any of His Majesty's Colonies, Islands, or Plantations in *North America*, exported from *Great Britain* to the said Colonies, Islands, or Plantations.

Additional Duties not to extend to Bullion and certain other Articles.

From *July* 5, the Duties on Vessels inserted in Table C. shall be paid.

VIII. And be it further enacted, That, from and after the said Fifth Day of *July*, there shall be raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, the several Duties on Ships and Vessels, according to the Tonnage thereof, entering Inwards or Outwards at any Port within *Great Britain* from or to Foreign Parts, as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed, marked C. (except as in this Act is provided).

Such Duties to be paid every Voyage, and shall be computed according to the Register of *British* Vessels, and in case of Doubt, by Admeasurement of other Vessels; and shall be payable on Vessels not reported on or before *July* 5.

IX. And be it further enacted, That the several Duties of Tonnage on Ships and Vessels entering Inwards or Outwards from or to Foreign Parts, by this Act granted, shall be paid to the proper Officer appointed to receive the same, each and every Voyage any such Ship or Vessel shall so enter Inwards or Outwards at any Port within *Great Britain*; and that the Tonnage of every such Ship or Vessel, being *British*-built, or *British* owned, shall be computed and taken according to the Register thereof, under the Provisions of an Act passed in the Twenty-sixth Year of His present Majesty's Reign, intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*; and that the Tonnage of every other Ship or Vessel, in case of any Doubt or Dispute relative thereto, shall be ascertained by Admeasurement in the Mode and Manner prescribed and directed by the said Act: Provided always, That the said new and additional Duties of Tonnage on Ships and Vessels entering Inwards in any Port of *Great Britain*,



*tain*, shall be due and payable on every such Ship or Vessel, the Report of which shall not have been duly made at any Custom House in *Great Britain* on or before the said Fifth Day of *July*, notwithstanding such Ship or Vessel may have arrived within the Limits of any Port in *Great Britain* before the said Fifth Day of *July*.

Duties not to extend to Fishing Vessels & not entering Outwards nor to *British* Vessels not required to be registered; nor to any Vessel in Ballast only.

X. Provided always, and be it enacted, That nothing in this Act shall extend, or be construed to extend, to charge the Duties of Tonnage by this Act granted, on any Ship or Vessel employed in the Fisheries on the Coast of *Great Britain*, and not entering Outwards for Foreign Parts: Provided also, that nothing in this Act contained shall extend, or be construed to extend, to charge the Duties of Tonnage hereby granted, on any *British*-built Ship or Vessel, or any Ship or Vessel owned by *British* Subjects, which is not required to be registered by any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *July*, or on any Ship or Vessel whatever which shall enter Inwards or Outwards, in Ballast only.

There shall be paid, on Exportation of Sugar, refined from Sugar of the *British* Plantations, or imported by the *East India* Company, an additional Bounty, at the Rate of 20*l.* *per Cent.* of the Bounty.

XI. And whereas it is expedient, that an additional Bounty should be paid and allowed on the Exportation from *Great Britain*, of Refined Sugar, produced from Sugar of the *British* Plantations, or from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, and on which Sugar the Duties of Customs payable thereon shall have been duly paid; be it therefore enacted, That there shall be paid and allowed on the Exportation from *Great Britain*, of any such Refined Sugar, an additional Bounty, to be calculated at and after the Rate of Twenty Pounds for every One Hundred Pounds in Money, on the Produce and Amount of whatever Bounty may be due and payable on any such Refined Sugar respectively, by any Act or Acts of Parliament in force at the Time of the Exportation thereof: Provided always, that all additional Bounty shall not be paid and allowed, unless all the Rules, Regulations, Restrictions, and Conditions, required by Law, with respect to Bounties due and payable on any Refined Sugar, shall have been fully and duly complied with.

Duties to be under the Management of the respective Commissioners of the Customs.

XII. And be it further enacted, That such of the new and additional Duties of Customs, and of the Duties of Tonnage by this Act granted, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England*, for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland*, for the Time being.

Duties and Drawbacks under this Act to be levied, &c. as former Duties, &c. unless hereby altered.

XIII. And be it further enacted, That the several Duties respectively inserted, described, and set forth in Figures in the said Tables hereunto annexed, marked A. B. and C. as the new and additional Duties of Customs, whether charged and payable on the several Goods, Wares, and Merchandize specified therein, according to the Value thereof, or otherwise, and the Drawbacks of the Duties of Customs upon, for, or in respect of such Goods, Wares, and Merchandize, or as the Duties on Ships or Vessels, according to the Tonnage thereof, may and shall respectively be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, except where any Alteration is expressly made by this Act, in such and the like Manner, and by the same Means, Ways, or Methods, as former Duties of Customs and Drawbacks of Duties of Customs upon Goods, Wares, or Merchandize in general, and also by any such special Means, Ways, or Methods respectively, as former Duties of Customs, and Drawbacks of Duties of Customs, upon Goods, Wares, or Merchandize, of the same Sorts or Kinds, or Duties on Ships or Vessels, according to the Tonnage thereof respectively, were or might be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, and the Goods, Wares, or Merchandize, whereon Duties of Customs are by this Act charged, and Drawbacks of Duties of Customs allowed upon the Importation thereof into, or Exportation thereof from *Great Britain*, or on any other Account whatever, and all Ships and Vessels whereon any Duties are charged or payable, according to the Tonnage thereof, shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize, or Ships or Vessels whereon any Duties are chargeable or payable, according to the Tonnage thereof respectively, were subject and liable by any Act or Acts of Parliament, in force on and immediately before the said Fifth Day of *July*, respecting the Revenue of Customs, or such Tonnage Duties as aforesaid, except where any Alteration is expressly made by this Act, and all Pains, Penalties, Fines, and Forfeitures, of what ever Nature or Kind the same may be, as well Pains of Death as others, for any Offence whatever committed against, or in Breach of ony Act or Acts of Parliament in force on and immediately before

before the said Fifth Day of *July*, made for securing the Revenue of Customs, or such Tonnage Duties as aforesaid, or for the Regulation or Improvement thereof, and the several Clauses, Powers, Provisions, and Directions, contained in any such Act or Acts, shall (unless where expressly altered by this Act), and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution, for and in respect of the several Duties of Customs, and Drawbacks of Duties of Customs, hereby charged and allowed in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

Provisions of Acts in force on *July* 5, relating to the Revenue of Customs shall extend to this Act, unless hereby altered.

XIV. And be it further enacted, That every Act of Parliament in force on and immediately before the said Fifth Day of *July*, by which any Rules, Regulations, Conditions, or Restrictions were made, established, or directed for the ascertaining the Value of any Goods, Wares, or Merchandize, or for the allowing of any Deduction of any Duties on account of Damage, or for the better securing the Revenue of Customs, or for the regular Importation into or Exportation from *Great Britain*, or the bringing or carrying Coastwise, or from Port to Port within *Great Britain*, or the entering, landing, or shipping of any Goods, Wares, or Merchandize whatever, (except where any Alteration is expressly made by this Act), and all Provisions, Clauses, Matters, and Things relating thereto, shall, and are hereby declared to be and remain in full Force and Effect, and shall be applied to the Subject of this Act, and for carrying the same into Execution as fully and effectually as if they had been repeated and re-enacted in this Act.

Duties to be paid into the Exchequer, and the Account to be kept separate.

XV. And be it further enacted, That all the Monies arising by the new and additional Duties of Customs, and the Duties of Tonnage granted by this Act (the necessary Charges of raising and accounting for the same excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the public Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid and payable to His Majesty, His Heirs and Successors, upon any Account whatever.

Duties shall be applied to such Services as shall be voted by the House of Commons.

XVI. And be it further enacted, That all the Monies arising by the said Duties (the necessary Charges of raising and accounting for the same excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the public Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever; and the said Monies so paid into the said Receipt shall, from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament, for the Service of the Year One thousand eight hundred and three, or shall be voted by the said Commons for the Service of any subsequent Year, and the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and empowered to issue and apply the same accordingly.

Limitation of Actions.

XVII. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons for any Thing done in pursuance of this Act, such Action or Suit shall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and give this Act and the Special Matter in Evidence, at any Trial to be had thereupon; and if the Jury shall find for the Defendant or Defendants in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited, or discontinue his, her, or their Action or Suit, after the Defendant or Defendants shall have appeared, or if upon Demurrer, Judgment shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same as any Defendant hath in any other Cases to recover Costs by Law.

General Issue.

Treble Costs.

Continuance of Duties.

XVIII. And be it further enacted, That the Duties granted by this Act shall continue in force during the present War, and for Six Months after the Expiration thereof, by the Ratification of a Definitive Treaty of Peace.

XIX. And



XIX. And be it further enacted, That this Act, or any of the Provisions thereof, may be varied, altered, or repealed, by any Act or Acts to be made in this present Session of Parliament.

Act may be altered or repealed this Session.

## SCHEDULE to which this Act refers.

### Table A.

A Table of New and Additional Duties of Customs, payable on the Importation into *Great Britain*, of the Goods, Wares, and Merchandize therein enumerated or described, not being imported by the United Company of Merchants of *England* trading to the *East Indies*: Also, of New and Additional Duties of Customs, payable on the Exportation from *Great Britain*, of the Goods, Wares, and Merchandize therein enumerated or described: Likewise, of New and Additional Duties of Customs, payable on the Goods, Wares, and Merchandize therein enumerated or described, brought or carried Coastwise, or from Port to Port within *Great Britain*.

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Copper unwrought, viz. Copper Bricks, Rose Copper, and all Cast Copper, the cwt. an additional Duty of — | 0 | 4 | 6 | —— | | |
| Cotton Wool, of the Growth or Production of Turkey, of any Part of the United States of America, or of any of the British Colonies or Plantations, the 100lbs. an additional Duty of — | 0 | 8 | 4 | —— | | |
| Of the Growth or Production of any other Country or Place, the 100lbs. an additional Duty of — — | 0 | 12 | 6 | —— | | |
| Sugar, for every 100l. of the Produce and Amount of the Duties of Customs due and payable thereon, an additional Duty of — | 20 | 0 | 0 | * | | |
| This additional Duty on British Plantation Sugar may be secured by Bond, in like Manner as the other Duty on such Sugar; and for the Conditions, Regulations, and Restrictions under which the Commissioners of the Customs in England and Scotland respectively are authorized to take Bond, See 39 and 40 Geo. III. Cap. 48., 41 Geo. III. Cap. 44., 42 Geo. III. Cap. 47., 43 Geo. III. Cap. 44. See also the Act to which this Table is annexed. | | | | | | |
| All other Goods, Wares, and Merchandize (except as herein-after mentioned), for every 100l. of the Produce and Amount of the Duties of Customs due and payable thereon, an additional Duty of — — — | 12 | 10 | 0 | —— | | |
| Except Tea. | | | | | | |
| —— Wine. | | | | | | |
| —— Wood, viz. Deals above Seven Inches in Width, being Eight Feet in Length and not above Ten Feet in Length, and not exceeding One and a Half Inch in Thickness. | | | | | | |
| Fir Timber, being Eight Inches Square and not exceeding Ten Inches Square, of the Growth of Norway, and imported directly from thence. | | | | | | |

* Drawback—Sugar, for every 100l. of the Produce and Amount of the Drawbacks of the Duties of Customs, allowed on the Exportation thereof, an additional Drawback of — —— 20 0 0

| OUTWARDS. | Duty. £. s. d. |
|---|---|
| Goods, Wares, and Merchandize, not being of the Growth, Produce, or Manufacture of Great Britain, for every 100l. of the Produce and Amount of the Duties of Customs due and payable on the Exportation thereof, an additional Duty of | 12 10 0 |
| Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture of Great Britain (except as herein-after mentioned), exported to any Part of Europe, or to any Port or Place within the Streights of Gibraltar, for every 100l. of the true and real Value thereof, an additional Duty of — — — | 1 0 0 |
| Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture of Great Britain (except as herein-after mentioned), exported to any Port or Place whatever, not being in Europe or within the Streights of Gibraltar, or within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies, for every 100l. of the true and real Value thereof, an additional Duty of — — — | 3 0 0 |
| Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture of Great Britain (except as herein-after mentioned), exported to any Port or Place whatever, being within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies, for every 100l. of the true and real Value thereof — — — | 4 0 0 |
| Except Bullion. | |
| ——— Cotton Yarn, or other Cotton Manufactures, being of the Manufacture of Great Britain. | |
| ——— Sugar Refined in Loaf complete and whole, or Lump duly refined, and all Refined Sugar called Bastard, and ground or powdered Sugar, and Refined Loaf Sugar broke in Pieces, and all Sugar called Candy and Melasses. | |
| ——— Any Sort of Craft, Food, Victuals. | |
| ——— Cloathing or Implements, or Materials fit and necessary for the British Fisheries, established in the Island of Newfoundland, or in any of His Majesty's Colonies, Islands, or Plantations in North America, exported from Great Britain to the said Colonies, Islands, or Plantations. | |
| ——— Goods, Wares, or Merchandize exported from Great Britain to the Isle of Man, by virtue and under the Authority of any Licence which the Commissioners of His Majesty's Customs in England or Scotland, or any Three or more of them respectively, are or may be by Law authorized and empowered to grant. | |
| ——— Military Stores exported by the United Company of Merchants of England trading to the East Indies. | |

COASTWISE.

| | |
|---|---|
| Goods, Wares, or Merchandize brought or carried Coastwise, or from Port to Port within Great Britain, for every 100l. of the Produce and Amount of the Duties of Customs due and payable thereon, an additional Duty of — — — | 12 10 6 |

Note.

| | |
|---|---|
| Coals, brought Coastwise, or from any Port or Place to any other Port or Place within Great Britain. The additional Duty on such Coals may be secured by Bond in like Manner as the other Duties on Coals; and for the Conditions, Regulations, and Restrictions under which those Duties may be secured, See 27 Geo. III. Cap. 32. | |
| —— used for smelting Copper and Tin Ores within the Counties of Cornwall and Devon, or which shall be used in Fire Engines for the draining Water out of the Mines of Tin and Copper within the County of Cornwall. The additional Duty on such Coals shall be repaid in like Manner as the other Duties on Coals so used; and for the Conditions, Regulations, and Restrictions under which those Duties shall be so repaid, See 9 Ann. Cap. 6. 14 Geo. II. Cap. 41. | |
| —— used in calcining or smelting Copper and Lead Ores within the Isle of Anglesey or which shall be used in Fire Engines for draining Water out of the Mines of Copper and Lead within the said Isle. The additional Duty on Coals so used shall be repaid in like Manner as the other Duties on such Coals are directed to be allowed by any Act or Acts of Parliament whatever; and for the Conditions, Regulations, | |



| COASTWISE. | Duty. £. s. d. |
|---|---|
| lat ons, and Restrictions, under which those Duties shall be so repaid, See 26 Geo. III. Cap. 104. | |
| Coals, used for any Purpose relating to carrying on the Works for the manufacturing of Tin Plates, and for other Purposes, at Pennygored in the County of Pembroke, called the Pennygored Works. In Addition to the Allowance of the other Duties now repaid on Coals so used, provided the Amount of those Duties shall not exceed 1000l. in any One Year, the additional Duty on such Amount shall also be repaid in like Maneer, and under the like Conditions, Regulations, and Restrictions, See 35 Geo. III. Cap. 39. | |
| Cinders, Coals, and Culm, shipped Coastwise, at any Port in Great Britain, and delivered in any Part beyond the Seas, before the Duties due on the Exportation thereof shall have been paid. The additional Duty on such Cinders, Coals, and Culm, shall be repaid in like Manner as the other Duties on Cinders, Coals, and Culm, so shipped and delivered; and for the Conditions, Regulations, and Restrictions, under which the said Duties shall be so repaid, See 25 Geo. III. Cap. 54. | |

## Table B.

A Table of New and Additional Duties of Customs, payable on the Goods, Wares and Merchandize therein enumerated or described, imported into *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*.

| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Cotton Wool, the 100lbs. an additional Duty of — — | 0 8 4 | ——— |
| Sugar, for every 100l. of the Produce and Amount of the Duties of Customs due and payable thereon, an additional Duty of — | 20 0 0 | * |
| All other Goods, Wares, and Merchandize (except Tea and Wine), for every 100l. of the Produce and Amount of the Duties of Customs due and payable thereon, an additional Duty of — — | 12 10 0 | ——— |

## Table C.

A Table of New and Additional Tonnage Duties, payable on Ships and Vessels entering Inwards or Outwards (except in Ballast), in any Port of *Great Britain* from or to Foreign Parts.

| | £. s. d. |
|---|---|
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to the Islands of Guernsey, Jersey, Sark, Alderney, or Man, the Greenland Seas, or the Southern Whale Fishery — — | 0 0 6 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to any Port or Place within the Streights of Gibraltar — | 0 1 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to any Port or Place in Russia, or within the Baltic Sea | 0 1 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to any Port or Place in Europe — — | 0 1 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to any Port or Place within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies | 0 3 0 |

For

* Drawback.

| | |
|---|---|
| For every 100l. of the Produce and Amount of the Drawback of the Duties of Customs allowed on the Exportation thereof, an additional Drawback of — — — — ——— | 20 |

| | £. | s. | d. |
|---|---|---|---|
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to the Cape of Good Hope — — — | 0 | 2 | 6 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to any Port or Place in Africa, not otherwise enumerated or described — — — — — | 0 | 1 | 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to the Island of Newfoundland, the Islands of Cape Breton or St. John, or the Coast of Labrador — — — — | 0 | 0 | 6 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast), from or to any Port or Place in the United States of America, any British Island, Colony, or Plantation in America, or any other Part of America, not otherwise enumerated or described — — — | 0 | 1 | 0 |

## 43 GEORGII III. Cap. CXXIX.

An Act to amend so much of an Act made in this Session of Parliament, for granting additional Duties of Excise, as relates to the Exportation of Tea to *Ireland*; for regulating the granting of Permits for the Removal of Coffee, Tea, and Cocoa Nuts out of Warehouse, and for more effectually securing the Duties on Coffee.

[11th *August*, 1803.]

c. 81.

WHEREAS by a Clause in an Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty, until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Excise in* Great Britain, it is provided, that the full Duties chargeable and payable on the Importation of Tea into *Ireland* shall be paid to the United Company of Merchants of *England* trading to the *East Indies:* And whereas Difficulties may arise in the Execution of such Provisions; be it therefore enacted by the King'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 Clause and every Part thereof shall be, and the same is hereby repealed.

Clause in recited Act, providing that the Duties payable on the Importation of Tea into *Ireland*, shall be paid to the *East India* Company, shall be repealed.

II. And for the greater Dispatch and Certainty in the Exportation of Tea to *Ireland*, be it farther enacted, That the Certificate of the due landing in *Ireland* of any Quantity of Tea exported from *England*, required by an Act passed in the Forty-first Year of the Reign of His present Majesty, intituled, *An Act to permit the Exportation of Tea to* Ireland, *without Payment of any Duty under certain Restrictions*, shall be, and such Certificate is hereby required to be produced to and left with the proper Collector of the Customs and Officer of Excise respectively, within Two Months after the Date of the Bond or Security given or entered into in respect of the Exportation of such Tea, and that it shall be a Condition of such Bond that such Certificate shall be actually produced to and left with such Collector of the Customs and Officer of Excise respectively, within such Two Months after the Date thereof as aforesaid; any Thing in any Act of Parliament to the contrary in anywise notwithstanding.

Certificate of the landing of Tea in *Ireland* shall be left with the Collector within Two Months after the Date of the Bond given for Exportation.

From *Sept.* 1, 1803, on Delivery out of Warehouse mentioned in 10 *Geo.* 1. c. 10: of any Coffee, Tea, or Cocoa Nuts, a Permit shall be given in Manner herein mentioned.

III. And whereas by an Act made in the Tenth Year of the Reign of His late Majesty King *George* the First, among other Things for repealing certain Duties therein mentioned, payable upon Coffee, Tea, Cocoa Nuts, Chocolate, and Cocoa Paste imported, and for granting certain Inland Duties in lieu thereof, it was enacted, that all such Coffee, Tea, and Cocoa Nuts as should be imported into the Kingdom of *Great Britain* from any Foreign Parts upon the Entry thereof at the Custom House, and paying or securing the several Subsidies and additional Imposts which should then remain due thereon, should be forthwith carried or put into such Warehouse or Warehouses as mentioned in the said Act; and that the said Coffee, Tea, and Cocoa Nuts so brought into such Warehouse or Warehouses should not be taken or carried out thence upon any Account whatsoever, other than as is in the said Act after mentioned, and that upon producing a Warrant or Warrants, Certificate or Certificates therein mentioned signed by such Collector or Receiver as is therein mentioned (certifying that he had received the said Inland Duties by the said Act granted) to the respective Warehouse Keeper or Warehouse Keepers, such Warehouse Keeper or Warehouse Keepers should deliver out of such Warehouse or Warehouses therein mentioned, so much Coffee, Tea, or Cocoa Nuts intended for Home Consumption, as should be mentioned or expressed in



in such Warrant or Warrants, Certificate or Certificates respectively to have paid the said Inland Duties; and the respective Warehouse Keeper and Warehouse Keepers were by the said Act directed thereupon to give to such Importers or Proprietors a Permit or Certificate to accompany such Coffee, Tea, or Cocoa Nuts so delivered out (which Permit or Certificate should be also signed by an Officer attending the said Warehouse or Warehouses, who should be appointed by the said Commissioners for the said Inland Duties, or the major Part of them), to prevent the seizing thereof: And whereas it is expedient that for all Coffee, Tea, and Cocoa Nuts respectively expressed in any such Warrant or Warrants, or Certificate or Certificates mentioned in the said Act to have paid the Inland Duties, such Permit as is herein-after directed should be granted to accompany any such Coffee, Tea, or Cocoa Nuts in lieu and instead of such Permit or Certificate as aforesaid; be it therefore enacted, That, from and after the First Day of *September* One thousand eight hundred and three, upon the Delivery out of any such Warehouse or Warehouses mentioned in the said Act of any Coffee, Tea, or Cocoa Nuts expressed in such Warrant or Warrants, Certificate or Certificates respectively mentioned in the said Act to have paid the Inland Duties, the proper Officer or Officers of Excise shall thereupon grant and give a Permit in Writing, signed by the said Officer or Officers specifying the Weight of all such Coffee, Tea, and Cocoa Nuts respectively; and also the Name or Names of the Person or Persons to whom, and the Place to which the same is intended to be removed, and whether the same is intended to be removed by Land or by Water, and by what Mode of Conveyance the same is intended to be sent; and the Officer or Officers of Excise granting or giving any such Permit shall limit and express in such Permit the Time within which such Coffee, Tea, or Cocoa Nuts in such Permit mentioned, shall be removed from and out of such Warehouse, and also the Time within which the same shall be delivered and received into the House, Warehouse, Shop, Room, or other Place of the Person or Persons respectively, to whom the same is so permitted to be sent; and if such Permit be for the Removal of Tea, and the Tea so to be removed be Bohea, Congou, Souchong, or Pekoe Tea, then any such Tea shall in the said Permit be specified and expressed under the Name and Denomination of Black Tea; and if the Tea so to be removed be neither Bohea, Congou, Souchong, or Pekoe Tea, then such Tea shall in the said Permit be specified and expressed under the Name and Denomination of Green Tea.

If Coffee, &c. be not removed and delivered within the Time limited, it shall be deemed removed without Permit.

IV. And be it further enacted, That in case any Coffee, Tea, or Cocoa Nuts mentioned or specified in any such Permit shall be removed or sent away from and out of any such Warehouse or Warehouses within the Time expressed and limited in such Permit, and such Coffee or Tea shall not within the Time limited and expressed in such Permit be actually delivered and received into the House, Warehouse, Shop, Room, or other Place of the Person or Persons to whom the same is by such Permit authorized to be sent; then and in every such Case, all such Tea, Coffee, or Cocoa Nuts, so removed or sent away as aforesaid, shall be deemed and taken to be Coffee, Tea, or Cocoa Nuts removed without Permit.

41 *Geo.* 3. c. 91. reciting, that any Commodity manufactured in Imitation of Coffee, found in the Possession of any Dealer, should be forfeited.

V. And whereas by an Act made in the Forty-first Year of the Reign of His present Majesty, intituled, *An Act for the better Regulation and Collection of certain Duties of Excise*, it was enacted, that if any Commodity manufactured in Imitation of or to resemble Coffee, or to serve as a Substitute for Coffee or alledged so to be, should be made for Sale or sold, or should be found in the Custody or Possession of any Dealer or Dealers in or Seller or Sellers of Coffee in *Great Britain*, the same should be forfeited, together with the Packages containing the same, and should and might be seized by any Officer or Officers of Excise, and the Person or Persons so making or selling the same, or the Dealer or Dealers in or Seller or Sellers of Coffee in whose custody or Possession the same should be found, should forfeit and lose the Sum of Fifty Pounds: And whereas the said recited Clause has been found by Experience not to answer the good Purposes thereby intended, and it is therefore expedient to repeal the same, and in lieu thereof, to make such Provision as is herein-after mentioned; be it therefore enacted, That, from and after the First Day of *September* One thousand eight hundred and three, the said recited Clause shall be, and the same is hereby repealed, save and except in all Cases relating to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, which, on or before the said First Day of *September* One thousand eight hundred and three, shall be incurred under or by virtue of the said recited Clause; and that from and after the said First Day of *September* One thousand eight hundred and three, if any burnt, scorched, or roasted Peas, Beans, or other Grain, or vegetable Substance or Substances prepared or manufactured for the Purpose of being in Imitation of or in any Respect to resemble Coffee or Cocoa, or to serve as a Substitute for Coffee or Cocoa, or alledged or pretended by the Possessor or Vender thereof so to be, shall be made or kept for Sale or shall be offered or exposed to Sale, or shall be found in the Custody or Possession of any Dealer or

After *Sept.* 1, 1803, the recited Clause shall be repealed; & if any Article prepared for the Purpose of resembling Coffee or Cocoa be found in the Possession of any Dealer, or shall be called by him *English* or *British* Coffee, &c. it shall be forfeited, and the Dealer shall forfeit 100l.

Dealers in or Seller or Sellers of Coffee or Cocoa, or of any burnt, scorched, or roasted Peas, Beans, or other Grain, or vegetable Substance or Substances not being Coffee or Cocoa, shall be called by the Preparer, Manufacturer, Possessor, or Vender thereof, by the Name of *English* or *British* Coffee, or any other Name of Coffee, or by the Name of *American* Cocoa or *English* or *British* Cocoa, or any other Name of Cocoa, the same respectively shall be forfeited, together with the Packages containing the same, and shall and may be seized by any Officer or Officers of Excise, and the Person or Persons preparing, manufacturing, or selling the same, or having the same in his, her, or their Custody or Possession, or the Dealer or Dealers in or Seller or Sellers of Coffee or Cocoa, in whose Custody the same shall be found, shall forfeit and lose the Sum of One hundred Pounds.

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## 43 GEORGII III. CAP. CLIII.

An Act to permit, during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, the Importation into *Great Britain* and *Ireland* in neutral Vessels, from States in Amity with his Majesty, of certain Goods, Wares, and Merchandize; and to empower His Majesty, by Order in Council, to prohibit the Exportation of Copper, and to permit the Importation, in neutral Vessels, from States not in Amity with His Majesty, of certain Goods, Wares, and Merchandize. [12th *August*, 1803.]

12 *Car.* 2. c. 18.

WHEREAS by an Act, passed in *England* in the 12th Year of the Reign of King *Charles* the Second, intituled, *An Act for the encouraging and increasing of Shipping and Navigation*, and by several other Acts now in force in the United Kingdom, and in *Great Britain* and *Ireland* respectively, the Importation of the several Goods, Wares, and Merchandize in this Act enumerated is prohibited, unless the same shall be imported in the Manner and according to the Regulations prescribed by the said Acts: And whereas it is expedient to permit, during the Continuance of Hostilities, the Importation into the United Kingdom of the said Goods, Wares, and Merchandize, in the Manner and under the Regulations in this Act prescribed: Be it therefore enacted by the King'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, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall and may be lawful to and for any Person or Persons to import or bring into the United Kingdom, from any Port or Place in Amity with His Majesty, in any Ship or Vessel whatsoever, Organzined Thrown Silk, of the Growth or Production of *Italy*; any Thing contained in an Act, made in *England* in the Second Year of the Reign of Their late Majesties King *William* and Queen *Mary*, intituled, *An Act for discouraging the Importation of Thrown Silk*, or in any other Act or Acts in force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary thereof notwithstanding.

Organzined Thrown Silk, of the Growth of *Italy*, may be imported in any Vessel from any Place in Amity with His Majesty.

II. Provided always, That this Act, or any Thing herein contained, shall not extend to give Liberty to import any *Italian* Thrown Silk, that shall be coarser than a Sort thereof known and distinguished by the Name of Third Bolonia, nor any Sorts of Silks commonly called Tram, of the Growth of *Italy*, nor any other Thrown Silk of the Growth or Production of *Turkey*, *Persia*, *East India*, or *China*, under the Penalty of forfeiting all such Thrown Silks as shall be brought over and imported contrary to the Purport, true Intent, and Meaning of this Act; One Moiety whereof to the Use of His Majesty, His Heirs and Successors, and the other Moiety to such Person or Persons who shall seize, inform, or sue for the same, to be recovered in such Manner and Form as Goods forfeited may be recovered by any Law relating to His Majesty's Revenue of Customs in *Great Britain* and *Ireland* respectively.

Act not to extend to the Silks herein mentioned.

III. And, for the better and more effectual Execution of this Act, and to prevent the Importation of any Sort of Thrown Silks not organzined; be it further enacted and declared, That all such Organzined Thrown Silk as is allowed to be imported by this Act, if landed in any Part of *Great Britain*, shall be brought to His Majesty's Custom House at *London*, to the Intent that on theor

Silks landed in any Part of *Great Britain* to be brought to the Custom House in *London*.



other Sort of Thrown Silk may be imported than that allowed by this Act, under the Penalty of forfeiting all such Thrown Silk as shall be imported contrary to the Purport, true Intent, and Meaning of this Act; One Moiety whereof shall be to the Use of His Majesty, His Heirs and Successors, and the other Moiety to such Person or Persons who shall seize, inform, or sue for the same, to be recovered in such Manner and Form as Goods forfeited may be recovered by any Law relating to His Majesty's Revenue of Customs in *Great Britain* and *Ireland* respectively; any Thing herein contained to the contrary hereof in anywise notwithstanding.

Flax or Flax Seed may be imported in any Vessel of any Country in Amity with His Majesty from any Place on certain Conditions.

IV. And be it further enacted, That, from and after the passing of this Act, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall and may be lawful for any Person or Persons to import into the United Kingdom any Sort of Flax or Flax Seed, in any Ship or Vessel belonging to any Kingdom or State in Amity with His Majesty, His Heirs or Successors, navigated by foreign Seamen, from any Port or Place whatsoever, upon the same Terms and Conditions, and subject to the same Duties, Rules, Regulations, and Restrictions, in any respect as such Flax and Flax Seed would by any Law in force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, have been subject and liable to if the same had been imported in foreign Ships or Vessels of the Built of the Country or Place of which such Flax or Flax Seed was the Growth, Production, or Manufacture; any Thing in the said recited Act of the Twelfth Year of the Reign of King *Charles* the Second, or any other Act or Acts of Parliament in force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary notwithstanding.

*Turkey* Company may import Goods heretofore imported from *Turkey*, &c. either in *British* or Foreign Vessels, from any Place, on Payment of Duties, &c.

V. And be it further enacted, That, from and after the passing of this Act, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall and may be lawful for any Person or Persons admitted into and made free of the Company of Merchants of *England* trading into the *Levant* Seas, commonly called or known by the Name of the *Turkey Company*, to import into the United Kingdom any Goods or Commodities, which have heretofore usually been imported from *Turkey* or *Egypt*, or from any Place within the Dominions of the Grand Seignior within the *Levant* Seas, in any Ship or Vessel built in or belonging to *Great Britain* or *Ireland*, navigated according to Law, or in any Ship or Vessel belonging to any Kingdom or State in Amity with His Majesty, His Heirs or Successors, navigated by foreign Seamen, from any Port or Place whatsoever, upon Payment of the same Duties, if imported in *British* or *Irish*-built Ships, as the like Goods would be subject and liable to if imported in *British* or *Irish*-built Ships, directly from the Place of their Growth, Production, or Manufacture; but if such Goods shall be imported in any foreign-built Ship or Vessel, then and in such Case the Goods so imported shall be subject to the Duties which such Goods would have been subject and liable to if this Act had not been made; any Thing in the said recited Act of the Twelfth Year of the Reign of King *Charles* the Second, or any Act or Acts of Parliament in force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary notwithstanding.

Conditions on which Entry shall be suffered to pass at the Custom House on Importation of Goods the Growth of *Turkey*, &c.

VI. Provided always, and be it further enacted, That no Entry shall be suffered to pass at any Custom House in the United Kingdom, for any such Goods of the Growth, Production, or Manufacture of *Turkey* or *Egypt*, or of any of the Dominions of the Grand Seignior, as before the passing of this Act might be imported only from such Ports or Places in the *Streights* or *Levant* Seas as are within the Dominions of the Grand Seignior, or for any Drugs which would have been liable to the Payment of higher Duties, when not imported directly from the Place of their Growth or Production, and which, by the Authority of this Act, are permitted to be imported in Manner aforesaid, until the Person importing or entering the same shall produce to the Collector, or other proper Officer of His Majesty's Customs in *Great Britain*, and to the proper Officer of the Revenue in *Ireland*, at the Port of Importation, a Certificate under the Hand of the Collector of the Duties for the said *Turkey* Company, certifying, that such Person is free of the said Company, and that he has paid the Duties imposed on such Goods by the said Company, and has conformed in all Respects to the Rules and Regulations of the said Company relative thereto.

Such Goods to be subject to the Duties payable to the *Levant* Company.

VII. Provided always, That all Goods, Wares, and Merchandize, of the Produce of Countries within the *Levant* Seas, imported into *Great Britain*, under the Authority of this Act, shall be subject and liable to the Duties payable to the *Levant* Company, in like Manner as if such Goods, Wares and Merchandize, had been imported into *Great Britain* directly from *Turkey*.

VIII. And

Goods usually imported from Places in *Europe*, within the Streights of *Gibraltar*, &c. may be imported from any Place not being within the Dominions of the Grand Seignior, in any *British* or Foreign Vessel, &c.

VIII. And be it further enacted, That, from and after the passing of this Act, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, any Goods or Commodities which have been heretofore usually imported from any Port or Place in *Europe* within the *Streights* of *Gibraltar*, (except such Goods or Commodities as might heretofore be imported, only from such Ports or Places as are within the Dominions of the Grand Seignior), shall and may, during the Continuance of this Act, be imported and brought, by any Person or Persons whatsoever, into the United Kingdom of *Great Britain* and *Ireland*, from any Port or Place whatsoever, not being within the Dominions of the Grand Seignior, in any Ship or Vessel built in or belonging to *Great Britain* or *Ireland*, navigated according to Law; or in any Ship or Vessel belonging to any Kingdom or State in Amity with His Majesty, His Heirs or Successors, navigated with Foreign Seamen, upon Payment of the same Duties, if imported in *British* or *Irish*-built Ships, as the like Goods would be subject and liable to if imported directly from the Place of their Growth, Production, or Manufacture, except Drugs, which, if imported by any Person or Persons not free of the *Turkey* Company, shall be subject to the like Duties as they would have been liable to, if not imported directly from the Place of their Growth and Production, if this Act had not been made; and if any such Goods shall be imported in any Foreign-built Ship or Vessel, then and in such Case the Goods so imported shall be subject to the Duties which such Goods would have been subject and liable to by Law if this Act had not been made; any Thing in the said last-mentioned Act, or in any other Act or Acts of Parliament in force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary notwithstanding.

Goods may be taken out of Warehouse in which deposited, by Order of Council, on Payment of Duties, &c.

IX. And be it further enacted, That it shall and may be lawful to take any Goods, Wares, and Merchandize, out of any Warehouse in which the same shall have been lodged or deposited, under any Order of His Majesty in Council, or of the Lord Lieutenant, or other Chief Governor or Governors, and the Privy Council of *Ireland*, upon Payment of the like Duties, and subject to the same Rules and Regulations as such Goods, Wares, and Merchandize would have been liable unto if they had been imported by virtue of this Act.

Pitch, Timber, &c. may be imported from *Germany* in *British* Vessels.

X. And be it further enacted, That, from and after the passing of this Act, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall and may be lawful to import into the United Kingdom, in *British* or *Irish*-built Ships, owned and navigated according to Law, from any of the Ports of *Germany*, Pitch and Tar, as well as Deal Boards, Fir, and Timber, subject to such Duties, Rules, Regulations, and Restrictions, as such Goods would by any Law in Force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, have been subject and liable to, if the same had been legally imported before the passing of this Act; any Thing in an Act passed in *England*, in the Thirteenth and Fourteenth Years of His Majesty King *Charles* the Second, intituled, *An Act for preventing Frauds, and regulating Abuses in His Majesty's Customs*, or in any other Act or Acts in Force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary in anywise notwithstanding.

His Majesty may, by Proclamation, &c. prohibit the Exportation of Copper capable of being converted into Naval Stores.

XI. And whereas the public Safety may require temporary Restraints upon the Exportation of Copper; be it therefore further enacted, That, from and after the passing of this Act, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall and may be lawful for His Majesty, from Time to Time, by Proclamation or Order in Council, and in *Ireland* for the Lord Lieutenant, or other Chief Governor or Governors, and the Privy Council of *Ireland*, by Proclamation or Order in Council, whenever it shall seem expedient, to prohibit the Exportation of all Copper capable of being converted into a Naval Store, from any Port or Place within the United Kingdom of *Great Britain* and *Ireland*, to any Port or Place within the Limits of *Europe*.

Salt may be imported from *Portugal* in any Vessel of any Country in Amity with His Majesty.

XII. And be it further enacted, That, from and after the passing of this Act, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall and may be lawful to and for any Person or Persons to import or bring into the United Kingdom from *Portugal* any Salt, the Produce or Manufacture of *Portugal*, in any Ship or Vessel whatsoever, that shall belong to the Subject or Subjects of any State in Amity with His Majesty, and such Salt shall be imported upon Payment of the like Duties, and shall be subject to the like Regulations, Restrictions, Penalties, and Forfeitures, as Salt imported in Ships of the Built or belonging to any of the Subjects of the Kingdom of *Portugal*; any Thing in the beforementioned Act, or in any other Act or Acts in Force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary notwithstanding.

XIII. And



Wool may be imported into *Great Britain*, and Barilla, &c. into *Ireland*, from any Place in Vessels of any Country in Amity with His Majesty.

XIII. And be it further enacted, That, from and after the passing of this Act, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall be lawful for any Person to import into any Port or Place into *Great Britain*, all Sorts of Wool, and to import into that Part of the United Kingdom called *Ireland*, all Sorts of Barilla, Jesuits Bark, Linen Yarn, Hemp, Indigo, Cochineal, Wool and Cotton Wool, from any Country or Place whatsoever, in any Ship or Vessel belonging to any Kingdom or State in Amity with His Majesty, His Heirs and Successors, navigated by Foreign Seamen; any Law, Custom, or Usage to the contrary notwithstanding.

Goods imported in Foreign Vessels shall be liable to the Aliens and other Duties.

XIV. Provided always, and be it enacted, That all such Goods as shall, in pursuance of this Act, be imported into the United Kingdom in any Foreign Ship or Vessel, shall be subject and liable to the Aliens and all other Duties in the same Manner as they could be liable to by Law, if such Ships were of the Built of the Country of which the Goods are of the Growth, Product, or Manufacture.

Importation of Goods made by virtue of any Order in Council shall be valid.

XV. And whereas since the present Hostilities have commenced, Orders of Council have been made for granting Licences, and Licences have accordingly been granted to permit the Importation of certain Goods, Wares, and Merchandize being *British* or neutral Property, contrary to the Laws now in Force, which Importations were necessary during the Time of Hostilities, and ought to be justified by Law: And whereas it is expedient that His Majesty by Order in Council, and in *Ireland* that the Lord Lieutenant or other Chief Governor or Governors, and the Privy Council of *Ireland*, should be authorized to permit, during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, the Importation in any neutral Ships whatsoever, of any Goods, Wares, or Merchandize from any Port or Place belonging to any Kingdom or State not in Amity with His Majesty; be it therefore further enacted, That every Importation of Goods, Wares, and Merchandize made by virtue of any such Order and Licence so heretofore made and granted as aforesaid, shall be deemed and taken to be good in Law; any Thing in the said recited Act of the Twelfth Year of the Reign of King *Charles* the Second, or any other Act made for the Amendment or Explanation thereof, or in any other Act or Acts now in Force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary in anywise notwithstanding.

Any Goods specified in any Order in Council may be imported from any Place not in Amity with His Majesty, in Ships belonging to any Country in Amity.

XVI. And be it further enacted, That it shall and may be lawful for His Majesty, by Order in Council, and in *Ireland* for the Lord Lieutenant or other Chief Governor or Governors, and the Privy Council of *Ireland*, by Order in Council, from Time to Time, when and as often as the same shall be judged expedient, to permit during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, any such Goods, Wares, or Merchandize as shall be specified in any such Order in Council, to be imported from any Port or Place belonging to any Kingdom or State not in Amity with His Majesty, in Ships belonging to the Subjects of any Kingdom or State in Amity with His Majesty; any Law now in Force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary in anywise notwithstanding.

Goods to be subject to the Duties and Regulations existing before the passing of this Act.

XVII. And be it further enacted, That all such Goods, Wares, and Merchandize when so imported as aforesaid, shall be liable to all Duties of Customs and Excise, and shall be subject to all Rules, Regulations, and Conditions, and to all Penalties and Forfeitures for the Breach thereof, to which they would have been liable and subject if they had been imported into *Great Britain* or *Ireland*, according to any Law or Laws in Force at the Time or the passing of this Act.

## 43 GEORGII III. *Cap.* cxxvi.

*[This Act included under the Title of Local and Personal Acts in the printed Statutes for the Session.]*

An Act for the further Improvement of the Port of *London*, by making Docks and other Works at *Blackwall*, for the Accommodation of the *East India* Shipping in the said Port. [27th *July* 1803.]

WHEREAS the Ships in the Employ of the *East India* Company are of larger Size than other Vessels employed by Merchants in Trade, and many of them nearly equal in Bulk to Ships of the Line in the Royal Navy: And whereas the Cargoes and Merchandize on board of such Ships are

of great Value and national Importance: And whereas by the present System of loading and discharging the Cargoes of such Ships, the Navigation of the River *Thames* is frequently impeded, and Delays, Losses, and Inconveniencies experienced, and the Cargoes and Stores of such Ships are subject to Plunder, and the *East India* Company and Owners thereof injured, and the publick Revenue defrauded to a considerable Amount: And whereas if good and sufficient Wet Docks and Basons, with necessary Accommodations and Requisites for the Reception of *East India* Ships were made at or near *Blackwall*, in the County of *Middlesex*, the Evils and Mischiefs aforesaid might be greatly remedied or prevented: And whereas several Persons have entered into a Subscription towards raising a Capital or Joint Stock, or Fund, for making and completing such Docks, Basons, and other Works herein-after more particularly mentioned; but the same cannot be made and completed without the Aid and Authority of Parliament: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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,

Names of Subscribers.

That, from and after the passing of this Act, Sir *Richard Neave* Baronet, Sir *William Curtis* Baronet, *Moses Agar*, *John Atkins*, *Henry Bonham*, *William Borrodale*, *Abel Chapman*, *Gabriel Gillett*, *George Green*, *Joseph Haddart*, *John Pascal Larkins*, *Richard Lewin* the younger, *John Lock*, *William Moffatt*, *John Perry*, *John Perry* the younger, *Philip Perry*, *John Prinsep*, *Robert Taylor*, *John Wedderburn*, *John Wells*, *William Wells* the younger, *Robert Wigram*, *Robert Wigram* the younger, and *John Woolmore*, Esquires, and all such Persons as shall, after the passing of this Act, agree and be permitted by the several Persons herein-before named, or the major Part of them, to become and be Members of the said Company, and their several and respective Successors, Executors, Administrators, and Assigns, and all and every other Person and Persons, Body and Bodies Politick, Corporate, and Collegiate, who shall according to the Conditions and Restrictions herein-after set forth, be possessed of any Part or Share of the Joint Stock of the said Company, their several and respective Successors, Executors, Administrators, and Assigns, shall (so long as they shall hold the same and no longer) be, and they and their Successors, Executors, Administrators, and Assigns (holding for the Time being any Share or Shares in the said Stock as aforesaid) are hereby declared to be united into a Company or Association of Proprietors of the Docks hereby authorized and directed to be made, and of the Basons, Entrances, and other Works which shall belong thereto, or be held therewith; which Company shall be known by, and shall use the Style and Firm of *The East India Dock Company*, and shall have such Powers and Authorities as are herein-after given to them.

To be stiled The *East India* Dock Company.

Money to be raised and divided into Shares.

II. And be it further enacted, That it shall and may be lawful to and for the said Company of Proprietors to raise and contribute amongst themselves a competent Sum of Money for making and maintaining the said Docks, Basons, and all other Works and Conveniencies necessary thereto, not exceeding in the Whole the Sum of Two hundred thousand Pounds (save and except as herein after mentioned), and such Sum of Money shall be divided into Shares of One hundred Pounds each, and such Shares shall be and are hereby vested in the several Persons so subscribing, and their several and respective Successors, Executors, Administrators, and Assigns, to their and every of their proper Use and Benefit, proportionable to the Sums they shall severally raise and contribute; and all and every Part and Share of the said Stock shall be deemed to be Personal Estate, and pass by Transfer in the Book or Books of the said Company, signed by the Proprietor or Proprietors thereof, his, her, or their Executors or Administrators, or his, her, or their Attorney thereunto duly authorized, and not otherwise, and shall be transmissible and pass by Will as such Personal Estate, and in case of no Will shall be distributable according to the Nature of Intestates Personal Estates.

The Proprietors empowered to sell and transfer their Shares.

III. And be it further enacted, That it shall be lawful for the several Proprietors of the said Shares to sell, transfer, and dispose of his, her, or their Shares respectively, subject to the Rules and Conditions herein-after mentioned; and that each and every Purchaser of any Share or Shares, shall cause an Entry to be made in the Book or Books to be kept by the Clerk or Clerks of the said Company, of all such Sales or Transfers; and such Clerk or Clerks is and are hereby required to make such Entry or Transfer accordingly; and until such Transfer is entered as above, such Purchaser or Purchasers shall have no Part, Share, or Interest in the Capital Stock or Profits of the said Undertaking, or the Money raised by virtue of this Act, or any Vote as Proprietor or Proprietors, any Thing in this Act contained to the contrary thereof in anywise notwithstanding.

No Persons answerable for more than their respective Stock.

IV. Provided always, That nothing herein contained shall extend or be construed to extend to charge or make liable any Person or Persons, Body or Bodies Politick or Corporate, who is, are, or shall be Proprietor or Proprietors of the Stock of the said Company, or Contributor or Contributors thereto, or his, her, or their Real or Personal Estate, with any Debt or Demand whatsoever, due or to





be become due from the said Company, beyond the Extent of his, her, or their respective Capital Stock, or Share or Shares in the Stock of the said Company, any Law, Custom, or Usage to the contrary thereof in anywise notwithstanding.

Company to pay 5*l.* per *Centum* as Interest or Dividends on the Monies subscribed, &c.

V. And be it further enacted, That until the said Docks, Basons, and other Works hereby authorized and directed to be made, shall be made, built, and completed, the said Company shall and they are hereby empowered and directed to pay Interest or Dividends after the Rate of Five Pounds *per Centum per Annum*, upon the Principal Monies, which for the Time being shall be so subscribed and actually paid as aforesaid, which Interest shall commence and be computed from the Time or respective Times of Payment of such Principal Monies, or of the Instalments thereof respectively, and from and after the Time when the same Docks, Basons, and other Works shall be made, built, and completed, the said Company shall and they are hereby empowered and directed to pay such further Interest or Dividends, not exceeding in the whole the Rate of Ten Pounds *per Centum per Annum*, upon the Principal Monies which for the Time being shall be so subscribed and actually paid as aforesaid, as shall be from Time to Time resolved on and determined at the General Meetings of the said Company.

The Company may increase their Stock.

VI. Provided always, and be it enacted, That it shall be lawful for the said Company, at any One or more of their General Meetings to be specially called for that Purpose, by such Ways and Means as at such General Meeting or Meetings so called shall be thought expedient, to raise and augment the said Capital of Two hundred thousand Pounds so subscribed or to be subscribed as aforesaid, to any such further Sum or Sums of Money not exceeding Three hundred thousand Pounds of Capital, as by such General Meeting of the Majority of Votes of the Proprietors present thereat shall be deemed necessary and expedient.

The Company's Directors empowered to audit Accounts of Receivers, &c.

VII. And be it further enacted, That the Directors for managing the Concerns of the said Company, herein named and appointed or to be appointed in Manner herein directed, or any Five or more of them, shall have Power from Time to Time to call for, audit, and settle all Accounts of Money received, laid out, and disbursed for the Purposes of this Act, by the Receivers and other Officers and Persons employed under the Authority of this Act, and to make such Call or Calls of Money from the said Proprietors, according to the Amount of their several Shares in the said Undertaking, for the Purpose of defraying the Expences of carrying on the Works authorized or directed by this Act to be made and executed, and for carrying this Act into Execution, as by them the said Directors, or any Five or more of them, shall from Time to Time be found wanting and necessary for those Purposes, so that no Call shall exceed the Sum of Ten Pounds for every One hundred Pounds on the Sum or Sums so subscribed, and so as no Call be made but at the Distance of Two Calendar Months at the least from the preceding Call; which Money so called for shall be paid to such Person or Persons, and in such Manner as the said Directors shall from Time to Time appoint or direct, for the Use of the said Undertaking, and the Owner or Owners of every Share in the said Undertaking shall pay his, her, or their Proportion or Proportions of the Monies called for as aforesaid, at such Time and Place, and in such Manner as shall be appointed for that Purpose as aforesaid; and if any Person or Persons, Body or Bodies Politick or Corporate, shall neglect or refuse to pay such Call or Calls as aforesaid, at the Time and Place appointed by the said Directors, the Person or Persons, Body or Bodies Politick or Corporate, so neglecting or refusing to pay the same, shall forfeit and pay the Sum of Five Pounds for every Share which he, she, or they may have or be entitled to in the said Undertaking, and in every such Case the said *East India* Dock Company are hereby empowered to sue for and recover in any Court or Courts of Law or Equity every or any such Call, or any Part thereof, so neglected or refused to be paid; and in case such Person or Persons, Body or Bodies Politick or Corporate, shall neglect or refuse to pay such Call or Calls so made as aforesaid, for the Space of Three Calendar Months after the Time, or any of the respective Times appointed for Payment thereof as aforesaid, then and in every such Case the same may be sued for and recovered by the said *East India* Dock Company, as last herein-before is mentioned, or otherwise, at the Option of the said Directors, or any Five or more of them, the Person or Persons, Body or Bodies Politick or Corporate, so neglecting to pay the same, shall forfeit all his, her, or their Share and Shares in the said Undertaking; all which Forfeitures shall go to and for the Benefit of the Rest of the said Proprietors, and their Successors, Executors, Administrators, and Assigns (holding for the Time being Shares in the said Undertaking), in Proportion to their respective Interests.

No Advantage of any Forfeiture to be taken until Notice, nor unless same be declared forfeited at a Meeting.

VIII. Provided always, and be it enacted, That no Advantage shall be taken of any Forfeiture of any such Share or Shares, until Notice of such Forfeiture in Writing shall have been previously given or left by some Officer of the said Company to or with the Owner or Owners of such Share or Shares, or left at his, her, or their usual or last known Place of Abode, nor unless the same shall be declared to be forfeited at some Meeting of the said Company, to be holden within Six Calendar Months next after such Forfeiture

shall happen to be made; and in case of such Forfeiture, the same shall be an Indemnification to and for every Proprietor so forfeiting for or on Account of all his or her Share and Shares as aforesaid, against all and every Action and Actions, Suits or Prosecutions whatsoever, to be commenced or prosecuted for any Breach of Contract or other Agreement betwixt such Proprietor or Proprietors so forfeiting and the Rest of the Proprietors with regard to carrying on the said Works.

Representatives of Proprietors before Call (no Provision being made for the same) charged therewith as Debtors.

IX. And be it further enacted, That if any Person or Persons subscribing or holding any Share or Shares in the said Undertaking shall die before such Call or Calls shall have been made for the full Sum to be advanced on such Share or Shares, without having made Provision by Will or otherwise in Writing, how the Money shall be paid upon Calls for the future, then and in every such Case the Executors or Administrators of such Owner or Owners shall be chargeable in respect of such Calls as for the Debts of that Testator or Intestate, or in case the Executors or Administrators, or Person or Persons entitled to the Personal Estate, shall refuse or neglect for the Space of Three Calendar Months, to answer such Calls and Payments, the said Company shall be at Liberty, and they are hereby authorized and required to admit any other Person or Persons, or Body or Bodies Politick or Corporate, to be Proprietor or Proprietors of the Share or Shares of such Owner or Owners so deceased, on Condition that he, she, or they so admitted do and shall, on or before such Admission, pay to the Executors or Administrators of such deceased Owner or Owners the full Sum and Sums of Money which shall have been paid by such Owner or Owners in his, her, or their Life-time, by virtue of any Call or Calls, or otherwise, upon such Share or Shares in the said Undertaking, or such other Sum or Sums of Money as the same can be sold for (first deducting the Penalties that may have been incurred on Account thereof).

In case the Capital of 200,000*l.* shall not be raised, *etc.* the Company may borrow such Sums as may amount in the whole to 300,000*l.* and may assign the Dock Rates as a Security.

X. And be it further enacted, That in case the said Sum of Two hundred thousand Pounds, to be raised by Subscription by and for the Use of the said Company, shall not be all raised as aforesaid, or in case the same shall be found insufficient for the making and compleating of the said Docks, Basons, Sluices, Bridges, and other the Works hereby authorized to be made by the said Directors, and for all necessary Charges and Expences relating thereunto, then and in such Case it shall and may be lawful to and for the said Company to borrow and take up at Interest, on the Credit of the Rates by this Act granted to the said Company, such Sum or Sums of Money as, together with the said Sum of Two hundred thousand Pounds so subscribed, or such Part thereof as shall be actually raised as aforesaid, may make and amount to, any Sum or Sums of Money not exceeding in the Whole the Sum of Three hundred thousand Pounds for completing and perfecting the said Works; and in order thereto, the said Directors, or any Five or more of them, are hereby fully authorized to assign over the Rates arising and made payable to the said Company by virtue of this Act, or any Part thereof (the Costs and Charges of assigning the same to be paid out of such Rates), as a Security for any Sum or Sums of Money so to be borrowed with Interest, to such Person or Persons, or their Trustee or Trustees, as shall advance the same, by the following Words of Assignment, or by any other Words to the same or the like Effect, (*videlicet*):

Form of the Assignment.

'BY virtue of an Act made in the Forty-third Year of the Reign of His Majesty King *George* the Third, intituled, An Act for [*here insert the Title of this Act*] We the Directors of the *East India* Dock Company, in Consideration of the Sum of of lawful Money of *Great Britain* to us in Hand paid by do assign unto the said his [her, *or* their] Executors, Administrators, Successors, and Assigns, all and singular the Rates arising, granted, and made payable to the said Company by virtue of the said Act, and also all the Estate, Right, Title, and Interest of the said Company, of, in, and to the same, to hold unto the said his, [her, *or* their] Executors, Administrators, Successors, and Assigns, until the same Sum of together with Interest for the same, after the Rate of *per Centum per Annum* shall be repaid.'

Persons taking such Assignments to be entitled to their respective Proportions of the Dock Rates.

And all and every Person and Persons, Body and Bodies Politick and Corporate, to whom such Assignment or Assignments shall be made, shall be equally entitled to his, her, and their respective Proportions of the same Rates, according to the respective Sums in such Assignments mentioned to be advanced, to secure the Repayment thereof, with the Interest as aforesaid, without any Preference by reason of Priority of Assignment, or on any other Account whatsoever; and the Money so borrowed as aforesaid shall be applied as herein-after is directed.

Proper Entries of such Assignments to be made by the Company's

XI. And be it further enacted, That Entries or Memorials of every such Assignment, containing the Dates, Names of the Parties, and Sums of Money borrowed, shall be made in a Book or Books to be kept for that Purpose by the Clerk or Clerks of the said Company, which said Book or Books shall and



and may be perused at all seasonable Times by any of the Members or Creditors of the said Company, or other Persons interested in the Concerns of the said Company, without Fee or Reward; and that all and every Person and Persons, Body and Bodies Politick or Corporate, to whom any such Assignment or Assignments shall be made as aforesaid, or who shall be entitled to the Money thereby secured, may from Time to Time assign or transfer his, her, or their Right, Title, Interest, and Benefit to and in the said Principal and Interest Money thereby secured, to any Person or Persons, Body or Bodies Politick or Corporate whatsoever, by indorsing on the Back of such Security, to be attested by any One or more credible Witness or Witnesses, the following Words, or Words to the like Effect: (*videlicet*),

Clerk and such Assignments to be transferable by Indorsement.

Form of Indorsement.

'I *A. B.* do transfer this Assignment, with all my Right and Title to the Principal Money thereby secured, and to all the Interest Money now due or hereafter to be due for the same, unto *C. D.* his, [her, *or* their] Executors, Administrators, Successors, and Assigns.

'Dated this Day of *E. F.*'

Witness *A. B.*

Indorsement to be notified within Fourteen Days to the Clerk.

Which Transfer shall, within Fourteen Days after the Date thereof, be produced and notified to the said Clerk or Clerks, who shall cause an Entry or Memorial to be made thereof, containing the Date, Names of the Parties, and Sum or Sums of Money therein transferred, in the said Book or Books to be kept for entering the said original Assignments; and after such Entry made, but not till then, every such Assignment shall entitle such Assignee or Assignees, his, her, or their Executors, Administrators, Successors, and Assigns, to the Benefit thereof and Payment thereon; and such Assignee or Assignees may assign the same again, and so *toties quoties*; and it shall not be in the Power of any such Person or Persons, who shall have made any such Assignment, to make void, release, or discharge the same, or any Monies thereby due, or any Part thereof: Provided nevertheless, that the said Company may at all Times pay off and discharge all such Assignments, or any Part or Parts thereof, by Ballot, on giving Six Calendar Months publick Notice thereof in the *London Gazette*, and Two or more publick Morning Newspapers usually circulated in *London*, and at the Expiration of the said Six Calendar Months all Interest shall cease to be paid on the Principal Monies of the Payment of which such Notice shall have been given.

Interest on Money to be borrowed to be paid Half-yearly in Preference to the Dividends.

XII. And be it further enacted, That the Interest of the Money which shall be borrowed by the said Company on Mortgage of the Rates as aforesaid, shall from the Time the said Money, or any Part thereof, shall have been advanced, be paid Half-yearly to the several Parties entitled thereto, in Preference to any Interest or Dividends due and payable by virtue of this Act to the said Company, or any of them, in respect of their Stock, or any Share or Shares thereof, and shall from Time to Time be fully paid and discharged, or provided for, before such Interest or Dividends due to the said Company, or any of them, shall be paid.

Application of the Monies to be subscribed, *etc.*

XIII. And be it further enacted, That the aforesaid Sum of Two hundred thousand Pounds subscribed or intended to be subscribed or contributed by the said *East India* Dock Company, for their Capital or Joint Stock, and all other Monies which shall be hereafter subscribed by them for increasing their Capital as aforesaid, together with the several Sums of Money to be produced and received by and from, and raised and borrowed upon the Credit of the Rates made payable to the said Company by this Act, shall form and become One aggregate Fund; and all the Monies which shall be subscribed, collected, received, levied, raised, and borrowed by the said Company, or by the said Directors, by virtue or in pursuance of this Act, shall be applied and disposed of, in the first Place, in paying the Charges and Expences incident to and incurred in obtaining and passing this Act, and afterwards in paying and discharging the Consideration or Purchase Money, and other Costs and Charges incident to the purchasing and obtaining Conveyances of the Messuages, Lands, Tenements, and Hereditaments, which, by virtue or in pursuance of this Act, shall be purchased for the Use of, and conveyed or vested in Trust for, the said *East India* Dock Company as aforesaid, and in the next Place, in paying the Interest of the Monies which shall be borrowed by the said Company upon the Credit of the said Rates, if any shall be so borrowed, and in paying such yearly or other Sums of Money as are herein directed to be paid by the said *East India* Dock Company, as and for Compensations for Losses and Deficiencies of Tythes, Taxes, Sewers Rates, and other Rates and Assessments, and subject thereto, then in defraying the necessary Charges and Expences of making, completing, maintaining, and supporting, and attending, managing, and regulating the said Docks, Basons, and other Works which are to be made and done by the said Directors in pursuance of this Act, and then in paying the Interest or Dividends upon the Principal Monies which for the Time being shall be so subscribed by the Members

of the said Company, and actually paid as aforesaid, and in making Satisfaction and Compensation for any Damages that may be done or committed by the Execution of any of the Powers in this Act contained; and that the Residue or Surplus of such Monies shall from Time to Time be applied in and towards the Re-payment of the Principal Monies which shall be borrowed by the said Company upon the Credit of the Rates hereby granted to them, until all the said Principal Monies shall be repaid, and in or towards executing such of the other Purposes of this Act as are to be executed by the said Directors; and when by the Means last mentioned or otherwise, the Principal Monies so to be borrowed by the said Company shall be all repaid as aforesaid, then and in such Case the Rates by this Act granted to the said Company shall be lowered in the Manner herein directed, as far as the same can under the then existing Circumstances, be done with Prudence and Safety.

Clerk of the Company to keep Accounts of Receipts and Disbursements.

XIV. And be it further enacted, That from Time to Time there shall be provided and kept by the Clerk or Secretary of the said Company for the Time being, One or more Book or Books, in which as well all the Monies to be subscribed as aforesaid, and all the Monies to be received as and for the several Rates and Duties granted to the said Company by this Act; as also all the Monies which by virtue of this Act shall be raised or borrowed and received by the said Company upon the Credit of such Rates and Duties, shall from Time to Time, as the same shall be received, be entered and set down, and wherein also all the Monies paid and disbursed out of the Monies so to be received by the said Company shall from Time to Time be entered and set down; and such Entries shall express the Times when, the Occasion for which, and the Names of the Persons to whom such Monies shall have been paid.

General Meetings to be within the City of *London*.

XV. And be it further enacted, That Two General Meetings of the said Company of Proprietors shall be holden in each and every Year, whereof One Meeting shall be holden on the Second *Monday* in the Month of *January*, and the other on the Second *Monday* in the Month of *July*, in each and every Year; and that all General Meetings of the said Company shall consist of Ten of the said Proprietors at least, and shall be holden within the City of *London*, between the Hours of Ten in the Forenoon and Four in the Afternoon, and all subsequent General Meetings shall be holden within the said City of *London*; and that all such Orders and Determinations of the said Company, as shall be authorized by this Act, and shall be made at any such General Meetings respectively holden by virtue of this Act, and not otherwise, shall be binding and conclusive to all the Members of the said Company.

Directors of the said Company.

XVI. And be it further enacted, That *John Roberts*, *Stephen Williams*, *Joseph Cotton*, and *William Thornton*, Esquires, Four of the Directors of the said *East India* Company, and their Successors, to be appointed in Manner herein directed, together with Sir *William Curtis* Baronet, *John Atkins*, *Henry Bonham*, *Abel Chapman*, *Joseph Huddart*, *Richard Lewin* the younger, *William Wells* the younger, *Robert Wigram*, and *John Woolmore*, Esquires, Nine of the Members of the said *East India* Dock Company, and their Successors, to be appointed in Manner herein directed, shall be and be called *The Directors of the East India Dock Company*.

Subsequent Appointments of Dock Directors (by the Directors of the *East India* Company) in the Room of those who shall die, refuse to act, or become disqualified.

XVII. Provided always, and be it enacted, That in case the said *John Roberts*, *Stephen Williams*, *Joseph Cotton*, and *William Thornton*, or any of them, or any Person or Persons to be nominated or appointed in his or their Room or Stead as a Director or Directors of the said *East India* Dock Company, shall die, or refuse to act in the Execution of this Act, or shall cease to be a Director or Directors of the said *East India* Company, for the Space of Two succeeding Years, then and in every such Case the Directors of the said *East India* Company shall, and they are hereby required to nominate and appoint, in such Manner as to them shall seem right and proper, some other Person or Persons, out of the Directors of the said *East India* Company, to be a Director or Directors of the said *East India* Dock Company, in the Room or Stead of the Director or Directors of the said *East India* Dock Company so dying, refusing to act, or ceasing to be a Director or Directors of the said *East India* Company, for the Space of Two Years; and every Person so nominated and appointed shall have the like Powers and Authorities, and shall be subject to the like Rules, Regulations, and Restrictions, as the Person in whose Room or Stead he shall be so nominated and appointed.

Subsequent Appointment of Dock Directors (by the Court of Proprietors) in the Room of those going out of Office by Rotation.

XVIII. Provided also, and be it enacted, That the said Nine Directors named in this Act from the Members of the said *East India* Dock Company, or the Person or Persons appointed in their Room or Stead, shall continue in Office until the Second *Monday* in the Month of *July* which shall next happen after any Rate granted or made payable by this Act for or in respect of any Ship or Vessel entering into or using any of the Docks or Basons to be made by virtue of this Act, shall have been demanded and taken, and on such Day Three of the said Directors shall go out of Office and cease to be Directors of the said Company; and in order to determine who of the said Directors shall go out of Office and cease to be Directors of the said Company, the Clerk or Secretary of the said Company, at the Meeting of the





said Company to be holden on that Day, (or some Adjournment thereof), shall, and he is hereby required to write upon Nine distinct Pieces of Paper, of equal Size, the Name of One of each of the said Directors, and all such Papers shall be rolled up in the same Form, as near as may be, and be put into a Box or Wheel, and Three of such Papers shall then be drawn out of such Box or Wheel by such Clerk or Secretary, One by One, and the Three Directors, whose Names shall be upon such Papers respectively so drawn, shall go out of Office and cease to be Directors of the said Company, and the said Company shall then nominate and appoint Three other Members of the said Company, who shall severally be possessed of and entitled to Twenty Shares at the least in the said Undertaking, and shall also be a Director of the *East India* Company, or an Agent, Husband, or Consignee of some Ship in the Employ of the said *East India* Company, or legally possessed in his own Right of a certain Part or Share of the Value of Five hundred Pounds at least, of and in some Ship or Ships then actually in the Employ of the said *East India* Company, and such Three Persons so appointed shall continue in Office for the Space of Three Years (except in case of Death, or Refusal to act, or ceasing to be so qualified as aforesaid), and no longer; and on the Second *Monday* in the next succeeding Month of *July*, Three more of the Directors, named from the Members of the said Company in this Act, or the Person or Persons appointed in his or their Room or Stead, shall go out of Office, and cease to be Directors of the said Company; and in order to determine who of such Six Directors shall go out of Office and cease to be Directors of the said Company, the Clerk or Secretary of the said Company, at the Meeting of the said Company to be holden on that Day, (or some Adjournment thereof), shall and he is hereby required to write upon Six distinct Pieces of Paper, of an equal Size, the Names of One of each of such Directors, and all such Papers shall be rolled up in the same Form, as near as may be, and put into a Box or Wheel by such Clerk or Secretary, and Three of such Papers shall be then drawn out of such Box or Wheel by such Clerk or Secretary, One by One, and the Directors whose Names shall be upon such Papers respectively so drawn, shall go out of Office and cease to be Directors of the said Company, and the said Company shall then nominate and appoint Three other Members of the said Company qualified as aforesaid, to be Directors of the said Company, in the Room or Stead of such Three Directors and such Three Persons so nominated and appointed shall continue in Office for the Space of Three Years, (except in case of Death or Refusal to act, or ceasing to be so qualified as aforesaid), and no longer; and on the Second *Monday* in the next succeeding Month of *July*, the Three remaining Directors, named from the Members of the said Company, or the Person or Persons appointed in his or their Room or Stead, shall go out of Office and cease to be Directors of the said Company, and the said Company shall, at their Meeting to be holden on that Day, nominate and appoint such Three other Members of the said Company, qualified as aforesaid, to be Directors of the said Company in the Room or Stead of such Three Directors, and such Three Persons so nominated and appointed shall continue in Office for the Space of Three Years, (except in case of Death, or Refusal to act, or ceasing to be so qualified as aforesaid), and no longer; and on the Second *Monday* in every succeeding Month of *July* in each and every Year, Three Directors out of the Members of the said Company, qualified as aforesaid, shall be nominated and appointed by the said Company, and such Three Directors shall continue in Office for the Space of Three Years, (except in case of Death or Refusal to act, or ceasing to be so qualified as aforesaid), and no longer.

In case Directors are not appointed on the Day mentioned, another Meeting to be had for that Purpose.

XIX. Provided also, and be it enacted, That in case on any such Second *Monday* in the Month of *July* in any Year, no such Nomination and Appointment of such Three Directors shall be made, then and in every such Case another Meeting of the said Company shall be holden on the *Monday* following, for the Purpose of making such Election, and in case no such Nomination and Appointment of such Three Directors shall be then made, then and in every such Case another Meeting of the said Company shall be holden on the *Monday* following for the Purpose of making such Election, and so *toties quoties* until such Three Directors shall be chosen, but such Three Directors shall not continue in Office, or be Directors of the said Company for any longer Space of Time, than if they had been elected on the said Second *Monday* in the Month of *July* as aforesaid.

Subsequent Appointment of Dock Directors (by the Court of Proprietors) in the Room of those who shall die, refuse to act, or become disqualified.

XX. And be it further enacted, That in case the said Sir *William Curtis* Baronet, *John Atkins*, *Henry Bonham*, *Abel Chapman*, *Joseph Huddart*, *Richard Lewin* the younger, *William Wells* the younger, *Robert Wigram*, and *John Woolmore*, or any of them, or any Person or Persons to be nominated and appointed by the said *East India* Dock Company, as a Director or Directors of the said *East India* Dock Company, shall die, or refuse to act in the Execution of this Act, or shall not, or cease to be entitled to Twenty Shares at the least in the said Undertaking, or cease to be a Director of the *East India* Company, or an Agent, Husband, or Consignee of some Ship in the Employ of the *East India* Company, or legally possessed in his or their own Right of a certain Part or Share of the Value of One hundred Pounds at least of and in some Ship then actually in the Employ of the said *East India* Company, then and

and in every such Case it shall and may be lawful to and for the said *East India* Dock Company to nominate and appoint, at some Meeting of the said *East India* Dock Company, some Person or Persons, qualified as aforesaid, to be a Director or Directors of the said *East India* Dock Company, in the Room or Stead of the Director or Directors so dying, or refusing to act, or ceasing to be so qualified; and every Person so nominated and appointed shall have the like Powers and Authorities, and shall be subject to the like Rules, Regulations, and Restrictions, as the Person in whose Room or Stead he shall be so nominated and appointed, and shall continue in Office as a Director for such Time, and no longer, as the Director in whose Room or Stead he shall be so nominated or appointed, would have continued in Office.

Directors to appoint a Chairman and Deputy Chairman, and also Places and Times for their Meetings.

XXI. And be it further enacted, That the said Directors shall choose and elect from among themselves Two Persons to be the Chairman and Deputy Chairman of the Meetings of the said Directors and of the Meetings of the said Dock Company, and shall and may meet at such Places within the City of *London*, and at such Time or Times as the major Part of such Directors so assembled (the Directors present not being less than Five) shall deem convenient, for executing the Powers given them by this Act; and if it shall so happen that at any Meeting of the said Directors, or at any General Meeting of the said Dock Company, neither the Chairman nor Deputy Chairman so to be chosen as aforesaid shall attend, it shall be lawful for the major Part of the Directors then present to appoint a Chairman for that Occasion; and all Motions and Questions to be made and put at such Meeting of the said Directors, shall be decided by the Votes of the Majority of Directors then present; and in case of an Equality of Votes upon any Motion or Question, such Chairman shall have the decisive or casting Vote.

Nine Proprietors may request an extraordinary General Meeting to be called, by Notice to the Clerk or Secretary.

XXII. Provided always, and be it enacted, That if any Nine or more of the Members of the said Dock Company, who shall severally be Proprietors of Ten Shares at the least in the said Undertaking, shall judge it necessary or expedient for carrying into Execution any of the Purposes of this Act, to have an extraordinary General Meeting of the said Company called, and shall request the same so to be called by Notice in Writing under their respective Hands, delivered to the Clerk or Secretary of the said Company for the Time being, specifying in every such Notice the Business intended to be proceeded upon at such Meeting, then and in every such Case the Directors of the said Company shall, within Ten Days after Delivery of such Notice, and they are hereby required to call such extraordinary General Meeting, by giving Notice thereof in Writing to be affixed on the *Royal Exchange* in *London*, and to be inserted in the *London Gazette*, and Two or more Morning Newspapers circulated in *London*, to assemble at such Time and Place, within the Limits aforesaid, as they shall judge expedient, such Time not being sooner than Seven Days, nor later than One Calendar Month after such last mentioned Notice; and such Meeting shall be deemed a General Meeting of the said Dock Company, and all Proceedings thereat, relative to the Business specified in such Notice, shall be deemed good, valid, and effectual, to all Intents and Purposes whatsoever.

Qualification of Votes at the General Meetings.

Limitation to Four Votes.

Questions decided by Votes.

Chairman to have the casting Vote.

Or by Ballot, if required, and Chairman to have the casting Vote.

XXIII. And be it further enacted, That all and every Person and Persons, his, her, or their Successors, Executors, Administrators, or Assigns, who shall be a Proprietor or Proprietors of Five Shares in the said Undertaking, and less than Fifteen Shares, shall have One Vote at every General Meeting of the said Company; or Proprietor or Proprietors of Fifteen Shares in the said Undertaking and less than Thirty Shares, Two Votes at every such Meeting; or Proprietor or Proprietors of Thirty Shares in the said Undertaking, and less than Fifty Shares, Three Votes at every such Meeting; or Proprietor or Proprietors of Fifty or more Shares in the said Undertaking, Four Votes, and no more, in every General Meeting to be held by the said Company by virtue of this Act; and it shall not be lawful to or for any Person or Persons, not entitled respectively to Five Shares at the least in the said Undertaking, to have any Vote or Votes at any such Meeting; and every Question, Matter, or Thing, which shall be proposed, discussed, or considered in any General Meeting of the said Company to be held by virtue of this Act, shall be finally determined by the Majority of Votes then present; and if such Votes shall be equal, the Chairman presiding at such Meeting shall have the casting Vote, although he shall have given his Vote or Votes as Proprietor; and every Question, if required by any Nine or more Persons respectively, having Ten Shares at the least in the said Undertaking, shall be determined by Ballot, to be entered upon and completed forthwith, in which Case the Chairman for the Time being shall in like Manner have a casting Vote.

Chairman to have a casting Vote, although not a Proprietor of Shares.

XXIV. Provided always, and be it enacted, That in case such Chairman at any such Meeting shall have been appointed by the Directors of the *East India* Company as a Director of the *East India* Dock Company, and shall not be a Proprietor of any Share or Shares in the said Undertaking, so as to entitle him to vote at a Meeting of the said *East India* Dock Company, then and in every such Case such Chairman shall not have any Vote at any such Meeting, save and except in case there shall be an



an Equality of Votes, and then such Chairman shall have the decisive or casting Vote, nor shall any Oath of Qualification be required from such Chairman for or on Account of his giving such Vote.

Qualification to vote by Twelve Calendar Months Possession of Stock, *etc.*

XXV. Provided always, That no Proprietor or Proprietors of any Shares in the said Undertaking shall vote at any General Meeting of the said Company, on any Question whatsoever (after the Expiration of Three Years from the passing of this Act), unless he, she, or they shall be possessed of such Shares in his, her, or their own Right, and not in Trust for any Person or Persons whomsoever, and except such Proprietor or Proprietors shall have been legally possessed of such Shares Twelve Calendar Months previously to his, her, or their voting as aforesaid, unless such Shares shall have come to such Proprietor or Proprietors by Bequest, Marriage, or the Intestacy of the former Proprietor or Proprietors thereof, or by the Custom of the City of *London*, or by Settlement, and unless such Proprietor or Proprietors shall, at the Time of voting as aforesaid, be in the Situation, or of One of the Descriptions hereinafter mentioned; that is to say, a Director of the *East India* Company, or a Director of the said *East India* Company within the Space of Two Years, or an Agent, Husband, or Consignee of some Ship then actually in the Employ of the *East India* Company, or legally possessed in his or her own Right of a certain Part or Share of the Value of Five hundred Pounds at least in some Ship or Ships then actually in the Employ of the said *East India* Company; and for better proving the Qualification of such Voter or Voters, the Chairman of every such General Meeting, or any Five or more of the said Directors present thereat, is and are hereby empowered to demand from, and tender to the Person or Persons offering or desiring to give such Vote or Votes, an Oath, or if he, she, or they shall be One of the Persons called *Quakers*, a solemn Affirmation, in the Words or to the Effect following:

Form of the Oath which may be demanded from Voters.

'I *A. B.* One of the Proprietors of the *East India* Dock Company, do swear [*or*, being One of the People called *Quakers*, do solemnly affirm], that the Shares of the Capital Stock of the *East India* Dock Company, standing in my Name in the Books of the said Company, do at this Time belong, and have, for the Space of Twelve Calendar Months last past, actually belonged to me in my own Right, and not in Trust for any Person or Persons whomsoever; and that I have been in the actual Receipt of the Dividends and Profits thereof, for my own Use, freed and discharged of all Incumbrances which can or may affect the same, for the Space of Twelve Calendar Months, [*or*, that the same came to me within the Time aforesaid, by Bequest, *or*, by Marriage, *or*, by Succession to an Intestate's Estate, *or*, by the Custom of the City of *London*, *or*, by Settlement], and that such Shares have not been transferred or made over to me fraudulently or collusively on Purpose to qualify me to give my Vote; and that I am a Director of the *East India* Company, [*or*, have been a Director of the *East India* Company within the Space of Two Years, *or*, the Agent, Husband, *or*, Consignee of the Ship, *here insert the Name of the Ship*, now actually in the Employ of the *East India* Company, *or*, that I am legally possessed in my own Right of a certain Part or Share of the Value of Five hundred Pounds or upwards, of and in the Ship or Ships, *here insert the Name of the Ship or Ships*, now actually in the Employ of the *East India* Company], and that I have not before given my Vote at this Ballot.

'So help me GOD.'

Directors empowered to buy Lands, *etc.* for the Company.

XXVI. And, for the Purpose of making the Docks, Basons, Entrances, and other Works by this Act authorized to be made and established, and for the Purpose of having the clear Space of Thirty Feet of Land on the Outside of the Wall herein directed to be made for inclosing the said intended Docks, Basons, and other Works; be it further enacted, That it shall and may be lawful to and for the said Directors, or any Five or more of them, and they are hereby authorized and empowered, for the Purposes of this Act, to contract and agree, and employ any Person or Persons to contract and agree with any Person or Persons whomsoever, their respective Heirs, Executors, Administrators, and Assigns, for the absolute Purchase of any Lands, Tenements, or Hereditaments, as shall be deemed necessary or expedient, for the Purpose of making and establishing the said intended Docks, Basons, Entrances, Locks, and other Works relating thereto, and authorized by this Act; and also for the absolute Purchase of any Lands, Tenements, or Hereditaments, as shall lie or be situate within the Distance of Thirty Feet of the Wall herein directed to be made for inclosing such Docks, Basons, and other Works as aforesaid.

Houses, Buildings, Gardens, *etc.* not to be purchased for the Company, except, *etc.*

XXVII. Provided also, and be it enacted, That nothing herein contained shall extend so as to enable the said *East India* Dock Company, or any Person or Persons acting by or under their Authority, to take, use, injure, or damage, for any of the Purposes of this Act, any House or other Building which was erected and built on or before the First Day of *June* One thousand eight hundred and two, or any Land or Ground which on the said First Day of *June* was set apart and used as and for a Garden, Orchard, Yard, Park, Paddock, planted Walk, or Avenue to a House, without the Consent of the

Owners and Occupiers thereof, other than and except the Houses, Buildings, and Hereditaments hereinafter mentioned; (that is to say), Two Boiling Houses, with the Sheds, Plots of Ground, and other Appurtenances thereunto belonging, situate at *Blackwall* aforesaid, in the Occupation of *James Mather* and *Thomas Mather*, and held by them under Leases thereof granted by *John Perry* Esquire, together with a Right to land Goods and Stores from Shipping lying in the *Brunswick Dock* at *Blackwall* aforesaid, and to carry such Goods and Stores from thence over certain Premises belonging to the said *John Perry*; and all which said Boiling Houses, Sheds, Plots of Ground, and other Appurtenances, and the Right to land and carry Goods and Stores as aforesaid, shall be paid for by the said Company in like Manner, and be subject to the same Provisions, Rules, and Regulations for ascertaining the Value thereof, and the Compensation to be made to the said *James Mather* and *Thomas Mather*, for the same, as are herein provided with respect to any other Houses, Buildings, Lands, and Premises, which the said Company are hereby authorized to purchase.

Bodies Politick, *etc.* empowered to sell such Ground, *etc.* as may be wanted.

XXVIII. And be it further enacted, That it shall and may be lawful to and for all Bodies Politick, Corporate, or Collegiate, Corporations Aggregate or Sole, and all Feoffees in Trust, Executors, Administrators, Husbands, Guardians, Committees for Lunaticks and Idiots, or other Trustees whomsoever, not only for and on Behalf of themselves, their Heirs and Successors, but also for and on Behalf of their *Cestuique* Trusts, whether Infants or Issue unborn, Lunaticks, Idiots, or Femes Covert, who are or shall be seised in their own Right, and all and every Person or Persons whomsoever, who are or shall be seised, possessed of, or interested in such Lands, Tenements, or Hereditaments, or any Part thereof, which shall be thought necessary by the said Company of Proprietors, or their Directors, to be purchased for any of the Purposes of this Act, to treat, contract, and agree with the said Directors for the Sale thereof, or of any Part thereof, and to sell or convey all or any Part thereof, and all Estate, Right, Title, and Interest whatsoever, of, in, and to the same, to the said Company of Proprietors, for any of the Purposes of this Act; and that all Contracts, Agreements, Bargains, Sales, and Conveyances, which shall be so made by virtue and in pursuance of this Act, shall without any Fine or Fines, Recovery or Recoveries, be good, valid, and effectual to all Intents and Purposes, not only to convey the Estate and Interest of the Person and Persons conveying, but also to convey all Right, Estate, Interest, Use, Property, Claim, and Demand whatsoever, of their said several and respective *Cestuique* Trusts, and all Persons whomsoever claiming or to claim by, from, or under them, any Law, Statute, Usage, or any other Matter or Thing whatsoever to the contrary thereof in anywise notwithstanding; and all Bodies Politick, Corporate or Collegiate, Corporations Aggregate or Sole, and all Feoffees in Trust, Executors, Administrators, Husbands, Guardians, Committees, Trustees, and all other Persons, are and shall be hereby indemnified for what they shall do by virtue and in pursuance of this Act.

No Person compellable to sell Part of Premises if willing to sell the Whole unless in certain Cases.

XXIX. Provided always, and be it further enacted, That if any Person or Persons, Body or Bodies Politick, Corporate or Collegiate, shall be applied to by or on the Behalf of the said Directors, to treat for, sell, dispose of, or convey, for any of the Purposes of this Act, any Part or Parts of any House or Building in the actual Occupation of One Person, or of several Persons jointly, and shall, by Notice in Writing to be left at the House of the Clerk of the said Company of Proprietors, within Ten Days next after such Application, signify his, her, or their Inclination or Desire to treat for, sell, dispose of, and convey the Whole of such House or Building, some Part whereof shall have been deemed necessary to be purchased for the Purposes of this Act, and if it shall happen that the said Directors shall not think proper or be willing to purchase the Whole of such House or Building, then and in every such Case nothing in this Act contained shall extend or be construed to extend so as to compel the respective Person or Persons interested therein to treat for, sell, dispose of, or convey Part only or less than the Whole of every such House or Building, with the Offices, Curtilages, Yards, and Passages adjoining and belonging thereto, any Thing herein contained to the contrary thereof in anywise notwithstanding.

Power of purchasing, limited to Five Years.

XXX. Provided always, and be it further enacted, That if the said Directors shall not, within the Space of Five Years next after the passing of this Act, agree for, or cause to be valued, as herein-after mentioned, and purchase the Houses, Buildings, Lands, Tenements, and Hereditaments, herein particularly mentioned and described, then and from thenceforth the Powers to them hereby granted for such Purpose only shall cease, determine, and be utterly void and of no Effect, any Thing herein contained to the contrary thereof in anywise notwithstanding.

When Parties refuse or are unable to treat, *etc.* the Directors to issue a Precept for empannelling a Jury;

XXXI. And be it further enacted, That if any Body or Bodies Politick, Corporate, or Collegiate, or any other Person or Persons seised or possessed of, or interested in any Houses, Buildings, Lands, Tenements, or Hereditaments which the said *East India* Dock Company are enabled to purchase for the severa



several Purposes of this Act, shall refuse to treat or agree, or shall not agree, or by reason of Absence or Disability cannot agree with the Directors of the said Company of Proprietors, or with any Person or Persons authorized by them, for the Sale and Conveyance of their respective Estate and Interests therein, or cannot be found or known, or shall not produce and evince a clear Title to the Premises they are in Possession of, or to the Interest they claim therein, to the Satisfaction of the said Directors, or of the Person or Persons so authorized by them, then and in every such Case it shall and may be lawful to and for the said Directors, or any Five or more of them, and they are hereby empowered and required to issue a Warrant or Warrants, Precept or Precepts, directed to the Sheriff or Bailiff of the City, District, or Liberty wherein the Premises shall respectively lie or be, and such Sheriff or Bailiff is hereby authorized, directed, and required accordingly to empannel, summon, and return a competent Number of substantial and disinterested Persons qualified to serve as Jurors, being not less than Forty-eight nor more than Seventy-two; and out of such Persons so to be empannelled, summoned, and returned a Jury of Twelve Men shall be drawn by some Person to be by the said Directors, or any Five or more of them appointed, in such Manner as Juries for the Trial of Issues joined in His Majesty's Courts at *Westminster* are, by an Act made in the Third Year of the Reign of His late Majesty King *George* the Second, intituled, *An Act for the better regulation of Juries*, directed to be drawn; which Persons so to be empannelled, summoned, and returned as aforesaid, are hereby required to come and appear before the Justices of the Peace of the City, District, or Liberty, wherein the Premises shall lie or be, at some Court of General or Quarter Session of the Peace to be holden in and for the same City, District, or Liberty, or at such Adjournment thereof as in such Warrant or Warrants, Precept or Precepts, shall be directed and appointed, and to attend such Court of General or Quarter Session from Day to Day until discharged by the said Court; and all Parties concerned shall and may have their lawful Challenges against any of the said Jurymen, but shall not be at Liberty to challenge the Array; and the said Justices are hereby authorized and empowered by Precept or Precepts, from Time to Time as Occasion shall require, to call before them all and every Person and Persons whomsoever, who shall be thought proper and necessary to be examined as a Witness or Witnesses, on his, her, or their Oath or Oaths, touching or concerning the Premises, and the said Justices, if they think fit, shall and may, on the Application of either Party, likewise authorize the said Jury to view the Place or Places, or Premises in question, in such Manner as they shall direct; and the said Justices shall have Power to adjourn such Court from Day to Day, as Occasion shall require, and to command such Jury, Witnesses, and Parties to attend until all such Affairs for which they were summoned shall be concluded; and the said Jury, upon their Oaths (which Oaths, as also the Oath of such Person or Persons as shall be called upon to give Evidence, the said Justices are hereby empowered and required to administer), shall enquire of the Value of such Houses, Buildings, Lands, Tenements, or Hereditaments, and of the proportionable Value of the respective Estates and Interests of all and every Person and Persons seised or possessed thereof, or interested therein, or of or in any Part or Parts thereof, and shall assess and award the Sum or Sums of Money to be paid to such Person or Persons, Party or Parties respectively, for the Purchase of such Houses, Buildings, Lands, Tenements, or Hereditaments, and of such respective Estates and Interests therein, and also for Good-will, Improvements, or any Injury or Damage whatsoever, that may affect any such Person or Persons, Party or Parties, either as Leaseholder or Tenant at Will, and the said Justices shall and may give Judgement for such Sum or Sums of Money so to be assessed; which said Verdict or Verdicts, and the said Judgement and Judgements, Determination and Determinations thereupon (Notice in Writing being given to the Person or Persons interested or claiming so to be, at least Fourteen Days before the Time of the Meeting of the said Justices as aforesaid, and Jury, by leaving such Notice at the Dwelling House of such Person or Persons, or at his, her, or their last or usual Place or Places of Abode, or with some Tenant or Occupier of the Premises respectively intended to be valued), shall be binding and conclusive to all Intents and Purposes whatsoever against all Bodies Politick, Corporate, and Collegiate, and all and every Person or Persons claiming any Estate, Right, Title, Trust, Use, or Interest in, to, or out of such Houses, Buildings, Land, Tenements or Hereditaments, and Premises, in Possession, Reversion, Remainder, or Expectancy, as well Infants and Issue unborn, Lunaticks, Idiots, and Femes Covert, and Persons under any other legal Incapacity or Disability, as all other *Cestuique* Trusts, their, his, and her Heirs, Successors, Executors, and Administrators, and against all other Persons whomsoever; and the said Verdicts, Judgements, and Determination, and all other Proceedings of the said Justices and Juries, so to be made, given, and pronounced as aforesaid, shall be fairly written on Parchment, and signed by the Clerk of the Peace for the Time being of the City, District, or Liberty wherein the Premises shall respectively lie or be; and in case it shall so happen that the Sum or Sums of Money so to be assessed and awarded in consequence of such Refusal to treat and agree as aforesaid, as the Value of such Houses, Buildings, Land, Tenements, or Hereditaments, or as such proportionable Values as aforesaid, and as the Recompence and Satisfaction

who are to be drawn as the Act of the Third Year of King Geo. 2. directs.

Jurymen may be challenged.

Jury to assess the Value on Oath.

Verdict of the Jury, *etc.* to be final.

Previous Notice being given to Parties interested.

Satisfaction to be made for the Injury or Damage sustained, as before mentioned respectively, shall not exceed the Sum or Sums of Money which the said Directors, or any Person or Persons authorized by them shall have previously offered to pay as and for such Value, Recompence, and Satisfaction, then and in every such Case all the reasonable Costs, Charges, and Expences of causing and procuring such Value and Recompence to be assessed and awarded as aforesaid, and of so assessing and awarding the same, shall be borne and paid by the Body or Bodies Politick, Corporate, or Collegiate, or other Person or Persons so seised, or possessed of, or interested in such Houses, Buildings, Land, Tenements, or Hereditaments, and so refusing to treat and agree as before mentioned respectively, and the said Directors are hereby authorized and empowered to deduct and retain the said Costs, Charges, and Expences out of the Sum or Sums of Money so to be assessed or awarded as aforesaid, or out of any Part thereof.

The Justices at Quarter Sessions empowered to impose Fines for Non-attendance, etc.

XXXII. And be it further enacted, That the said Justices shall have Power, from Time to Time, to impose any reasonable Fine, not exceeding the Sum of Ten Pounds, on such Sheriff or Bailiff, or his Deputy or Deputies, Bailiffs or Agents respectively, making Default in the Premises, and on any of the Persons who shall be summoned and returned on any such Jury or Juries, and shall not appear, or appearing shall refuse to be sworn on the said Jury or Juries, or being so sworn shall not give his or their Verdict, and also on any Person or Persons who shall be summoned to give Evidence touching any of the Matters aforesaid, and shall not attend, or attending shall refuse to be sworn, or to affirm, or who shall refuse to give his, her, or their Evidence, and on any Person or Persons who shall in any other Manner wilfully neglect his, her, or their Duty in the Premises, contrary to the true Intent and Meaning of this Act, and from Time to Time to levy such Fine or Fines, by Order of the said Justices, by Distress and Sale of the Offender's Goods and Chattels, together with the reasonable Charges of every such Distress and Sale, returning the Overplus (if any) to the Owner or Owners; and a Copy of the Order of the said Justices signed by the Clerk of the Peace for the Time being of the City, District, or Liberty wherein the Premises shall lie or be, as the Case shall require, shall be sufficient Authority to the Person or Persons therein to be appointed, and to every other Person acting or aiding and assisting therein, to make such Distress and Sale; and all such Fines shall be paid to the Clerk or Secretary of the said Company of Proprietors for the Time being, to be applied to the Purposes of this Act.

Application of Compensation when amounting to 200l.

XXXIII. And be it further enacted, That if there shall be any Money to be paid for any Land, Tenements, or Hereditaments purchased by virtue of the Powers of this Act, for the Purposes thereof, which shall belong to any Body Politick, Corporate, or Collegiate, or to any Feoffee in Trust, Executor, Administrator, Husband, Guardian, Committee or other Trustee, for or on Behalf of any Infant, Lunatick, Idiot, Feme Covert, or other *Cestuique* Trusts, or to any Person whose Land, Tenements or Hereditaments are limited in strict or other Settlement, or to any Person under any other Disability or Incapacity whatsoever, such Money shall, in case the same shall amount to the Sum of Two hundred Pounds, with all convenient Speed be paid into the Bank of *England*, in the Name and with the Privity of the Accountant General of the High Court of Chancery, to be placed to his Account there *ex parte* the said Company of Proprietors, to the Intent that such Money shall be applied under the Direction and with the Approbation of the said Court, to be signified by an Order made upon a Petition to be preferred in a summary Way by the Person or Persons who would have been entitled to the Rents and Profits of the said Land, Tenements, or Hereditaments, in the Purchase and Redemption of the Land Tax, or Discharge of any Debt or Debts, or such other Incumbrances, or Part thereof, as the said Court shall authorize to be paid, affecting the same Land, Tenements, or Hereditaments, or affecting other Land, Tenements, or Hereditaments standing settled therewith to the same or the like Uses, Intents, or Purposes, or where such Money shall not be so applied, then the same shall be laid out and invested, under the like Direction and Approbation of the said Court, in the Purchase of other Land, Tenements, or Hereditaments, which shall be conveyed and settled to, for, and upon such and the like Uses, Trusts, Intents, and Purposes, and in the same Manner as the Land, Tenements, and Hereditaments, which shall be so purchased, taken, or used as aforesaid, stood settled or limited, or such of them as at the Time of making such Conveyance and Settlement shall be existing undetermined and capable of taking Effect; and in the mean Time and until such Purchase shall be made, the said Money shall, by Order of the Court of Chancery, upon Application thereto, be invested by the said Accountant General, in his Name, in the Purchase of Three Pounds *per Centum* Consolidated or Three Pounds *per Centum* Reduced Bank Annuities; and in the mean Time and until the said Bank Annuities shall be ordered by the said Court to be sold for the Purposes aforesaid, the Dividends and annual Produce of the said Consolidated or Reduced Bank Annuities shall from Time to Time be paid by Order of the said Court, to the Person or Persons who would for the Time being have been entitled to the Rents and





and Profits of the said Land, Tenements, and Hereditaments so hereby directed to be purchased, in case such Purchase or Settlements were made.

Application where the Compensation shall be less than 200l. and exceed 20l.

XXXIV. Provided always, and be it enacted, That if there shall be any Money to be paid for any Land, Tenements, or Hereditaments, purchased for the Purposes aforesaid, belonging to any Corporation, or to any Person or Persons under any Disability or Incapacity as aforesaid, which shall be less than the Sum of Two hundred Pounds, and which shall exceed or be equal to the Sum of Twenty Pounds, then and in all such Cases the same shall, at the Option of the Person or Persons who for the Time being would be entitled to the Rents and Profits of the Land, Tenements, or Hereditaments so purchased, taken, or used, or of his, her, or their Guardian or Guardians, Committee or Committees, in case of Infancy or Lunacy, to be signified in Writing under their respective Hands, be paid into the Bank, in the Name and with the Privity of the said Accountant General of the High Court of Chancery, and be placed to his Account as aforesaid, in order to be applied in Manner herein before directed; or otherwise the same shall be paid, at the like Option, to Two Trustees, to be nominated by the Person or Persons making such Option, and approved of by the said Directors, or any Five or more of them (such Nomination and Approbation to be signified in Writing under the Hands of the nominating and approving Parties), in order that such Principal Money, and the Dividends arising thereon, may be applied in any Manner herein-before directed, so far as the Case be applicable, without obtaining or being required to obtain the Direction and Approbation of the Court of Chancery.

Application where the Money is less than 20l.

XXXV. Provided also, and be it enacted, That where such Money so to be paid as aforesaid shall be less than Twenty Pounds, then and in all such Cases the same shall be applied to the Use of the Person or Persons who would for the Time being have been entitled to the Rents and Profits of the Land, Tenements, and Hereditaments so purchased, taken, or used for the Purposes of this Act, in such Manner as the said Directors, or any Five or more of them, shall think fit, or in case of Infancy or Lunacy, then such Money shall be paid to his, her, or their Guardian or Guardians, Committee or Committees, to and for the Use and Benefit of such Person or Persons so entitled respectively.

Persons not making out a good Title, or refusing to accept the Money, or when Persons entitled cannot be found, the Purchase Money to be paid into the Bank.

XXXVI. And be it further enacted, That in case the Person or Persons to whom such Sum or Sums of Money shall be so awarded as aforesaid for the Purchase of any Lands, Tenements, or Hereditaments, shall refuse to accept the same, or shall not be able to make a good Title to the Premises, to the Satisfaction of the said Directors, or any Five or more of them; or in case such Person or Persons to whom such Sum or Sums of Money shall be so awarded as aforesaid cannot be found, or if the Person or Persons entitled to such Lands, Tenements, or Hereditaments be not known or discovered, then and in every such Case it shall and may be lawful to and for the said Directors, or any Five or more of them, to order the said Sum or Sums of Money so awarded as aforesaid to be paid into the Bank of *England*, in the Name and with the Privity of the Accountant General of the Court of Chancery, to be placed to his Account to the Credit of the Parties interested in the said Lands, Tenements, or Hereditaments, (describing them), subject to the Order, Controul, and Disposition of the said Court of Chancery, which said Court of Chancery, on the Application of any Person or Persons making Claim to such Sum or Sums of Money, or any Part thereof, by Motion or Petition, shall be and is hereby empowered, in a summary Way of Proceeding, or otherwise as to the same Court shall seem meet, to order the same to be laid out and invested in the publick Funds, and to order Distribution thereof, or Payment of the Dividends thereof, according to the respective Estate or Estates, Title or Interest, of the Person or Persons making Claim thereunto, and to make such other Order in the Premises as to the said Court shall seem just and reasonable; and the Cashier and Cashiers of the Bank of *England* who shall receive such Sum or Sums of Money, is and are hereby required to give a Receipt or Receipts for such Sum or Sums of Money, mentioning and specifying for what and for whose Use the same is or are received, to such Person or Persons as shall pay any such Sum or Sums of Money into the Bank as aforesaid.

Where any Question shall arise touching the Title to Money to be paid, the Person who shall be in Possession of the Land, *etc.* at the Time of such Purchase, shall be deemed entitled thereto, according to such Possession, unless, *etc.*

XXXVII. Provided always, and be it further enacted, That where any Question shall arise touching the Title of any Person to any Money to be paid into the Bank of *England*, in the Name and with the Privity of the Accountant General of the Court of Chancery, in pursuance of this Act, for the Purchase of any Lands, Tenements, or Hereditaments, or of any Estate, Right, or Interest in any Lands, Tenements, or Hereditaments to be purchased in pursuance of this Act, or to any Bank Annuities to be purchased with any such Money, or the Dividends or Interest of any such Bank Annuities, the Person or Persons who shall have been in Possession of such Lands, Tenements, or Hereditaments, at the Time of such Purchase, and all Persons claiming under such Person or Persons, or under the Possession of such Person or Persons, shall be deemed and taken to have been lawfully entitled to such Lands,

Tenements, or Hereditaments, according to such Possession, until the contrary shall be shewn to the Satisfaction of the said Court of Chancery; and the Dividends or Interest of the Bank Annuities to be purchased with such Money, and also the Capital of such Bank Annuities, shall be paid, applied, and disposed of accordingly, unless it shall be made appear to the said Court that such Possession was a wrongful Possession, and that some other Person or Persons was or were lawfully entitled to such Lands, Tenements, or Hereditaments, or to some Estate or Interest therein.

The Court of Chancery may order reasonable Expences of Purchases to be paid by the Company.

XXXVIII. Provided also, and be it enacted, That where by reason of any Disability or Incapacity of the Person or Persons, or Corporations entitled to any Lands, Tenements, or Hereditaments, to be purchased under the Authority of this Act, the Purchase Money for the same shall be required to be paid into the Court of Chancery, and to be applied in the Purchase of other Lands, Tenements, or Hereditaments, to be settled to the like Uses in pursuance of this Act, it shall and may be lawful to and for the said Court of Chancery to order the Expences of all Purchases, from Time to Time, to be made in pursuance of this Act, or so much of such Expences as the said Court shall deem reasonable to be paid by the said Dock Company, shall from Time to Time pay such Sums of Money for such Purposes as the said Court shall direct.

On Payment of Purchase Money Premises to be conveyed.

XXXIX. And be it further enacted, That upon Payment or Tender of the Money so contracted or agreed for the Purchase of such Land, Tenements, or Hereditaments, by the said Directors, to the Party or Persons respectively entitled to such Monies, or their Agents, or upon Payment thereof into the Bank of *England*, for the Purpose of being disposed of in Manner herein-before directed, all the Estate, Right, Title, Interest, Use, Trust, Property, Claim, and Demands, in Law and Equity, of the Person or Persons respectively for whose Use the same was paid, into or out of such Land, Tenements, and Hereditaments, shall vest in the said Company of Proprietors, for the Use and Purposes of this Act, and the said Directors may cause immediate Possession to be taken thereof in the Name of the said Company of Proprietors, and such Tender or Payment shall not only bar all Right, Title, Claim, Interest, and Demand of the Person or Persons to whom the same shall or ought to have been made, but also shall extend to, and be deemed and construed to bar the Dower of the Wife of every such Person, and all Estates Tail, and other Estates in Reversion and Remainder, of his, her, or their Issue, and of every other Person whomsoever.

Purchase Money to be paid in Discharge of the Mortgage.

XL. Provided always, and be it enacted, That if any Land, Tenements, or Hereditaments, purchased by the said Directors, for any of the Purposes of this Act, shall be in Mortgage to any Person or Persons whomsoever, then and in such Case the said Directors shall, and they are hereby required to pay or cause to be paid to the Mortgagee or Mortgagees, his, her, or their Executors, Administrators, or Assigns, upon Application in Writing made to the said Directors, or their Clerk, signed by such Mortgagee or Mortgagees, his, her, or their Executors, Administrators, or Assigns, such Sum or Sums of Money as shall have been so agreed on, ascertained, and determined as aforesaid, for the Purchase of such Land, Tenements, and Hereditaments; and such Sum or Sums of Money, when so paid, shall be and be deemed to be in Discharge of Part or the Whole of the Principal Money (as the Case may be) due on such Mortgage or Mortgages; and Acknowledgement of the Receipt thereof shall be made by Indorsement on the Mortgage Deed or Deeds, signed by such Mortgagee or Mortgagees, his, her, or their Executors, Administrators, or Assigns, in the Presence of One or more credible Witness or Witnesses, and which Indorsement shall be and be deemed to be a full and sufficient Discharge to the said Company of Proprietors from the Mortgagor or Mortgagors, his, her, or their Executors, Administrators, or Assigns, and also a full and sufficient Discharge to the Mortgagor or Mortgagors, his, her, or their Executors, Administrators, or Assigns, from the Mortgagee or Mortgagees, his, her, or their Executors, Administrators, or Assigns, for as much Money as shall be expressed therein.

Directors empowered to make Wet Docks.

XLI. And be it further enacted, That it shall and may be lawful to and for the said Directors, and they are hereby authorized and empowered, by themselves, their Agents, Workmen, and Servants, within the Space of Five Years from and after the passing of this Act, to design, lay out, make, and complete, in, over, and upon the Lands, Tenements, and Hereditaments, so purchased by virtue of this Act, and hereby vested in the said Company of Proprietors, or in Trust for their Use, within the several Parishes of *Saint Dunstan Stebonheath* otherwise *Stepney*, and *Bromley Saint Leonard*, in the County of *Middlesex*, according to such Plan or Plans, and in such Manner and Form as they shall approve of, One or more Navigable Dock or Docks, Bason or Basons, with Entrances into and from the same, to communicate with the River *Thames* at or near *Blackwall* aforesaid.

Directors empowered to build a Wall round the Docks.

XLII. And be it further enacted, That such of the said Docks and Basons as shall be used for the unloading of Ships or Vessels, shall be surrounded and inclosed by a strong and durable Brick or Stone Wall,



Wall, not less than Twenty Feet high, leaving only proper Spaces in such Wall for the necessary Entrances to such Docks, Basons, and other Works, and for the proper and necessary Gateways through the said Wall: Provided always, that it shall not be lawful to or for the said Company of Proprietors, or their Directors, to erect or cause to be erected any House or other Building on any Lands or Grounds within the Distance of Thirty Feet of the external Part of such Wall.

Directors empowered to build Piers, to facilitate the Entrance into the Docks.

XLIII. And be it further enacted, That it shall be lawful for the said Directors to build, repair, and maintain Two or more Piers within the Tide-way of the River *Thames*, at or near *Blackwall* aforesaid, to the Intent that Ships, Barges, and other Vessels may safely and conveniently enter into and go out of the said intended Docks and Basons hereby authorized to be made, and for that Purpose to make and erect Coffre Dams, Battredeaux, Caissons, and other Devices, or any of them, within the Tideway of the River *Thames*, as may be necessary or proper, during such Time or Times as such Piers, or any of them, or any of the Works thereto respectively belonging, shall be building, altering, or repairing, and no longer: Provided nevertheless, that such Piers shall not be built so as to injure the Navigation of the said River.

Power to make and repair Sluices, Bridges, Roads, etc.

XLIV. And be it further enacted, That the said Directors shall and may likewise make or cause to be made and provided such Sluices, Locks, Flood Gates, Engines, Machines, Pipes, Bridges, Roads, and other Works, Requisites, Matters, and Things, in or upon, or leading to or communicating with the said intended Docks and Basons, or any of them, as they shall from Time to Time deem necessary, for the more convenient Use thereof, and of the other Works appertaining thereto, and from Time to Time and at all Times hereafter shall also, with and out of the Monies to be received by the said Company by virtue of this Act, well and sufficiently amend, repair, maintain, support, and cleanse the same Docks, Basons, Sluices, Locks, Flood Gates, Engines, Machines, Pipes, Bridges, and other Works, Matters, and Things respectively.

Drains to be made to carry off Water from private Property.

XLV. And to the End that the said intended Docks and Basons hereby authorized to be made, may be carried on and maintained with as little Damage to private Property as possible; be it further enacted, That the said Directors shall and they are hereby authorized and required, from Time to Time and at all Times hereafter, out of the Monies to arise to and be received by the said Company, by virtue of this Act, to make or cause to be made such Arches, Tunnels, Valves, Culverts, Drains, and other Passages, over, under, or adjoining, or by the Side of or into the said Docks and Basons, and the Trenches, Streams, and Watercourses communicating therewith respectively, and of such Depth, Breadth, and Dimension, as shall be sufficient at all Times to convey the Water clear from the Lands, Tenements, and Hereditaments, adjoining or lying near to the said Works, or any of them, without obstructing or impounding the same, provided that such Arches, Tunnels, Culverts, Drains, and other Passages be done to the Satisfaction of the Commissioners of Sewers, or so as that they shall have no reasonable Cause to disapprove thereof; and likewise to make or cause to be made any such Back Drain or Back Drains as may be necessary, and shall be sufficient to carry off any Water which may ooze or pass through any of the Banks of the said Docks, Basons, and other Works, or any of them, to the Prejudice of any of the Lands, Grounds, Houses, and Tenements adjoining or contiguous thereto, making Satisfaction for the Land taken and used for making such Back Drain or Back Drains, and for the Damages borne and suffered until the same be completed; and also to make proper Watering Places for Cattle where any ancient Watering Places for Cattle shall be destroyed or rendered inaccessible, and also in like Manner to supply the same at all Times with Water for the Use of the Owners and Occupiers of the Lands and Hereditaments adjoining the said Works; and that all such Arches, Bridges, Tunnels, Valves, Culverts, Drains, and other Passages, shall, from Time to Time, be supported, maintained, scoured, and kept in good and sufficient Repair by the said Directors; and if at any Time or Times after One Calendar Month's Notice in Writing shall have been given to or left for the Clerk of the said Company, or some known Agent of the said Works, by or on Behalf of any of the said Owners or Occupiers of Lands or Premises adjoining or near the said Works, or any of them, that the Arches, Tunnels, Valves, Culverts, Drains, Back Drains, or other Passages, or any of them, are not or is not made, cleansed, and repaired according to the true Intent and Meaning of this Act, and the same shall not be forthwith made, cleansed, and deepened accordingly, it shall and may be lawful to and for any Person or Persons to appeal, and to apply for an Order in Writing from any Two or more of His Majesty's Justices of the Peace for the County of *Middlesex*, who are hereby authorized to give such Order from Time to Time, as often as there shall be Occasion, enabling such Person or Persons to make, cleanse, and repair such Arches, Tunnels, Valves, Culverts, Drains, Back Drains, or other Passages accordingly; and the reasonable Expences thereof shall be borne and defrayed by the said Company, out of the Money to arise by virtue of this Act; and in case of Refusal or Neglect to satisfy and defray such Expence for the Space of Thirty Days after Demand thereof made upon the said Company,

or

or on their Clerk, or some known Agent of the said Company, in Writing, such Expences shall and may be settled and ascertained by Two or more of the said Justices, on Adjudication under their Hands, and the same shall and may be recovered and levied in such Manner as any other Money is by this Act directed to be recovered from the said Company.

The Directors empowered to stop up, alter, and build Sewers, under the Direction of the Commissioners of Sewers;

XLVI. And be it further enacted, That it shall and may be lawful to and for the said Directors, at the Charges of the said Company, to cause all or any Sewers and Drains which shall lie and be in or near the intended Situation of the said Docks, or of any of the Basons or other Works which shall belong thereto, to be filled or stopped up, arched over, widened, or otherwise altered, as they shall think necessary for making and completing the same Docks, Basons, and other Works, so as that they the said Directors do and shall at the same Time make and build, and they are hereby authorized and required to make and build, in lieu of the said Sewers and Drains so to be filled or stopped up, other good Sewers and Drains of sufficient Depth and Width for carrying off the Water from the Lands and Premises adjoining or near the said Works, and as serviceable and convenient in all Respects as the Sewers or Drains so to be filled or stopped up, and so as that all such widening, altering, and building of Sewers and Drains by them as aforesaid, shall be done under the immediate Direction and Inspection of His Majesty's Commissioners of Sewers for the Counties of *Middlesex*, *Essex*, and *Kent*, or their Surveyor or Agent for the Time being, to whom the said Directors shall give Fourteen Days Notice before they shall begin to do the same respectively; and all such or so much of the said New Sewers and Drains as shall not be included within the Walls of any of the said Docks, shall, immediately on their being made, become vested in, and be and remain under the immediate Direction of the said Commissioners of Sewers, who shall have and exercise the Powers and Authorities already vested in them as such Commissioners upon and over the same.

such new Sewers not being within the Dock Walls, to be vested in and under the Direction of the Commissioners of Sewers.

Power to the Directors to make and maintain Draw and Swivel Bridges.

XLVII. And whereas it may be necessary and expedient, for the Conveyance and Accommodation of the Publick, to make and build Draw Bridges or Swivel Bridges over some of the Entrances into the said Docks, for Carriages, Horses, and Passengers, and to level, raise, or lower Roads, Grounds, or Avenues leading thereto; be it therefore further enacted, That it shall and may be lawful to and for the said Directors, and they are hereby directed and required, on making the said Entrances, to make and build such good and substantial Draw Bridges and Swivel Bridges for Carriages and Passengers, over the said intended Entrances, or any of them, and at such Places as they shall deem necessary, and for ever to keep the same in good and substantial Repair, and to raise, level, or sink the Highways adjoining to the said Bridges, and to fence the same with Rails, Posts, or Banks, where necessary or required by the Surveyor or Surveyors of the Highways; and the said Company and their Successors shall be liable to be indicted for not making and keeping at all Times in substantial Repair the said Draw Bridges and Swivel Bridges so to be made and maintained, and shall be further liable to pay the Costs of every such Prosecution upon Conviction, in case it shall be proved upon Oath that the Surveyor or Surveyors of the Highways shall have made a Requisition in Writing for such Repairs Thirty Days previous to the Commencement of such Prosecution.

Power to alter and divert Highways.

XLVIII. And be it further enacted, That it shall be lawful for the said Directors, by and with the Consent of any Two or more Justices of the Peace for the said County of *Middlesex*, to alter, turn, divert, widen, improve, or cross such Publick Roads and Highways, as shall or may interfere with the Docks and Basons hereby authorized to be made, or any of them, or with any of the Works belonging thereto, or with the intended Situations thereof respectively, and the said Directors shall and they are hereby required to make such other Roads and Highways in the Stead of such Roads and Highways so altered, turned, or diverted, widened, improved, or crossed, and in such Manner and Form as the said Justices shall direct and appoint; and all such Roads and Highways as shall be so widened, improved, or crossed, shall be so done under the Inspection and Direction of the Surveyor or Surveyors of the Highways in and for the several Liberties, Parishes, Hamlets, or Places in which such Roads and Highways shall be respectively situated.

Power to make Drains and remove Obstructions in adjoining Lands.

XLIX. And be it further enacted, That it shall be lawful for the said Directors, their Servants, Agents, and Workmen, to bore, dig, trench, remove, take, and carry away, in, upon, through, from, and out of the Lands or Grounds, of any Person or Persons, adjoining or lying convenient for that Purpose (not being a Garden, Yard, Park, Paddock, planted Walk or Walks, Pleasure Grounds, Lawn or Lawns, or Avenue to any House, or any Piece or Parcel of Ground set apart or used as a Plantation or Nursery for Trees), any Earth, Clay, Stones, Gravel, Sand, Rubbish, Roots of Trees, or other Matters or Things, which may be proper or necessary for making, carrying on, extending, completing, maintaining, or repairing any Sluices, Valves, Tunnels, Feeders, Aqueducts, and Channels for conveying Water to or from such Docks, Basons, and other Works to be made by virtue of this Act, or any of them, through such Lands and Grounds, or which may hinder, obstruct, or prevent the making, using, compleating, extending, or maintaining the said Works respectively, and to lay any Stones, Timber, Iron, Earth, Bricks, Clay, or any other Materials, Matters, or Things to be used in or about the same, upon any of the adjoining Lands, making Satisfaction and Compensation to the Owners or Occupiers of all such Lands or Grounds respectively for all Damages done thereto, in such Manner as shall be agreed upon between the said Directors and the respective Owners or Occupiers, and in case of Disagreement between such Owners or Occupiers respectively and the said Directors respecting the Amount of such Satisfaction and Compensation, then and in every such Case such Satisfaction and Compensation shall be settled and determined, and recovered and applied in such and the like Manner as other Satisfaction and Compensation to be made for the Purchase of any Lands, Tenements, or Hereditaments to be taken or used for the Purposes of this Act are directed to be settled and determined.

and to lay Materials on the adjoining Premises, satisfying the Owners.





Power to supply the Docks, &c. with Water.

L. And be it further enacted, That it shall and may be lawful to and for the said Directors, and they are hereby fully authorized and empowered to supply the said Docks and Basons whilst making, and at all Times afterwards, with Water from the River *Thames*, and all such Brooks, Rivulets, Springs, Waters, and Watercourses, as shall run or flow near, or shall be found in digging and making the said Works respectively, and to make, repair, and maintain such and so many Sluices, Tunnels, Pipes, Feeders, Aqueducts, and Channels, upon or through the Lands or Grounds adjoining or near to the said intended Works, or any of them, or any such Brooks, Rivulets, Springs, Waters, or Watercourses as aforesaid, for conveying Water to or from the said Works, as the said Directors shall think fit.

For getting Materials to repair the Docks.

LI. And be it further enacted, That it shall and may be lawful to and for the said Directors, and to and for all such Persons as they shall appoint, to search for, cut, dig, get, gather, and take away any Stones, Gravel, Sand, Rubbish, Clay, or other Materials, for making, completing, maintaining, or repairing, the several Docks, Basons, Sluices, Piers, Tunnels, and other Works to be made by virtue of this Act, in, off, from, and out of any Lands or Grounds adjoining or lying convenient for that Purpose, where the same may be had or found (such Lands or Grounds not being a Garden, Orchard, Yard, Park, Paddock, Walk or Walks, or Avenue to a House, or any Piece of Ground planted and set apart as a Nursery for Trees), making or tendering such Satisfaction for the Damages done thereby, to the respective Owners and Occupiers of such Lands and Grounds, where and from whence the same or any of them shall be cut, dug, gotten, gathered, or carried away, or over which the same shall be carried, according to their respective Rights and Interests in such Lands and Grounds, as the said Directors shall adjudge reasonable; and in case of any Difference between the said Directors, or other Person or Persons employed as aforesaid, and the said respective Owners or Occupiers, or any of them, concerning such Damages, it shall and may be lawful to and for any Two or more Justices of the Peace of the County, City, or Place where such Materials shall be so cut, dug, gotten, gathered, taken, or carried away, on Fourteen Days Notice thereof in Writing being given by the said Directors to such Owners and Occupiers respectively, or left at their respective Places of Abode, or by such Owners and Occupiers respectively to the Clerk of the said Directors, or left at his last or usual Place of Abode, to hear, settle, and determine the Matters of such Payment and Damages.

Notice to be given to the Occupiers of Lands before Materials are to be taken.

LII. Provided nevertheless, and be it enacted, That it shall not be lawful to or for the said Directors, or any Person or Persons appointed by, or acting under the Authority of the said Directors, to search for, cut, dig, gather, get, take, or carry away any Stones, Gravel, Sand, Clay, Rubbish, or other Materials, for making, completing, maintaining, or repairing, the said several Docks, Basons, Sluices, Piers, Tunnels, and other Works to be made by virtue of this Act, out of or from any such Lands or Grounds, until Notice in Writing, signed by the Surveyor or other Person acting under the Authority of the said Directors, shall have been given to the Occupier of the Premises from which such Stones, Gravel, Sand, Clay, Rubbish, or other Materials are intended to be taken, or left for such Occupier at his usual Place of Residence, to appear before the said Directors, or Two or more Justices of the Peace acting for the County, City, or Place where such Premises shall lie, to shew Cause why such Materials shall not be had from such Lands or Grounds; and in case such Occupier or his Agent shall attend pursuant to such Notice, but shall not shew sufficient Cause to the contrary, then and in such Case the said Directors, or such Justices, shall and may authorize such Surveyor, or other Person or Persons as aforesaid, to dig, cut, get, gather, and carry away such Materials, at such Time or Times as to the said Directors or Justices shall seem proper; and if such Occupier shall neglect or refuse to appear by himself or herself, or his or her Agent, the said Directors or Justices shall and may make such Order therein as they respectively shall think fit, as fully and effectually, to all Intents and Purposes, as if such Occupier or his Agent had attended.



LIII. And

Penalty for taking away Materials got by Order of the Directors.

LIII. And be it further enacted, That if any Person or Persons whosoever shall take away any Stones, Gravel, Sand, Clay, Rubbish, or other Materials, which shall have been dug, got, or gathered by or by the Order of the said Directors, in any Lands, Fields, Waste, or Grounds, River or Brook, for the several Purposes of this Act, or shall get or take away any Stones, Gravel, Sand, Clay, or other Materials, out of any Pit or Quarry which shall have been made for the Purpose of getting such Materials for the several Purposes of this Act, before the Person or Persons so appointed or acting by or under the Authority of the said Directors, or his or their Workmen, shall have discontinued working therein for the Space of Four Weeks (except the Owner or Occupier of any such Lands or Grounds, and Persons authorized by such Owner or Occupier to get Materials therein for his or her own private Use only and not for Sale), every Person so offending shall forfeit and pay, for every such Offence, any Sum not exceeding Forty Shillings.

Power to repair Works damaged by Floods.

LIV. And whereas the said Docks and Basons hereby authorized to be made, or the Locks, Flood-Gates, Embankments, or other Works, which may belong thereto respectively, may be injured or destroyed, and the adjacent Lands and Premises thereby suffer Damage, and it may be necessary that the same should be immediately repaired or rebuilt to prevent further Damage; be it therefore further enacted, That when and as often as any such Case shall happen, it shall and may be lawful to and for the said Directors, their Servants, Agents, or Workmen, without Delay or Interruption from any Person or Persons, to enter into any Lands adjoining or near the said intended Works, or any of them (not being Land whereon any House or other Building shall stand, or any Orchard, Garden, Park, Paddock, planted Walk, Nursery for Trees, or Avenue to a House), and to dig for, work, get, carry away, and use all such Stones, Gravel, Clay, and other Materials as may be necessary for the Purposes aforesaid, without any Notice given to the Owner or Occupier of, or any other Person interested in such Lands, doing as little Damage thereby as the Nature of the Case will admit, and making Recompence and Satisfaction for the same to the Owner or Occupier, Owners or Occupiers of, and all other Persons interested in such Lands, within the Space of Three Calendar Months next after the Injury shall be done and the Recompence and Satisfaction demanded, which Damages, and the Recompence and Satisfaction to be made in respect thereof, in case the Parties do not agree among themselves, shall be settled and determined, or assessed, by the Ways and Means herein directed with respect to other Damages which may be done by making and compleating the said Works.

Damages how to be ascertained and settled.

LV. And be it further enacted, That if any Person or Persons whosoever shall sustain any Damage in his, her, or their Lands, Tenements, or other Hereditaments, by reason of the Execution of any of the Powers given by this Act, then and in every such Case Satisfaction and Compensation shall be made by the said Directors to such Persons respectively out of the Monies to be raised by virtue of this Act; and in case of any Disagreement, Difference, or Dispute, between such respective Persons and the said Directors, respecting the Amount of such Damages, such Amount shall be settled and ascertained by a Jury, in such and the like Manner as any Sum or Sums of Money to be paid by the said Directors for the Purchase of any Lands, Tenements, or Hereditaments, taken or used for the Purposes of this Act, is or are herein directed to be settled and ascertained in case of any Disagreement, Difference, or Dispute about the same, and the same shall be recovered, levied, and applied in such and the like Manner.

Power to scour the Docks, *etc.* and remove Wrecks, *etc.*

LVI. And be it further enacted, That it shall and may be lawful to and for the said Directors, their Agents, Servants, or Workmen, as often as Occasion shall require, to cleanse, scour, open, deepen, widen, or cut through and take away any Banks, Hills, Earth, Soil, or Rubbish in the said intended Docks and Basons herein-before authorized to be made, or any of them, or near the Entrances thereto, in such Manner as the said Directors shall think proper, for the convenient Entrance of Shipping into the said Docks and Basons, and their Security and Accommodation therein, and also to remove and take away any Wrecks of Ships or Vessels, or any Ship or Vessel that shall be sunk therein respectively, or any Wood, Timber, Anchors, or other Obstructions or Impediments that may be found or arise therein respectively; and in case the Owner or Owners of any such Ship or Vessel, or the Person or Persons causing or making any such Obstruction or Impediment so removed by the said Directors, their Agents, Servants, or Workmen, shall refuse or neglect to pay the Costs and Charges of removing the same for the Space of Seven Days after Demand thereof made by any Clerk, Collector, or other Officer of and for the said Works, the same shall and may be recovered in such and the like Manner as any Penalties and Forfeitures are by this Act directed to be recovered, or by Action of Debt or on the Case, together with full Costs of Suit, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Protection, Wager of Law, or more than One Imparlance shall be allowed.

LVII. And



Power to cleanse adjoining Watercourses at the Land Owner's Expence.

LVII. And be it further enacted, That if at any Time or Times any Ditch or Ditches, Drain or Drains, belonging to any Owner or Occupier, Owners or Occupiers of any Lands or Grounds adjoining or lying near to the said Docks and Basons, and other Works hereby authorized to be made, or any of them, shall not be sufficiently open for the free Passage of the Water through such Ditch or Ditches, Drain or Drains, from any Drain, Weir, Culvert, or Passage to be made, maintained, and repaired by virtue of this Act, or any of them, and the same shall not be remedied within Thirty Days after Notice in Writing for that Purpose given to or left at the last or usual Place of Abode of such Owner or Occupier, Owners or Occupiers, by the Clerk or other Officer of the said Directors, then and in every such Case it shall and may be lawful to and for the said Directors, as often as there shall be Occasion, to cause to be opened, cleansed, and repaired, such Ditch and Ditches, Drain and Drains, and the reasonable Charges and Expences thereof shall be repaid to the said Company, or their Successors, by such Owner or Occupier, Owners or Occupiers; and in case of Refusal to satisfy the same for the Space of Thirty Days after Demand thereof, the same shall and may be recovered in such and the like Manner as any Penalties or Forfeitures may be recovered by virtue of this Act, or by Action of Debt or on the Case, together with full Costs of Suit, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Protection, Wager of Law, or more than One Imparlance, shall be allowed.

No Slips, Dry Docks, *etc.* for building or repairing Ships, are to be made in the Docks, nor are the Company to be concerned in building or repairing Ships.

LVIII. Provided always, and be it enacted, That no Slip or Slips, Dry Dock, Graving Dock, Way or other Place, for the building, heaving down, or repairing of Ships or other Vessels, shall at any Time hereafter be made or built, or permitted or suffered to be made or built within the Walls, surrounding any of the said Docks hereby authorized to be made, or of the Basons or Entrances which shall belong thereto, nor shall any Communication or Communications at any Time hereafter be made into the said *East India* Dock, or to any of the Basons or Entrances which may belong thereto, from any Wet Dock, Slip or Slips, Dry Dock, Graving Dock, Way or other Place, for the building, heaving down, or repairing of Ships or other Vessels which now are or hereafter may be adjoining to the said *East India* Dock, or to any of the Basons or Entrances which may belong thereto, nor shall the said *East India* Dock Company at any Time or Times carry on or be in any wise concerned in the Trade or Business of building or repairing the Hulls or Masts of Ships or Vessels for Hire or Profit.

Directors, or any Five or more of them, to appoint a Dock Master.

His Powers.

LIX. And be it further enacted, That it shall and may be lawful to and for the said Directors, or any Five or more of them, and they are hereby required from Time to Time, as there shall seem to them to be Occasion, to nominate and appoint a proper Person or proper Persons as Dock Master or Dock Masters, and shall and may from Time to Time, as often as they shall see Cause, remove, suspend, or dismiss any such Dock Master or Dock Masters; and each and every such Dock Master so from Time to Time appointed shall have full Power and Authority (but subject to the Regulations and Restrictions herein expressed) to direct the mooring, unmooring, moving, or removing of all Ships and other Vessels, Lighters and Craft, coming into, lying, or being in the said Docks and the Basons which shall belong thereto, or any of them, and coming into, lying, or being in such Part or Parts of the River *Thames* as shall be within the Distance of Two hundred Yards from the Extremity of the Wing Wall of any Entrance out of the said River into the said Docks and Basons and other Works of the said Company, or any of them, and to appoint and regulate the Time or Times and Manner of their Entrance into, lying in, or going out of or from such Docks, Basons, and other Works, or any of them, and such Part or Parts of the said River, and to regulate and determine their Position, Manner of Loading, and discharging therein respectively, and the Time or Times of opening or shutting the several Gates of the said several Docks, Basons, or Works; and in case the Owner, Master, or other Person having the Charge or Command of any Ship or other Vessel shall refuse or neglect to moor, unmoor, place, move, or remove his Ship or Vessel according to such Direction, immediately after Notice to him or them given in Writing, or left with some Person or Persons on board the said Ship or Vessel for that Purpose, every such Owner, Master, or other Person having the Charge or Command of such Ship or Vessel, shall, for every such Offence, forfeit and pay any Sum not exceeding Ten Pounds; and it shall and may be lawful to and for the said Dock Master or Dock Masters, or his or their Assistants, and he and they is and are hereby required to moor, unmoor, place, move, or remove such Ship or Vessel, and the Charges and Expences thereof respectively shall be repaid by such Owner, Master, or other Person having the Charge or Command of such Ship or Vessel, to the Secretary for the Time being of the said Company, and in case of Non-payment thereof on Demand, such Charges and Expences may be levied and recovered by such Ways and Means as any Penalties or Forfeitures may by this Act be levied or recovered, or by Action of Debt, or on the Case, together with full Costs of Suit, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Protection,

Protection, Wager of Law, or more than One Imparlance, shall be allowed; and in case any Master, Commander, Mate, Pilot, or other Person or Persons taking the Command of any Ship or other Vessel, or the Owner, Agent, Consignee, or any other Person or Persons whosoever, shall obstruct or hinder the mooring, unmooring, placing, moving, or removing of any Ship or other Vessel in the said Docks, or in the Basons which shall belong thereto, or in any such Part or Parts of the River *Thames* at *Blackwall* aforesaid, as shall be within the Distance of Two hundred Yards from the Extremity of the Wing Wall of any Entrance out of the said River there, into the Works of the said Company, such Person or Persons shall, for every such Offence, forfeit and pay any Sum not exceeding Five Pounds nor less than Forty Shillings.

The Directors may annul any Orders of Dock Masters and give others.

LX. Provided always, and be it enacted, That it shall and may be lawful to and for the said Directors, or any Five or more of them, to confirm, alter, or annul and make void, as they shall see Cause, all or any Part of any Act or Acts, Order or Orders, Direction or Directions, which shall be done, committed, suffered, or made by any Person or Persons, in respect of the stationing, placing, anchoring, mooring, unmooring, moving, or removing of any Ship or Vessel whatsoever, under the Authority of this Act, within the said Docks, Basons, and other Works to be made by virtue of this Act, or any of them, or within any such Part or Parts of the said River *Thames* as shall be within the said Distance of Two hundred Yards from the Extremity of the Wing Wall of any Entrance out of the said River into the Works of the said Company, and to give such further or other Order or Orders, Direction or Directions therein, as they the said Directors shall think right and proper.

Orders given by the Directors or Dock Masters shall not affect the Responsibility of the Person having the Charge of any Ship or Vessel.

LXI. Provided also, and be it enacted, That the several Orders and Directions to be from Time to Time given by the said Directors, or any Five or more of them, or by any such Dock Master, or by any Person or Persons acting by virtue of or under the Authority of the said Directors, to the Master or other Person having the Charge or Command of any Ship or Vessel within the said Docks, Basons, or other Works, or any of them, or within any such Part or Parts of the said River *Thames* as shall be within the Distance of Two hundred Yards from the Extremity of the Wing Wall of any Entrance out of the said River into the Works of the said Company or Proprietors, shall not extend or be construed to extend to lessen or diminish any Responsibility which the said Master, or other Person or Persons shall be subject or liable to in respect of such Ship or Vessel, or the Cargo thereof.

New Docks, *etc.* to be Part of the Port of *London*, and Vessels, *etc.* resorting thereto to be subject to the several present Port Regulations and Duties.

LXII. And be it further enacted, That the same Rights and Privileges as belong to the present Port of *London* shall be extended to all and every of the said Docks and Basons, which to all Intents and Purposes, except as herein directed, shall be deemed and held to be Parts of the said Port of *London*; and all Ships and Vessels entering into, or loading or unloading in the said Docks and Basons, or any of them, and all Goods, Merchandize, and other Things which shall be loaded or unloaded in, or shall pass through the same, and all Owners and Masters of Ships, Merchants, and others resorting thereto, are and shall be subject to the several Regulations, and liable to the several Duties which they are or have been subject and liable to in the Port of *London*.

The *East India* Ships are to unload their Cargoes within the Docks, except, *etc.*

LXIII. And be it further enacted, That when any such Dock or Docks, Bason or Basons, and other Works to be made and built by virtue of this Act, shall be so far compleated as to be fit and ready for the Reception of Ships, all the Ships and Vessels which shall arrive or come from any Part of the *East Indies* or *China*, into the River *Thames*, with Cargoes of Produce from the *East Indies* or *China*, shall unload or discharge the Whole of their respective Cargoes within some or One of the said Docks or Basons, and not elsewhere, save and except such Part or Parts thereof as may be directed by any Three or more of the Commissioners of His Majesty's Customs to be unloaded or discharged into any Lighter or other Craft in the Employ of the *East India* Company, at a certain Place within the said Port of *London* called *Long Reach*, for the Purpose of lessening the Draught of Water of any such Ship or Vessel, and the Goods, Wares, and Merchandize so unloaded or discharged, being Produce from the *East Indies* or *China*, and in respect whereof any Duties shall be payable, shall or may afterwards be stored or deposited in the Warehouses of the United Company of Merchants trading to the *East Indies* according to the Laws now in force in relation to Goods, Wares, and Merchandize imported from the *East Indies* or *China*; and in case any Owner, Master, or other Person having the Command or Charge of any Ship or Vessel in the *East India* Trade, shall unload or discharge, or cause or permit, or suffer to be unloaded or discharged, any such Goods, Wares, or Merchandize, being Produce from the *East Indies* or *China*, at any Time or Times after any such Dock or Docks, Bason or Basons, shall be fit for the Reception of Ships as aforesaid, from his Ship or Vessel, in any other Place or Places, in or near the Port of *London* than within such Dock or Docks, Bason or Basons, save and except as herein-before mentioned, then and in every such Case every such Owner, Master, or other Person having the Command or Charge of such Ship or Vessel, shall for every such Offence, forfeit and pay the Sum of Five hundred Pounds.



And if at any Time *East India* Ships cannot be admitted into the Docks, the Commissioners of Customs may authorize the Cargoes of those particular Ships to be discharged elsewhere.

LXIV. Provided always, and be it enacted, That, if at any Time or Times it should happen, that by reason of the said Docks or Basons being filled with Shipping, or of some Accident or other Cause, any Ship or Ships, Vessel or Vessels, which shall have come from the *East Indies* or *China* into the said River *Thames*, cannot be admitted into and unloaded within any of the said Docks, Basons, or other Works belonging to the said Company, pursuant to this Act, then and in every such Case it shall and may be lawful to and for any Three or more of the Commissioners of His Majesty's Customs in *England* for the Time being to permit the Cargo of any such Ship or Vessel, or any Part or Parts thereof, to be discharged at such other Place or Places, within the said Port of *London*, as they the said Commissioners shall direct and appoint.

Outwardbound *East India* Ships to load in the Docks or in the River below *Lime House Creek*.

LXV. And be it further enacted, That when any such Dock or Docks, Bason or Basons, and other Works, shall be ready for the Reception of Ships, all such of the Ships and Vessels belonging to or frequenting the Port of *London* as shall be used in the *East India* Trade shall, when and so often as the same shall be Outward-bound to the *East Indies* or *China*, ship, load, or take in all such Part of their respective Cargoes as shall be intended to be exported in any such Ship or Vessel from the Port of *London*, either in some or One of the said Docks or Basons, or in such Part of the said River *Thames* as shall be below *Limehouse Creek*; and if any Owner, Master, or other Person having the Charge or Command of any such Ship or Vessel, being so Outward-bound to the *East Indies* or *China*, shall ship, load, or take, or cause or permit, or suffer to be shipped, loaded, or taken on board of such Ship or Vessel any Part of the Cargo of such Ship or Vessel in the said Port or River elsewhere than in some or One of the said Docks or Basons, or than below *Limehouse Creek* aforesaid, then and in every such Case the Owner or Owners, Master, or other Person having the Charge or Command of such Ship or Vessel, shall for every such Offence, forfeit and pay the Sum of Two hundred Pounds.

No other than *East India* Ships and Vessels to use the Docks without the Consent of the Court of Directors of the *East India* Company.

LXVI. Provided also, and be it enacted, That no Ship or Vessel other than and except Ships and Vessels which shall have immediately come from, or shall be immediately bound to the *East Indies* or *China*, and other than Lighters and Craft, to convey, deliver, discharge, or receive Goods, Wares, or Merchandize, or any other Matter or Thing whatsoever to or from on board of any such Ships or Vessels, or to be used in relation to the loading, unloading, or Care of them in the said Docks or Basons, and other than and except Ships, Vessels, Lighters, and Craft bringing or carrying away Materials, or any other Matter or Thing for the building, Alteration, or Repairs of the said Docks and Basons, and the Erections, Buildings, and Appurtenances thereunto belonging, or to be used in or relating to the Buildings, Alterations, Repairs, or Cleansings of the said Docks and Basons, and their Appurtenances, shall at any Time go into the said Docks or Basons, or any of the Works belonging thereto for any Purpose whatsoever, without the Consent in Writing of the Court of Directors of the said United Company for that Purpose first had and obtained; and in case any Ship or Vessel, other than and except as aforesaid, shall at any Time go into any of the said Docks, Basons, or Works without such Consent as aforesaid, every Person having the Command of any such Ship or Vessel, other than and except as aforesaid, or who shall authorize, permit, or suffer her to go into any of the said Docks, Basons, or other Works, shall for every such Offence forfeit and pay the Sum of Fifty Pounds.

For regulating the Moorings of Vessels near the Entrances into the Docks.

LXVII. And be it further enacted, That when and as soon as the said Docks and Basons, or any of them, shall be so far completed as to admit Ships, Vessels, or Craft to enter therein, no Ship or other Vessel shall anchor, moor, or lie in the River *Thames* within the Distance of Two hundred Yards of any Entrance or Entrances into the same Dock or Docks, Bason or Basons, save and except of such Entrance or Entrances as is or are appointed for the Entrance of Ships or other Vessels, or save and except such Ship or Vessel shall have come out of any of the said Docks or Basons within Twelve Hours last past; and if any Master, Pilot, or other Person or Persons having the Charge or Command of any Ship or Vessel anchored, moored, or lying within the Distance aforesaid of such Entrance or Entrances (save and except as aforesaid) shall not remove or cause to be removed therefrom such Ship or Vessel under his or their Command, within Twelve Hours after being required so to do by an Order in Writing signed by the said Dock Master or Dock Masters, his or their Assistant or Assistants, and left with some Person or Persons on board such Ship or Vessel, then and in every such Case every such Master, Pilot, and other Person so offending shall forfeit and pay any Sum not exceeding Ten Pounds nor less than Five Pounds, for every Twenty-four Hours that such Ship or Vessel shall be anchored, moored, or lying within the Distance aforesaid of such Entrance or Entrances.

No Vessel to enter into or navigate in the Works under Sail.

LXVIII. And, for the Security and Preservation of the said Works, be it further enacted, That before any Ship or other Vessel shall enter or pass into the said Docks and Basons, or any of them, such Ship or Vessel shall have her Sails lowered, so that she may not enter into or navigate in any of the said Works under Sail; and in case any Master or Pilot, or other Person having the Charge or Command of any Ship or Vessel, shall enter or navigate, or cause, or permit or suffer to enter or to be navigated, such Ship or Vessel under Sail into or in the said Docks and Basons, or any of them, every such Master, Pilot, and other Person so offending, shall, for every such Offence, forfeit and pay any Sum not exceeding Ten Pounds nor less than Five Pounds.

Draw-bridges and Swivel-bridges to be fastened after Vessels have passed,

LXIX. And be it further enacted, That if any Person or Persons not acting by or under the Authority of the said Directors, or of the said Dock Master or Dock Masters, shall wilfully draw up or open any Drawbridge or Swivel-bridge laid over or across any Entrance or Passage into the said Docks or Basons, or any of them, save and except for the Purpose of permitting any Ship or other Vessel to pass into or out of such Docks and Basons or any of them, so as to interrupt a free Passage for Travellers, Cattle, or Carriages, every such Person so offending shall, for every such Offence, forfeit and pay any Sum not exceeding Forty Shillings; and if any such Draw-bridge or Swivel bridge shall have been drawn up or opened for the Passage of any Ship or other Vessel, and such Drawbridge or Swivel-bridge shall be kept drawn up, or left open longer than shall be necessary for the Passage of such Ship or other Vessel as aforesaid, through the Negligence or Carelessness of any Person or Persons belonging to such Ship or other Vessel, then and in every such Case the Master or other Person having the Charge or Command of such Ship or Vessel shall forfeit and pay, for every such Offence, any Sum not exceeding Five Pounds; but in case the same shall happen by the Neglect or Default of any Officer or Servant of the said Company, such Officer or Servant shall forfeit and pay any Sum not exceeding Forty Shillings.

For preventing Obstructions and Nuisances in the Docks, *etc.* Penalties on Persons obstructing the Navigation, or wantonly, *etc.* opening Lock Gates, *etc.* and letting off Water, or suffering Vessels to strike upon Bridges or Locks.

LXX. And, for the better making and preserving of a free and clear Entrance, Navigation, and Passage into and within the said Docks and Basons, be it further enacted, That if any Master or other Person having the Charge or Command of any Ship, Lighter, Barge, Boat, or other Vessel, entering into, or navigating, using, lying, loading, or unloading within the said Docks, Basons, and other Works, or any of them, shall place, or permit or suffer to remain in any Part of the same respectively, such Ship, Lighter, Barge, Boat, or other Vessel, so as unnecessarily to obstruct the Navigation into or out of the said Docks or Basons, or the Entrances thereof, or any of them, and shall not, immediately upon Request made for that Purpose, remove the same respectively, every such Master and other Person so offending shall, for every such Offence, forfeit and pay any Sum not exceeding Ten Pounds, and also a Sum not exceeding Five Pounds for every Hour that such Obstruction shall remain after such Requisition; and it shall and may be lawful to and for any Dock Master, or other proper Officer to be appointed in pursuance and by virtue of this Act, to cause any such Ship, Lighter, Barge, Boat, or other Vessel to be removed in such Manner and to such Place as shall be proper for preventing or removing such Obstruction, or to be unloaded, if necessary, and to seize or distrain such Ship, Lighter, Barge, Boat, or other Vessel, and the Lading thereof, or any Part of such Lading, until the Costs and Charges occasioned by such Removal and unloading shall be paid; or if any Person or Persons shall wantonly, carelessly, or negligently open or cause to be opened any Lock, Gate, Paddle, Valve, or Clough, belonging to any Lock to be erected on the said Works, or any of them, or wantonly or mischievously flush or draw off, or cause to be flushed or drawn off, any Water from the said Docks and Basons, or any of them, or shall suffer any Ship, Lighter, Barge, Boat, or other Vessel to strike or run upon any Bridge or Bridges, or Lock or Locks thereof, every Person so offending shall forfeit and pay, for every such Offence, any Sum not exceeding Ten Pounds.

To prevent other Nuisances in the Docks, *etc.*

LXXI. And be it further enacted, That if any Person or Persons whosoever, shall throw, cast, or put away any Ballast, Earth, Dust, Ashes, Stones, or other Things, into any Dock or Docks, Bason or Basons, Entrance or Entrances, to be made in pursuance of this Act, or into or upon any other of the Works to be made in pursuance of this Act, to the Prejudice thereof, or do any other Annoyance to the same respectively, or any Part thereof, every such Person so offending shall, for every such Offence, forfeit and pay any Sum not exceding Ten Pounds.

Vessels to unload within the Docks, as soon as may be, then to be removed.

LXXII. And be it further enacted, That each and every Ship and other Vessel having a Cargo on board thereof, which shall go into any of the said Docks, or of the Basons belonging thereto, shall be unloaded and discharged of the Cargo on board thereof as soon as conveniently may be after entering therein, and shall then without Loss of Time, be removed into such Part of the said Docks and other Works as shall be set apart for light Vessels; and the said Dock Master or Dock Masters is and are respectively



Power for Dock Master or his Assistant to order out light Vessels, being unfit for Service or not intended to be fitted out for the *East Indies*;

respectively hereby authorized and required to order and cause to be removed and taken out of the said Docks and Basons, or any of them, all such light Ships or Vessels as are unfit for Service, or not intended to be loaded or fitted out for the *East Indies* or *China*; and in order that such Dock Master or Dock Masters may have Knowledge of such Ships and Vessels as are unfit for Service, or as are not intended to be loaded or fitted out for the *East Indies* or *China*, the Master or Owner of every such Ship or Vessel unfit for Service, or not intended to be loaded or fitted out for the *East Indies* or *China*, shall within Six Weeks after such Ship or Vessel shall have entered any of the said Docks or Basons, give Notice to the said Directors, that such Ship or Vessel is unfit for Service, or is not intended to be loaded or fitted out for the *East Indies* or *China*; as the Case may be, or on Failure therein such Master or Owner shall forfeit and pay any Sum not exceeding Twenty Pounds; and in case any Master, Owner or Owners, or other Person having the Charge or Command of any such Ship or Vessel as last aforesaid, shall refuse or neglect to remove such Ship or Vessel from such Part of the said Docks and other Works as shall be set apart for light Vessels, within Forty-eight Hours after Notice in Writing shall have been given to such Master, Owner or Owners, or other Person respectively, signed by any such Dock Master, then and in every such Case he or they shall forfeit and pay any Sum not exceeding Ten Pounds nor less than Five Pounds, and the Dock Master or Dock Masters, his or their Assistant or Assistants, may remove or cause to be removed such Ship or Vessel out of the said Docks and Basons, or any of them, and lay or moor the same in such Part of the River *Thames* as shall be directed by any Harbour Master appointed in pursuance of an Act passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act for rendering more commodious, and for better regulating the Port of* London, upon Application made to him for that Purpose; and the Costs, Charges, and Expences of removing and mooring such Ship or Vessel (such Costs, Charges, and Expences being first settled and allowed by the said Directors) shall be paid to such Dock Master or Dock Masters, Assistant or Assistants, by the Owner or Owners, Master, or other Person having the Charge or Command of such Ship or other Vessel; and in case of Non-payment thereof on Demand, such Costs, Charges, and Expences shall and may be recovered by Warrant under the Hand and Seal of any Justice of the Peace for the said County of *Middlesex*, upon Proof of such Demand and Non-payment on the Oath of any credible Witness (which Oath such Justice is hereby empowered and required to administer), by Distress and Sale of such Ship or Vessel, or her Tackle, Apparel, or Furniture, or any Part thereof, rendering the Overplus (if any) after deducting the Charges of taking, keeping, and Sale of such Distress, to the Owner or Owners, Master, Factor, or Agents of or for such Ship or Vessel, upon the same being demanded.

and the Dock Master or his Assistants may remove such Vessel;

the Charges of such Removal on Non-payment to be levied by Distress and Sale.

Vessels to land Gunpowder before entering the Dock Premises, and other combustible Matter to be removed within Twelve Hours.

LXXIII. And be it further enacted, That if any Master or other Person having the Charge or Command of any Ship, Lighter, Barge, Boat, or other Vessel, shall permit or suffer such Ship, Lighter, Barge, Boat, or other Vessel under his Charge or Command, to enter any of the said Docks or Basons, or any of the Works to be made by virtue of this Act, having on board any Gunpowder, or having any Gun or Guns thereof not unloaded or discharged or shall take, or cause, or permit, or suffer to be taken on board such Ship, Lighter, Barge, Boat, or other Vessel, any Gunpowder, or cause, or permit, or suffer to be loaden or charged any Gun or Guns thereof during such Time as such Ship, Lighter, Barge, Boat, or other Vessel shall remain in any of the said Docks, Basons, or other Works, or shall permit or suffer any Tar, Pitch, Rosin, Hemp, Flax, Faggots, Furze, Turpentine, Oil, Hay, Straw, Tallow, Grease, Shavings of Wood, or other combustible Matter or Thing to be or remain upon the Deck of the Ship, Lighter, Barge, Boat, or other Vessel under his Charge or Command in the said Docks or Basons, or any of them above the Space of Twelve Hours after such Ship, Lighter, Barge, Boat, or other Vessel shall have entered the said Docks or Basons, or any of them, then and in every such Case every such Master and other Person having the Charge or Command of such Ship, Lighter, Barge, Boat, or other Vessel, so offending, shall forfeit and pay, for every such Offence, any Sum not exceeding Ten Pounds nor less than Five Pounds.

Fire, Candles, or Lamps not to be lighted in the Dock.

LXXIV. And, for more effectually preventing Accidents by Fire in the said Docks and Dock Premises, be it further enacted, That if any Person whosoever shall have or keep, or cause to be had or kept, any Fire, Candle, or Lamp lighted within any of the said Docks, or of the Basons or other Works which shall belong thereto, or on board any Ship or Vessel in such Docks or Basons respectively, at any Time or Times whatsoever, save and except such Fires or lighted Candles or Lamps as shall be necessary to be used in the making, building, finishing, repairing, altering, or improving of the same Docks, Basons, and other Works, or any of them, unless by the special Order, Authority, and Permission of the said Directors, or any Five or more of them, given in Writing under their Hands, the Person so offending shall for every such Offence, forfeit and pay any Sum not exceeding Ten Pounds nor less than Five Pounds.

LXXV. And

Punishment for destroying the Works.

LXXV. And be it further enacted, That if any Person or Persons shall knowingly, wilfully, or maliciously demolish, break down, cut, or injure any of the Works to be made by virtue of this Act, or any Ship or Vessel lying in any of the said Docks, Basons, or other Works, then and in every such Case every such Person shall be deemed guilty of Felony, and the Court before whom such Person or Persons shall be tried and convicted shall have Power and Authority to cause such Person or Persons to be transported for the Term of Seven Years, or in Mitigation of such Punishment may award such Sentence as the Law directs in Cases of Grand or Petty Larceny.

Penalty against destroying Ropes of Vessels.

LXXVI. And be it further enacted, That if any Person or Persons whosoever shall wilfully or maliciously cut, break, or in any Manner destroy any Rope or other Thing by which any Ship or other Vessel lying in any of the said Docks or Basons shall be moored or fastened, such Person or Persons shall, for every such Offence, forfeit and pay any Sum not exceeding Ten Pounds: Provided always, that nothing herein contained shall hinder or restrain the said Dock Master or Dock Masters to be appointed in pursuance of this Act, or any of them, or their or his Assistant or Assistants, from exercising, in a due and reasonable Manner, any of the Authorities hereby vested in him or them respectively.

Penalty on breaking or extinguishing Lamps.

LXXVII. And be it further enacted, That if any Person or Persons shall steal, damage, break, demolish, or throw down any Lamp or Lamps, Lamp Iron or Irons, Post or Posts, which shall or may be set up, near unto, or about the said Docks and Basons respectively, or any of them, or near unto and about any Buildings which shall in pursuance of this Act be erected on or near the said Docks, Basons, or any of them, or shall wilfully extinguish the Light or Lights within any such Lamp or Lamps, or damage the Iron or other Furniture thereof, it shall and may be lawful to and for any Person or Persons whomsoever, who shall see such Offence committed, and also for any other Person or Persons, to arrest the Offender or Offenders by Authority of this Act, and, without any other Warrant, to convey him, her, or them into the Custody of a Peace Officer, in order to be taken before some Justice or Justices of the Peace for the County or Place wherein the Offence shall be committed, and thereupon such Justice or Justices shall proceed to examine upon Oath any Witness or Witnesses who shall appear to give any Information touching such Offence (which Oath the said Justice or Justices is or are hereby authorized and required to administer); and if the Party or Parties accused shall be convicted of any such Offence, either by his, her, or their Confession, or by the Testimony of any credible Witness or Witnesses as aforesaid, he, she, or they shall forfeit and pay any Sum not exceeding Forty Shillings for each Lamp, Lamp Iron, or Post, or other Furniture so broken, thrown down, or damaged, or for every Light extinguished as aforesaid, and moreover shall make full Satisfaction to the said Directors (as the Case may be), or to such Person as shall be duly appointed to receive the same, for the Damage so done; and in case such Offender or Offenders shall not on Conviction forthwith pay such Forfeiture, and make such Satisfaction as aforesaid, such Justice or Justices is or are hereby required to commit him, her, or them, to any Prison within the Jurisdiction of such Justice or Justices, for any Time not exceeding Thirty Days, and no such Offender or Offenders shall be discharged before the Expiration of the Time for which he, she, or they shall be so committed, unless such Forfeiture and Satisfaction shall be sooner paid and given.

Masters and Owners of Vessels, *etc.* answerable for Damages done by their Officers and Servants.

LXXVIII. And be it further enacted, That the Master, or Owner or Owners of every Ship, Lighter, Barge, Boat, or other Vessel, and of every Raft or Float of Timber, shall be, and is and are hereby made answerable for any Damage, Spoil, or Mischief that shall be done by any such his or her Ship, Lighter, Barge, Boat, or other Vessel or Raft, or Float, or any of the Seamen, Boatmen, Watermen, or others belonging to or employed in or about the same, unto any of the said intended Docks or Basons, or unto any of the Bridges, Locks, Dams, Engines, or other Works, in, upon, or belonging to the same or any of them, or unto any of the Trenches, Aqueducts, Sluices, or Passages to be made as aforesaid, and also for any Trespass or Damage that shall or may be done to the Owners or Occupiers of any Buildings, Erections, Mills, Dams, Weirs, Lands, or Tenements, adjoining or lying near the said Docks and Basons, by leaving open Gates or otherwise, or any other Trespass whatsoever; and the said Master or Owner or Owners of any such Ship, Lighter, Barge, Boat, or other Vessel, Raft or Float, may be sued by Action for the same in any Court of Record, and if a Verdict or Judgement shall be given against him or them, on Proof made, or by Default, or upon Demurrer, the Plaintiff or Plaintiffs in every such Case shall recover his or their Damages thereby sustained with full Costs of Suit; and in case the Master, or Owner or Owners of any such Ship, Lighter, Barge, Boat, or other Vessel, or Raft or Float as aforesaid, shall be compelled to pay any Penalty, or to make Satisfaction for any Damage or Trespass by reason of any wilful Act or Default done or committed by his Servant or Servants, every such Servant or Servants shall be liable to pay such Penalty, or the Money paid for any such Damage or Trespass, to such Master, or Owner or Owners, and in case of Non-payment thereof on Demand, the same shall and may be recovered by such Master, or Owner or Owners, in like Manner as any Penalty is hereby directed to be recovered.



Directors empowered to make Bye Laws, Rules, Orders, and Regulations, for the Docks and their Appurtenances;

and to amend, alter, and repeal the same, and to fix Penalties for Non-observance not exceeding 5*l.*

Bye Laws to be printed and distributed.

LXXIX. And be it further enacted, That it shall and may be lawful to and for the said Directors, or any Five or more of them, from Time to Time to make, ordain, and establish such Bye Laws, Rules, Orders, and Regulations, for the Observance and good Government of all Dock Masters, Collectors, Engineers, Surveyors, Workmen, Watchmen, Lightermen, Labourers, and others, appointed and employed on Behalf of the said Company, under or by virtue of this Act, and for the better regulating, governing, and managing the several Works, Matters, Accounts, and Things by this Act authorized and directed to be made, done, and performed by the said Directors, as well whilst the same are doing, as after they shall be finished and completed, and for the more safe and convenient shipping, lading, landing and discharging, carrying and conveying of Goods, Wares, and Merchandize to and from the said Docks, and for the employing, better governing, and regulating of all Masters of Vessels, Pilots, Lightermen, and others, within the said Docks, Basons, and other Works subject to the Controul and Directions of the said Directors by virtue of this Act, and such other reasonable Bye Laws, Orders, Rules, and Regulations, as they shall deem necessary and expedient for the due Execution of the Powers and Authorities hereby given to them, and also from Time to Time, as they shall see Occasion, to repeal, annul, add to, amend, or alter such Bye Laws, Rules, Orders, and Regulations, as to them the said Directors, or any Five or more of them, shall seem meet or requisite, and affix and appoint reasonable pecuniary Penalties, not exceeding Five Pounds for any One Offence, for the Non-observance, Non-performance, or other Breach of all or any such Bye Laws, Rules, Orders, and Regulations, or any Part of them; and the said Directors, or any Five or more of them, shall cause all such Bye Laws, Rules, Orders, and Regulations, to be printed, and distributed in the Port of *London*, and affixed upon or near some publick and conspicuous Parts of or belonging to the said Port and Docks, and upon some other publick and conspicuous Places adjacent; and each and every such Bye Law, Rule, Order, and Regulation shall, from and after the Expiration of Ten Days after the same shall have been so printed, distributed, and affixed, be good, valid, and effectual, and binding upon all Persons whomsoever, until the same shall be revoked, repealed, annulled, altered, or amended by virtue of this Act, provided that the same be not inconsistent with or repugnant to the Laws of that Part of the United Kingdom of *Great Britain* and *Ireland* called *England*, or to the Provisions and Directions in this Act contained.

Such last-mentioned Bye Laws, Rules, Orders, and Regulations, to be subject to the Controul of the Company.

Company may inspect Bye Laws, and alter or annul any of them.

LXXX. Provided always, and be it enacted, That the Bye Laws, Rules, Orders, and Regulations so to be made by the said Directors, or any Five or more of them, shall be and are hereby declared to be subject to the Inspection and Controul of the said Company, and that it shall and may be lawful to and for the said Company, from Time to Time and at all Times when they shall think proper, at a General Meeting assembled for that Purpose, of which Ten Days Notice shall be previously given, (in like Manner as other Notices of their General Meetings are herein directed to be given) to inspect and consider the Bye Laws, Rules, Orders, and Regulations made by the said Directors, and (if the said Company, or the major Part of them present shall see fit) to revoke, repeal, annul, alter, or amend, the said Bye Laws, Rules, Orders, and Regulations, or any of them, and all such Bye Laws, Rules, Orders, and Regulations, so revoked, repealed, annulled, altered, or amended, shall from thenceforth cease, and be null and void to all Intents and Purposes whatsoever; and it shall and may be lawful to and for the said Company at any such Meeting to make other Bye Laws, Rules, Orders, and Regulations, instead thereof, and also any new Bye Law or Bye Laws, Rule or Rules, Order or Orders, Regulation or Regulations as they or the major Part of them shall think fit, and to affix and appoint reasonable pecuniary Penalties, not exceeding Five Pounds for any Offence, for the Non-observance, Non-performance, or other Breach of all or any such Bye Laws, Rules, Orders, Regulations, or any Part of them; and the said Bye Laws, Rules, Orders, and Regulations, so altered, amended, or made at any such General Meeting, shall be put into Writing, and may from Time to Time be varied, repealed, and others made in their Stead, at a General Meeting of the said Company to be held as aforesaid, but not by the said Directors, or otherwise; and all such Bye Laws, Rules, Orders, and Regulations, as shall be so made, altered, or amended by the said Company, shall be printed and distributed (save and except such of them as relate to the good Government of the said Company, or of the said Directors, Clerks, or Secretaries) in the Port of *London*, and affixed upon or near some publick and conspicuous Parts of or belonging to the said Port and Docks, and upon some other publick and conspicuous Parts adjacent thereto; and all such Bye Laws, Rules, Orders, and Regulations, as relate to the good Government of the said Company, their Directors, Clerks, or Secretaries, when signed by the Chairman of such respective General Meetings, shall be good, valid,

effectual, and binding; and every other Bye Law, Rule, Order, and Regulation, shall, when so signed by such Chairman, and from and after the Expiration of Ten Days after the same shall have been so printed, distributed, and affixed, be good, valid, effectual, and binding upon all Persons whomsoever, provided that the same respectively be not inconsistent with or repugnant to the Laws of that Part of the United Kingdom of *Great Britain* and *Ireland* called *England*, or to the Provisions and Directions in this Act contained.

Compensation to be made for the Tythes of the Lands and other Premises to be taken for the Purposes of this Act.

LXXXI. And whereas, by the making and using of the said Docks, Basons, and other Works, hereby authorized to be made, the Lands which are intended to be taken and used for those Purposes or considerable Parts thereof, will be rendered unproductive of Tythes, and it is expedient that proper Compensation should be made to the Owners of the said Tythes for the Time being in lieu thereof: And whereas the Principal and Scholars of the King's Hall and College of *Brazen Nose*, in the University of *Oxford*, and the Person or Persons entitled under them, are the present Owners of all the Tythes, both Great and Small, of Part of the Lands so intended to be taken and used; be it therefore enacted, That in order to the making of such Compensation as aforesaid, the yearly Quantity of Three Pecks of good clean wholesome marketable *English* Wheat, of the best Sort, for each and every Acre of the Lands and Premises, for the Tythes of which such Compensation is intended to be hereby provided, and after that Rate for any greater or less Quantity than an Acre, shall be deemed and considered as equal in Value to, and a full and adequate Compensation and Satisfaction for all the Tythes, both Great and Small, arising and payable upon or out of the same Lands and Premises; and the Sum of Six Shillings and Eight-pence *per* Bushel shall be considered and taken as and for the average Price of such Wheat at the Corn Exchange, in the City of *London*, during the Term of Fourteen Years next preceding the passing of this Act; and that there shall be paid and payable, from Time to Time, for ever, to the said Principal and Scholars, and their Successors, or to the Person or Persons for the Time being duly entitled to receive the same under them, such yearly Rent or Sum of Money as shall be equal in Value to Three Pecks of such Wheat, at such fixed average Price as aforesaid, for each and every Acre of all such Lands and other Premises, subject and liable to the Payment of Tythes, situated in the aforesaid Parish of *Saint Dunstan Stebonheath* otherwise *Stepney*, or in any Part or Parts thereof, subject and liable to the Payment of Tythes, and by this Act authorized to be purchased, as shall be taken, and for the Time being kept, occupied, and made use of, in or for the making, maintaining, and using of the said Docks, Basons, Sluices, Roads, and other Works hereby authorized to be made, and the building and providing of Houses, Offices, Curtilages, and Gardens, for the Habitation and Use of the Officers and Servants to be employed in and about the Busines and Management of the same Works respectively, and as shall be taken, and for the Time being kept, occupied, and made use of, in or for the digging for, laying, or placing of Earth, Gravel, Rubbish, Materials, Machines, or Utensils, in making, repairing, or altering, any of the said Works, or in or for the feeding of the Horses to be from Time to Time kept for and employed in the making, carrying on, and Management of the said Works, or of any of them, and also for each and every Acre of all such other tytheable Lands and Premises within the said Parish, or in any Part or Parts thereof respectively, subject and liable to the Payment of Tythes, as shall be purchased under or by virtue of this Act, and after that Rate for any greater or less Quantity than an Acre; and such of the said yearly Rent or Sum of Money as shall be payable for or in respect of the Lands and Premises to be taken, kept, occupied, and made use of in the making, maintaining and using of the said Docks, and the Basons, Sluices, Roads, and other Works and Premises which shall belong thereto, and in the actual Occupation of the said Company, or their Officers or Servants, by virtue or in pursuance of this Act, shall be issuing out of and charged upon the same, and every Part thereof, and shall be payable and paid by the said *East India* Dock Company with and out of the several Rates and Tolls hereby granted or made payable to them; and which said yearly Rent or Sum of Money shall be and are hereby declared to be in lieu and full Compensation, Satisfaction, Bar, and Extinguishment of and for all Tythes and Portions of Tythes, both Great and Small, arising and payable upon or out of all the Lands and Premises whatsoever in the said Parish of *Saint Dunstan Stebonheath* otherwise *Stepney*, or in any Part or Parts thereof, subject and liable to the Payment of Tythes, which shall be so taken, and for the Time being kept, occupied, and made use of as aforesaid, and for or in respect of which such yearly Rent or Sum of Money shall be payable respectively; and the said yearly Rent or Sum of Money shall be payable and paid to the said Principal and Scholars, and their Successors, or to the Person or Persons for the Time being entitled to the same under them, at the Parsonage House for the Time being of the said Parish of *Stebonheath* otherwise *Stepney*, or at such other Place or Places, within the said Parish, as the same Principal and Scholars, or their Successors, or Person or Persons, shall appoint, by equal Half-yearly Payments and Portions, upon the Twenty-fourth Day of *June* and the Twenty-fifth Day of *December* in every Year, for ever, clear





of all parochial Taxes, Rates, Dues, and Assessments whatsoever, the First Payment thereof to become due and be made upon the First of those Days which shall next happen after the Possession of such Lands and Premises respectively shall have been obtained by the said *East India* Dock Company.

The Average Price of Wheat may be re-ascertained at the End of every 14 Years for the Purpose of making such Compensation.

LXXXII. Provided always, and be it enacted, That it shall be lawful for the said Principal and Scholars, and their Successors, or to and for the Person or Persons to be for the Time being entitled under them as aforesaid, at any Time after the Expiration of Fourteen Years to be computed from and next ensuing the Day or Days as aforesaid appointed for the Payment of the said yearly Rents or Sums of Money, by Writing under their or his Hands or Hand, to apply to the Justices of the Peace at any General or Quarter Sessions to be holden for the said County of *Middlesex*; (first giving Notice in Writing to the said *East India* Dock Company respectively Six Calendar Months at least before such Application, of his or their Intention so to do), to have the average Price of Wheat again enquired of and ascertained; and the said Justices of the Peace shall and may, and they are hereby required, at the same or at the next General or Quarter Sessions of the Peace to be holden for the said County, to enquire into and ascertain, by or from or by Means of the *London Gazette*, so long as the Returns of the average Price of Corn and Grain shall be published therein, and in case of no such Publication then by such Ways or Means as they shall think equitable or proper, the average Price of good marketable Wheat at the Corn Exchange, in the City of *London*, for the Term of Fourteen Years next preceding such Application; and after such average Price shall have been so ascertained and fixed, the Amount of all future Payments of such yearly Rent or Sum of Money in lieu of Tythes, as herein mentioned, shall be equal to the Value of the respective proper Quantities of Wheat computed at the said Rate of Three Pecks *per* Acre, and according to the average Price which shall have been last ascertained and fixed by the Court of General or Quarter Sessions, and so from Time to Time, as often as any such Application shall be made as aforesaid: Provided no such Application be made after the Expiration of Fourteen Years from the Time any such average Price shall have been last ascertained and fixed in pursuance of this Act.

Tythes in the Parish of *Bromley Saint Leonard* how to be valued and paid.

LXXXIII. And be it further enacted, That full Recompence, Satisfaction, and Compensation, by an annual Rent or Rents, shall be made by the said *East India* Dock Company for all the Tythes, both Great and Small, of the Lands within the Parish of *Bromley Saint Leonard* aforesaid, which shall or may be taken or made use of by the said Company, for the Purposes and in pursuance of the Powers of this Act, to the respective Persons entitled to such Tythes, in case such Lands had not been so taken or made use of according to their respective Interests therein; such Tythes to be estimated at the Value of the Year One thousand eight hundred and two, such Value to be ascertained (in case of any Difference concerning the same) in like Manner as the Value of any Lands, Tenements, or Hereditaments is herein-before directed to be ascertained.

Remedy for recovering Compensations for Tythes.

LXXXIV. Provided also, and be it enacted, That if Default shall be made in the Payment of the several yearly Rents or Sums of Money hereby made payable or to be paid by virtue of this Act, in lieu of Tythes as aforesaid, or of any Part thereof respectively, for the Space of Twenty-one Days next after any of the respective Times appointed for the Payment of the same, then and in every such Case the said Principal and Scholars, and their Successors, and the several and respective Persons entitled to the same respectively, or any of them, shall and may have and exercise such and the same Powers and Remedies for recovering and receiving the said respective yearly Rents or Sums of Money, or any Part thereof respectively, together with all Costs and Charges which shall be occasioned by the Non-payment of the same, as by Law are provided and given to Landlords for the Recovery of Fee Farm Rents or Rack Rents in Arrear.

Compensations to be made by the *East India* Dock Company for Deficiences of Assessments for Land Tax and Paving, Cleansing, Lighting, and Poors Rates.

LXXXV. And be it further enacted, That the said *East India* Dock Company shall, from and after the passing of this Act, for and during the Term of Seven Years, or such other shorter Time within which the said several Works hereby directed to be made or done by or on Behalf of them shall be completed, be subject and liable to make good to the same last mentioned Parishes and Hamlet of *Poplar* and *Blackwall*, with and out of the Monies to arise and be received by them the said *East India* Dock Company, under or by virtue of this Act, all such Sum or Sums of Money, which during such Term shall be deficient in respect of the Produce of the Assessments for Land Tax, and Paving, Cleansing and Lighting, and Poors Rates, within the said Parish and Hamlet, or either of them, by reason or means of the Alterations arising from or occasioned by the making and building of the said Docks, and the Basons and other Works and Premises which shall belong thereto, according to the Produce of such several Assessments and Rates respectively, from *Lady Day* One thousand eight hundred and two to *Lady Day* One thousand eight hundred and three, and shall pay the same accordingly to the several Collectors of the said Taxes and Rates: Provided always, that when and so soon as possible after this

Act shall be carried into Execution, the Produce or Payments for and in respect of the several Assessments for Land Tax, and Paving, Cleansing, and Lighting, and Poors Rates, or any of them, of and for all and singular such Houses, Buildings, Lands, Tenements, and Hereditaments whatsoever, as for the Time being shall be standing upon or Part of the Lands and other Hereditaments in the said Parishes and Hamlet respectively, which shall be purchased for making, building, and using the said Docks, and the Basons, and other Works and Premises which shall belong thereto, shall raise a larger Sum of Money as and for such respective Assessments than the Sum raised by such Assessments from *Lady Day* One thousand eight hundred and two to *Lady Day* One thousand eight hundred and three, of and for all and singular such Houses, Buildings, Lands, Tenements, and Hereditaments whatsoever, now situated in the said Parishes and Hamlet respectively as shall be purchased for the same last mentioned Purposes, that then the Surplus shall in the First Place be applied and paid to the said *East India* Dock Company towards reimbursing them what they shall have paid for or in respect of the aforesaid Deficiencies in the Assessments for Land Tax, and Paving, Cleansing, and Lighting, and Poors Rates respectively, and so from Time to Time when and as often as there shall be any Surplus, until the said *East India* Dock Company shall be wholly reimbursed and repaid all Monies which they shall have disbursed to make good such Deficiencies.

Compensation to be made for Deficiencies of Sewer Rates.

LXXXVI. And whereas, by reason of making the said Docks, Basons, and other Works hereby authorized, there may be Deficiencies in the Produce of the Rates for the making and repairing of Sewers, be it therefore further enacted, That from Time to Time, when and so often as during the making of the said Works respectively, any Rates shall be made by the Commissioners of such Sewers as may be affected by any of the said Works, the said *East India* Dock Company shall pay to the Treasurer for the Time being of the said Commissioners of Sewers, or to such Person as the said Commissioners shall appoint to receive the same, so much and such Proportion of the said Rates as would have been payable, if this Act had not been made, for and in respect of the Lands and Premises which for the Time being shall be taken, kept, and made use of for making, completing, and managing the said Docks, and the Basons and other Works which shall belong thereto, such Proportions to be ascertained, during the making of the said Works respectively, by Means of the last Rates made by the Commissioners of Sewers, before the passing of this Act; and when and after the said Works shall be completed respectively, the said *East India* Dock Company shall then become and be and remain liable in respect thereof, to the Assessments and Payments for Sewers in common with the Rest of the Inhabitants of the said Hamlets; and that in case Default shall be made in the Payment of the said respective Proportions of the said Sewer Rates so directed and required to be paid, or of either of them, or any Part thereof, respectively, from the said Space of Twenty-one Days after the same shall be due and demanded, then and in every such Case it shall be lawful for the said Commissioners of Sewers, in the Name of their Clerk, Surveyor, or other Person to be by them named for that Purpose, to sue for and recover the same respectively by Action or Actions at Law against the said *East India* Dock Company.

Remedy for recovering the same.

Compensation to be made to the Owners, &c. of Docks, Slips, and Dock Yard, in the Port of *London*, if injured by the intended Regulations,

LXXXVII. And, if by reason of the Regulations intended by this Act to be made, *Thomas Pitcher*, or the Owner, Proprietor, or Occupier for the Time being of the Docks, Slips, Dock Yard, and Premises at *Northfleet*, in the County of *Kent*, known by the Name of *Pitcher's Yard*, should receive any actual Loss or Injury by reason of the Trouble and Expence of conveying Ships and Vessels to and from the said Yard for the Purpose of Repairs, or by any other Means, or if any of the Owners, Proprietors, or Occupiers, of any other of the Docks, Slips, and Dock Yards in the Port of *London*, should be injured, and the Property in the said several Docks, Slips, and Dock Yards respectively, should become less valuable, or if by reason thereof any Person or Persons interested in the Trade carried on at such Docks, Slips, and Dock Yards, or any of them, should sustain actual Loss or Damage, be it enacted, That the Commissioners for Compensations herein-after mentioned and described shall and they are hereby required to make, or cause to be made, such just and liberal Compensation or Satisfaction, by Purchase or by Employment, or otherwise, to the said *Thomas Pitcher*, or such Owners, Proprietors, and Occupiers of, and other Persons interested in the Trade carried on at such Docks, Slips, and Dock Yards respectively, or any of them so rendered less valuable, for the Injury, Loss, or Damage, which shall have been thereby suffered or sustained, as shall be agreed on between the said Commissioners and the said *Thomas Pitcher*, and such respective Owners, Proprietors, Occupiers, and other Persons interested in such Trade as aforesaid; and the Money to be paid for the Purchase of such Docks, Slips, and Dock Yards respectively, or any of them, shall be applied and disposed of in such and the like Manner as the Money to be paid for the Purchase of any Lands, Tenements, and Hereditaments to be purchased for the several Purposes of this Act, are herein directed to be applied and disposed of.

LXXXVIII. And



Commissioners of Compensations in the *West India* Dock Act to be the Commissioners for the like Purposes under this Act.

LXXXVIII. And whereas by an Act passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act for rendering more commodious and for better regulating the Port of* London, certain Persons were appointed Commissioners for managing the Business of certain Compensations directed to be made by the said Act; be it therefore enacted, That the Commissioners of Compensations appointed in or to be appointed by virtue of the said Act, shall be the Commissioners under this Act to settle, ascertain, and determine what Compensation shall be made to the Owners and Occupiers of such Docks, Slips, and Dock Yards respectively, and the said Commissioners shall have the same Powers and Authorities for putting in Execution this Act, with respect to the Compensations hereby directed to be made, as they have by the said Act with respect to the Compensations thereby directed to be made; and the respective Parts of the said Act, and all and every the Clauses, Powers, Provisions, Matters, and Things therein contained relating to the said Commissioners thereby appointed, and the Compensations thereby provided for or directed to be made, and the Mode of ascertaining such Compensations, shall extend and be applicable and applied to this Act, and the Compensations hereby directed to be made, as fully and effectually to all Intents and Purposes whatsoever as if such Parts of the said Act, and such Clauses, Powers, Provisions, Matters, and Things were repeated and re-enacted in this Act; and the said Compensations shall be paid and made out of all and every of the Duties, Revenues, and Income composing the Fund called *The Consolidated Fund*, in the same Manner as the Compensations by the said former Act directed are thereby provided to be paid, and that the Tolls, Rates, or Duties on Tonnage, or by any other Act or Acts in force and effect imposed for raising a Fund for making Compensations directed to be made by virtue of the said recited Acts, shall also be paid and applied for making good the Monies which shall and may be paid out of the said Consolidated Fund for making the Compensations to be settled and ascertained by the said Commissioners by virtue of this Act.

No Claims to be made for such last mentioned Compensations, until Three Years after Notice of the Docks, *etc.* being ready for Use.

LXXXIX. And be it further enacted, That no Claim shall be received or admitted by the said Commissioners for any Compensation until after the Expiration of Three Years next after any Rate granted or made payable by virtue of this Act, for or in respect of any Ship or Vessel entering into or using any of the Docks or Basons to be made by virtue of this Act shall have been taken; and the said Directors shall and they are required to cause Notice to be given in the *London Gazette*, and Two or more publick Newspapers usually circulated in *London*, of the Day on which such Rate shall have been taken, within the Space of Fourteen Days after the Day on which such Rate shall have been taken; and all and every Bodies and Body Politick, Corporate and Collegiate, Corporations Aggregate and Sole, and other Persons and Person whomsoever, who shall deem himself, herself, or themselves intitled to any such Compensation, shall within One Year after the Expiration of the said Three Years, enter a Memorial or Memorials of such their respective Claims in a Book to be for that Purpose prepared and kept by the Clerk of the said Commissioners, which Book the said Clerk is hereby required to prepare and keep accordingly, and for which Entry such Clerk shall be entitled to such Fee, and no other, as the Register of the County of *Middlesex* is by the Law intitled to for the Registry of a Memorial containing the same Number of Words; and that in case any Body Politick, Corporate or Collegiate, Corporation Aggregate or Sole, or other Person or Persons whosoever, shall refuse or neglect to enter, or cause to be entered, such Memorial or Memorials of such his, her, or their Claim or Claims in Manner aforesaid, within One Year next ensuing the Expiration of the said Term of Three Years, then and in every such Case all and every such Bodies and Body Politick, Corporate and Collegiate, Corporations Aggregate or Sole, and other Persons and Person whosoever so refusing or neglecting to enter such Memorial or Memorials in Manner and within the Time aforesaid, shall be and is and are hereby declared to be, barred and excluded from all Right and Title to any such Compensation or Compensations whatsoever, under or by virtue of this Act, any Thing herein contained to the contrary thereof in anywise notwithstanding: Provided nevertheless, that if any Person or Persons intitled to, or who might claim any such Compensation, shall be absent from the United Kingdom of *Great Britain* and *Ireland* during the whole of the said One Year, and there shall not be any Person in the said United Kingdom duly empowered to act for him, her, or them in that Behalf, then and in every such Case it shall and may be lawful to and for the Person or Persons so being, or having been absent to enter a Memorial or Memorials of his, her, or their Claim or Claims in Manner aforesaid at any Time within Two Years next ensuing after the Expiration of the said Term of Three Years; or in Default thereof such Person and Persons shall be and is and are hereby declared to be, in like Manner barred and excluded from all Right and Title to any such Compensation under or by virtue of this Act.

Claimants may recover Compensation Money from Persons who have wrongfully received the same.

XC. Provided always, and be it enacted, That nothing herein contained shall extend, or be construed to extend, so as to hinder or prevent any Person or Persons whomsoever, so as aforesaid barred of any Right, Title, Claim or Demand of or to any such Compensation, from commencing or bringing

bringing any Action or Actions of Debt, or for Money had and received for his, her, or their Use, against any Person or Persons, or the legal Representatives of the Person or Persons who shall have received all or any Part of the Compensation Money to which the Person or Persons so barred might have been entitled, if he, she, or they had claimed and proceeded as aforesaid in due Time; and that in every such Case the respective Plaintiffs, on due Proof of his, her, or their Right and Title to any such Money, shall recover the same, with legal Interest in respect thereof, from the Person or Persons so receiving such Compensation Money, or from his, her, or their legal Representatives.

Rates appointed to be paid to the *East India* Dock Company for Ships using the Dock.

XCI. And, in Consideration of the great Charges and Expences which the making, building, erecting, and providing of such Docks, Basons, Sluices, Bridges, and other Works authorized and intended to be made in pursuance of this Act as aforesaid, and the supporting, maintaining, and keeping of the same in Repair for the future, be it further enacted, That there shall be payable and paid to the said *East India* Dock Company, or to their Collectors, Receivers, or Agents, for the Use of the said *East India* Dock Company, for every Ship or Vessel entering into and using any Dock or Docks, Bason or Basons, or other Works to be made by virtue of this Act, by the Master or other Person having the Charge or Command of such Ship or Vessel, or by the Owner or Owners thereof, the several and respective Rates following; (that is to say),

For every such Ship or Vessel (except Country Ships or Vessels herein-after described) entering Inwards, and unloading her Cargo in the said Docks, and loading her Cargo Outwards in the said Docks, the Rate or Sum of Fourteen Shillings *per* Ton, according to the Register Tonnage of such Ship or Vessel, to be paid within Ten Days after such Ship or Vessel shall be cleared Inwards:

For every Ship or Vessel built in the *East Indies* (called *Country Ships*) and navigated by *Lascars* (not less than Two-thirds of her Crew being *Lascars*), entering Inwards, and unloading her Cargo in the said Docks, and loading her Cargo Outwards in the said Docks, the Rate or Sum of Twelve Shillings *per* Ton, Register Tonnage as aforesaid, to be paid within Ten Days after such Ship or Vessel shall be cleared Inwards; the last mentioned Rate being Two Shillings *per* Ton less than the Rate on other Ships or Vessels, in Consideration of the Expences of and in the Maintenance of the *Lascars* whilst such Country Ships or Vessels are unloading:

For every Ship or Vessel loading Outwards in the said Docks, being a new Ship, or not having upon her last Arrival unloaded Inwards therein, the Rate or Sum of Four Shillings *per* Ton, Register Tonnage as aforesaid, to be paid before such Ship or Vessel shall depart from the Docks:

In case any such *British*, or Country, or other Ship or Vessel, having unloaded her Cargo in the said Docks, shall remove from the said Docks before loading any Cargo Outwards, and shall not load any Cargo Outwards in the said Docks, there shall be allowed and returned, in respect thereof, the Sum of Two Shillings out of every such Fourteen Shillings or Twelve Shillings respectively, to be repaid before such Ship or Vessel shall sail from the said Port of *London*.

And in case such Ship or Vessel shall have completed her regular Number of Voyages, or shall not be continued in the *East India* Trade, there shall be allowed and returned, in respect thereof, for the last Voyage of such Ship or Vessel in such *East India* Trade, the Sum of Four Shillings out of every such Fourteen Shillings or Twelve Shillings respectively, to be repaid within One Calendar Month after such Ship or Vessel shall be removed from the Dock.

And there shall also be payable and paid to the said *East India* Dock Company, or to their Collectors, Receivers, or Agents, for their Use, for all Goods, Wares, and Merchandize imported or brought from the *East Indies* or *China*, which shall be landed, unshipped, or discharged from on board of any Ship or Vessel entering into and using any of the said intended Docks or Basons, by the *East India* Company, or by any other Owner or Owners, Consignee or Consignees of such Goods, Wares, and Merchandize respectively (over and above and besides the Rates herein-before granted and specified) the Rate following; (that is to say),

For all Goods, Wares, and Merchandize imported or brought from the *East Indies* or *China*, or coming from the *East Indies* or *China*, and unloaded in the said Docks, the Rate or Sum of Two Shillings *per* Ton, (such Ton to be estimated and calculated on all Goods, Wares, and Merchandize whatever, according to the usual and accustomed Mode of estimating and calculating Tons of Goods, Wares, and Merchandize by the *East India* Company), which Rate or Sum shall be paid in respect of all such Goods, Wares, and Merchandize so imported or brought by or for the said *East India* Company, within Three Months after the Ship or Vessel containing such Goods, Wares, or Merchandize shall be cleared; and in respect of all such Goods, Wares, and Merchandize so imported or brought by or for any other Person or Persons, such Rate or Sum of Money shall be deducted out of the Produce of such Goods, Wares, and Merchandize, at the Sales thereof, by the Receiver of the *East India* Company, and



and shall by him be paid over to the Collector or Receiver for the said *East India* Company as soon after such Sales as the Account of such privileged or private Trade of such Goods, Wares, and Merchandize can be made up.

Which several Rates or Sums of Money shall be accepted and taken for and in Satisfaction of the Use and Convenience of the said Docks, and all Charges and Expences of the navigating, mooring, unmooring, removing, and Management of such Ship or Vessel, from her Arrival at the Entrance into the said Docks until such Ship or Vessel shall be unloaded and removed from the said Docks, and also the unloading or unshipping of her Cargo and Stores within the said Docks, and also for the loading of her Cargo and Stores within the said Docks, together with the Use of the Light Dock for any Space of Time, not exceeding Six Calendar Months from the Time of unloading such Ship or Vessel, in case there shall be sufficient and convenient Space for the Reception of such Ship or Vessel in such Light Dock during such Six Calendar Months; and all such Rates shall be and are hereby vested in the said *East India* Dock Company, and their Successors, Executors, Administrators, and Assigns (holding for the Time being Shares of the aforesaid Capital Stock), as their own proper Monies, for the several Purposes herein mentioned; and such several Rates shall be paid to the Officer or Officers, or Person or Persons, appointed to collect and receive the same as aforesaid.

Exemptions.

XCII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend so as to charge with the said Rates any Lighters or Craft entering into the said Docks, Basons, or other Works, or any of them, to convey, deliver, discharge, or receive Goods, Wares, or Merchandize, or any other Matter or Thing whatsoever, to or from on board of any Ship or Ships, Vessel or Vessels, in such Docks, Basons, or other Works, or any of them.

Manner of recovering Rates.

XCIII. And to the Intent that the Rates imposed by this Act may be more effectually collected and levied, be it further enacted, That in case any Owner or Owners, or Master or other Person having the Charge or Command of any Ship or other Vessel charged or chargeable with any of the Rates or Duties granted by this Act, shall refuse or neglect to pay the same, then and in every such Case it shall from Time to Time be lawful for the Collector or Collectors, to be duly appointed in pursuance of this Act, to go on board of such Ship or other Vessel, to demand, collect, and receive the said Rate, and on Nonpayment thereof, to take and distrain such Ship or other Vessel, and all her Tackle, Apparel, and Furniture thereto belonging, or any Part thereof, and the same to detain until the said respective Rates shall be satisfied and paid; and in case of any Neglect or Default in Payment of the said Rates, or any of them, for the Space of Five Days next after any Distress or Distresses so made or taken, then and in such Case it shall and may be lawful to and for the said Collector or Collectors to cause the same to be appraised by Two or more Sworn Appraisers, or other sufficient Persons not interested therein, and afterwards to sell the said Distress or Distresses, and therewith to satisfy himself or themselves as well for and in respect of the Rates so neglected or refused to be paid as for and in respect of his or their reasonable Charges in taking, keeping, appraising, and selling the same, rendering the Overplus (if any) to the Owner or Owners, or Master or other Person having the Charge or Command of such Ship or Vessel, upon Demand.

Persons eluding the Payment to continue chargeable.

XCIV. And be it further enacted, That if any Master, Owner or Owners, or other Person or Persons having the Charge or Command of any Ship or other Vessel, shall by any Means whatsoever, at any Time or Times, elude or evade the Payment of the Rates hereby made payable, or any Part thereof, each and every Person eluding or evading Payment as aforesaid shall stand charged with, and be liable to the Payment of such Rates so eluded or evaded, and such Rates shall and may be recovered from such Master or Owner or Owners respectively, or other Person or Persons as aforesaid, by the said Directors in the Name of the Secretary of the said Company of Proprietors, by Action of Debt or on the Case, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Protection, Wager of Law, or more than One Imparlance shall be allowed.

To ascertain the Tonnage or Admeasurement of Ships.

XCV. And be it further enacted, That the Tonnage or Admeasurement of all Ships and Vessels liable to the Payment of any of the Rates of Tonnage by this Act imposed, shall be ascertained according to the certified Tonnage in the Ship's Register, and the Master or other Person having the Command of each and every such Ship or Vessel is hereby required to produce such Certificate of Registry, at the Time of Payment of the said Rates, to the Person or Persons who shall be duly authorized to collect and receive such Rates, and in case of any Dispute in or about the same, then and in such Case the Tonnage of such Ship or Vessel shall be ascertained in the Manner and according to the Directions of an Act made in the Twenty-sixth Year of the Reign of His present Majesty, intituled, *An Act for the Encouragement of Shipping and Navigation.*

XCVI. And

Collectors, *etc.* to have Access to Registers of Ships at the Custom House.

XCVI. And be it further enacted, That for more easily collecting the said Rates, the Collector and Collectors thereof, and such other Person and Persons as the said Collectors shall respectively, from Time to Time, duly appoint in that Behalf, shall at all convenient seasonable Times, have at the Custom House free Access to and Inspection of the respective Registers and Papers of all and every Ship and Ships belonging to the Port of *London*, on or after their Entry or Clearance at the Custom House, paying or tendering for every such Access and Inspection the Sum of One Shilling and no more.

Powers to measure, &c. Ships and Vessels.

XCVII. And be it further enacted, That if the Collector or Collectors of any of the said Rates, or such other Person or Persons as the said Directors shall duly nominate and appoint in that Behalf, and the Master or other Person having the Charge or Command of any Ship or other Vessel, shall disagree respecting the Tonnage of such Ship or other Vessel, then and in every such Case, it shall and may be lawful to and for the said Collector or Collectors, or Person or Persons appointed as aforesaid, from Time to Time and at all Times convenient and reasonable, to stop, detain, enter into, measure, and gauge the same; and in case the same shall upon such measuring or gauging appear to be of greater Tonnage than shall be then set forth and contained in the Account which shall have been given thereof by such Master or other Person, then and in every such Case the Master or Person giving in such Account shall pay the Costs and Charges of such measuring or gauging, all which said Costs and Charges, upon Refusal of Payment thereof on Demand, shall and may be recovered and levied by such Ways and Means, and in such Manner as the said Rates are hereby appointed to be recovered and levied; but if any such Ship or other Vessel shall be found to be of the same or of less Tonnage than the same shall by such Account appear to be of, then and in every such Case the said Collector or Collectors, or other Person or Persons as aforesaid, shall pay the Costs and Charges of such measuring or gauging, and shall also pay such farther Damages as shall appear to any Two or more Justices of the Peace acting in or for the said County of *Middlesex*, on the Oath of any credible Witness, to have arisen from such Detention, and in Default of immediate Payment thereof by such Collector or Collectors, or other Person or Persons as aforesaid, the same shall and may be recovered in any of His Majesty's Courts of Record, by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Wager of Law, Privilege or Protection, nor more than One Imparlance shall be allowed; and if any Master, Commander, or other Officer of any Ship or Vessel, or any other Person or Persons whosoever, shall obstruct or hinder any Person or Persons so employed from measuring or gauging any Ship or Vessel, in pursuance of this Act, every such Master, Commander, or other Person, shall, for every such Offence, forfeit and pay any Sum not exceeding Ten Pounds over and above the said Rates.

Penalty on any Person obstructing such measuring, &c.

Custom House Officers not to discharge any Vessel before Duties paid.

XCVIII. And, to the Intent that the Rates or Duties by this Act imposed may be duly accounted for and paid, be it further enacted, That, from and after the passing of this Act, no Collector of His Majesty's Customs Inwards or Outwards in the Port of *London*, shall on any Pretence whatever, permit or allow any Ship or Vessel that shall have unloaded or loaded in the said Docks or Basons, or any of them, and on which the several Rates of Tonnage are by this Act imposed, to be cleared Inwards or Outwards, unless and until the Master or other Person having Charge of such Ship or Vessel shall have paid to the Officer or Person appointed to receive the same, the full Rates of Tonnage to be demanded and taken by virtue of this Act, with regard to such Ship or Vessel, in respect of having unloaded or loaded in such Dock or Docks, Bason or Basons, of which Payment the Signature of the Officer or Person so receiving such Rates, to the Manifest, Content, Cocket, Sufferance, or other Document to be produced to the said Collector at the Time of clearing such Ship or Vessel, shall be and be deemed to be good and sufficient Evidence; and such respective Officers and Persons so receiving such Rates shall and they are hereby required at the Time of the Payment thereof, to sign and give such Manifest, Content, Cocket, Sufferance, or other Document, without Fee or Reward, upon Pain of Forfeiture of Twenty Pounds.

Power to the Directors to lower, and again to raise the Rates granted to the *East India* Dock Company, so as in case of raising they shall not be higher than as expressed in the Table, and so as every such Alteration of the said Rates be approved of by the Company.

XCIX. Provided always, and be it enacted, That it shall and may be lawful to and for the said Directors, or any Five or more of them, at any Time or Times after examining and inspecting the Accounts to be kept of the said Docks, Sluices, Bridges, Roads, and other Works and Conveniencies to be by them, or by the said Company, made, erected, and maintained, by virtue and in pursuance of this Act, to reduce or discontinue all or any of the Rates hereby granted and made payable to the said *East India* Dock Company, and also to advance or revive the same again, in such Manner as to them shall from Time to Time seem meet and expedient, so as the said Rates, when so advanced or revived again, do not exceed the Rates herein-before granted, and so as every such Alteration of the said Rates shall be approved of by the said Company at some General Meeting; and the Rates so reduced or revived shall and may, from Time to Time, be collected, received, or recovered, by such Ways and



and Means as the original Rates hereby granted are authorized to be collected, received, and recovered.

The Docks and other Works to be kept in proper Repair, and made commodious for the Shipping and Business to be conducted therein.

C. And be it further enacted, That, from and after the Time when the Docks, Basons, and other Works herein-before authorized to be made, shall be compleated so as to be ready for the Reception of Ships, the said *East India* Dock Company and their Successors shall, and they are hereby required (inevitable Accidents only excepted), at their own Cost and Charges, to keep, or cause to be kept, the said Docks, Basons, and other Works, with their Appurtenances, in good and sufficient Repair, and well and sufficiently supplied with Water, so as at all Times thereafter to be fit for the Reception of Ships and Vessels arriving from or bound to the *East Indies* or *China*, and for the convenient Passage and Repassage of such Ships and Vessels to and from the said Docks and Basons, and for the convenient loading, unloading, and mooring of the said Ships and Vessels; and the said *East India* Dock Company and their Successors shall, and they are hereby required at their own Costs and Charges to construct and make, or cause to be constructed and made, such Locks and other Works as shall enable Lighters and Craft, loaded or unloaded, at all Times of the Tide, in a reasonable Manner to pass and repass to and from the River *Thames* into and from the said Docks and Basons, and the said Ships and Vessels, loading and unloading, or being therein; and the said *East India* Dock Company and their Successors shall, and they are hereby required at their like proper Cost and Charges, with all reasonable Dispatch, and in a convenient Manner to load and unload and take Care of, or cause to be loaded, unloaded, and taken Care of, all such Ships and Vessels as by this Act are required or authorized to be loaded, unloaded, and moored in the said Docks and Basons.

Not to affect the Liability of the Owners and Commanders of *East India* Ships in respect to the Performance of their Contracts, Charter Parties, and Agreements.

CI. Provided always, and be it further enacted, That the Owners and Commanders of all the Ships and Vessels in the Service of or employed by the said United Company, shall remain answerable and liable to the said United Company and their Successors for the due Stowage and Delivery of their Cargoes, according to the true Intent and Meaning of any Contracts, Charter Parties, or Agreements at any Time made or entered into, or to be made or entered into, by and between the said Owners and Commanders respectively and the said United Company, in like Manner as if the said Ships and Vessels had continued to be loaded and unloaded in the Manner heretofore accustomed, and as if this Act had not been made.

The *East India* Company's Surveyors to superintend the loading and unloading of the Ships as heretofore.

CII. Provided also, and be it enacted, That it shall be lawful for the said United Company and their Successors to cause such Surveyors and other Persons as they shall see fit, to go and remain on board the said Ships and Vessels at such Times, whilst loading and unloading, as the Officers of the *East India* Dock Company, or any other Person or Persons may lawfully go to and remain on board such Ships, and to superintend such loading and unloading as they may now lawfully do, this Act or any Thing herein contained to the contrary thereof in any anywise notwithstanding.

The *East India* Company's Works to be begun as soon as possible, and a Statement of the Progress thereof to be laid before Parliament yearly.

CIII. And be it further enacted, That the Docks, Basons, and other Works, by this Act authorized and directed to be made shall be begun as soon as possible after the passing of this Act, and completed with all convenient Dispatch, and that after such Docks, Basons, and other Works shall be begun, the said Directors of the said *East India* Dock Company shall until the Completion thereof, lay before each House of Parliament yearly, within Thirty Days next after the Commencement of every Session of Parliament, a true Statement of the Progress made in the Formation of such Docks, Basons, and other Works.

Directors to lay an Account before Parliament yearly.

CIV. And be it further enacted, That the said Directors shall, and they are hereby required yearly, during the Formation of such Docks, Basons, and other Works, and after the Completion thereof, to lay before each House of Parliament, within Thirty Days next after the Commencement of each Session of Parliament, a true Account of the Receipt and Application of all Monies which shall be received by the said Company, by virtue of this Act, and in every such Account shall be set forth the Alteration (if any) made in any of the Rates hereby made payable to the said *East India* Dock Company.

The Directors empowered to appoint Clerks, Treasurers, and other Officers for the *East India* Dock Company, taking Security, and to allow them Salaries.

CV. And be it further enacted, That it shall and may be lawful to and for the said Directors, or any Five or more of them, to appoint a Clerk or Clerks, Secretary or Secretaries, Collector or Collectors, Receiver or Receivers, Watchman or Watchmen, and Labourers of every Description, and such other Officers and Servants as they shall find necessary, for such of the Purposes of this Act as are to be executed or done by the said Directors, taking such Security and Securities for the faithful Execution of their respective Offices, as the said Directors, or any Five or more of them, shall from Time to

Time think fit, and out of the Money to be received by the said Company, by virtue of this Act, to pay or allow unto such Person or Persons such Salaries, Allowances, or Recompence, yearly or otherwise, for their Time, Trouble, and Labour, as to the said Directors shall seem meet and reasonable, and from Time to Time to remove or suspend them, or any of them, and appoint others in their Stead, or in the Room of such as shall die or become incapable of performing their respective Offices.

Officers to account.

CVI. And be it further enacted, That all such Officers and Persons so appointed as aforesaid shall under their Hands, at such Time and Times, and in such Manner as the said Directors shall direct, deliver to such Directors, or to such Person or Persons as they shall appoint, true and perfect Accounts in Writing of all Matters and Things committed to their Charge by virtue of this Act, and also of all Monies which shall have been by such Officer or Officers, and Person or Persons respectively, received by virtue and for the Purposes of this Act, and how much thereof hath been paid and disbursed, and for what Purposes, together with the proper and legal Receipts or Vouchers for such Payments, and shall pay all such Monies, as shall remain in their respective Hands to the said Directors; or to such Person or Persons as they shall appoint to receive the same; and all the said Officers and Persons so accounting as aforesaid shall upon Oath verify their said Accounts (which Oath any Five of the said Directors is hereby empowered to administer); and if any such Officer or Person shall not make and render, or shall refuse to verify upon Oath any such Account, or to produce or deliver up any Receipt or Voucher relating to the same, or to make Payment as aforesaid, or shall not deliver to the said Directors, or to such Person or Persons as they shall appoint, within Fourteen Days after being thereunto required by such Directors, all Books, Papers, and Writings in his or their Custody or Power relating to the Execution of this Act, or shall refuse or neglect to pay such Monies, as upon the Balance of any Account or Accounts shall appear to be in their respective Hands, to the said Directors, or as they shall direct or appoint, then and in any of the Cases aforesaid such Directors may, and they are hereby authorized and empowered to bring or cause to be brought any Action or Actions against the Officer or Officers, Person or Persons, so neglecting or refusing as aforesaid, for the Recovery of the Monies that shall be in the Hands of such Officer or Officers, Person or Persons respectively; or if Complaint shall be made by the said Directors, or by such Person or Persons as they shall appoint for that Purpose, of any such Refusal or Neglect as aforesaid, to any Justice of the Peace for the County or Place wherein such Officer or Officers, Person or Persons, so neglecting or refusing, shall be and reside, such Justice may, and he is hereby authorized and required by a Warrant or Warrants under his Hand and Seal, to cause the Officer or Officers, Person or Persons, so refusing or neglecting, to be brought before him, and upon his or their appearing, or not being to be found, to hear and determine the Matter in a summary Way; and if upon the Confession of the Party or Parties, or by the Testimony of any credible Witness or Witnesses upon Oath (which Oath such Justice is hereby empowered to administer), it shall appear to such Justice that any of the Monies that shall have been collected or raised by virtue of this Act shall be in the Hands of such Officer or Officers, Person or Persons, such Justice may and is hereby authorized and required, upon Nonpayment thereof, by Warrant under his Hand and Seal, to cause such Money to be levied by Distress and Sale of the Goods and Chattels of such Officer or Officers, Person or Persons respectively; and if no Goods or Chattels of such Officer or Officers, Person or Persons, can be found sufficient to answer and satisfy the said Money, and the Charges of distraining and selling the same, or if it shall appear to such Justice, upon the Confession of the Party or Parties, or by the Testimony of any credible Witness or Witnesses upon Oath (which Oath the said Justice is hereby empowered to administer), that any such Officer or Person shall not have made and rendered, or shall refuse to verify upon Oath any such Account, or shall refuse to produce or deliver up any of the Receipts or Vouchers relating to the same, or shall not have delivered to the said Directors, or to such Person or Persons as shall have been appointed by them to receive the same, within Fourteen Days after being thereunto required by such Directors all Books, Papers, and Writings in his or their Custody or Power relating to the Execution of this Act, then and in any or either of the Cases aforesaid, such Justice shall commit every such Offender to the Common Gaol or House of Correction for the County of *Middlesex* there to remain without Bail or Mainprize until he shall give and make a true and perfect Account and Payment as aforesaid, or until he shall compound with the said Directors, and shall have paid such Composition in such Manner as they shall appoint (which Composition the said Directors are hereby empowered to make), and until he shall deliver up such Books, Papers, Vouchers, and Writings as aforesaid, or give Satisfaction in respect thereof to the said Directors.

Nothing in this Act contained is to prejudice any Remedy against the Sureties of Officers.

CVII. And be it further enacted, That nothing herein contained shall extend or be construed to extend to deprive the said Company of any Action or Actions, Suit or Suits, against the Surety or





Sureties of any Dock Master, Collector, or other Person or Persons whomsoever, to be appointed in Execution of this Act, for the Non-performance of any Covenant or Agreement, entered into by such Dock Master, Collector, or other Person or Persons to be appointed as aforesaid, or his or their Surety or Sureties, touching any Thing to be done under or in pursuance of this Act.

For saving the Rights of the Trinity House.

CVIII. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to prejudice or derogate from any of the Rights or Privileges of the Master, Wardens, and Assistants of the Trinity House of *Deptford Strond*.

Rights of His Majesty except, *etc.* and of the Corporation of *London* not to be prejudiced.

CIX. Provided also, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to prejudice or derogate from the Estates, Rights, Interests, Privileges, Franchises, or Authority of the King's Majesty, His Heirs and Successors, or the Mayor and Commonalty and Citizens of the City of *London*, or their Successors, or the Lord Mayor of the said City for the Time being, or to prohibit, defeat, alter or diminish any Power, Authority, or Jurisdiction, which at the Time of making this Act, His Majesty, or the Mayor and Commonalty and Citizens of the City of *London*, or the Lord Mayor of the said City for the Time being as Conservator for the River *Thames* and Waters of *Medway*, did or might lawfully claim, use, or exercise; and further, that it shall and may be lawful to and for the Lord Mayor of the said City for the Time being, in like Manner as he hath used to do in other Cases to inquire of, hear, and determine by Presentment or Indictment taken before him as Conservator of the said Rivers and Waters, any Offences contrary to this Act, or such Bye Laws, Rules, Orders, and Regulations as shall be made as aforesaid, and upon Conviction of the Offender or Offenders, to impose a Penalty or Penalties on him, her, or them, not exceeding the Penalty or Penalties hereby inflicted, or which shall be inflicted in and by the said Bye Laws, Rules, Orders, and Regulations, for such Offence or Offences, but no Person shall be punished Twice for One and the same Offence.

Lord Mayor empowered as Conservator of the River *Thames* to punish Offences contrary to this Act, or to any Bye Laws as may be made as aforesaid.

For limiting the Restriction requiring *East India* Ships to unload in the Docks to Twenty-one Years.

CX. Provided always, and be it further enacted, That none of the Directions or Restrictions herein contained, requiring Ships and Vessels which shall arrive or come from any Part of the *East Indies* into the River *Thames*, to unload and land their respective Cargoes or any Part thereof, within some or One of the said Docks, or on the Quays or Wharfs which shall belong thereto, shall continue in force for longer than the Term of Twenty-one Years, to commence on the Day that any Rate granted or made payable by this Act for or in respect of any Ship or Vessel entering the said Docks or Basons, shall have been demanded and taken, any Thing herein contained to the contrary notwithstanding.

Punishment for giving false Evidence or swearing falsely.

CXI. And be it further enacted, That all and every Person and Persons who shall give false Evidence in any Examination to be taken by virtue of this Act, or where in pursuance of this Act any Oath is required to be taken, shall swear falsely, shall be subject to such Pains, Penalties, and Disqualifications as Persons guilty of wilful and corrupt Perjury are or for the Time being shall be subject or liable to by the Laws and Statutes of this Realm.

Provision for the bringing and defending Actions in the Name of the Secretary.

CXII. And be it further enacted, That the said Company of Proprietors and the said Directors may sue and be sued in the Name of the Secretary to the said Company of Proprietors for the Time being; and that all Actions or Suits that may be necessary or expedient to be brought for the Recovery of any Penalty, or Sum of Money due or payable by virtue of this Act, or for or in respect of any Matter or Thing relating to this Act, may be brought in the Name of the said Secretary; and that no Action or Suit which may be brought, commenced, or prosecuted, by or against the said Company of Proprietors, or the said Directors, or either of them, by virtue or on Account of this Act, in the Name of such Secretary, shall abate or be discontinued by the Death, Suspension, or Removal of such Secretary, or by any Act or Default of such Secretary done or suffered without the Consent or Direction of the said Company of Proprietors or the said Directors, but the Secretary to the said Company of Proprietors for the Time being shall be always deemed Plaintiff or Defendant in every such Action or Suit, as the Case may be, except in such Action or Actions as shall be prosecuted between the said Company of Proprietors or the said Directors and such Secretary for the Time being, in which Action or Suit any One of the said Directors shall or may be Plaintiff or Defendant, as the Case may be; and every such Action and Suit, and the Process, Verdict, Judgement, and Execution to be had therein respectively, shall be as good, valid, and effectual as if all the Members of the said Company, or all the said Directors, had been the Plaintiffs or Defendants in such Action or Suit, and actually named as such therein, and had all lived during the Continuance of such Action or Suit, any Law, Statute, or Custom, to the contrary thereof in anywise notwithstanding: Provided always, that every such Secretary and Director, in whose Name any Action or Suit shall be commenced, prosecuted, or defended, in pursuance of this

Act, shall always be reimbursed and paid, out of the Monies to arise by virtue of this Act, all such Costs, Charges, and Expences as such Secretary or Director shall be put to or become chargeable with by reason of his being so made Plaintiff or Defendant therein; and neither the said Secretary or Director shall be personally answerable or liable for the Payment of the same, or any Part of them, unless such Action or Suit shall arise in consequence of his own wilful Neglect or Default, or have been brought or commenced, or defended without the Order or Direction of the said Company of Proprietors, or of their said Directors.

Proceedings to be entered.

CXIII. And be it further enacted, That the said Company of Proprietors and the said Directors shall cause to be provided and kept a proper Book or Books, and fair and regular Entries to be made therein of all their Acts, Orders, and Proceedings respectively, relative to the Execution of this Act; and all Entries in such Book or Books being signed by the Chairman of the respective Meetings of the said Company of Proprietors and the said Directors, shall be deemed Originals, and shall be allowed to be read as Evidence in all Cases, Suits, and Actions touching or concerning any Thing done in pursuance of this Act.

Property of the Company vested in Directors.

CXIV. And be it further enacted, That the said Docks, Basons, Sluices, Drains, Bridges, and all Buildings and other Works, Matters, and Things thereunto belonging, and all the Materials thereof, or for the constructing, making, completing, or at any Time hereafter repairing the same, and all Engines, Tools, Implements, and Things, of whatsoever Description the same may be, hereafter provided for any of the Purposes of this Act, or of the said Docks, Basons, or other Works, and also all Books, Writings, Papers, and Documents relating to the Execution thereof, and all Sums of Money or Securities for Money, of whatever Kind the same may be, belonging to the said Company, shall be and are hereby vested in the Directors of the said Company, for the Use of the said Company, and the Directors of the said Company for the Time being are hereby authorized and empowered to prefer and prosecute any Indictment or Indictments, as the Case may require, against any Person or Persons who may steal, take, or carry away any Part or Parts thereof as aforesaid, or any other Matter or Thing so vested as aforesaid in the said Directors, or disturb them in the Possession thereof, and in every such Indictment and Indictments to lay the Property to be in *The Directors of the East India Dock Company*.

Distress not to be deemed unlawful for Want of Form.

CXV. And be it further enacted, That where any Distress shall be made for any Sum or Sums of Money, to be levied by virtue of this Act, the Distress itself shall not be deemed unlawful, nor the Party or Parties making the same be deemed a Trespasser or Trespassers on Account of any Defect, Default, or Want of Form in any Proceedings relating thereto, nor shall the Party or Parties be deemed a Trespasser or Trespassers *ab initio*, on Account of any Irregularity which shall be afterwards done by the Party or Parties distraining, but the Person or Persons aggrieved by such Irregularity may recover full Satisfaction for special Damage by Action on the Case.

Penalties and Forfeitures not exceeding Twenty Pounds how to be recovered.

CXVI. And be it further enacted, That all Fines, Penalties, or Forfeitures by this Act, or by virtue of any Bye Law, Rule, Order, or Regulation made in pursuance thereof, imposed (the Manner of levying and recovering whereof is not hereby otherwise directed) not exceeding the Sum of Twenty Pounds, shall be levied and recovered (within Three Calendar Months after the Offence or Offences committed) before any Justice of the Peace for the County, City, or Place where the Offence shall be committed; and such Justice is hereby empowered and required upon Complaint to him made, to grant a Warrant to bring before him such Offender or Offenders, at the Time and Place as shall be in such Warrant specified; and if on the Conviction of the Offenders respectively, or on his, her, or their Confession, or on the Evidence of any One or more credible Witness or Witnesses upon Oath (which Oath such Justice is hereby empowered to administer), such Fine, Penalty, or Forfeiture, shall not be forthwith paid, it shall and may be lawful to and for such Justice to commit every such Offender to the Common Gaol or House of Correction for the County, City, or Place where the Offence shall be committed, there to remain without Bail or Mainprize, for any Time not exceeding Three Calendar Months, and not less than Twenty Days, unless such Fine, Penalty, or Forfeiture, and all reasonable Charges attending the Recovery thereof, shall be sooner paid and discharged; and One Moiety of all such Fines, Penalties, and Forfeitures, when paid, shall go to the Informer, and the other Moiety shall be paid to the Secretary of the said Company of Proprietors to be applied for the several Purposes of this Act, in such Manner as to the said Directors shall seem right and proper.

Penalties above 20*l.* how to be recovered.

CXVII. And be it further enacted, That all Fines, Penalties, or Forfeitures exceeding the Sum of Twenty Pounds, by this Act imposed, for any Offence or Offences committed against this Act shall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of



of Record at *Westminster*, wherein no Essoign, Protection, Wager of Law, or any more than One Imparlance shall be allowed, by the Person or Persons who shall inform and sue for the same within Three Calendar Months after the Offence or Offences shall be committed; and One Moiety of all such Fines, Penalties, and Forfeitures shall be paid to the Secretary of the said Company of Proprietors, to be applied for the Purposes of this Act, in such Manner as to the said Directors shall seem right and proper, and the other Moiety thereof (together with Costs of Suit) shall be to and for the Use of the Person or Persons who shall inform or sue for the same.

Persons giving up their Share of the Penalty, the Whole to go to the King.

CXVIII. Provided always, and be it enacted, That if any Person or Persons informing as aforesaid, shall forego his, her, or their Right or Title to any Share or Shares of any Fine, Penalty, or Forfeiture imposed by this Act, then and in every such Case such Share or Shares shall be paid to the Secretary of the said Company of Proprietors, to be applied for the several Purposes of this Act, in such Manner as to the said Directors shall seem right and proper, and the Informer or Informers shall be and be deemed a competent Witness or Witnesses.

CXIX. And, for the more easy and speedy Conviction of Offenders against this Act, be it further enacted, That every Justice of the Peace, before whom any Person shall be convicted of any Offence against this Act, shall and may cause the Conviction to be drawn up according to the following Form; *videlicet*,

Form of Conviction.

'BE it remembered, That on the Day of in the Year of
'our Lord *A. B.* is convicted before me,
'One of His Majesty's Justices of the Peace for the [*here specify the Offence*
'*and the Time and Place when and where committed, as the Case may be*] contrary to an Act of Parliament
'made in the Forty-third Year of the Reign of King *George* the Third, intituled, [*here insert the Title*
'*of this Act*].
'Given under my Hand and Seal, the Day and Year first above written. *C. D.*'

Appeal to the Quarter Sessions.

CXX. And be it further enacted, That it shall and may be lawful to and for any Person or Persons, so convicted by any Justice or Justices of the Peace, as before mentioned, of any Offence or Offences against this Act, or against any Bye Law, Rule, Order, or Regulation made in pursuance thereof, within Four Calendar Months next after the Cause of Complaint shall have arisen, to appeal to the Justices of the Peace assembled at the General Quarter Sessions or General Sessions to be holden for the County, City, or Place, where the Matter of Appeal shall arise, first giving Fourteen Days Notice of such Appeal to the Person or Persons appealed against, and of the Matter thereof, and within Seven Days after such Notice entering into a Recognizance before some Justice of the Peace for the County, City, or Place, with Two sufficient Sureties conditioned to try such Appeal, and for abiding the Determination of the Court therein; and such Justices at such Sessions shall, upon due Proof of such Notice having been given, and Recognizance entered into, hear and determine the Matter of such Appeal, and may either confirm or quash and annul the said Conviction, and award such Costs to either Party as to them shall seem just and reasonable; and the Decision of the said Justices therein shall be final, binding, and conclusive; and no Proceedings to be had or taken in pursuance of this Act shall be quashed or vacated for want of Form only, or be removed by *Certiorari*, or any other Writ or Process whatsoever, into any of His Majesty's Courts of Record at *Westminster*, or elsewhere, any Law or Statute to the contrary thereof in anywise notwithstanding.

Plaintiffs not to recover after Tender of Amends.

CXXI. And be it further enacted, That no Plaintiff or Plaintiffs shall recover in any Action to be commenced against any Person or Persons for any Thing done in pursuance of this Act, unless Notice in Writing shall have been given to the Defendant or Defendants Fourteen Days before such Action, signed by the Attorney for the Plaintiff or Plaintiffs, specifying the Cause of such Action, nor shall the Plaintiff or Plaintiffs recover in any such Action if Tender of sufficient Amends hath been made to him, her, or them, or to his, her, or their Attorney, by or on the Behalf of the Defendant or Defendants before such Action brought; and in case no such Tender shall have been made, it shall and may be lawful to and for the Defendant or Defendants in any such Action, by Leave of the Court, after such Action shall have been brought, at any Time before Issue joined, to pay into Court such Sum of Money as he, she, or they shall think fit, whereupon such Proceedings, Order, and Judgement shall be made and given in and by such Court as in other Actions where the Defendant is allowed to pay Money into Court.

Limitation of Actions.

CXXII. Provided always, and be it enacted, That no Action or Suit shall be commenced against any Person or Persons for any Thing done in pursuance of this Act, after Three Calendar Months next after

after the Fact committed; and every such Action or Suit shall be brought and tried in the County or Place where the Cause of Action shall have arisen; and the Defendant or Defendants in such Action or Suit may plead the General Issue, and give this Act and the special Matter in Evidence at any Trial or Trials to be had thereon, and that the Matter or Thing for which such Action or Suit shall be so brought was done in pursuance of this Act; and if the said Matter or Thing shall appear to have been so done, or if it shall appear that such Action or Suit was brought before Fourteen Days Notice shall have been given, or after a sufficient Satisfaction made or tendered as aforesaid, or after the Time limited for bringing the same as aforesaid, or was brought in any other County or Place than as aforesaid, then and in every such Case the Jury shall find for the Defendant or Defendants, and upon such Verdict, or if the Plaintiff or Plaintiffs shall be nonsuited, or discontinue his, her, or their Action or Suit after the Defendant or Defendants shall have appeared, or if upon Demurrer Judgement shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall recover Treble Costs, and have such Remedy for recovering the same as any Defendant hath for Costs of Suit in other Cases by Law.

Public Act.

CXXIII. And be it further enacted, That this Act shall be deemed and taken to be a Publick Act, and all Judges, Justices, and other Persons, are hereby required to take Notice thereof as such without the same being specially pleaded.

## 44 GEORGII III. Cap. III.

An Act to regulate the Bonds issued by the *East India* Company, with respect to the Rate of Interest, and the Duty payable thereon. [15th *December* 1803.]

43 G. 3. c. 128.

WHEREAS it is just and expedient, that the Mode in which the Duty imposed by virtue of an Act passed in the last Session of Parliament, intituled, *An Act for granting to His Majesty, until the Sixth Day of* May *next after the Ratification of a Definitive Treaty of Peace, a Contribution on the Profits arising from Property, Professions, Trades, and Offices*, in respect of the Interest of the Bonds issued or to be issued by the United Company of Merchants of *England* trading to the *East Indies*, should be assessed and paid, should be regulated as herein-after is mentioned; and that the said United Company should be enabled to pay and allow for Money raised on their Bonds, any Interest not exceeding such Rate of Interest as may be allowed on any Exchequer Bills issued or to be issued at the same Time, by virtue of any Act or Acts of Parliament: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 Fifth Day of *April* One thousand eight hundred and four, the Duty imposed by the said Act of Parliament, in respect of the Interest paid or payable for Money raised or to be raised on the Bonds of the said United Company, shall be returned, assessed upon, and paid, by the Holders or Owners of such Bonds respectively, who shall be liable to make such Returns thereof in such Manner as is directed by the Sixth Case in the Schedule marked (D.) contained in the said Act; and that all the Clauses, Provisions, Directions, Exemptions, Forfeitures, and Penalties in the said Act contained, in anyway relating to the Duty to be assessed, as in the Sixth Case mentioned in the said Schedule (D.) shall, from and after the said Fifth Day of *April* One thousand eight hundred and four, as far as the same are respectively applicable, be of full Force and Effect with relation to the Duty in respect of the Interest of the Bonds of the said United Company, and shall be applied and put in Execution for the assessing, levying, raising, collecting, and paying the same; and the said United Company, and their Officers, shall, from and after the said Fifth Day of *April* One thousand eight hundred and four, be and are hereby acquitted and discharged from including in the Return of their Profits under the said Act, the Amount of Interest payable on the said Bonds, and from paying the Duty thereon, and from retaining and deducting the said Duty out of the said Interest; any Thing in the said Act contained to the contrary thereof in anywise notwithstanding.

From *April* 5, 1804, the Duty imposed by recited Act in respect of Interest payable on *East India* Bonds shall be paid by the Holders who are liable to make Returns in the Manner directed by the Sixth Case in the Schedule marked D. of recited Act.

No Return to be made by the *East India* Company of such Bonds,

who may pay the Holders of such Bonds the Interest, without making any Deduction of the Duty, *etc.*

II. Provided always, and it is hereby enacted and declared, That the said United Company shall be at Liberty, if their Court of Directors shall see fit, to pay to the Holders and Owners of the Bonds issued



issued by them, the full Amount of the Interest due and to grow due thereon, without making any Deduction of the Duty growing due in respect of such Interest at any Time previous to the said Fifth Day of *April* One thousand eight hundred and four, but in that Case the said United Company shall account for and pay the Amount of such Duty out of their proper Funds, and they shall be at Liberty to charge the same amongst their ordinary Outgoings; any Thing in the said Act or any other Act or Acts of Parliament to the contrary thereof in anyways notwithstanding.

*East India* Company allowed to pay the same Interest as is allowed on Exchequer Bills.

III. And be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for the said United Company, with the Approbation and Consent of the Board of Commissioners for the Affairs of *India* for the Time being, from Time to Time, to pay and allow Interest on the Money heretofore raised on the Bonds of the said Company, and which are now outstanding, and also on Money to be raised on any Bonds which the said United Company may lawfully issue, at and after such Rate not exceeding such Rate of Interest as may be allowed on any Exchequer Bills issued or to be issued at the same Time by virtue of any Act or Acts of Parliament, as the said United Company, with such Consent as aforesaid, shall in their Discretion see fit; and all Bonds and Instruments for securing the Money raised thereon, shall be valid and effectual; and no Person or Persons taking, accepting, or receiving such Interest, shall be therefore liable to any Penalty or Forfeiture whatsoever; any Law, Statute, or Usage to the contrary thereof in anywise notwithstanding.

Not restrained from allowing legal Interest.

IV. Provided always, That nothing herein contained shall be construed to extend to restrain the said United Company from allowing at any Time legal Interest on such Bonds.

## 44 GEORGII III. Cap. LIII.

An Act for granting to His Majesty, during the present War, and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into *Great Britain*; and on Goods, Wares, and Merchandize, brought or carried Coastwise, within *Great Britain*. [28th *May* 1804.]

Most Gracious Soverign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant to Your Majesty the several additional Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 First Day of *June* One thousand eight hundred and four, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, (except as herein-after is provided), without any Discount whatever, upon Goods, Wares, or Merchandize, imported or brought into *Great Britain* from Parts beyond the Seas, and upon Goods, Wares, or Merchandize brought or carried Coastwise, or from Port to Port within *Great Britain*, the several additional Duties of Customs, as the same are respectively inserted, described, and set forth in Figures in the Tables hereunto annexed, marked A. and B.; and that there shall also be paid or allowed the several Drawbacks of the said Duties of Customs as the same are also respectively inserted, described, and set forth in Figures in the said Tables marked A. and B.; any Law, Custom, or Usage to the contrary notwithstanding.

From *June* 1, 1804, there shall be paid the additional Duties inserted in annexed Tables, A. and B.; and the Drawbacks inserted in Table A. and B. shall be allowed.

Additional Duties not to extend to Cotton Wool, Wine, Tea, and certain Deals, *etc.*

II. Provided also, and be it further enacted, That the additional Duties of Customs, granted by this Act, shall not be charged or payable on any Cotton Wool, Wine, or Tea, or on any Fir Timber Eight Inches Square and not exceeding Ten Inches Square, of the Growth of *Norway*, and imported directly from thence; nor on any Deals above Seven Inches in Width, being Eight Feet in Length and not above Ten Feet in Length, and not exceeding One Inch and an Half in Thickness; nor on the

Produce

Produce and Amount of the additional Duties of Customs granted by an Act passed in the last Session of Parliament, intituled, *An Act for granting to His Majesty, during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain.

43 G. 3. c. 70.

Additional Duties, payable on all Goods (except imported by the *East India* Company) on which the former Duties have not been paid or secured by Bond, although imported before *June* 1, 1804.

III. And be it further enacted, That the several and respective additional Duties of Customs, by this Act granted on Goods, Wares, and Merchandize, shall be charged and payable on all Goods, Wares, and Merchandize, (other than and except such as shall have been or shall be imported by the United Company of Merchants of *England*, trading to the *East Indies*), which shall not have been entered, and on which the Duties of Customs due and payable thereon on or before the said First Day of *June* One thousand eight hundred and four shall not have been paid or secured by Bond, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* on or before the said First Day of *June* One thousand eight hundred and four.

Additional Duties not payable if the Duties due on Importation shall have been secured by Bond by *June* 1, 1804.

IV. Provided always, and be it further enacted, That the additional Duties of Customs, granted by this Act, on the Importation of any Goods, Wares, and Merchandize into *Great Britain*, (other than and except such as have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*), shall not be charged or payable on any such Goods, Wares, or Merchandize, in case the Whole of the Duties of Customs, due thereon at the Time of Importation, shall have been secured by Bond on or before the said First Day of *June* One thousand eight hundred and four.

Additional Duties (except on Goods imported by the *East India* Company), shall be payable on Goods remaining in Warehouses under His Majesty's Locks, on *June* 1, 1804, but shall not be charged till taken out for Home Consumption.

V. Provided always, and be it further enacted, That the additional Duties of Customs granted by this Act on Goods, Wares, and Merchandize, (other than and except such as shall have been imported by the United Company of Merchants of *England* trading to the *East Indies*), shall be charged and payable on all Goods, Wares, and Merchandize imported into *Great Britain*, which shall have been or shall be warehoused, and shall remain, on the said First Day of *June* One thousand eight hundred and four, in Warehouses under His Majesty's Locks, in pursuance or by the Authority of any Act or Acts of Parliament in force on or immediately before the said First Day of *June* One thousand eight hundred and four, although such Goods, Wares, or Merchandize may have been imported before the said First Day of *June* One thousand eight hundred and four: Provided always, that such Duties shall not be charged or payable on any such Goods, Wares, or Merchandize, unless and until any such Goods, Wares, or Merchandize shall be taken out of any such Warehouse for the Purpose of being used or consumed in *Great Britain*, or shall be sold for Payment of Duties under any Act or Acts of Parliament, relating to such Duties:

Additional Duties shall be payable on all Goods imported by the *East India* Company, (Cotton Wool, Wine, and Tea, excepted), which shall be sold at their publick Sales after *June* 1, 1804.

VI. And be it further enacted, That the additional Duties of Customs granted by this Act upon Goods, Wares, and Merchandize imported by the said United Company of Merchants of *England* trading to the *East Indies*, as the same are described and set forth in Figures in the Table hereunto annexed, marked B. shall be due and payable upon all such Goods, Wares, and Merchandize, (Cotton Wool, Wine, and Tea excepted), as shall, from and after the said First Day of *June* One thousand eight hundred and four, be sold at the publick Sales of the said Company, and shall be paid or secured in such Manner and at such Times, and subject to such Rules, Regulations, and Restrictions, as are prescribed and directed with respect to the Payment of any former Duties of Customs upon such Goods, Wares, and Merchandize respectively: Provided also, that the said additional Duties of Customs shall be due and payable on all Goods, Wares, and Merchandize imported by the said United Company, which shall remain in the Warehouse of the said Company on the said First Day of *June* One thousand eight hundred and four, and which shall not have been sold at the publick Sales of the said Company, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* before the said First Day of *June* One thousand eight hundred and four.

Additional Duties may be secured by Bond.

VII. And be it further enacted, That in all Cases where the Whole or any Part of the Duties of Customs on any Goods, Wares, and Merchandize are permitted to be secured by Bond, by virtue of any Act or Acts of Parliament in force on or immediately before the First Day of *June* One thousand eight hundred and four, the additional Duties of Customs granted by this Act may in like Manner and under the same Rules, Regulations, Restrictions, and Conditions, be permitted to be secured by Bond.

Bounties on refined Sugar exported.

VIII. And whereas it is expedient on Account of the additional Duty by this Act imposed on Sugar imported into *Great Britain*, that an additional Bounty should be paid and allowed on the Exportation from *Great Britain* of refined Sugar produced from Sugar of the *British* Plantations, or from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, and on which





which Sugar the Duties of Customs, payable thereon at the Time of the Importation thereof, shall have been duly paid; be it therefore enacted, That there shall be paid and allowed on the Exportation from *Great Britain* of any such refined Sugar, and which shall have been prepared from Sugar on which the Duties of Customs payable at the Time of the Importation of such Sugar shall have been duly paid, an additional Bounty, to be calculated at and after the Rate of Twelve Pounds Ten Shillings for every One hundred Pounds in Money on the Produce and Amount of whatever Bounty may be due and payable on any such refined Sugar respectively by any Act or Acts of Parliament in force at the Time of the Exportation thereof, exclusive of the Produce and Amount of the additional Bounty on such Sugar, granted by an Act of the last Session of Parliament, intituled, *An Act for granting to His Majesty, during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain: Provided always, that the additional Bounty by this Act granted shall not be paid or allowed on any refined Sugar which shall be entered for Exportation before the Thirteenth Day of *July* One thousand eight hundred and four; and that the said additional Bounty shall not be paid or allowed on any refined Sugar, which shall not have been actually shipped for Exportation within Six Weeks after the Expiration of this present Act.

43 G. 3. c. 70.

Not to affect the Provisions of Acts for the Union of *Great Britain* and *Ireland*.

IX. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to repeal or alter any of the Provisions contained in Two Acts for the Union of *Great Britain* and *Ireland*, the one made in the Parliament of *Great Britain* the Thirty-ninth and Fortieth Years of His present Majesty's Reign, and the other made in the Parliament of *Ireland*, in the Fortieth Year of His present Majesty's Reign, or any other Act or Acts in force on or immediately before the said First Day of *June* One thousand eight hundred and four, by which any Goods, Wares, or Merchandize imported from *Ireland* into *Great Britain*, or any Goods, Wares, and Merchandize exported from *Great Britain* to *Ireland*, are respectively made to remain liable to or are charged with or exempted from any Duties of Customs, whether countervailing, or others, or by which any Drawbacks or Bounties are allowed or given in respect of any such Goods, Wares, or Merchandize.

Countervailing Duties on Sugar imported from *Ireland*.

X. And whereas an additional Duty of Customs on Sugar imported into *Great Britain* is by this Act imposed: And whereas it is just and reasonable in respect thereof, and pursuant to the Provisions contained in the Acts for the Union of *Great Britain* and *Ireland*, that additional Duties of Customs should be charged on all refined Sugar, being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, sufficient to countervail the additional Duty on the raw Material by this Act imposed; be it therefore further enacted, That, from and after the First Day of *June* One thousand eight hundred and four, there shall be charged on any refined Sugar, being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, the several additional countervailing Duties of Customs, as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed marked C.

Countervailing Duties to be managed in like Manner as former Countervailing Duties on refined Sugar, *etc.*

XI. And be it further enacted, That the said additional countervailing Duties shall be managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied, in such and the like Manner, and by the same Means, Ways, and Methods, in every Respect, as the former countervailing Duties on refined Sugar, the Manufacture of *Ireland*, and imported from thence into *Great Britain*, are managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied.

Bounties on refined Sugar exported to *Ireland*.

XII. And whereas it is just and reasonable, on Account of the additional Duty of Customs by this Act charged on Sugar imported into *Great Britain*, that additional Drawbacks or Bounties should in respect thereof be paid and allowed on refined Sugar, of the Manufacture of *Great Britain* exported from thence to *Ireland*, be it therefore further enacted, That, from and after the Thirteenth Day of *July* One thousand eight hundred and four, there shall be paid and allowed, on the Exportation from *Great Britain* to *Ireland*, of the Manufacture of *Great Britain*, which shall have been prepared from Sugar of the Produce of the *British* Plantations, or from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, on which Sugar the Duties of Customs payable at the Time of the Importation thereof shall have been duly paid, the several and respective additional Drawbacks or Bounties as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed marked D.: Provided always, that the said additional Drawbacks or Bounties respectively shall not be paid or allowed unless all the Rules, Regulations, Restrictions, and Conditions required by any Act or Acts of Parliament in force on or immediately before the passing of this Act, with respect to Drawbacks or Bounties payable on the Exportation from *Great Britain* to *Ireland* of any refined Sugar, are duly complied with.

Commencement and Continuance of such Bounties.

XIII. Provided also, and be it further enacted, That the said additional Bounty shall not be paid or allowed on any refined Sugar which shall be entered for Exportation to *Ireland* before the Thirteenth Day of *July* One thousand eight hundred and four; and that the said additional Bounty shall not be paid or allowed on any refined Sugar which shall not have been actually shipped for Exportation to *Ireland* within Six Weeks after the Expiration of this present Act.

Duties to be under the Management of the respective Commissioners of the Customs.

XIV. And be it further enacted, That such of the additional Duties of Customs, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England*, for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland*, for the Time being.

Duties and Drawbacks under this Act to be levied, *etc.* as former Duties, *etc.* unless hereby altered.

XV. And be it further enacted, That the several Duties respectively inserted, described, and set forth in Figures in the said Tables hereunto annexed, marked A. and B. as the additional Duties of Customs, whether charged and payable on the several Goods, Wares, and Merchandize specified therein, according to the Value thereof, or otherwise, and the Drawbacks of the Duties of Customs upon, for, or in respect of such Goods, Wares, and Merchandize, may and shall respectively be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, except where any Alteration is expressly made by this Act, in such and the like Manner, and by the same Means, Ways, or Methods, as former Duties of Customs, and Drawbacks of Duties of Customs, upon Goods, Wares, or Merchandize in general, and also by any such special Means, Ways, or Methods respectively, as former Duties of Customs, and Drawbacks of Duties of Customs, upon Goods, Wares, or Merchandize, of the same Sorts or Kinds, were or might be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, and the Goods, Wares, or Merchandize, whereon Duties of Customs are by this Act charged, and Drawbacks of Duties of Customs allowed, upon the Importation thereof into, or Exportation thereof from *Great Britain*, or on any other Account whatever, shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize, were subject and liable by any Act or Acts of Parliament in force on and immediately before the said First Day of *June* One thousand eight hundred and four, respecting the Revenue of Customs, except where any Alteration is expressly made by this Act, and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the same may be, as well Pains of Death as others, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force on or immediately before the said First Day of *June* One thousand eight hundred and four, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, Provisions, and Directions, contained in any such Act or Acts, shall (unless where expressly altered by this Act), and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution, for and in respect of the several Duties of Customs, and Drawbacks of Duties of Customs, hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

Duties shall be applied to such Services as shall be voted by the House of Commons.

XVI. And be it further enacted, That all the Monies arising by the said Duties, (the necessary Charges of raising and accounting for the same excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever; and the said Monies so paid into the said Receipt shall, from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament, for the Service of the Year One thousand eight hundred and four, or shall be voted by the said Commons for the Service of any subsequent Year, and the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and empowered to issue and apply the same accordingly.

Limitation of Actions.

XVII. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons for any Thing done in pursuance of this Act, such Action or Suit shall be commence





commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere: and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and give this Act and the Special Matter in Evidence, at any Trial to be had thereupon; and if the Jury shall find for the Defendant or Defendants in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited or discontinue his, her, or their Action or Suit, after the Defendant or Defendants shall have appeared, or if, upon Demurrer, Judgement shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same as any Defendant hath in any other Cases to recover Costs by Law.

General Issue.

Treble Costs.

Continuance of Duties.

XVIII. And be it further enacted, That the Duties granted by this Act shall continue in force during the present War, and for Six Months after the Expiration thereof, by the Ratification of a Definitive Treaty of Peace.

Act may be altered or repealed this Session.

XIX. And be it further enacted, That this Act, or any of the Provisions thereof, may be varied, altered, or repealed, by any Act or Acts to be made in this present Session of Parliament.

## SCHEDULE referred to in this Act.

### Table A.

A TABLE of Additional DUTIES of CUSTOMS, payable on the Importation into *Great Britain*, of the Goods, Wares, and Merchandize, therein enumerated or described, not being imported by the United Company of Merchants of *England* trading to the *East Indies*:

Also, of Additional DUTIES of CUSTOMS, payable on the Goods, Wares, and Merchandize, therein enumerated or described, brought or carried Coastwise, or from Port to Port, within *Great Britain*.

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Raisins of all Sorts, for every £100 of the Produce and Amount of the Duties of Customs due and payable thereon (except as herein-after mentioned) an additional Duty of — — | 25 | 0 | 0 | —— | | |
| Sugar, for every £100 of the Produce and Amount of the Duties of Customs due and payable thereon (except as herein-after mentioned,) an additional Duty of — — — | 12 | 10 | 0 | 12 | 10 | 0 |
| All other Goods, Wares, and Merchandize, for every £100 of the Produce and Amount of the Duties of Customs due and payable thereon (except as herein-after mentioned,) an additional Duty of — — | 12 | 10 | 0 | —— | | |

Except,

—— Cotton Wool.
—— Tea.
—— Wine.
—— Wood, viz.
—— Deals, above Seven Inches in Width, being Eight Feet in Length, and not above Ten Feet in Length, and not exceeding One and a Half Inch in Thickness.
—— Fir Timber, being Eight Inches Square and not exceeding Ten Inches Square, of the Growth of Norway, and imported directly from thence.

These additional Duties are not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the last Session of Parliament, intituled, "An Act for granting "to His Majesty, during the present War, and until the Ratifica- "tion of a Definitive Treaty of Peace, additional Duties on the "Importation and Exportation of certain Goods, Wares, and "Merchandize, and on the Tonnage of Ships and Vessels in Great "Britain."

See the Act to which this Table is annexed.

| TABLE (A.)—COASTWISE. | Duty. £. s. d. |
|---|---|
| **COASTWISE.** | |
| Goods, Wares, and Merchandize brought or carried Coastwise, or from Port to Port within Great Britain, for every £100 of the Produce and Amount of the Duties of Customs due and payable thereon, (except as herein-after mentioned,) an additional Duty of — — — — | 12 10 0 |
| **NOTE.** | |
| Coals, videlicet, | |
| —— used for smelting Copper and Tin Ores within the Counties of Cornwall and Devon, or which shall be used in Fire Engines for the draining Water out of the Mines of Tin and Copper within the County of Cornwall. | |
| This Additional Duty on such Coals shall be repaid in like Manner as the other Duties on Coals so used; and for the Conditions, Regulations, and Restrictions under which those Duties shall be so repaid, See 9 Ann. Cap. 6. 14 Geo. II. Cap. 41. | |
| —— used in calcining or smelting Copper and Lead Ores within the Isle of Anglesey, or which shall be used in Fire Engines for draining Water out of the Mines of Copper and Lead within the said Isle. | |
| This additional Duty on Coals so used shall be repaid in like Manner as the other Duties on such Coals are directed to be allowed by any Act or Acts of Parliament whatever; and for the Conditions, Regulations, and Restrictions, under which those Duties shall be so repaid, See 26 Geo. III. Cap. 104. | |
| —— used for any Purpose relating to carrying on the Works for the manufacturing of Tin Plates, and for other Purposes at Pennygored in the County of Pembroke, called the Pennygored Works. | |
| This additional Duty on Coals so used, shall be repaid under the Conditions, Regulations, Limitations, and Restrictions, directed by the 35 Geo. III. Cap. 39. and 43 Geo. III. Cap. 70. | |
| Cinders, Coals, and Culm, shipped Coastwise, at any Port in Great Britain, and delivered in any Part beyond the Seas, before the Duties due on the Exportation thereof shall have been paid. | |
| This additional Duty on such Cinders, Coals, and Culm, shall be repaid in like Manner as the other Duties on Cinders, Coals, and Culm, so shipped and delivered; and for the Conditions, Regulations, and Restrictions, under which the said Duties shall be so repaid, See 25 Geo. III. Cap. 54. | |
| This additional Duty on Goods, Wares, and Merchandize, brought or carried Coastwise, or from Port to Port in Great Britain, is not to be charged on the Produce and Amount of the additional Duties of Customs, granted by an Act of the last Session of Parliament, intituled, "An Act for granting to His "Majesty, during the present War, and until the Ratification of a Definitive "Treaty of Peace, additional Duties on the Importation and Exportation of "certain Goods, Wares, and Merchandize, and on the Tonnage of Ships "and Vessels in Great Britain." See the Act to which this Table is annexed. | |



## Table B.

A TABLE of Additional DUTIES of CUSTOMS, payable on the Goods, Wares, and Merchandize therein enumerated or described, imported into *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*.

| | Duty. £. s. d. | Drawback. £. s. d. |
|---|---|---|
| Sugar, for every £100 of the Produce and Amount of the Duties of Customs due and payable thereon, (except as herein-after mentioned), an additional Duty of — — | 12 10 0 | 12 10 0 |
| All other Goods, Wares, and Merchandize, for every £100 of the Produce and Amount of the Duties of Customs due and payable thereon, (except as herein-after mentioned), an additional Duty of — | 12 10 0 | —— |
| Except, | | |
| —— Cotton Wool. | | |
| —— Tea. | | |
| —— Wine. | | |
| These additional Duties are not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the last Session of Parliament, intituled, "An Act "for granting to His Majesty, during the present War, and "until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of "certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in Great Britain." See the Act to which this Table is annexed. | | |

## Table C.

A TABLE of Additional Countervailing DUTIES of CUSTOMS, payable on refined SUGAR of the Manufacture of *Ireland*, imported from thence into *Great Britain*.

| | Duty. £. s. d. |
|---|---|
| Sugar refined, viz. | |
| —— Bastards, whole or ground, the Hundred Weight — — | 0 2 6 |
| —— Lumps, the Hundred Weight — — — | 0 4 8¾ |
| —— Single Loaf, the Hundred Weight — — — | 0 5 0 |
| —— Powder Loaf and double Loaf, the Hundred Weight — — | 0 5 4¼ |
| —— Sugar Candy, viz. | |
| —— Brown, the Hundred Weight — — — | 0 4 8¾ |
| —— White, the Hundred Weight — — — | 0 5 4¼ |
| Sugar refined of any other Sort, the Hundred Weight — — | 0 5 4¼ |

## Table D.

A TABLE of Additional DRAWBACKS or BOUNTIES to be paid or allowed on the Exportation of refined SUGAR of the Manufacture of *Great Britain*, exported from thence to *Ireland*.

| | Drawback or Bounty. £. | s. | d. |
|---|---|---|---|
| Sugar, refined, viz. | | | |
| —— Bastards, whole or ground, the Hundred Weight | 0 | 2 | 6 |
| —— Lumps, the Hundred Weight | 0 | 4 | 8¼ |
| —— Single Loaf, the Hundred Weight | 0 | 5 | 0 |
| —— Powder Loaf and double Loaf, the Hundred Weight | 0 | 5 | 4¼ |
| —— Sugar Candy, viz. | | | |
| —— Brown, the Hundred Weight | 0 | 4 | 8¼ |
| —— White, the Hundred Weight | 0 | 5 | 4¼ |
| Sugar refined of any other Sort, the Hundred Weight | 0 | 5 | 4¼ |

## 45 GEORGII III. Cap. XVIII.

An Act for granting to His Majesty, until the Twenty-fifth Day of *March* One thousand eight hundred and six, certain Rates and Duties, and to allow certain Drawbacks and Bounties upon Goods, Wares, and Merchandize, imported into and exported from *Ireland*, in lieu of former Rates and Duties, Drawbacks, and Bounties.

[25th *March* 1805.]

44 G. 3. c. 26. 44 G. 3. c. 27. 44 G. 3. c. 67.

WHEREAS by an Act made in the last Session of Parliament, intituled, *An Act for charging, until the Twenty-fifth Day of* March *One thousand eight hundred and five, certain Rates and Duties, and for allowing certain Bounties and Drawbacks upon Goods, Wares, and Merchandizes, imported into and exported from* Ireland; *and also for charging certain Inland Duties of Excise and Taxes in* Ireland *in lieu of former Rates, Duties, and Taxes, Bounties and Drawbacks*; and by another Act, also made in the last Session of Parliament, intituled, *An Act for charging, until the Twenty-fifth Day of* March *One thousand eight hundred and five, certain increased Countervailing Duties on the Importation into* Ireland, *of the several Goods, Wares, and Merchandize therein mentioned, being the Growth, Produce, or Manufacture of* Great Britain; *and for allowing increased Drawbacks on the Exportation to* Great Britain *of the several Articles therein mentioned, being the Manufacture of* Ireland; certain Duties on Importation and Exportation, and certain Drawbacks on Exportation, and also certain Bounties or Allowances on Exportation and Importation, into and from *Ireland*, of Goods, Wares, Merchandize, and Manufactures, as in the said Acts mentioned, were (among other Things) granted and allowed for the Term by the said Acts limited and appointed: And whereas the Duties and Drawbacks granted and allowed by the said two recited Acts, upon certain of the Goods, Wares, and Merchandize, in the said Acts mentioned, were altered and increased by another Act made in the said last Session of Parliament, intituled, *An Act for granting to His Majesty, until the Twenty-fifth Day of* March *One thousand eight hundred and five, certain Duties on the Importation of the Goods, Wares, and Merchandize herein mentioned, into* Ireland, *and also certain Duties of Excise on Spirits, Malt, and Tobacco, in* Ireland; *and for the Increase of certain publick Revenues in* Ireland, *by making the same payable in* British *Currency*; for the Term by the said last mentioned Act limited and appointed: And whereas the Duties, Drawbacks, Bounties, and Allowances, now payable under and by virtue of the said several Acts, will expire and be determined immediately





mediately after the Twenty-fifth Day of *March* One thousand eight hundred and five; and it is expedient that certain Duties and certain Drawbacks in respect thereof, and certain Bounties and Allowances, should be granted and allowed instead of the said Duties, Drawbacks, Bounties, and Allowances, so expiring as aforesaid: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 said Twenty-fifth Day of *March* One thousand eight hundred and five, there shall be raised, levied, collected, and paid throughout *Ireland* unto and for the Use of His Majesty, His Heirs and Successors, upon the Importation into *Ireland* of Goods, Wares, and Merchandize, as mentioned and set forth in the Schedules respectively marked A. and B. hereunto annexed, and upon the Exportation from *Ireland* of Goods, Wares, and Merchandize, as mentioned and set forth in the Schedule marked C. hereunto annexed; and upon certain Entries, Inwards and Outwards in the Port of *Dublin*, and upon certain Ships or Vessels trading to *Ireland*, mentioned and set forth in the Schedule marked D. hereunto annexed, the several Rates and Duties, as the same are respectively described and set forth in Words and Figures in the said Schedules marked A., B., C., and D.; and that there shall be paid and allowed upon the Exportation from *Ireland* of the several Goods, Wares, and Merchandize mentioned and set forth in the said Schedules marked A. and B., the several Drawbacks of the said Duties inserted, set forth, and described in Words and Figures in the said Schedules respectively; and upon the Exportation from and Importation into *Ireland* of the Goods, Wares, and Merchandize, described in the Schedule marked E. hereunto annexed, there shall be paid and allowed the several Bounties and Allowances as the same are set forth and described in Words and Figures therein mentioned.

After 25th *March* 1805, there shall be paid the Duties on Importation, under Schedules A. and B. On Exportation under Schedule C. On Entries and Ships under Schedule D.

Drawbacks in Schedules A. and B.

Bounties under Schedule E.

II. And be it further enacted, That the said several Rates and Duties mentioned and set forth in the said several Schedules respectively marked A., B., and C., shall be respectively paid down net in ready Money without any Discount or Allowance whatsoever, in lieu and full Satisfaction of all Customs, Subsidies, and Duties whatever payable in *Ireland* under and by virtue of any Act or Acts of Parliament in Force there, by any Person, upon the Importation or Exportation of Goods, Wares, and Merchandize; except such Duties as have been or shall or may be granted or imposed for certain local Purposes in *Ireland*, by any Act or Acts of Parliament, and which Duties are or may be appropriated to such local Purposes by the Acts by which the said Duties are or shall be granted and imposed, or by any other Act or Acts.

The said Duties on Importation and Exportation, shall be in lieu of all former Duties, except local Duties.

III. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to compel the Proprietor or Proprietors of Goods, Wares, or Merchandize, to pay the Duties upon the Landing thereof, in respect of any Goods, Wares, and Merchandize, in any Cases in which the Duties due and payable upon such Goods, Wares, or Merchandize, might on and immediately before the Twenty-fifth Day of *March* One thousand eight hundred and five, have been, at the Request and Risk of the Importer or Proprietor thereof, secured in Warehouses for Payment of Duties, or by the Bond of the Importer or Proprietor thereof, under the Provisions of any Act or Acts of Parliament in force in *Ireland*, on and immediately before the said Twenty-fifth Day of *March* One thousand eight hundred and five, during the Continuance of any such Act or Acts respectively.

Act shall not compel Proprietors to pay Duties on landing Goods which may by Law be warehoused.

IV. Provided also, That in case the Importer or Proprietor of any Goods, Wares, or Merchandize, which shall have been secured in His Majesty's Stores or Warehouses in *Ireland*, on or immediately before the said Twenty-fifth Day of *March* One thousand eight hundred and five, and on which the Duties due on the Importation thereof shall not have been paid, shall be desirous during the Continuance of this Act of taking any such Goods out of such Warehouse for the Purpose of being used or consumed in *Ireland*; then and in such Case the Duties imposed by this Act shall be payable thereon, notwithstanding such Goods may have been imported into *Ireland*, or bonded before the said Twenty-fifth Day of *March* One thousand eight hundred and five: Provided also, that nothing herein contained shall extend, or be construed to extend, to permit any Goods to be delivered from such Warehouse for the Purpose of being used or consumed in *Ireland*, or for any other Purpose whatsoever, unless such Goods could have been lawfully so delivered before the said Twenty-fifth Day of *March* One thousand eight hundred and five, nor unless the Duties for which such Goods had been detained in such Warehouse, shall have been fully paid and discharged.

Duties shall be paid on Goods taken out of Warehouses, for which the Duties have not been paid, though imported before *March* 25, 1805.

V. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to repeal or alter any of the Provisions contained in Two Acts for the Union of *Great Britain* and *Ireland*, the One made in the Parliament of *Great Britain*, in the Thirty-ninth and

Saving of Acts for Union of *Great Britain* and *Ireland*.

[39, 40 G. 3. c. 67: 40 G. 3. (I.) c. 38.]

and Fortieth Years of the Reign of His present Majesty, and the other made in the Parliament of *Ireland*, in the Fortieth Year of the Reign of His present Majesty, or any other Act or Acts in force on and immediately before the said Twenty-fifth Day of *March* One thousand eight hundred and five, by which any Goods, Wares, or Merchandize, the Growth, Produce, and Manufacture of *Great Britain*, imported from *Great Britain* into *Ireland*, or any Goods, Wares, or Merchandize, the Growth, Produce, or Manufacture of *Ireland*, exported from *Ireland* to *Great Britain*, are respectively made to remain liable to or are charged with or exempted from any Duties of Customs or Excise, whether Countervailing or others, or by which any Drawbacks or Bounties are allowed or given in respect of any such Goods, Wares, or Merchandize; save and except as to the Countervailing or other Duties and Drawbacks granted by the said Acts for the Union of *Great Britain* and *Ireland*, and which are or may be altered by this Act, or have been or may be altered by any other Act or Acts made or to be made in pursuance of the Provisions in the said Acts of Union for that Purpose.

Except as to Countervailing Duties ascertained by this or any Act in pursuance of Acts of Union.

VI. And whereas it is expedient, pursuant to the Provisions of the said Acts for the Union of *Great Britain* and *Ireland*, that in respect of the increased Duties imposed on Articles of the Growth, Produce, or Manufacture of *Ireland*, or on the Materials of which they may be composed, increased countervailing Duties should be charged on the Goods, Wares, and Merchandize, Articles, Matters, and Things mentioned, described, and set forth in the Schedule hereunto annexed, marked F. being the Growth, Produce, or Manufacture of *Great Britain*, and imported from thence into *Ireland*, sufficient to countervail the said increased Duties in *Ireland*; be it therefore further enacted, That, from and after the passing of this Act, there shall be charged on the Goods, Wares, and Merchandize, Articles, Matters, and Things mentioned, set forth, and described in the Schedule marked F., the several countervailing Duties therein in Figures respectively inserted, described, and set forth, in lieu and full Satisfaction of all countervailing Duties whatever, payable on such Goods, Wares, and Merchandize, Articles, Matters, and Things, under or by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of the passing of this Act; and that upon the Exportation of any Article of like Denomination, being of the Growth, Product, or Manufacture of *Ireland*, to *Great Britain*, there shall be allowed and given a Drawback, equal in Amount to the Countervailing Duty on the like Article in the said Schedule, in lieu and full Satisfaction of all Drawbacks now allowed by Law on the same.

Countervailing Duties on *British* Goods imported into *Ireland* in lieu of former Countervailing Duties; (See Schedule F.)

Equivalent Countervailing Drawbacks on *Irish* Goods to *Great Britain*.

VII. And whereas it was, in and by the Sixth Article of the Union of *Great Britain* and *Ireland*, among other Things, provided and declared, that Salt and Hops should pay, on Importation into *Ireland* from *Great Britain*, Duties not exceeding those which were then paid on Importation into *Ireland*: And whereas it is expedient to grant certain Duties on the Importation into *Ireland* of such Salt and Hops, in lieu of such Duties as may be payable on the same under and by virtue of any Act of the Parliament of *Ireland*, made previous to the said Acts of Union, or any other Act or Acts in force immediately before the passing of this Act; be it therefore enacted, That, from and after the Twenty-fifth Day of *March* One thousand eight hundred and five, there shall be raised, levied, collected, and paid, unto His Majesty, His Heirs and Successors, upon the Importation into *Ireland* from *Great Britain* of Salt and Hops, being of the Growth, Produce, or Manufacture of *Great Britain*, the several and respective Duties following; that is to say,

Duties on Salt and Hops (according to Provisions of Union Acts) imported from *Great Britain*.

For and upon every Bushel of White Salt, weighing Fifty-six Pounds, the Sum of Two Shillings, *Irish* Currency:

For and upon every Ton of Rock Salt, containing Forty Bushels, each Bushel weighing Sixty-five Pounds, the Sum of Three Pounds, *Irish* Currency:

For and upon every Pound Weight Avoirdupois of Hops, the Sum of One Penny Farthing, *Irish* Currency:

And that there shall be paid and allowed on the Exportation of such Hops from *Ireland* a Drawback of all the Duties actually paid thereon.

Duty on Coals (according to Union Acts) imported into *Ireland* from *Great Britain*.

VIII. And whereas it was, in and by the said Sixth Article of the Union of *Great Britain* and *Ireland*, among other Things, provided and declared, that Coals on Importation into *Ireland* from *Great Britain* should be subject to Burthens not exceeding those to which they were then subject: And whereas it is expedient to grant certain Duties on the Importation into *Ireland* of such Coals, in lieu of such Duties as may be payable on the same under and by virtue of any Act of the Parliament of *Ireland*, made previous to the said Acts of Union, or any other Act or Acts in force immediately before the passing of this Act; be it therefore enacted, That, from and after the Twenty-fifth Day of *March* One thousand eight hundred and five, there shall be raised, levied, collected, and paid unto His Majesty,



Majesty, His Heirs and Successors, upon the Importation into *Ireland* from *Great Britain* of Coals, being the Growth or Produce of *Great Britain*, for and upon every Ton of such Coals, the Sum of One Shilling and Nine-pence, *Irish* Currency; and that there shall be paid and allowed on the Exportation of such Coals from *Ireland* a Drawback of all Duties actually paid thereon.

Cambricks, &c. and Gold Lace imported, except of the Manufacture of *Great Britain*, shall be forfeited, *etc.*

IX. And be it further enacted, That no Cambricks or Lawns, nor Gold or Silver Lace, except of the Manufacture of *Great Britain*, shall be imported into *Ireland* under the Penalty or Forfeiture of all such Cambricks, Lawns, and Lace, and Treble the Value thereof, and of the Forfeiture of the Ship or Vessel in which the same shall be imported, with all her Guns, Tackle, Furniture, Ammunition, and Apparel.

Continuance of Duties upon *American* Goods.

X. And be it further enacted, That so much of this Act as relates to the Duties imposed upon the Importation of Goods, Wares, or Merchandize from the United States of *America*, and inserted, described, and set forth in the Schedule hereunto annexed, marked B., shall continue in force during the Continuance of an Act passed in the Forty first Year of His present Majesty's Reign, intituled, *An Act to facilitate the Trade and Intercourse between* Ireland *and the United States of* America, *during the Continuance of the Treaty of Amity, Commerce, and Navigation, between His Majesty and the said States*, and no longer.

41 G. 3. (U. K.) c. 95.

2½*d. per* lb. of Duty on Tobacco, and 7,3*ooths.* of Duty on Teas, shall be carried to Account of Hereditary Revenue.

XI. And be it further enacted, That in Cases where the Duties by this Act imposed upon Tobacco imported into *Ireland* shall be paid, then the Sum of Two-pence Halfpenny for every Pound Weight thereof, and also so much of the Produce of the Duties arising upon Teas as shall amount to the annual Sum of Seven thousand three hundred Pounds *Irish* Currency, shall be from Time to Time respectively carried to the Account to be kept of His Majesty's Hereditary Revenue, and shall be deemed Part of His Majesty's said Hereditary Revenue.

How Value of Goods paying Duty *ad valorem* on Importation or Exportation shall be ascertained.

XII. And be it further enacted, That in all Cases where the Duties by this Act or any of the Schedules hereunto annexed imposed upon the Importation or Exportation of Goods, Wares, and Merchandize into or from *Ireland*, are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and estimated at the actual Price thereof, with the Addition of Freight and all other Charges and Expences whatsoever, exclusive of the Duties paid or payable by Law on any such Goods, Wares, and Merchandize, or on the Importation or Exportation thereof respectively; and that such Value shall be ascertained (except as in this Act is provided) by the Oath of the Importer, Exporter, or Proprietor of such Goods, Wares, and Merchandize, or of his known Agent or Factor, in the Manner and Form, and under all the Rules and Regulations, and subject to the same Forfeitures and Penalties as are or may be prescribed, directed, and imposed for ascertaining and collecting the Duties to be paid according to the Value thereof, by an Act passed in the Parliament of *Ireland* in the Fortieth Year of the Reign of His present Majesty, intituled, *An Act for better regulating the Collection of His Majesty's Revenue, and for preventing of Frauds therein; and for repealing an Act made in the Thirty-ninth Year of the Reign of His present Majesty, intituled,* '*An Act for continuing* ' *and amending several Laws relating to His Majesty's Revenue; and for the more effectually preventing the* ' *Frauds therein,' and the several Acts and Statutes which are mentioned to be continued by this Act*, and by any Act to be passed in this Session of Parliament; and in case such Goods, Wares, or Merchandize shall not be valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, then it shall be lawful for the Officer or Officers of the Revenue to cause the same to be detained; and the said Goods, Wares or Merchandize, shall be dealt with, and the several Officers of the Revenue shall proceed in every Respect in the Manner prescribed or to be prescribed by the said last recited Act, or by any Act or Acts to be passed in this Session of Parliament.

*Viz.* as under the Directions of 40 G. 3. (*I.*) c. 42. s. 98, 99. respecting Goods imported, or any Act to be made.

Ascertaining Value of Prize Goods imported, paying Duty *ad valorem*.

XIII. And be it further enacted, That in all Cases where any Goods, Wares, and Merchandize imported or brought into *Ireland*, on which the Duties are by this Act, or by any of the Schedules hereunto annexed imposed, not according to the Tale, Gauge, Weight, or Measure, but according to the Value thereof, shall be condemned as Prize, such Value shall be ascertained by the Gross Price at which such Goods, Wares, or Merchandize shall be publickly sold, without any Deduction or Abatement whatever; and such Goods shall and may be detained until the Duties due thereon shall have been fully paid and satisfied.

How Prices of Teas and Value of *East India* Goods, rated *ad valorem*, shall be ascertained.

XIV. And for the better ascertaining the Price of Teas, being of the Growth and Produce of the *East Indies*, imported into *Ireland* from *Great Britain*, according to which the Duties are imposed thereon, and also for the ascertaining the Value of all Goods, Wares, and Merchandize importe into *Ireland*.

*Ireland* which had been imported into *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*, on which the Duties are charged by this Act, not according to the Tale, Weight, Gauge, or Measure, but according to the Value thereof; be it enacted, That the Price of all Teas, and the Value of all such Goods, Wares, and Merchandize so imported, shall be inserted in the respective Cockets, and the Price of such Teas, and the Value of such Goods, Wares, and Merchandize, shall be respectively taken at the Gross Price at which the same Teas, Goods, Wares, and Merchandize so imported shall have been respectively bought at the publick Sales of the said Company; and the Principal Accountant or Deputy Accountant for the Time being of the said *East India* Company is hereby required and directed, on Demand made by any Person authorized by the Chief Commissioners of the Revenue of *Ireland*, from Time to Time to furnish the said Commissioners with Copies of such Parts of the said Books as shall relate to the Purchase and Sale of the Teas, and other Goods, Wares, and Merchandize so imported, and which Copies being verified by Affidavit made before the Lord Mayor of *London* for the Time being, and being attested by a Notary Publick in the City of *London*, shall, without further Proof either of the said Affidavit or of the said Copies, be admitted as Evidence in all Suits commenced or arising under this Act.

No Duties shall be paid on Importation of Goods stated to be Duty free in the Schedules. Due Entry being made.

XV. And be it further enacted, That no Duty shall be paid on the Importation of any of the Articles specified in this Act, or in any of the Schedules thereto, to be Duty-free on Importation into *Ireland*; provided that due Entry of all such Goods be made in the Custom-House of the Port in *Ireland* where such Goods shall be imported, expressing and setting forth in every such Entry, the particular Marks and Numbers of the Packages in which any such Goods shall be imported, with the Quantities and Qualities, and Particulars thereof, and in the same Manner and Form as Entries are legally to be made in *Ireland* in Cases of Importation of Goods subject to Duty; and that such Goods shall be landed at the Places and Times required by Law, and in the Presence of the proper Officer, and by him examined and discharged, otherwise such Goods shall be forfeited and may be seized by any Officer of the Revenue.

Drugs for Dyers Use may be imported Duty free, on the Importers giving Bond to pay the Duty, or prove that they were so used.

XVI. And be it further enacted, That, under and subject to the Proviso herein-after contained, the Articles herein-after mentioned and specified shall and may be imported into *Ireland* without Payment of the Duties imposed thereon by this Act; that is to say,

Alum.
Annotto.
Antimonium Crudum.
Aquafortis.
Archelia.
Argol.
Arsenic.
Bark.
Barr Wood.
Berries of all Sorts
Reed Canes.
Cobalt or Zaffre.
Cochineal.
Fustick.
Green Copperas.
Galls.
Gum Cashew.
Hemlock.
Indigo.
Iron Liquor.
Isinglass.
Juice of Lemons, of Limes, and of Oranges.
Lignum Vitæ.
Logwood.
Madder of all Sorts.
Rock Moss.
Nicaragua Wood.
Oil of Vitriol.
Orchal.
Orchelia.
Pomegranate Peels.
Red or Guinea Wood.
Regulus of any Sort.
Saccharum Saturni, or Sugar of Lead.
Safflower, Saunder's Wood, Red, White, or Yellow.
Shumac, or Sumac.
Soft Soap.
Tornsal, or Turnsole.
Turmeric.
Valonia.
Common Verdegris.
Weld.
Brazil and Braziletto, or Fernambuco Wood.
Cam Wood.
Sweet Wood.
Green Woad.
Tholouse Woad.

And all Drugs whatever to be imported into *Ireland* for the Purpose of being actually used for dying within *Ireland*.

XVII. Provided always, and be it enacted, That the Importer of any of the said Articles herein-before mentioned and specified shall make due Entry thereof at the Port of Importation, and shall at the same Time give Security by Bond to His Majesty, with one or more sufficient Surety or Sureties, to



to be approved of by the Collector and Comptroller of the District in which such Importer resides, (which Bond such Collector is hereby authorized to take for His Majesty's Use in a sufficient Penalty), conditioned for the Payment by such Importer, of the Duties by this Act imposed upon such Articles, within Eighteen Months after the Date of such Bond, together with a Sum after the Rate of Ten Pounds for every One hundred Pounds by the Year, on the Amount of the said Duties, from the Time of the Entry of such Article until the Time of the Payment of the said Duties, or that such Importer shall, within the said Eighteen Months, make it appear to the Satisfaction of the Commissioners of the Customs in *Ireland*, that such Article has been actually sold and disposed of for the Use of Dyers and Manufacturers in *Ireland*, and has been actually used and consumed in dying or manufacturing within *Ireland*.

Goods the Produce of *Jersey*, &c. (except Salt), may be imported as like Goods from *Great Britain*, [See *British* Acts 3 G.1. c.4 s. 5. 7. and 5 G.1. c.18. s.11.]

XVIII. And whereas the Inhabitants of the Islands of *Jersey*, *Guernsey*, *Sark*, and *Alderney*, are by Law permitted and allowed to import into *Great Britain*, any Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture of those respective Isles, (other than Salt) upon Certificates from the respective Governors, Lieutenant or Deputy Governors, or Commanders in Chief for the Time being; and Oaths before the Magistrates of the said Islands of *Jersey* and *Guernsey* respectively, that the same are of the Growth, Produce, and Manufacture of the said Islands or either of them, without paying any Customs, Subsidies, or Duties for and in respect thereof: And whereas it is expedient to grant such Permission with respect to the Importation of Goods, Wares, and Merchandize of the Growth, Produce, and Manufacture of the said Islands, into *Ireland*, as is herein-after mentioned; be it therefore enacted, That, from and after the passing of this Act, the said Inhabitants shall and may (with and under such Certificates and Oaths as afore-said) import any Goods, Wares, and Merchandize (other than Salt), of the Growth, Produce, and Manufacture of the said Islands or either of them, into any Port in *Ireland*, into which Goods of like Nature or Quality may be lawfully imported, without paying any greater or other Duties for and in respect thereof, than such Duty as is now or shall hereafter for the Time being be due and payable for the like Goods if imported from *Great Britain* into *Ireland*; any Law or Statute to the contrary notwithstanding.

Not to exempt Foreign Goods, &c. or Salt from *Jersey*, &c.

XIX. Provided always, and be it further enacted, That nothing in this Act contained shall exempt or be construed to exempt any Goods or Commodities of the Growth, Product, or Manufacture of any foreign Nation or Country, which may be imported into any of the said Islands, or such foreign Goods or Commodities as shall or may be in Part or fully manufactured in any of the said Islands by the People thereof, or any Salt whatever, imported into *Ireland* from any of the said Islands, from Payment of all such Customs, Duties, and other Impositions on the Importation of the same, from any of the said Islands into *Ireland*, as are or shall be due and payable for Goods and Commodities of the like Kind imported into *Ireland*, from any foreign Nation or Country, of which the said Goods are the Growth, Product, or Manufacture; any Law, Custom, or Usage to the contrary notwithstanding.

Fish of *British* or *Irish* taking and curing may be imported Duty free.

XX. Provided also, and be it further enacted, That Fish of every Kind or Sort whatever, of *British* or *Irish* taking and curing, caught or taken in any Part of the Ocean by the Crews of any Ships or Vessels built in *Great Britain*, *Ireland*, or the Islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or *Man*, or in any of the Colonies, Plantations, Islands, or Territories, which now belong or at the Time of building such Vessels or Ships did belong, or which may hereafter belong to or be in the Possession of His Majesty, His Heirs or Successors, and wholly belonging to and owned by His Majesty's Subjects, and navigated and registered according to Law, shall and may be imported into *Ireland*, in Ships built, owned, navigated, and registered as aforesaid, without Payment of any Duty whatever; any Thing in this Act or any other Act or Acts to the contrary thereof in anywise notwithstanding.

Master shall make Oath on Entry, that Fish was so taken and cured.

XXI. Provided always, That before such Fish shall be admitted to Entry, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which such Fish shall be imported, shall make Oath before the Collector or Comptroller of the Revenue, at the Port of Importation, (who is hereby authorized and required to administer such Oath), that such Fish was actually caught, taken, and cured, wholly by His Majesty's Subjects.

Regulations under which Produce of Creatures taken in any Part of the Ocean by Subjects may be entered on Payment of Duty, as of *British* fishing; *viz.* Proof of their being so taken, and producing the Log Book of the Ship, *etc.*

XXII. And be it further enacted, That Whale Fins, Oil, or Blubber of Whales, Seal Oil, or Seal Skins, or any other Produce of Fish or Seals, or other Creatures, taken or caught in any Part of the Ocean, by Subjects of His Majesty, usually residing in *Great Britain* or *Ireland*, or the Islands of *Guernsey* *Jersey*, *Alderney*, *Sark*, or *Man*, in Ships or Vessels built in any Part of the United Kingdom or the said Islands, owned, registered, and navigated according to Law, shall and may, from and after the passing of this Act, be admitted to Entry on Payment of the Duty by this Act imposed on such Articles of *British* fishing or catching, provided that Proof be made that the said Articles were actually caught and

and taken by the Crew of the Vessel in which they are imported, by the Oath of the Master of such Vessel, that the same were *bonâ fide* so caught and taken: And provided always, that a Log Book shall be constantly kept on board such Ship or Vessel, in which Log Book the various Situations and Occurrences respecting such Ship or Vessel during the whole Course of the Voyage, shall be inserted every Day, and particularly the Times when such Ship or Vessel shall have been in Sight of Land, distinguishing what Land and the Bearings thereof, and the supposed Distances therefrom, and the Soundings, and also the Time when and the Latitude in which any Whale or other Creature living in the Sea shall have been killed, taken, or caught, by the Crew of such Ship or Vessel; which Log Book so to be kept as aforesaid, shall be delivered by the Master or other Person having or taking the Charge or Command of such Ship or Vessel, at the Time of his making a Report of such Ship or Vessel, to the Collector or Comptroller at the Port in *Ireland* where such Ship or Vessel shall arrive, for his Inspection and Examination; and the said Master or other Person having or taking the Charge or Command of such Ship or Vessel, together with the Mate thereof, shall jointly and severally verify on Oath, the Contents of such Log Book before such Collector or Comptroller, who is hereby authorized and required to administer the same.

Oil or Blubber of Fish caught at *Newfoundland*, by Subjects residing there, may be entered on Payment of Duty, as on Articles of *Newfoundland* of *British* fishing, on certain Conditions.

XXIII. And whereas it is expedient that Oil or Blubber of Fish, or Creatures living in the Sea, actually caught and taken on the Banks and Shores of the Island of *Newfoundland* and Parts adjacent, wholly by His Majesty's Subjects, carrying on the said Fishery from the said Island, and residing therein, should be admitted to Entry on Payment of the like Duty as if caught and taken wholly by His Majesty's Subjects carrying on the said Fishery from His Majesty's *European* Dominions, and usually residing in the said Dominions; be it therefore enacted, That, from and after the passing of this Act, all such Oil or Blubber shall be admitted to Entry, on Payment of the Duty by this Act imposed on Train Oil or Blubber of *Newfoundland* of *British* Fishing, notwithstanding such Oil or Blubber of Fish, or Creatures living in the Sea, shall have been caught and taken by His Majesty's Subjects carrying on the said Fishery from and residing in the said Island: Provided always, that before any such Oil or Blubber shall be admitted to Entry as aforesaid, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which any such Oil or Blubber shall be imported, shall produce and deliver to the Collector or Comptroller, at the Port in *Ireland* into which such Oil or Blubber shall be imported, a Certificate under the Hand and Seal of the Naval Officer in *Newfoundland*, or if there shall not be any Naval Officer, then under the Hand and Seal of the Commander of any of His Majesty's Ships stationed there, testifying that Oath has been made before him (who is hereby authorised and required in such Case to administer the same) by the Person or Persons who actually caught the Fish, or Creatures living in the Sea, from which the Oil or Blubber mentioned in such Certificate was produced, that such Oil or Blubber was really and *bonâ fide* the Oil or Blubber of Fish or Creatures living in the Sea, actually caught and taken on the Banks and Shores of the Island of *Newfoundland* and Parts adjacent, wholly by His Majesty's Subjects carrying on such Fishery from the said Island and residing therein; and provided such Master or other Person having or taking the Charge or Command of the Ship or Vessel, so importing such Oil or Blubber, shall also make Oath before such Collector or Comptroller, (who is hereby authorized and required to administer the same), that the Oil or Blubber so imported are the same Oil or Blubber mentioned and referred to in the said Certificate.

Fish Oil, *etc.* directly from *Newfoundland* may be bonded.

XXIV. Provided always, and be it enacted, That it shall and may be lawful for the Importer, Proprietor, or Consignee of any Fish, Oil or Blubber, Seal Skins, or other Produce of the *British Newfoundland* Fishery imported into *Ireland* directly from the Island of *Newfoundland*, to warehouse the same in *Ireland*, and to give Bond to His Majesty, His Heirs and Successors, with One sufficient Surety in the Penalty of Treble the Amount of the Duty on such Fish Oil, or other Produce as aforesaid, with Condition that such Fish Oil, or other Produce of the said Fishery, shall be duly exported from *Ireland*, within Twelve Calendar Months from the Date of such Bond, or that the Duties by this Act imposed on the Importation thereof shall be paid on the same being taken out of the Warehouse for Home Consumption, or within such Twelve Calendar Months, which Bond shall be taken by the Collector or Comptroller of the Revenue at the Port of Importation, who is hereby authorised and required to take such Bond.

How Drawbacks and Bounties shall be paid, under 44 G. 3. c. 26. and this Act.

XXV. And be it further enacted, That the Drawbacks granted, allowed, and made payable under and by virtue of the said recited Act made in the last Session of Parliament, intituled, *An Act for charging, until the Twenty-fifth Day of* March *One thousand eight hundred and five, certain Rates and Duties, and for allowing certain Bounties and Drawbacks upon Goods, Wares, and Merchandize, imported into and exported from* Ireland; *and also for charging certain Inland Duties of Excise and Taxes in* Ireland *in lieu of former Rates, Duties, and Taxes, Bounties and Drawbacks*, shall remain and continue payable with



with respect to such Goods, Wares, and Merchandizes, which shall have been imported into *Ireland* before the Twenty-fifth Day of *March* One thousand eight hundred and five, and which shall have paid the Duties imposed by the said last-recited Act, and no more, and which shall, after the said Twenty-fifth Day of *March* One thousand eight hundred and five, be exported from *Ireland*; and that all Drawbacks allowed or made payable upon the Exportation from *Ireland* of any Goods, Wares, or Merchandize, Articles, Matters, or Things whatsoever, which shall have been or shall be imported into *Ireland*, and all Bounties and Allowances whatsoever, shall, without any Fee or Deduction, be paid by the several Collectors at the respective Ports of Exportation within One Calendar Month after the same shall be lawfully demanded, out of any Money arising out of any Duties by them collected: Provided always, that no Drawback or Allowance whatsoever shall be paid or allowed, unless the Goods, Wares, or Merchandize, on which the same shall be claimed, be exported within Three Years from the Importation thereof, the said Three Years to be reckoned from the Day on which Entry shall have been made of such Goods, Wares, or Merchandize, nor unless due Proof be made to the Satisfaction of the Commissioners of the Customs of the Entry of such Goods, and of the Payment of the Duties in respect of which such Drawbacks shall be respectively claimed; and that no Drawback, Bounty, or Allowance whatsoever, shall be paid on any Goods, Wares, or Merchandize, Articles, Matters, or Things, exported from *Ireland*, unless all Requisites shall have been performed, which by any Law now in force, or at any Time hereafter to be in force in *Ireland*, or by any Regulations made or to be made by the Chief Commissioners of Customs in *Ireland*, and approved of by the Commissioners for executing the Office of Lord High Treasurer in *Ireland*, are or at any Time shall be required to be performed for obtaining such Drawback, Bounty, or Allowance respectively, nor shall any Drawback, Bounty, or Allowance be paid, unless the Proofs necessary for obtaining the same be made, and the Drawback, Bounty, or Allowance, be claimed within Two Years from the Time of shipping the Goods for Exportation.

No Drawbacks unless Goods exported within Three Years,

and Drawbacks claimed within Two Years after.

No Drawback shall be allowed on Goods exported to Isle of *Faro*.

XXVI. And be it further enacted, That no Drawback or Bounty shall be allowed for any Goods, Wares, or Merchandize, Articles, or Things whatsoever, which shall be exported from *Ireland* to the Islands of *Faro* or *Ferro*.

Drawbacks and Bounties on Sugars exported shall be paid under 43 G. 3. c. 17. and its amending Acts, while in Force.

XXVII. And be it further enacted, That during the Continuance of an Act passed in the Forty-third Year of His present Majesty's Reign, intituled, *An Act for discontinuing certain Drawbacks and Bounties on the Exportation of Sugar from* Ireland, *and for allowing, until the Fifteenth Day of* January *One thousand eight hundred and four, other Drawbacks and Bounties instead thereof;* and of the several Acts made for continuing and amending the same; the Drawbacks and Bounties on the Exportation of the several Sorts of Sugar in the said Acts mentioned, shall be allowed and paid, subject nevertheless to the Regulations, Provisions, and Directions in the said recited Acts and in this Act mentioned and contained.

Drawback of all Duty on Wines for Use of Officers of the Navy.

XXVIII. And be it further enacted, That upon the shipping of any Wines in any Port in *Ireland*, in Ships belonging to His Majesty's Navy for the Use of Admirals, Captains, or other Commissioned Officers employed in His Majesty's Service for their actual Consumption on board such of His Majesty's Ships as they shall serve in and for no other Purpose, a Drawback of the whole Amount of the Duties paid on the Importation of such Wines into *Ireland* shall be allowed and paid under this Act; provided that no such Wines shall be shipped on board any of His Majesty's Ships of War for the Purpose aforesaid, other than in the Presence and under the Care and Inspection of an Officer of the Revenue to be from Time to Time appointed for that Purpose by the Commissioners of His Majesty's Revenue in *Ireland*: Provided also, that such Wines shall be so shipped within Three Years from the Importation thereof, and under such other Regulations and Restrictions as may be from Time to Time made and required by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* and the Privy Council of *Ireland* for the Time being.

Drawbacks on Exportation of Tobacco manufactured (except to *Great Britain*.)

XXIX. And be it further enacted, That upon all Tobacco manufactured in *Ireland*, which shall be exported thence to any Place except to *Great Britain*, there shall be allowed, by way of Drawback or Compensation for the Duty by this Act charged and paid on Import of the Leaf Tobacco whereof it hath been manufactured, and for the Excise Duty charged thereon by Law, the Sum of One Shilling and Two-pence for every Pound Weight of such manufactured Tobacco, upon Proof being duly made that such manufactured Tobacco paid the Import and Inland or Excise Duties payable by Law thereon.

No Duty except Alnage shall be paid on Exportation of *Irish* Produce, not mentioned in Schedule C.

XXX. And be it further enacted, That no Custom, Subsidy, or Duty whatever (except the Alnage Duties) shall be payable to His Majesty, His Heirs and Successors, upon the Exportation from

Due Entry, &c. to be made of all Goods for Exportation Duty-free.

*Ireland* of any Goods, Wares, or Merchandize, the Produce or Manufacture of *Ireland*, other than such Duties upon Exportation as are mentioned in the said Schedule marked C. to this Act annexed; provided that due Entry be first made of all such Goods, Wares, and Merchandize as shall be entitled to be exported Duty-free, at the Custom House of the Port where the same shall be exported, which Entry shall express the Quantity and Quality and the Particulars of each Denomination of the Goods so to be exported, and the Particulars and Contents of each Package in which such Goods are exported, and shall be made in all Respects in the same Manner as the Laws in force may require in respect of any Goods exported from *Ireland*, and so as the same be shipped at the Places and Times required by Law, and in Presence of the proper Officer, and be by him examined, and so as that the Exporter of any Goods the Produce or Manufacture of *Ireland* do first make Oath, or if a known Quaker, a solemn Affirmation, before the Collector or Comptroller, which Oath or Affirmation they are severally hereby required and empowered to administer, that such Goods are of *Irish* Manufacture or Produce or both, as the Case may be; and in Default of performing such respective Requisites or any of them, such Goods, Wares, and Merchandize shall be forfeited, and may be seized by any Officer of His Majesty's Revenue.

Drawback on the Exportation of Spirits (except to *Great Britain*.)

XXXI. And be it further enacted, That in lieu and instead of all former Drawbacks on Spirits distilled in *Ireland* and exported, (except to *Great Britain*) every Person who shall, from and after the passing of this Act, export Spirits distilled in *Ireland* to any Place, (except to *Great Britain*,) shall be entitled to and shall receive for every Gallon of such Spirits, as and for a Drawback in respect of the Whole Duty of Excise, as well that on Spirits as on Malt, paid for in respect of the said Spirits, the several and respective Sums following; that is to say, of such Spirits as shall be of a Strength equal to *British* Hydrometer Proof, the Sum of Three Shillings and Nine-pence Halfpenny; and of such Spirits as shall be of a Strength not less than a Strength equal to Five Degrees or Ten *per Centum* over *British* Hydrometer Proof, the Sum of Four Shillings and Five-pence Halfpenny; and of such Spirits as shall be of a Strength not less than a Strength equal to Ten Degrees or Twenty *per Centum* over *British* Hydrometer Proof, the Sum of Five Shillings and One Penny Three Farthings; and that if the Spirits so to be exported shall be of a greater Strength than Ten Degrees or Twenty *per Centum* over *British* Hydrometer Proof, there shall be paid for every Degree which the said Spirits shall exceed the Strength before-mentioned a further Drawback after the Rate of Two Pounds for every One hundred Pounds on the Amount of such Drawback of Five Shillings and One Penny Three Farthings, and so in Proportion for any greater or less Quantity.

Bounty on Corn Spirits, when Barley is not above 16*s. per* Barrel, 4*d. per* Gallon.

23 & 24 G. 3. (*I.*) c. 19.

XXXII. And be it further enacted, That over and above the said Drawbacks on all Spirits distilled in *Ireland*, and which shall be shipped for Exportation, except to *Great Britain*, there shall be allowed and paid to the Person or Persons exporting Spirits made and distilled from Malt, made of Corn of the Growth or Produce of *Ireland*, when the Price of Barley in *Ireland*, as ascertained in the Manner specified in an Act passed in *Ireland*, in the Twenty-third and Twenty-fourth Years of His Majesty's Reign, intituled, *An Act for regulating the Corn Trade, promoting Agriculture, and providing a regular and steady Supply of Corn in this Kingdom, and for granting to His Majesty, His Heirs and Successors, the Duties therein mentioned, or by any Act for amending the same*, shall not exceed Sixteen Shillings the Barrel, a Bounty of Four-pence for every Gallon of such Spirits out of the Duties hereby granted; but under the same Rules and Regulations, and subject to the same Securities, Exceptions, Restrictions, Penalties, and Forfeitures, as are enacted with respect to the Bounties on Corn exported.

Drawback on Malt; all the Duties paid:

On Beer, 6*s.* 11¾*d. per* Barrel.

XXXIII. And be it further enacted, That there shall be paid to every Person who shall export Malt from *Ireland*, on which the Duty payable thereon shall have been fully paid and satisfied, a Drawback of all Duty charged and actually paid thereon; and to every Person who shall export Strong Beer or Ale from *Ireland*, a Drawback or Allowance of Six Shillings and Eleven-pence Farthing for every Thirty-two Gallons of such Strong Beer or Ale in lieu of all former Drawbacks and Allowances thereon; which Drawback shall be paid by the Collector of the Port from which such Malt or Beer or Ale shall be exported, out of any Money in his Hands: Provided that no such Drawback shall be paid, or Allowance of Duty made, unless the Persons respectively who export such Malt or Beer or Ale shall have performed such Requisites, and complied with such Regulations and Restrictions as are required to be performed and observed by Persons exporting any Article whereon any Drawback or Bounty is payable for obtaining the same.

Bounty of 1*s.* 9*d. per* Barrel on Beer exported, when the Price of Barley (under 23, 24 G. 3. (*I.*) c. 19.) is under 16*s. per* Barrel.

XXXIV. And be it further enacted, That on all Strong Beer and Ale brewed in *Ireland*, and which shall be shipped for Exportation to any Place except *Great Britain*, there shall be allowed and paid to the Person or Persons exporting such Strong Beer or Ale made wholly from Malt, the Growth or





or Produce of *Ireland*, when the Price of Barley ascertained in the Manner specified in the said Act passed in *Ireland* in the Twenty-third and Twenty-fourth Years of His present Majesty's Reign, or by any Act for amending the same, shall not exceed Sixteen Shillings the Barrel, a Bounty of One Shilling and Nine-pence for every Thirty-two Gallons of Strong Beer or Ale, out of such Monies as shall arise from the Duties hereby granted; under the same Rules and Regulations, and subject to the same Securities, Exemptions, Restrictions, Penalties, and Forfeitures, as are enacted with respect to the Bounties on Corn exported.

Drawback on Export of Glass Bottles, Paper, and Paper Hangings.

XXXV. And be it further enacted, That upon the Exportation of Glass Bottles, or of any Paper, or Paper Hangings respectively made in *Ireland*, there shall be paid and allowed a Drawback, equal in Amount to the Whole Duties of Excise on the said Articles respectively, upon Proof being duly made, that such Bottles, Paper, or Paper Hangings respectively shall have paid the several Excise Duties thereon, in respect of which such Drawback shall be claimed.

Drawback on Leather 1*d. per* lb. Parchment the whole Duties.

XXXVI. And be it further enacted, That upon the Exportation of any Hides and Skins and Pieces of Hides and Skins tanned or dressed in Oil in *Ireland*, or of any Vellum or Parchment made in *Ireland*, on which the Duties charged by Law on the Manufacture thereof shall have been paid, there shall be allowed and repaid to the Person or Persons exporting the same respectively, a Drawback of One Penny on every Pound Weight Avoirdupois of all such Hides and Skins and Pieces of Hides and Skins; and a Drawback equal to the Duties charged on all such Vellum and Parchment by Law and actually paid thereon; and upon the Exportation of any such tanned Leather manufactured in *Ireland* into Goods and Wares of tanned Leather only, or of which such tanned Leather is the most valuable Part, there shall be allowed and repaid a Drawback of One Penny Halfpenny on every Pound Weight Avoirdupois.

on Leather Manufactures 1½*d. per* lb.

Residue of Duties on Hides exported, *etc.* applicable to encouraging raising of Flax Seed.

XXXVII. And be it further enacted, That so much of the Duties by this Act imposed on Raw and Untanned Hides exported, and on Linseed Oil, Chocolate, and Cocoa Nuts imported, as shall remain, after deducting the hereditary Duties to the Crown thereon, shall be paid, and issued by the Commissioners of His Majesty's Treasury of *Ireland* for the Time being, to the Trustees for encouraging the Linen and Hempen Manufactures of *Ireland*, to be by them applied towards encouraging the raising of Flax Seed in *Ireland*.

Duties, *etc.* applicable to Linen Manufactures, exempt from Fees.

XXXVIII. And be it further enacted, That all Duties paid to, and all Sums granted to the Trustees of the Linen and Hempen Manufactures shall be exempted from the Payment of all Fees.

2*s.* 6*d.* Duty, &c. on Entries in Port of *Dublin*, and 2*d.* Duty on Trading Ships, shall be paid into the Exchequer.

6*d.* thereof applicable to *Dublin* Royal Exchange, and Remainder to Corporation for Commercial Buildings.

XXXIX. And be it further enacted, That all Monies to arise from the respective Duties of Two Shillings and Sixpence, and Two-pence, in the said Schedule marked D. mentioned, upon Entries Inwards and Outwards, in the Port of *Dublin*, and upon certain Ships and Vessels trading to *Ireland*, shall be paid into the Receipt of His Majesty's Exchequer in *Ireland*; and the Commissioners of His Majesty's Treasury in *Ireland* for the Time being shall cause Sixpence of the said Duties of Two Shillings and Sixpence in the said Schedule mentioned to be paid to the Trustees of the Royal Exchange in the City of *Dublin*, to be by them applied towards keeping the same in Repair, and towards the Discharge of the Wages of Servants employed therein; and the Residue of the said Duties of Two Shillings and Sixpence to the Corporation for erecting Buildings for Commercial Purposes, to be by them applied towards the Discharge of the Interest of such Monies as have been borrowed, or shall be borrowed, not exceeding in the Whole, in any One Year, the Sum of Thirteen thousand Pounds, for erecting and finishing the said Buildings, and towards discharging the Principal, and to and for no other Purpose, to be accounted for before the Commissioners of Imprest Accounts in *Ireland*.

Duties not otherwise appropriated, shall be carried to *Irish* Consolidated Fund;

as also Fees payable at the *Irish* Exchequer.

XL. And be it further enacted, That all and every the Rates and Duties granted by this Act, and not hereby appropriated or directed to be applied to any particular Use or Uses, Purpose or Purposes, the necessary Charges of raising and accounting for the same being deducted, shall be carried to and be Part of the Consolidated Fund of *Ireland*; and that the Sum of Sixpence *per* Pound, and all other Fees which shall or may be payable to the Lord High Treasurer or Commissioners for executing the Office of Lord High Treasurer of *Ireland*, Clerk of the Pells, or any other Officer of the Treasury of *Ireland*, upon issuing or Payment of any Sum or Sums of Money out of the Consolidated Fund of *Ireland*, shall be carried to the said Consolidated Fund, in Aid and Addition to the Duties hereby granted, and shall be accounted for accordingly.

No Fees on Payment of Interest or Annuities.

XLI. And be it further enacted, That neither the Sum of Sixpence *per* Pound, nor any other Fee, shall be payable to or be deducted or received by any Officer or Officers of the Treasury of *Ireland* for

for or on Account of the issuing or Payment of any Sum or Sums of Money in Discharge of any Part of the National Debt of *Ireland*, or of any Interest or Annuities on the same.

All Duties under this Act shall be collected as under Excise Act, 14 & 15 C. 2 c. 8.

XLII. And be it further enacted, That all the several Duties, Rates, and Impositions hereby granted upon Goods, Wares, and Merchandize, imported into and exported from *Ireland*, (except as to such of the said Duties as may by Law be bonded during such Time only as such Duties shall not be demandable) and all Penalties and Forfeitures in respect thereof, shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in the same Manner, and under such Powers and Authorities, and by such Ways and Methods, and according to such Rules and Directions, and under such Penalties and Forfeitures as are appointed, directed, and expressed for the raising, collecting, levying, paying, and managing of Duties payable on Goods, Wares, and Merchandize, imported into and exported from *Ireland*, in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, intituled, *An Act for settling of the Excise or New Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*, and by any other Act or Acts in force in *Ireland*, relating to the Revenue of Customs and Excise, or either of them, as fully and effectually, to all Intents and Purposes, as if the same were herein expressed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said last mentioned Act, passed in the Fourteenth and Fifteenth Years of the Reign of His said late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

Duties shall be paid in Proportion to the Quantity,

and in *British* Currency.

XLIII. And be it further enacted, That all Duties, Drawbacks, Bounties, and Allowances in this Act, and in the respective Schedules hereunto annexed, specified, mentioned, and contained, shall be paid and received upon the several Articles and Things in this Act and the said Schedules mentioned, according to the Tale, Weight, Gauge, Measure, or Value of the said Articles respectively specified, and also in Proportion upon any greater or less Number, Weight, Quantity, Measure, or Value of such Articles, Matters, and Things respectively; and that the said Duties, Drawbacks, Allowances, and Bounties, shall be paid and payable, and received and receivable in *British* Currency; and that in all Cases where any such Duties, Drawbacks, Allowances, or Bounties, on the Importation or Exportation of Goods, Wares, Merchandizes, or Manufactures, are directed to be ascertained by the Value thereof, such Value as well as the Rate of Duty, in respect thereof, shall be taken in *British* Currency,

Except Raw, or Thrown Silk, and Foreign Salt, *etc.*

except the Duties on the Importation of Raw or Thrown Silk, or Foreign Salt into *Ireland*, and all Drawbacks in respect of the said Duties on Raw or Thrown Silk, and except the Duties on the Importation into *Ireland* of Salt, Hops, and Coals, from *Great Britain*, and all Drawbacks in respect of the said Duties on Hops and Coals, and except the Drawbacks on the Exportation from *Ireland* of Leather, and Leather Manufactures, Glass Bottles, Vellum and Parchment; and except also the Countervailing Duty by this Act imposed on the Importation of all Silk Manufactures of *Great Britain*, and the Countervailing Drawback in respect thereof, and the Bounty on the Export of Silk Manufactures from *Ireland*: Provided also, that no Drawback whatever shall be paid in *British* Currency, unless the Duty in respect whereof such Drawback shall be allowed shall have been likewise paid in the same Currency.

Bonds given under 44 G. 3. c. 103. s. 26. for Seven Pounds *per* Ton of the Duty on *Spanish* Wines shall be vacated.

XLIV. And whereas by an Act, made in the last Session of Parliament, intituled, *An Act for making further Regulations for the better Collection and Security of His Majesty's Revenue of Customs and Excise in* Ireland, *and for preventing Frauds therein*, it was (among other Things) enacted, That it should and might be lawful for any Person chargeable with a certain Additional Duty imposed thereby of Sixteen Pounds Nineteen Shillings and Eight-pence, on *Spanish* Red Wine, or any other Wines of the Dominions of *Spain*, and the Wines of *Naples* and *Sicily*, to give Security by Bond to His Majesty, to be taken for His Majesty's Use by the Collector of the District in which such Person resided, for the Payment of the Sum of seven Pounds on every Tun of such Wine, as and in Part of the said Duty of Sixteen Pounds Nineteen Shillings and Eight-pence, conditioned that such Person should pay the said Sum of Seven Pounds *per* Tun on the Twenty-fourth Day of *June* One thousand eight hundred and five: And whereas it is expedient that the said Bonds should be cancelled without Payment of the said Sum of Seven Pounds *per* Tun; be it therefore enacted, That, from and after the passing of this Act, it shall and may be lawful for every and any Collector who may have taken any Bond for securing the Payment of the said Duty of Seven Pounds *per* Tun, and for every and any other Person in whose Custody such Bonds shall be, and he and they is and are hereby required to cancel and vacate the said Bonds so far as relates to the said Sum of Seven Pounds *per* Tun, without Payment of the said Sum of Seven Pounds *per* Tun, and that all Bonds given for securing the said Duty of Seven Pounds *per* Tun shall, from and after the passing of this Act, be and become utterly void and of none Effect in Law as to the said Sum of Seven Pounds *per* Tun; and that all and every Person and Persons who shall have entered into or given any such Bonds, either as Principal or Surety, shall from and after the passing of this Act be,



be, and he and they is and are hereby declared to be acquitted, exonerated, discharged, and indemnified, of, from, and against the Penalty in any such Bond contained or expressed, as to the said Sum of Seven Pounds *per* Tun, and of, from, and against the Payment of the said Sum of Seven Pounds *per* Tun, as if the said Sum of Seven Pounds *per* Tun had never been imposed on such Wine, and as if such Bond had never been given; any Thing in the said last recited Act or in any other Act or Acts of Parliament in force in *Ireland*, to the contrary thereof in anywise notwithstanding.

All Powers of this Act applied to Recovery of Arrears of former Duties.

XLV. And be it further enacted, That all the Clauses, Regulations, and Provisions in this Act contained, shall and may be applied in the levying and recovering of all Duties and Arrears of Duties, imposed by any former Act of Acts in force in *Ireland*, on or before the said Twenty-fifth Day of *March* One thousand eight hundred and five, as fully and effectually, to all Intents and Purposes, as if such Duties and Arrears of Duties had become due and payable under this Act.

Act may be altered or repealed this Session.

XLVI. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this present Session of Parliament.

Continuance of Act.

XLVII. And be it further enacted, That this Act shall be and continue in force until and upon the Twenty-fifth Day of *March* One thousand eight hundred and six, and no longer.

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## SCHEDULES to which this Act refers.

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### Schedule (A.)

A SCHEDULE of the NET DUTIES payable on IMPORTATION into *Ireland* of the Goods, Wares, and Merchandize therein enumerated or described, (not being the Growth, Produce, or Manufacture of *Great Britain*); and of the DRAWBACKS to be allowed on the due Exportation thereof from *Ireland*.

| INWARDS. | Duties. | | | Drawbacks. | | |
|---|---|---|---|---|---|---|
| A. | £. | s. | d. | £. | s. | d. |
| Adianthum, the lb. | 0 | 0 | 4 | 0 | 0 | 3 |
| Agates, viz. | | | | | | |
| ——— Rough, small as a Bean, the 100 Dozen | 0 | 5 | 2 | 0 | 3 | 8 |
| ——— Rough, large, the Piece | 0 | 0 | 2 | 0 | 0 | 1 |
| ——— Rough, or polished, not otherwise described, for every £100 of the Value | 20 | 5 | 4 | 16 | 13 | 4 |
| Ale. See Beer. | | | | | | |
| Alkali, Sal. See Sal Alkali. | | | | | | |
| ——— not particularly enumerated or described, for every £100 of the Value | 33 | 0 | 0 | 29 | 8 | 0 |
| Alkanet Root, the lb. | 0 | 0 | 6 | 0 | 0 | 4 |
| Alkermes Confectio, the oz. Troy | 0 | 1 | 7 | 0 | 1 | 2 |
| ——— Syrup, the lb. | 0 | 2 | 4 | 0 | 2 | 2 |
| Almond Paste, for every £100 of the Value | 33 | 0 | 0 | 29 | 8 | 0 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Almonds, the cwt. viz. | | |
| ——— Bitter | 1 2 1 | 0 19 10 |
| ——— Jordan | 2 6 8 | 1 19 8 |
| ——— in the Shell | 0 13 6 | 0 10 3 |
| ——— of any other Sort | 1 6 6 | 1 4 2 |
| ——— Oil of. See Oil. | | |
| Aloes, the lb. viz. | | |
| ——— Succotrina, or Socotorina | 0 1 8 | 0 1 7 |
| ——— Hepatica, and any other Sort | 0 0 10 | 0 0 9 |
| Alum, Roch, the cwt. | 0 9 8 | 0 8 7 |
| Amber, the lb. | 0 0 11¼ | 0 0 10¼ |
| ——— Beads. See Beads. | | |
| ——— Oil of. See Oil. | | |
| Ambergris, the oz. Troy | 0 2 2 | 0 2 0 |
| Ambra Liquida, for every £100 of the Value | 33 0 0 | 29 8 0 |
| America. For the Duties on Goods of the Growth, Produce, or Manufacture of the United States of America, imported into Ireland. See Schedule B. | | |
| Ammoniacum. See Gum-Sal. | | |
| Anchor Stocks. See Wood. | | |
| Anchovies, the Barrel of 16 lbs. of Fish | 0 5 0 | 0 3 6 |
| Angelica, the lb. | 0 0 3¾ | 0 0 2¾ |
| Animi Gum. See Gum. | | |
| Aniseed. See Seed Oil. | | |
| Annotto, the lb. | 0 0 6 | 0 0 5 |
| Antimonium, viz. | | |
| ——— Crudum, the cwt. | 0 9 0 | 0 7 6 |
| ——— Preparatum, or Stibium, the lb. | 0 0 2½ | 0 0 2⅝ |
| Apparel, for every £100 of the Value | 33 0 0 | 29 8 0 |
| And an Additional Duty, by the lb. or by the Yard, on the Materials of which such Apparel is made, according to the respective Rates to which such Materials are subject. | | |
| Apples, the Bushel | 0 0 8 | 0 0 5 |
| ——— dried, the Bushel | 0 1 5 | 0 0 11 |
| Aquafortis, the cwt. | 0 3 7 | 0 0 0 |
| Arabic Gum. See Gum. | | |
| Arangoes. See Beads. | | |
| Archelia. See Orchelia. | | |
| Argentum Vivum. See Quicksilver. | | |
| Argol, the cwt. | 0 6 3 | 0 4 0 |
| Aristolochia, or Bithwort, the lb. | 0 0 5 | 0 0 4 |
| Armoniac. See Bole Ammoniac. | | |
| Arquebusade. } See Spirits. Arrack. } | | |
| Arrow Root, the cwt. viz. | | |
| ——— of the Growth or Produce of the British Plantations or Colonies in America | 0 11 8 | 0 10 8 |
| ——— of the Produce of the United States of America. See Schedule B. | | |
| ——— of any other Country | 1 3 4 | 0 9 4 |
| Arsenic, the cwt. | 0 8 3 | 0 6 0 |
| Assa-fœtida, the lb. | 0 0 7 | 0 0 6 |
| Asarum Root, the lb. | 0 0 5 | 0 0 4 |
| Ashes of All Sorts, free. | | |
| Asphaltum, or Bitumen Judaicum, the lb. | 0 0 5 | 0 0 4 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Asses, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Auripigmentum. See Arsenick. | | |
| B. | | |
| Bacon and Hams, the cwt. | 0 11 7 | 0 9 7 |
| Badger Skins. See Skins. | | |
| Balks. See Wood Balks. | | |
| Balls, viz. | | |
| ——— Tennis Balls, the 1000 | 1 1 4 | 0 12 4 |
| ——— Washing Balls, the lb. | 0 0 6 | 0 0 5 |
| Balm of Gilead as Natural Balsam. | | |
| Balsam, the lb. viz. | | |
| ——— Artificial | 0 1 7 | 0 1 4 |
| ——— Canada | 0 0 7½ | 0 0 6½ |
| ——— Copaiva, or Capivi | 0 1 5½ | 0 1 1½ |
| ——— Natural | 0 2 2¾ | 0 2 1¼ |
| ——— not otherwise enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Band Strings, and Band String Twist, the Dozen Knots, viz. | | |
| ——— Strings | 0 8 3 | 0 6 9 |
| ——— String Twist | 0 3 5 | 0 3 2 |
| ——— if of Silk, or mixed with Silk, a further Duty by the lb. as Silk Manufactures. | | |
| Barbadoes Tar. See Tar. | | |
| Barilla free as Ashes. | | |
| Bark, viz. | | |
| ——— Jesuits. See Cortex Peruvianus. | | |
| ——— Red Mangrove, in Casks not less than 150 lbs. the cwt. | 0 0 3¾ | 0 0 3¼ |
| ——— not otherwise enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Barley. See Corn. | | |
| ——— hulled. See Pearl Barley. | | |
| Barras. See Canvas in Linen. | | |
| Basils. See Leather. | | |
| Basket Rods, the Bundle, not exceeding Three Feet in Circumference at the Band | 0 1 6 | 0 1 4 |
| Baskets, viz. | | |
| ——— Hand Baskets, the Dozen | 0 1 3 | 0 1 1 |
| ——— Wicker Baskets, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Bast or Straw, and Platting, or Hats or Bonnets thereof. See Hats, Platting. | | |
| Bast Ropes, the cwt. | 0 1 9 | 0 1 4 |
| Battens. } See Wood, Battens. Batten Ends. } | | |
| Battery, Bashrones, and Kettles, the cwt. | 3 11 5½ | 3 2 10½ |
| Bay-berries. See Berries. | | |
| Bay Yarn. See Yarn Woolen. | | |
| Beads, viz. | | |
| ——— Amber, the lb. | 0 7 4 | 0 6 3 |
| ——— Arangoe, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— Bone, or Box, the great Gross | 0 10 10 | 0 9 3 |
| ——— Coral, the lb. | 0 11 9½ | 0 7 3½ |
| ——— Crystal, the 1000 | 1 1 0½ | 0 18 9½ |

| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Beads—*continued.* | | |
| —— Glass, for every £100 of the Value | 83 16 5 | 80 4 5 |
| —— Jasper, the 100 Stones | 0 18 8 | 0 12 9 |
| —— Jet, the lb. | 0 1 8 | 0 1 5 |
| —— not otherwise enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Beans. See Corn. | | |
| —— Kidney or French Beans, as Garden Seeds. See Seeds. | | |
| Bears Skins. See Skins. | | |
| Beaver Skins and Wool. See Skins, Wool. | | |
| Bed Feathers. See Feathers. | | |
| Beech Boards. —— Plank. —— Quarters. } See Wood. | | |
| Beef whether salted or otherwise, as Provisions. | | |
| Beer, the Barrel of Thirty-two Gallons, viz. | | |
| —— Mum | 1 1 4 | 0 18 6 |
| —— Spruce Beer | 1 10 10 | 1 7 6 |
| —— or Ale of all other Sorts | 0 11 2 | 0 10 0 |
| Bees Wax. See Wax. | | |
| Bell Metal. See Metal. | | |
| Belvidere Raisins. See Raisins. | | |
| Benjamin, the lb. | 0 0 10 | 0 0 8 |
| Bere or Big. See Corn. | | |
| Bergamot, Essence of, the lb. | 0 3 1½ | 0 3 1½ |
| Berlins, as Carriages. | | |
| Berries, viz. | | |
| —— Bay, the cwt. | 0 6 2 | 0 5 2 |
| —— Juniper, the cwt. | 0 1 1 | 0 0 11 |
| —— not otherwise enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Bigg. See Corn. | | |
| Birds, Singing Birds the Dozen | 0 3 10 | 0 2 4 |
| Biscuits. See Bread. | | |
| Bitumen Judiacum. See Asphaltum. | | |
| Blacking, the cwt. | 0 15 7 | 0 13 4 |
| Black Latten. See Latten. | | |
| Black Lead. See Lead. | | |
| Bladders, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Blades, the Dozen, viz. | | |
| —— for Foils | 0 2 9 | 0 2 6 |
| —— for Razors | 0 2 2 | 0 1 10 |
| —— for Swords. See Sword Blades. | | |
| Blankets, or Blanketing, the square Yard | 1 7 6 | 1 6 9 |
| Blubber. See Train Oil in Oil. | | |
| Boards. See Wood. | | |
| Bole Armoniac, or Armenian Bole, the cwt. | 0 5 7½ | 0 5 0 |
| Bone Lace. See Lace. | | |
| Bones and Hoofs of Cattle, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Bonnets. See Hats. | | |
| Books, the cwt. viz. | | |
| —— bound | 3 0 6 | 2 9 2 |
| —— unbound | 1 17 0 | 1 11 4 |
| Boom Spars. See Spars in Wood. | | |
| Borax, refined, the lb. | 0 0 10 | 0 0 8 |
| —— unrefined, or Tincal, the lb. | 0 0 4 | 0 0 4 |



| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Bottles, viz. | | |
| —— of Earth or Stone, the dozen Bottles | 0 3 1 | 0 2 7 |
| —— of Glass, covered with Wicker, for every £100 of the Value | 83 16 4 | 80 4 4 |
| —— Green or Common Glass Bottles, full or empty, not of less Content than One Pint, and not being Phials, for every £100 of the Value | 83 16 4 | 80 4 4 |
| Bowls or Buckets of Wood, not bound with Iron, the Dozen | 0 1 3 | 0 1 1 |
| Bowsprits. See Masts in Wood. | | |
| Boxes, viz. | | |
| —— Dressing Boxes, for every £100 of the Value | 20 5 4 | 16 13 4 |
| —— Nest Boxes, the Gross of 12 Dozen Nests, each Nest of 8 Boxes | 0 17 2 | 0 14 11 |
| —— Pill Boxes, the Gross of 12 Dozen Nests, each Nest of 4 Boxes | 0 2 2 | 0 0 8 |
| —— Sand Boxes, the Gross of 12 Dozen | 0 4 7 | 0 4 2 |
| —— Snuff Boxes, not being Gold or Silver, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Box Wood. See Wood | | |
| Bracelets, or Necklaces of Glass, for every £100 of the Value | 83 16 5 | 80 4 5 |
| Brandy. See Spirits. | | |
| Brass Manufactures not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Brass, old. See Shruff. | | |
| —— Wire. See Wire. | | |
| Brazil Wood and Braziletto Wood. See Wood. | | |
| Bread or Buiscuit. See Provisions. | | |
| Bricks, the 1000 | 0 5 9 | 0 5 0 |
| Brimstone, the cwt. | 0 2 2 | 0 1 2 |
| Note, the Duty on Brimstone may be drawn back on being used in certain Manufactures. | | |
| Bristles, the Dozen lbs. viz. | | |
| —— dressed | 0 5 10 | 0 1 2 |
| —— of Muscovy or Russia, imported in foreign Shipping | 0 6 4 | 0 2 8 |
| —— rough or undressed | 0 1 6 | 0 1 0 |
| —— of Muscovy or Russia, imported in foreign Shipping | 0 1 8 | 0 1 2 |
| Broken Glass. See Glass. | | |
| Bronze Figures and Wares, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Brooms, Flag Brooms or Whisk Brooms, for every £100 of the Value | 26 8 0 | 17 4 5 |
| Bruges or Bridges Thread. See Thread. | | |
| Buck or Deer Skins. See Skins. | | |
| Buckets of Wood. See Bowls of Wood. | | |
| Bugle, great, the lb. | 0 2 3½ | 0 2 2½ |
| —— small or Seed, the lb. | 0 3 9 | 0 3 8 |
| Bullion, or Foreign Coin of Gold or Silver, free. | | |
| Burrs for Mill Stones. See Stones. | | |
| Burrachas. See India Rubber. | | |
| Busts or Figures of Marble or Stone. See Stones sculptured. | | |
| Butter, as Provisions. | | |

| SCHEDULE (A.)—INWARDS. | Duties. | Drawbacks. |
|---|---|---|
| C. | £. s. d. | £. s. d. |
| Cables, tarred or untarred, the cwt. | 0 19 1 | 0 16 9 |
| Cable Yarn, See Yarn. | | |
| Caddas or Crewel Ribband, the Dozen Pieces, not exceeding 1½ Inches in Breadth, each Piece of 36 Yards | 0 12 8 | 0 9 5 |
| —— and if of Silk or mixed with Silk, a further Duty by the lb. as Silk Manufactures. | | |
| Caffoy, the Yard | 0 2 11 | 0 2 1 |
| —— and if of Silk or mixed with Silk, a further Duty by the lb. as Silk Manufactures. | | |
| Cake Lac. See Gum Lac. | | |
| Calabar Skins. See Skins. | | |
| Calaminaris Lapis. See Lapis. | | |
| Calamus, the lb. | 0 0 3¾ | 0 0 2¾ |
| Calavances, as Provisions. | | |
| Callicoes, the Yard, viz. | | |
| —— white | 0 5 2 | 0 4 11 |
| —— printed, painted, stained, or dyed, or partly dyed | 0 6 1 | 0 5 9 |
| Calve Skins. See Skins. | | |
| Cameletto, Half Silk, Half Hair, the Yard | 0 3 7 | 0 3 5 |
| —— and a further Duty by the lb. as Silk Manufactures. | | |
| Cambogium. See Gamboge. | | |
| Camel Hair. See Hair. | | |
| —— or Mohair Yarn. See Yarn. | | |
| Camomile Flowers, the lb. | 0 0 2 | 0 0 2 |
| Camphor, the lb. viz. | | |
| —— refined | 0 1 1¾ | 0 0 11½ |
| —— unrefined | 0 0 8¾ | 0 0 6¾ |
| Cam Wood. See Wood. | | |
| Canada Balsam. See Balsam. | | |
| Canary Seed. See Seed. | | |
| Candles, the cwt. viz. | | |
| —— Spermaceti | 10 10 0 | 10 2 0 |
| —— Tallow | 2 7 6 | 2 5 5 |
| —— Wax | 2 11 4 | 2 0 6 |
| Candlewick, the cwt. | 0 16 4 | 0 13 5 |
| Cane and Platting, or Hats or Bonnets thereof. See Hats, Platting. | | |
| Canes, viz. | | |
| —— Rattans, the 1000 | 1 6 3 | 1 6 3 |
| —— Reed Canes, the 1000 | 0 4 8 | 0 0 5 |
| —— walking Canes, not being mounted, the 1060 | 3 0 11¼ | 1 5 11¼ |
| Cans of Wood, not bound with Iron, the Dozen | 0 1 5½ | 0 1 2½ |
| Cantharides, the lb. | 0 2 3½ | 0 1 6½ |
| Canvas. See Linen. | | |
| Capers, the lb. | 0 0 3¾ | 0 0 3¾ |
| Capita Papaverum. See Poppy Heads. | | |
| Caps of Cotton, Woollen, or Worsted, for every £100 of the Value | 44 0 0 | 40 8 0 |
| Cardamoms, the lb. | 0 1 3 | 0 1 2 |
| Cards, Playing Cards, the Dozen Packs | 2 1 7 | 2 1 7 |
| —— and further for every lb. Weight thereof | 0 0 3 | 0 0 3 |
| Carmenia Wool as Goat's Hair. See Hair. | | |
| Carpets of Turkey, less than Four Yards square, the Carpet | 0 10 10 | 0 5 10 |



| SCHEDULE (A.)—INWARDS. | Duties. | Drawbacks. |
|---|---|---|
| | £. s. d. | £. s. d. |
| Carperts—*continued.* | | |
| —— of Turkey, Four Yards square, or upwards, the Carpet | 1 10 7 | 1 3 11 |
| —— not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Carrabe or Succinum, as Amber. | | |
| Carraway Seeds or Oil. See Seeds, Oil. | | |
| Carriages, with or without the Appurtenances, for every £100 of the Value | 20 5 4 | 16 13 4 |
| —— and further on the Harness, if of Silk or Leather, the Duties by the lb. according to their respective Rates. | | |
| Carthamus Seed. See Seed. | | |
| Cashew. See Gum Nuts. | | |
| Casks, empty, the Tun of 252 Gallons Content | 0 5 9 | 0 4 11 |
| Cassia, the lb. viz. | | |
| —— Buds | 0 0 7 | 0 0 7 |
| —— Fistula | 0 0 5 | 0 0 4 |
| —— Lignea | 0 1 5½ | 0 1 4½ |
| Castor, the lb. | 0 3 1½ | 0 2 10½ |
| —— Oil of. See Oil. | | |
| Catlings or Lutestrings, the Gross of 12 Dozen Knots | 0 1 11 | 0 1 2 |
| Cat Skins. See Skins. | | |
| Cattle alive, viz. Bulls, Cows, Oxen or Steers, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Caviare, the cwt. | 0 9 0¾ | 0 6 8¼ |
| Cayenne Pepper. See Pepper. | | |
| Cerussa, as White Lead. | | |
| Chaises, as Carriages. | | |
| Chalk, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Chamlets, the Yard, viz. | | |
| —— unwatered, or Mohair | 0 0 9 | 0 0 7 |
| —— watered | 0 1 3 | 0 0 11 |
| —— Half Silk, Half Hair | 0 2 2 | 0 1 8 |
| —— and if made of or mixed with Silk, a further Duty by the lb. as Silk Manufactures. | | |
| Chariots, as Carriages. | | |
| Cheese, the cwt. | 0 2 8 | 0 1 8 |
| Chemical Oils. See Oil. | | |
| Cherries, the cwt. | 0 7 0 | 0 3 8 |
| Chesnuts. See Nuts. | | |
| Chests of Iron, small, the Piece not exceeding in Length One Yard | 1 13 4 | 1 9 4 |
| —— large, the Piece exceeding in Length One Yard | 2 10 7 | 2 3 0 |
| Chimney Pieces of Marble, or Stone sculptured, as Stone sculptured. | | |
| China Root, the lb. | 0 0 8¾ | 0 0 6¾ |
| China, Porcelaine, or Earthen Ware, not particularly enumerated or described, or otherwise charged with Duty, for every £100 of the Value | 44 0 0 | 40 8 0 |
| Chip or Platting, or Hats or Bonnets thereof. See Hats, Platting. | | |
| Chocolate, the lb. | 0 1 5 | 0 1 2 |
| Cider, the Tun of 252 Gallons | 8 18 0 | 8 7 0 |
| Cinders. See Coals. | | |
| Cinnabar. See Vermilion. | | |
| Cinnabaris Nativa, the lb. | 0 1 3 | 0 1 1 |
| Cinnamon, the lb. | 0 1 10½ | 0 1 5½ |
| —— Oil of. See Oil. | | |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Cisterns of Latten, the lb. | 0 0 8 | 0 0 6 |
| Citron, viz. | | |
| —— preserved with Salt, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— preserved with Sugar, as Succards. See Succades. | | |
| —— Water. See Spirits. | | |
| Civet, the oz. Troy | 0 2 9 | 0 1 8 |
| Clap Boards. See Boards in Wood. | | |
| Clay, Fire Clay and Sand Clay, free. | | |
| Clocks, for every £100 of the Value, viz. | | |
| —— of Wood | 20 5 4 | 16 13 4 |
| —— not of Wood | 33 0 0 | 29 8 0 |
| Cloaths Woollen, as Drapery, old or new. See Drapery. | | |
| Clover Seed. See Seed. | | |
| Cloves, the lb. | 0 3 3 | 0 3 0 |
| —— Oil of. See Oil. | | |
| Coaches. See Carriages. | | |
| Coals, Culm, or Cinders, the Ton | 0 2 7 | 0 2 0 |
| Cobalt, or Zaffre, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Cochineal, the lb. | 0 0 11 | 0 0 1 |
| Cocoa Nuts, the lb. | 0 1 5 | 0 1 4 |
| Coculus Indicus, the lb. | 0 1 10 | 0 1 8 |
| Coffee, the lb. viz. | | |
| —— the Produce of any British Colony or Plantation in America | 0 1 4 | 0 1 4 |
| —— the Produce of any other Country or Place | 0 1 8 | 0 1 8 |
| Coffee may, on Importation, be warehoused, under certain Restrictions and Regulations. | | |
| Coin of Copper. See Copper. | | |
| —— of Gold or Silver, free. | | |
| Cole Seed. See Seed. | | |
| Colophonia. See Rosin. | | |
| Colours for Painters. See Painters Colours. | | |
| Columbo Root, the lb. | 0 0 10 | 0 0 9 |
| Combs, of Ivory, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Comfits, the lb. | 0 1 10½ | 0 1 0½ |
| Coney Skins and Wool. See Skins, Wool. | | |
| Contrayerva Radix. See Radix. | | |
| Copaiba or Capivi Balsam. See Balsam. | | |
| Copal. See Gum. | | |
| Copper, the cwt. viz. | | |
| —— Ore | 0 0 7½ | 0 0 7½ |
| —— unwrought, viz. | | |
| —— Copper Bricks, Rose Copper, and all cast Copper | 0 6 2¾ | 0 1 11¼ |
| —— in Plates and Copper Coin | 0 11 8 | 0 7 5 |
| —— Part wrought, hammered, or raised, Bars, Rods, or Ingots | 1 3 4 | 0 12 4 |
| —— Manufactures, not particularly enumerated or described, and Copper Plates engraved, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Copper Wire. See Wire. | | |
| Copperas, the cwt. viz. | | |
| —— blue | 0 8 2 | 0 5 9 |
| —— green | 0 0 3 | 0 0 0 |
| —— White | 0 8 9 | 0 6 11 |



| SCHEDULE (A)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Coral, the lb. viz. | | |
| —— in Fragments | 0 0 7½ | 0 0 5¼ |
| —— whole, polished | 0 8 6½ | 0 5 0½ |
| —— unpolished | 0 4 2 | 0 2 5 |
| —— Beads. See Beads. | | |
| Cordage, tarred or untarred, the cwt. | 0 18 0 | 0 16 8 |
| Cordial Water. See Spirits. | | |
| Cordivant Skins. See Skins. | | |
| Coriander Seeds. See Seed. | | |
| Cork, the cwt. | 0 6 0½ | 0 5 3½ |
| Corks, ready made, the Gross of 12 Dozen | 0 1 11 | 0 1 10 |
| Corn or Grain; for the Duties thereon see Acts relating thereto. | | |
| Cornpowder. See Gunpowder. | | |
| Cortex, the lb. viz. | | |
| —— Angusturæ | 0 0 2 | 0 0 2 |
| —— Eleutheriæ or Cascarilla | 0 0 3 | 0 0 3 |
| —— Limonum or Aurentiorum, or Lemon or Orange Peel | 0 0 2½ | 0 0 2½ |
| —— Peruvianus or Jesuit's Bark | 0 1 3 | 0 1 1 |
| —— Simarouba | 0 0 7½ | 0 0 5½ |
| —— Winteranus | 0 0 3¾ | 0 0 2¾ |
| —— not otherwise enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Cotton and Cotton Manufactures. See Muslin, Thread, Twist, Wool Yarn. | | |
| Cow or Ox Hair and Hides. See Hair, Hides. | | |
| Cow-itch, the lb. | 0 0 7½ | 0 0 5½ |
| Cows. See Cattle. | | |
| Cranberries, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Crayons, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Cream of Tartar, the cwt. | 0 9 11 | 0 5 11 |
| Crewell Ribbond. See Caddas. | | |
| Crowt Sour, as Provisions. | | |
| Crystal, viz. | | |
| —— Beads. See Beads. | | |
| —— broken in Pieces, the lb. | 0 0 9½ | 0 0 5½ |
| —— not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Cucumbers, pickled or preserved, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Culm, as Coals. | | |
| Cummin Seed. See Seed. | | |
| Currants, the cwt. viz. | | |
| —— imported in Shipping of the United Kingdom | 1 13 11½ | 1 12 5½ |
| —— in foreign Shipping | 1 16 0½ | 1 14 6½ |
| Cuttle Bones, the 1000 | 0 8 10 | 0 8 2 |

D.

| | | |
|---|---|---|
| Damask Tabling or Napkinning. See Linen. | | |
| Dates, the cwt. | 1 12 1 | 1 7 9 |
| Deals. } See Wood. | | |
| Deal Ends. } | | |
| Deer Skins. See Skins. | | |
| Denia Raisins. See Raisins. | | |
| Diagridium See Scammony. | | |

| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Diamonds: free. | | |
| Diaper. See Linen. | | |
| Dice for every Pair | 1 0 0 | 1 0 0 |
| Dimity, for every £100 of the Value | 20 5 4 | 16 13 4 |
| ——— and further for every square Yard | 0 2 1 | 0 2 1 |
| Dog Skins. } See Skins. Dog-fish Skins. } | | |
| Down, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Drapery, the Yard, viz. | | |
| ——— old | 1 8 3 | 1 7 9 |
| ——— new | 0 7 8 | 0 7 5 |
| Drawings, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Drillings. See Linen. | | |
| Drugs. See the several Names of the Drugs. | | |
| ——— not enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| E. | | |
| Earth Red as Raddle. See Raddle. | | |
| Earthen Ware. See China. | | |
| Ebony. See Wood. | | |
| Elastic Bottles, or Burrachas. See Indian Rubber. | | |
| Elbing Canvas. See Canvas in Linen. | | |
| Eleborus. See Helebore. | | |
| Elemi Gum. See Gum. | | |
| Elephants Teeth, the lb. | 0 0 2 | 0 0 1 |
| Elk Hair and Skins. See Hair Skins. | | |
| Emeralds. See Jewels. | | |
| Emery the lb. | 0 0 1 | 0 0 1 |
| Emery Stones. See Stones. | | |
| Enamel, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Enula Campana. } See Radix. Eringii. } | | |
| Ermine Skins. See Skins. | | |
| Essences. See Bergamot, Lemon, Spruce. | | |
| Estrich Feathers. See Ostrich Feathers, in Feathers. | | |
| ——— Wool. See Wool. | | |
| Euphorbium, the lb. | 0 0 3¾ | 0 0 2¾ |
| F. | | |
| Fans as Haberdashery. | | |
| Fan-mounts, of Leather, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— and further for every lb. thereof | 0 0 4 | 0 0 4 |
| Faro Raisins. See Raisins. | | |
| Feathers, for Beds, the cwt. | 0 15 10 | 0 9 5 |
| ——— Ostridge, or Estridge, the lb. viz. | | |
| ——— dressed | 1 19 7 | 1 19 7 |
| ——— undressed | 0 10 7½ | 0 10 7½ |
| ——— Vulture, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— not particularly enumerated or described, (and not being Bed Feathers), for every £100 of the Value | 33 0 0 | 29 8 0 |
| Fechia Ashes as Ashes. See Ashes. | | |



| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Fennel Seeds. } See Seeds. Fenugreek Seeds, } | | |
| Ferret Ribband, per Gross of 12 Dozen | 0 2 11 | 0 2 7 |
| ——— if of Silk, or mixed with Silk, a further Duty by the lb. as Silk Manufactures. | | |
| Fiddles for Children, as Toys. | | |
| Figs, the cwt. viz. | | |
| —— imported in Shipping of the United Kingdom | 0 16 8 | 0 14 5 |
| ——— in foreign Shipping | 0 17 2¼ | 0 14 11¼ |
| Filtring Stones. See Stones. | | |
| Fir Quarters. } See Wood. Fir Timber. } | | |
| Fish, viz. | | |
| —— Cod Fish, the Barrel of 32 Gallons | 0 5 6 | 0 4 4 |
| ——— for every Six Score | 1 2 0 | 0 16 5 |
| —— fresh of all Kinds, free. | | |
| —— Herrings, the Barrel of 32 Gallons | 0 6 7 | 0 0 0 |
| —— Ling, for every Six Score | 2 4 0 | 1 9 5 |
| —— Salmon, the Barrel of 32 Gallons | 0 10 1 | 0 8 7 |
| —— Stock, the 120 | 0 3 1½ | 0 2 10½ |
| —— not particularly enumerated or described, or otherwise charged with Duty, and not by any Law exempt from Duty, for every £100 of the Value | 13 5 7 | 9 13 7 |
| Note. For the Conditions and Regulations under which Fish taken and cured by Subjects may be imported Duty free. See this Act. | | |
| Fisher Skins. See Skins. | | |
| Fish Oil. See Train Oil in Oil. | | |
| Fitches Skins. See Skins. | | |
| Flag Brooms. See Brooms. | | |
| Flannel, the Yard | 0 1 1 | 0 1 0 |
| Flasks. See Bottles. | | |
| Flax, undressed; free. | | |
| —— the cwt. dressed, imported in Shipping of the United Kingdom | 1 12 5 | 1 8 10 |
| ——— in foreign Shipping | 2 1 10 | 1 18 3 |
| —— Seed. See Linseed in Seed. | | |
| Flint Stones for Potters, the Ton of 20 cwt. | 0 1 1 | 0 0 10 |
| Flocks, the cwt. | 0 9 9 | 0 7 0 |
| Flour. See Reference in Corn. | | |
| Flower Roots, for every £100 of the Value | 25 0 0 | 25 0 0 |
| Flowers, Artificial, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Fossils, not particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Fowls as Provisions. | | |
| Fox Skins. } See Skins. —— Tails. } | | |
| Frames for Pictures or Prints, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Frankincense, the cwt. | 0 7 8½ | 0 6 8½ |
| Frosting. See Orsedew. | | |
| Fruit, Artificial, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Furriers Waste, fit only for making Glue, for every £100 of the Value | 25 5 4 | 16 13 4 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Fur. See Skins. | | |
| —— made into Articles of Dress as Millenery. See Millenery. | | |
| Fustick. See Wood. | | |
| **G.** | | |
| Gad Steel. See Steel. | | |
| Galanga, the lb. | 0 0 10 | 0 0 7 |
| Galbanum, the lb. | 0 0 10 | 0 0 8 |
| Galley Tiles. See Tiles. | | |
| Galls, the cwt. | 0 8 10 | 0 3 10 |
| Gamboge, the lb. | 0 0 10 | 0 0 8 |
| Garnets, the lb. viz. | | |
| ——— Cut | 1 4 6 | 0 18 10 |
| ——— Rough | 0 7 0 | 0 6 6 |
| Gauze of Thread, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— and further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| ——— of Silk, as Silk Manufacture. | | |
| Geldings. See Horses. | | |
| Geneva. See Spirits. | | |
| Gentian, the lb. | 0 0 2½ | 0 0 2½ |
| Ginger, viz. | | |
| ——— of the British Colonies or Plantations in America or the West Indies, the cwt. | 0 17 6 | 0 15 7 |
| ——— not of the Produce of the British Colonies or Plantations, the cwt. | 2 0 10 | 1 19 0 |
| ——— preserved, the lb. | 0 0 11¼ | 0 0 9½ |
| Ginseng, the lb. | 0 1 0½ | 0 1 0½ |
| Glass Bottles. See Bottles. | | |
| —— broken, fit only to be re-manufactured, the cwt. | 0 1 8 | 0 1 4 |
| —— Plate Glass, and all other Glass Manufactures not particularly enumerated or described, for every £100 of the Value | 83 16 5 | 80 4 5 |
| Glauber Salt. See Salt. | | |
| Glue, the cwt. | 0 5 6 | 0 3 6 |
| Goats Hair and Wool. See Hair. | | |
| —— Skins. See Skins. | | |
| Gold Coin and Plate. See Bullion, Medals, Plate. | | |
| —— and Silver Thread. See Thread. | | |
| Grain. See Corn. | | |
| Grains, Guinea, the lb. | 0 0 3¾ | 0 0 3¾ |
| Grapes, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— Rape of. See Rape of Grapes. | | |
| Groceries, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Grogram Yarn. See Yarn. | | |
| Guaiacum Gum. See Gum. | | |
| Guinea Grains. See Grains. | | |
| ——— Pepper. See Pepper. | | |
| ——— Wood. See Red Wood in Wood. | | |
| Gum, viz. | | |
| —— Ammoniacus, the lb. | 0 0 7½ | 0 0 6½ |
| —— Animi, the lb. | 0 0 5 | 0 0 4 |
| —— Arabic, the cwt. | 0 5 2½ | 0 1 6½ |
| —— Cake Lac. See Gum Lac. | | |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Gum—*continued.* | | |
| —— Cashew, the cwt. | 0 5 7 | 0 2 9 |
| ——— of the Growth or Produce of the British West India Islands, or of the Bahama, or Bermuda, or Somers Isles, the cwt. | 0 3 10 | 0 1 0 |
| ——— of the Produce of the United States of America. See Schedule B. | | |
| —— Copal, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— Elemi, the lb. | 0 0 5 | 0 0 4 |
| —— Guaiacum, the lb. | 0 1 3 | 0 1 2 |
| —— Juniper. See Gum Sandrake. | | |
| —— Lac, viz. | | |
| —— Cake Lac, the lb. | 0 0 2½ | 0 0 2½ |
| —— Shellac, or Seed Lac, the lb. | 0 0 3¾ | 0 0 3¾ |
| —— Stick Lac, the cwt. | 0 5 10 | 0 5 10 |
| —— Opoponax, the lb. | 0 2 6 | 0 2 1 |
| —— Sagapenum, the lb. | 0 0 6¼ | 0 0 4¼ |
| —— Sandrake, or Juniper, the cwt. | 0 13 1½ | 0 10 3½ |
| —— Sarcocolla, the lb. | 0 0 6¼ | 0 0 4¼ |
| —— Senega, the cwt. | 0 5 2½ | 0 1 6½ |
| —— Tacamahaca, the lb. | 0 1 3 | 0 1 1 |
| —— Tragacantha | 0 0 7 | 0 0 5 |
| —— not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Gunpowder, the cwt. viz. | | |
| ——— Corn | 3 12 11 | 3 5 11 |
| ——— Serpentine | 3 6 0 | 3 3 4 |
| Gutta Gamba, as Gamboge. | | |
| Gutting Canvas. See Canvas in Linen. | | |
| **H.** | | |
| Haberdashery Wares, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— ——— if of Silk, or mixed with Silk, a further Duty by the lb. as Silk Manufactures. | | |
| Hair, viz. | | |
| —— Camel, the lb. | 0 0 4 | 0 0 2 |
| —— Cow, or Ox, the cwt. | 0 9 6 | 0 7 8 |
| —— Elk, the cwt. | 0 8 10 | 0 5 6 |
| —— Goat, or Turkey Goat's Wool, the lb. | 0 0 2 | 0 0 0 |
| —— Hats made of. See Hats. | | |
| —— Horse, the lb. | 0 0 4 | 0 0 3 |
| —— Human, the lb. | 0 2 9 | 0 2 6 |
| Hair Powder, the cwt. viz. | | |
| ——— plain | 4 1 5 | 3 17 2 |
| ——— perfumed | 6 3 2 | 5 18 11 |
| Hams. See Bacon. | | |
| Hand-baskets. See Baskets. | | |
| Handkerchiefs, the Dozen | 0 18 8 | 0 16 11 |
| ——— if of Silk, or mixed with Silk, a further Duty by the lb. as Silk Manufactures. | | |
| ——— if of Muslin, and imported by the East India Company of England, a further Duty for every square Yard | 0 2 1 | 0 2 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Handkerchiefs—*continued.* | | |
| ——— if of Muslin, and not imported by the East India Company of England, a further Duty for every square Yard | 0 2 11 | 0 2 11 |
| Hand Scoops, for every £100 of the Value | 20 5 4 | 16 13 4 |
| —— Spikes. See Wood. | | |
| Hard Wax. See Wax. | | |
| Hardware Manufactures, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Hare Skins. See Skins. | | |
| —— Wool. See Wool. | | |
| Harness for Carriages. See Carriages. | | |
| Harp Strings. See Catlings. | | |
| Harts Horn. See Horns, Spirits. | | |
| Hats, viz. | | |
| —— Bast, Straw, Cane, and Chip Hats or Bonnets, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— made of, or mixed with Felt, Hair, Wool, or Beaver, the Hat | 1 11 4 | 1 10 4 |
| —— not particularly enumerated or described, the Hat | 0 6 9 | 0 6 2 |
| —— if of Silk or Leather, subject to further Duties by the lb. according to their respective Rates. | | |
| Hatbands, the Gross | 1 11 11 | 1 10 5 |
| ——— if of Silk, a further Duty by the lb. as Silk Manufactures. | | |
| Head Matter. See Spermaceti Oil in Oil. | | |
| Hellebore, the lb. | 0 0 2½ | 0 0 1½ |
| Hemlock. See Bark. | | |
| Hemp, the cwt. viz. | | |
| ——— dressed, imported in Shipping of the United Kingdom | 1 1 8 | 0 18 6 |
| ——— in foreign Shipping | 1 7 2 | 1 4 0 |
| ——— Cullen or Steel, and all other dressed Hemp, imported in Shipping of the United Kingdom | 1 8 7 | 1 5 10 |
| ——— in Foreign Shipping | 1 18 6 | 1 15 9 |
| ——— rough or undressed, imported from any Country and in any Shipping, free. | | |
| ——— Seed. See Seed. | | |
| ——— Seed Oil. See Oil. | | |
| Herrings. See Fish. | | |
| Hessens Canvas. See Canvas in Linen. | | |
| Hides, viz. | | |
| ——— Buffalo, Bull, Cow, or Ox, in the Hair, not tanned, tawed, or in any Way dressed, the Piece | 0 1 8 | 0 1 2 |
| ——— tanned, the lb. | 0 0 7 | 0 0 5 |
| ——— Elk. See Skins. | | |
| ——— Horses, Mares, or Geldings, in the Hair, the Piece | 0 1 8 | 0 1 2 |
| ——— tanned, the lb. | 0 0 8 | 0 0 6 |
| ——— Losh, the lb. | 0 1 3 | 0 1 2 |
| ——— of Muscovy or Russia, tanned, the lb. | 0 1 0½ | 0 0 6½ |
| ——— raw or undressed, of the British Colonies or Plantations in America, not particularly enumerated or described, for every £100 of the Value | 3 19 2 | 0 7 2 |
| ——— and also on such of the Hides herein-before enumerated, being tanned or dressed in Oil (not particularly provided for, and | | |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Hides—*continued.* | | |
| charged as such by the lb.) the following further Duties viz. | | |
| —— if tanned, for every 10 lbs. | 0 1 2 | 0 1 2 |
| —— if dressed in Oil, for every lb. thereof | 0 0 3 | 0 0 3 |
| ——— or Pieces of Hides not particularly enumerated or described, and not tanned or dressed in Oil, for every £100 of the Value | 20 5 4 | 16 13 4 |
| ——— tanned or dressed in Oil, of what Kind soever, and all Parts or Pieces thereof not being manufactured, and not particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| ——— further, if tanned, for every 10 lbs. | 0 1 2 | 0 1 2 |
| ——— ——— if dressed in Oil, for every lb. | 0 0 3 | 0 0 3 |
| Hollands Linen. See Linen. | | |
| Hones, the 100 of 5 Score | 0 9 11 | 0 7 11 |
| Honey, the cwt. | 0 11 8 | 0 0 8 |
| Hoops of Iron, the cwt. | 0 8 3 | 0 6 10 |
| —— of Wood, the 1000 | 0 3 8 | 0 0 4 |
| Hops, the cwt. | 3 0 0 | 2 15 6 |
| Hops may be warehoused, on Importation, under certain Conditions and Regulations. | | |
| Horns, the 100, viz. | | |
| ——— Buffalo, Cows, Oxen, or Steers | 0 4 9 | 0 3 5 |
| ——— Harts or Stags | 0 15 7½ | 0 10 5½ |
| ——— not particularly enumerated or described, and Horn Tips, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Horse Hair. See Hair. | | |
| —— Hides. See Hides. | | |
| Horses, Mares, or Geldings, each | 2 4 0 | 1 13 0 |
| Human Hair. See Hair. | | |
| Hungary Water. See Spirits. | | |
| Husks or Knubs of Silk. See Silk. | | |
| Husse Skins. See Skins. | | |
| I. and J. | | |
| Jalap, the lb. | 0 1 3 | 0 1 1 |
| Jamaica Wood. See Braziletto in Wood. | | |
| Japanned or lacquered Wares, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Japonica Terra. See Terra. | | |
| Jessamine Oil. See Oil. | | |
| Jesuits Bark. See Cortex Peruvianus. | | |
| Jet, the lb. | 0 1 3 | 0 1 2 |
| — Beads. See Beads. | | |
| Jewels, viz. Pearls, Emeralds, Rubies, and all other precious Stones and Jewels (except Diamonds), for every £100 of the Value | 3 19 2 | 0 7 2 |
| Inkle, unwrought, the lb. | 0 0 10 | 0 0 9 |
| —— wrought, the dozen lbs. | 1 14 10 | 1 11 2 |
| Incense. See Olibanum. | | |
| India Rubber, or Burrachas, the lb. | 0 0 2½ | 0 0 2½ |
| Indian Corn or Maize. See Reference in Corn. | | |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Indigo, the 100 lbs. | 0 14 0 | 0 0 0 |
| Ink for Printers, the cwt. | 0 9 9 | 0 6 11 |
| Ipecacuanha Radix. See Radix. | | |
| Iris or Orris Root, the cwt. | 1 1 3 | 0 19 9 |
| Iron, the Ton of 20 cwt. viz. | | |
| —— of the British Colonies or Plantations in America or the West Indies, in Bars or unwrought, free. | | |
| —— of the Produce of the United States of America. See Schedule B. | | |
| —— of any other Country, in Bars or unwrought | 0 12 8 | 0 12 8 |
| —— slit or hammered into Rods, and Iron drawn or hammered, less than ¾ of an Inch square, imported in Shipping of the United Kingdom | 0 18 0 | 0 18 0 |
| —— in foreign Shipping | 0 19 6 | 0 19 6 |
| —— cast, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— Cinders, the Ton | 0 1 1 | 0 1 0 |
| —— Hoops. See Hoops. | | |
| —— Liquor, for every £100 of the Value | 3 19 2 | 0 7 2 |
| —— old broken, and old cast Iron, the Ton | 0 7 0 | 0 6 0 |
| —— Ore, the Ton | 0 1 10 | 0 1 2 |
| —— Pig Iron of the Produce of any British Colony or Plantation in America, free. | | |
| —— of the Produce of the United States of America. See Schedule B. | | |
| —— of any other Country, the Ton | 0 12 8 | 0 12 |
| —— Wares, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— Wire. See Wire. | | |
| Isinglass, the lb. | 0 0 7 | 0 0 6 |
| Juice of Lemons or Oranges, the Tun of 252 Gallons | 3 5 8 | 2 10 2 |
| —— of Limes, the Gallon | 0 0 10 | 0 0 8 |
| Juniper Berries. See Berries. | | |
| —— Gum. See Gum Sandrake. | | |
| —— Oil. See Oil. | | |
| Junk, old, in Pieces not exceeding 5 Fathoms in Length, the Ton | 0 19 8¼ | 0 12 6¼ |
| Ivory, unwrought, the lb. | 0 1 10 | 0 1 8 |
| —— wrought, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| K. | | |
| Kelp, the Ton of 20 cwt. | 0 9 10 | 0 5 4 |
| Kidney Beans as Garden Seeds in Seeds. | | |
| Kid Skins. See Skins. | | |
| Kits of Woods. See Pails. | | |
| Knees of Oak. See Wood. | | |
| Knubs of Silk. See Silk Knubs in Silk. | | |
| L. | | |
| Labdanum, the lb. | 0 1 3 | 0 0 6 |
| Lac. See Gum Lac. | | |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Lace, viz. | | |
| —— Bone Lace of Thread, the Dozen Yards | 1 7 7 | 0 13 7 |
| —— of Silk, the lb. of 16 oz. | 11 11 7 | 10 15 5 |
| —— Silk, of all other Sorts, the lb. of 16 oz. | 7 17 4 | 7 10 5 |
| Lacquered Wares. See Japanned Wares. | | |
| Lambs Skins. See Skins. | | |
| —— Slink. See Skins. | | |
| —— Wool. See Wool. | | |
| Lamp Black, the cwt. | 0 15 10 | 0 13 4 |
| Landaus, as Carriages. | | |
| Lapis Calaminaris, the cwt. | 0 4 5 | 0 3 0 |
| —— Tutiæ, the lb. | 0 0 4 | 0 0 4 |
| Lath Wood. See Wood. | | |
| Latten, the cwt. viz. | | |
| —— black | 0 17 7 | 0 11 11 |
| —— shaven | 1 2 0 | 0 16 0 |
| —— Wire. See Wire. | | |
| Lavender Flowers, the lb. | 0 0 4 | 0 0 4 |
| —— Water. See Spirits. | | |
| Lawns. See Linens. | | |
| Lead, viz. | | |
| —— black the cwt. | 0 12 1 | 0 11 4 |
| —— Litharge, the cwt. | 0 3 8 | 0 3 3 |
| —— Ore, the Ton of 20 cwt. | 0 16 9 | 0 13 5 |
| —— Pig, the Ton of 20 cwt. | 1 11 5 | 1 0 8 |
| —— red, the cwt. | 0 7 1 | 0 6 1 |
| —— sheet, the cwt. | 0 2 6 | 0 1 9 |
| —— white, or Cerussa, the cwt. | 0 8 0 | 0 6 9 |
| Leaf Metal. See Metal. | | |
| Leather Basils, the Dozen Skins | 3 5 3 | 3 4 1 |
| —— and further for every lb. thereof | 0 0 4 | 0 0 4 |
| —— Manufactures, or Manufactures whereof Leather is the most valuable Part, whether tanned, or dressed in Oil, not particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| —— and further, for every lb. thereof, if tanned | 0 0 4 | 0 0 4 |
| —— if dressed in Oil | 0 0 9 | 0 0 9 |
| Leaves of Gold, the 100 Leaves | 0 1 11 | 0 1 7 |
| —— of Roses or Violets, the lb. | 0 0 4 | 0 0 4 |
| Lemons, the 1000 | 0 14 7 | 0 10 9 |
| —— Essence of, the lb. | 0 3 1½ | 0 2 10½ |
| —— Juice of. See Juice. | | |
| —— Peel of. See Cortex. | | |
| —— pickled, the Tun of 252 Gallons | 2 15 10 | 2 2 0 |
| Lentils, the lb. | 0 0 1 | 0 0 1 |
| Leopard Skins. See Skins. | | |
| Lexia Raisins. See Raisins. | | |
| Lignum Quassiæ, the cwt. | 6 13 0 | 6 6 0 |
| —— Rhodium, the cwt. | 0 16 3 | 0 5 2 |
| —— Vitæ. See Wood. | | |
| Limes, the Barrel | 0 1 1 | 0 0 10 |
| Lime, Juice of. See Juice. | | |

| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Linen, called Canvas, viz. Dutch or Holland, Barras, or Hessen Canvas, the 100 Ells, of Six Score | 1 3 3 | 1 0 6 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Packing Canvas, Guttings, and Spruce Canvas, the 100 Ells, of Six Score | 1 0 3 | 0 18 5 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Poledavies, Spruce, Elbing, or Queensborough Canvas, the Bolt of 28 Ells | 0 6 4 | 0 4 6 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Damask, viz. Tabling. Of Dutch or Holland making the Yard | 0 2 9 | 0 2 6 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Of Silesia making the Yard | 0 1 7 | 0 1 3 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Towelling & Napkinning. Of Dutch or Holland making the Yard | 0 1 1 | 0 0 11 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Of Silesia making the Yard | 0 0 8 | 0 0 6 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| And for and upon all Damask, Towelling, Napkining, and Cloths, made of Flax or Hemp, the following further additional Duty, viz. | | |
| Damask, for every Yard thereof, if the same be One Yard wide, or under | 0 0 9 | 0 0 9 |
| ——— if the same be above One Yard wide, and under Two Yards wide | 0 1 10 | 0 1 10 |
| ——— if the same be Two Yards wide, or more | 0 2 8 | 0 2 8 |
| Diaper, viz. Tabling. Of Dutch or Holland making the Yard | 0 1 11 | 0 1 7 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Of Silesia making the Yard | 0 1 1 | 0 0 10 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Napkins of Dutch or Holland making the Dozen | 0 9 11 | 0 8 11 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Diaper, viz. Towelling & Napkining. Of Dutch or Holland making the Yard | 0 0 8 | 0 0 7 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Of Silesia making the Yard | 0 0 7 | 0 0 6 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Drillings and Packducks, the 100 Ells of Six Score | 1 0 3 | 0 14 3 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Bag Holland of Dutch or Holland making the Ell | 0 2 8 | 0 2 2 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Oil Cloth, the Yard | 0 2 8 | 0 2 5 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| And all other Manufactures of Flax and Hemp, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| And further for every Square Yard thereof | 0 0 9 | 0 0 9 |
| Linseed. See Seed. | | |
| ——— Oil. See Oil. | | |



| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Lions' Skins. See Skins. | | |
| Lipari Raisins. See Raisins. | | |
| Liquorice, viz. | | |
| ——— Juice or Ball. See Succus Liquoritia. | | |
| ——— Powder, the cwt. | 2 1 3 | 1 17 8 |
| ——— Root, the cwt. | 0 11 0 | 0 8 4 |
| Litharge. See Lead. | | |
| Logwood. See Wood. | | |
| Long Pepper. See Pepper. | | |
| Long Steel. See Steel. | | |
| Losh Hides. See Hides. | | |
| Lucerne Seed. See Seed. | | |
| Lupines, the cwt. | 0 3 9 | 0 5 5 |
| Lutestrings. See Catlings. | | |
| **M.** | | |
| Mace, the lb. | 0 5 6¼ | 0 4 10¾ |
| ——— Oil of. See Oil. | | |
| Madder, the cwt. viz. | | |
| ——— Crop Madder | 0 7 2 | 0 4 6 |
| ——— Fat | 0 5 10 | 0 3 2 |
| ——— Mull | 0 1 2 | 0 0 10 |
| ——— Roots | 0 8 6 | 0 5 9 |
| Mahogany. See Wood. | | |
| Maize. See Corn. | | |
| Mangrove Bark. See Bark. | | |
| Manna, the lb. | 0 0 10 | 0 0 9 |
| Maps, each | 0 0 2 | 0 0 2 |
| Marble. See Stone. | | |
| Marbles for Children as Toys. | | |
| Mares as Horses. | | |
| Mares Hides. See Hides. | | |
| Marmalade, the lb. | 0 0 7½ | 0 0 5½ |
| Martin or Martren Skins and Tails. See Skins. | | |
| Mastick, the lb. viz. | | |
| ——— Red | 0 0 5 | 0 0 3 |
| ——— of any other Sort | 0 0 10 | 0 0 8 |
| Masts. See Wood. | | |
| Mats of Russia, the 100. viz. | | |
| ——— in Shipping of the United Kingdom | 0 18 1½ | 0 18 1½ |
| ——— in Foreign Shipping | 0 19 0¾ | 0 18 1¾ |
| Matting, the Yard, viz. | | |
| ——— of Barbary or Portugal | 0 0 7½ | 0 0 5 |
| ——— Dutch or Holland | 0 0 3¾ | 0 0 3 |
| ——— not particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Mattrasses, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Maw Seed. See Seed. | | |
| Mead, the Gallon | 0 0 7 | 0 0 5 |
| Meal. See Reference in Corn. | | |
| Medals, for every £100 of the Value | 20 5 4 | 16 13 4 |
| ——— and further if of Gold or Silver, the oz. Troy | 0 1 0 | 0 1 0 |
| Medlars, the Bushel | 0 1 8 | 0 1 6 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Melasses, the cwt. viz. | | |
| ——— of the Produce of the British Colonies or Plantations, in America, or the West Indies | 0 5 4 | 0 4 1 |
| ——— of the Produce of the United States of America. See Schedule B. | | |
| ——— of the Produce of any other Place | 0 10 5 | 0 9 2 |
| Melting Pots for Goldsmiths. See Pots. | | |
| Mercury, Precipitate, or Sublimate, the lb. | 0 1 3 | 0 1 1 |
| Metal, viz. | | |
| —— Bell Metal, the cwt. | 0 9 9 | 0 6 0 |
| —— Leaf Metal (except of Leaf Gold or Silver), the Packet of 250 Leaves | 0 0 3 | 0 0 3 |
| —— prepared for Battery, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Metheglin, the Gallon | 0 0 7 | 0 0 5 |
| Mill Boards. See Paper. | | |
| Millet Seed. See Seeds. | | |
| Millinery Wares, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— and a further Duty by the lb. or by the Yard, on the Materials of which such Millinery Wares shall be made, according to the respective Rates to which such Materials are subject. | | |
| Mill Stones. See Stones. | | |
| Mineral Water. See Water. | | |
| Minerals and Fossils, not particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Mink Skins. See Skins. | | |
| Mohair Yarn. See Camel Yarn in Yarn. | | |
| Mole Skins, Moose Skins. } See Skins. | | |
| Morells, the lb. | 0 1 10½ | 9 1 7½ |
| Moss, Rock Moss, the Ton of 20 cwt. | 1 13 11 | 0 18 1 |
| Mother of Pearl Shells, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Mules, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Mum. See Beer. | | |
| Musical Instruments, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Musk, the oz. Troy | 0 3 1½ | 0 2 5 |
| Muslin, Plain White, the Square Yard, | | |
| ——— having been imported by the United Company of Merchants of England trading to the East Indies | 0 2 11 | 0 2 8 |
| ——— not having been so imported | 0 4 9 | 0 4 6 |
| ——— being worked or figured, printed, painted, stained, or dyed, Romals and all Manufactures of Cotton, or of Cotton and Linen mixed, whether plain, printed, painted, stained, or dyed, not being particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| ——— And further for every Square Yard thereof, | | |
| If the same had been imported by the United Company of Merchants of England trading to the East Indies | 0 2 1 | 0 2 1 |
| ——— Not having been so imported | 0 2 11 | 0 2 11 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Musquash Skins. See Skins. | | |
| Mustard Seed. See Seed. | | |
| Mutton, as Provisions. | | |
| Myrrh, the lb. | 0 0 10 | 0 0 9 |
| **N.** | | |
| Napkining. See Linen. | | |
| Natural Balsam. See Balsam. | | |
| Neats Tongues. See Tongues. | | |
| Necklaces of Glass. See Bracelets. | | |
| Needles, as Hardware. | | |
| Nest Boxes. See Boxes. | | |
| Nets Fishing old, free. | | |
| Newland or Newfoundland Fish. See Fish. | | |
| Nicaragua Wood. See Wood. | | |
| Nitrum, as Saltpetre. | | |
| Nutmegs, the lb. | 0 3 0 | 0 2 1 |
| ——— Candied, the lb. | 0 1 2 | 0 1 1 |
| ——— Oil of. See Oil. | | |
| Nuts, viz. | | |
| —— Cashew, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— Chestnuts, the Bushel | 0 2 6 | 0 2 2 |
| —— Pistachia Nuts, the lb. | 0 0 5 | 0 0 4 |
| —— Small Nuts, the Bushel | 0 1 10½ | 0 1 5½ |
| —— Walnuts, the Bushel | 0 1 3 | 0 0 11 |
| Nux Vomica, the lb. | 0 1 6 | 0 1 4 |
| **O.** | | |
| Oak, viz. | | |
| —— Bark. See Bark. | | |
| —— Boards. See Boards in Wood. | | |
| —— Knees. See Knees of Oak, in Wood. | | |
| —— Plank. See Wood. | | |
| —— Timber. See Wood. | | |
| Oakum, the cwt. | 0 1 0 | 0 0 6 |
| Oars. See Wood. | | |
| Oats and Oatmeal. See Reference in Corn. | | |
| Oil, viz. | | |
| — of Almonds, the lb. | 0 0 5 | 0 0 2 |
| — of Amber, the lb. | 0 0 10 | 0 0 9 |
| — of Anniseed, the lb. | 0 2 9¾ | 0 2 2¾ |
| — of Carraway Seeds, the lb. | 0 1 0½ | 0 0 9½ |
| — of Castor, the lb. | 0 0 7½ | 0 0 7½ |
| — of Cinnamon, the oz. Troy | 0 3 1½ | 0 3 0½ |
| — of Cloves, the lb. | 0 5 6 | 0 3 6 |
| — Fish Oil. See Train Oil, in Oil. | | |
| — of Hempseed, the Tun of 252 Gallons. | 9 7 0 | 8 1 0 |
| — of Jessamine, the lb. | 0 2 6 | 0 1 11 |
| — of Juniper, the lb. | 0 0 1 | 0 0 0 |
| — of Linseed, the Tun of 252 Gallons | 16 10 10 | 14 11 10 |
| — of Mace, the lb. | 0 3 10 | 0 3 6 |
| — of Marjoram, the lb. | 0 1 11¾ | 0 1 9¾ |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Oil.—*continued.* | | |
| — of Nutmegs, the lb. | 0 6 9 | 0 3 9 |
| — of Oranges, the lb. | 0 2 2 | 0 1 10 |
| — ordinary Oil of Olives, as Seville, Minorca, Majorca, Apuglia, Provence, and Portugal, and all other ordinary Oil of Olives, the Tun of 252 Gallons; viz. | | |
| —— imported in Shipping of the United Kingdom | 8 6 7 | 6 1 11 |
| ——— in Foreign Shipping | 9 4 10 | 7 0 2 |
| — Palm, the cwt. | 0 11 3 | 0 9 11 |
| — of Rapeseed, the Tun of 252 Gallons | 16 10 10 | 13 19 1 |
| — of Rosemary, the lb. | 0 1 3 | 0 1 1 |
| — Sallad Oil, the Gallon; viz. | | |
| ——— imported in Shipping of the United Kingdom | 0 2 2 | 0 2 0 |
| ——— in Foreign Shipping | 0 3 2¼ | 0 3 0 |
| — of Sassafras, the lb. | 0 1 8 | 0 1 2 |
| — Seal Oil, as Train Oil. | | |
| — Seed Oil, not particularly enumerated or described, the Tun of 252 Gallons | 8 16 0 | 6 16 0 |
| — of Thyme, the lb. | 0 1 11¾ | 0 1 9¾ |
| — of Turpentine, the 100lbs. | 1 11 3 | 1 10 9 |
| — of Vitriol, the 100 lbs. | 1 0 10 | 1 0 10 |
| — of Walnuts, the Gallon | 0 2 2 | 0 1 8 |
| — Whale. See Train Oil. | | |
| — all other Oils, being chemical Oils, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| — or Blubber from Fish, the Tun of 252 Gallons; viz. | | |
| — Blubber of Newfoundland, of the Fishing of the United Kingdom, or of the Fishing of Newfoundland | 0 4 8 | 0 0 0 |
| Blubber of any other Sort, of the Fishing of the United Kingdom | 0 11 7 | 0 0 0 |
| ——— of Foreign Fishing | 23 2 0 | 16 2 0 |
| — Fish Oil or Train Oil, of the Fishing of the United Kingdom | 0 17 4 | 0 0 0 |
| ——— of Foreign Fishing | 23 2 0 | 16 2 0 |
| — Spermaceti Oil or Head Matter, of Fishing of the United Kingdom | 2 6 2 | 0 0 0 |
| ——— of Foreign Fishing | 24 5 1 | 16 18 1 |
| For the Conditions and Regulations under which Oil or Blubber of Whales, and Seal Oil, may be imported, under the Duties imposed on such Articles of British Fishing or Taking, see this Act. | | |
| — Oil Cloth. See Linen. | | |
| Oker or Ochre, the Bushel | 0 1 7 | 0 1 2 |
| Olibanum or Incense, the cwt. | 1 11 8 | 1 9 7 |
| Olive Oil. See Oil. | | |
| —— Wood. See Wood. | | |
| Olives, the Hogshead of 63 Gallons | 3 18 9 | 2 18 5 |
| Onion Seed. See Seed. | | |
| Onions, the Bushel | 0 0 7½ | 0 0 4½ |
| Open Tapes as Haberdashery. | | |
| Opium, the lb. | 0 3 8 | 0 3 2 |
| Opoponax. See Gum. | | |
| Orange Flower Water, the Gallon | 0 1 10½ | 0 1 6½ |





| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Oranges, the 1000 | 0 14 7 | 0 14 7 |
| ——— Juice. See Juice of Lemons and Oranges. | | |
| ——— Peel. See Cortex. | | |
| Orchal, the cwt. | 0 6 11 | 0 5 2 |
| Orchelia or Archelia, the cwt. | 0 5 6 | 0 0 6 |
| Ore, viz. | | |
| —— Copper. See Copper. | | |
| —— Gold, free. | | |
| —— Iron. See Iron. | | |
| —— Lead. See Lead. | | |
| —— Silver, free. | | |
| —— not particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Organzine Silk. See Silk. | | |
| Origanum, the lb. | 0 0 2½ | 0 0 2½ |
| ——— Oil of, as Oil of Thyme in Oil. | | |
| Orpiment or Auripigmentum. See Arsenick. | | |
| Orris Root. See Iris Root. | | |
| Orsedew or Frosting, the lb. | 0 0 10 | 0 0 8 |
| Ostrich Feathers. See Feathers. | | |
| Otter Skins. } See Skins. | | |
| Ounce Skins. } | | |
| Outnal Thread. See Thread. | | |
| Ox Hair, Hides, and Horns. See Hair, Hides, Horns. | | |
| Oxen. See Cattle. | | |
| **P.** | | |
| Pack Ducks. See Drillings in Linen. | | |
| Packing Canvas. See Canvas in Linen. | | |
| Pack Thread. See Thread. | | |
| Pailing Boards. See Boards in Wood. | | |
| Pails or Kits of Wood, the Dozen. | 0 2 2 | 0 1 6 |
| Painted Paper. See Paper. | | |
| Painters Colours, not particularly enumerated or described, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Paintings on Glass, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Painted Wares, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Palm Oil. See Oil. | | |
| Panthers Skins. See Skins. | | |
| Pantiles. See Tiles. | | |
| Paper; viz. | | |
| —— for and upon every lb. weight Avoirdupois, | | |
| —— of all Paper fit or proper, or that may be used for, or applied to, the Uses and Purposes of writing, drawing, and printing, or any of them, and of all Elephant Paper, and of all Cartridge Paper | 0 0 9 | 0 0 9 |
| —— of all coloured Papers and Whited Brown Papers, other than except Elephant and Cartridge Papers, fit or proper for the Use or Purpose of wrapping up Goods, and not fit or proper, or capable of being used for or applied to, the Uses or Purposes of writing, drawing, and printing, or any of them | 0 0 6 | 0 0 6 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Paper—*continued.* | | |
| —— for and upon every lb. weight Avoirdupois | | |
| —— of Brown Paper fit and proper for the Use and Purpose of wrapping up Goods, and not fit or proper, or capable of being used for, or applied to, the Uses or Purposes of writing, drawing, and printing, or any of them, and of all Button Paper or Button Board - | 0 0 3 | 0 0 3 |
| —— of Paper fit or proper, or capable of being used for, or applied to, the Uses or Purposes of Paper Hangings - | 0 0 4 | 0 0 4 |
| —— for every hundred weight, | | |
| —— of Pasteboard, Millboard, and Scaleboard, and Paper commonly called by the Name of Sheating or Sheathing Paper - - | 2 0 0 | 2 0 0 |
| —— of glazed Paper for Clothiers and Hotpressers - | 1 0 0 | 1 0 0 |
| —— Gold Paper, the small gross - - | 0 8 6 | 0 4 8 |
| —— Hangings, for every square Yard - | 0 0 8 | 0 0 5 |
| —— of all Sorts, whether plain, printed, painted, stained, or dyed, and not particularly enumerated or described, for every lb. - | 0 1 0 | 0 1 0 |
| Parchment, the Dozen of 12 Sheets - - | 2 9 0 | 1 7 0 |
| Pasteboards, or Millboards. See Paper. | | |
| Paving Tiles. See Tiles. | | |
| Pearl Ashes, as Ashes. | | |
| Pearl or hulled Barley, the cwt. - - | 0 13 1½ | 0 12 4½ |
| Pearls. See Jewels. | | |
| Pearl Shells. See Mother of Pearl Shells. | | |
| Pears, the Bushel - - | 0 1 8 | 0 1 6 |
| —— dried, the Bushel - - | 0 1 2 | 0 0 10 |
| Peas. See Corn. | | |
| —— if for sowing, free. | | |
| Pellitory, the lb. - - | 0 0 2½ | 0 0 2½ |
| Pelts. See Skins. | | |
| Pencils, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| Pens, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| Pepper, the lb. viz. | | |
| —— black or white, of the East Indies - - | 0 1 6¾ | 0 1 6¾ |
| —— Cayenne - - | 0 3 1½ | 0 2 9½ |
| —— Guinea - - | 0 0 5 | 0 0 4 |
| —— long - - - | 0 0 5 | 0 0 4 |
| Perfumed Oil, as Chemical Oil. | | |
| Perfumery, not particularly enumerated or described, for every £100 of the Value - - | 33 0 0 | 29 8 0 |
| Perry, the Tun of 252 Gallons - - | 12 12 0 | 12 12 0 |
| Peruvianus Cortex. See Cortex. | | |
| Pewter, old, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| Pickled Cucumbers. See Cucumbers. | | |
| Pickles, not particularly enumerated or described, for every £100 of the Value - - | 33 0 0 | 29 8 0 |
| Pictures and Picture Frames, for every £100 of the Value - | 33 0 0 | 29 8 0 |
| Pig Iron. See Iron. | | |
| — Lead. See Lead. | | |
| Pill Boxes. See Boxes. | | |
| Pimento, the lb. viz. | | |
| —— of the British Plantations - | 0 0 3 | 0 0 3 |
| —— not of the British Plantations - | 0 0 4 | 0 0 3 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Pink Root, for every £100 of the Value - - - | 33 0 0 | 29 8 0 |
| Pins. See Haberdashery. | | |
| Pipe Boards. See Boards in Wood. | | |
| Pistachia Nuts. See Nuts. | | |
| Pitch, the Last of 12 Barrels, each Barrel of 31½ Gallons, viz. | | |
| —— of the Produce of any of the Dominions or Plantations of the Crown of the United Kingdom - - - | 0 18 5 | 0 14 9 |
| —— of the Produce of the United States of America, See Schedule B. | | |
| —— of the Produce of any other Place | | |
| —— imported in Shipping of the United Kingdom - - | 1 1 8 | 0 18 0 |
| —— in Foreign Shipping - - - | 1 2 6 | 0 18 10 |
| —— Burgundy or Rhinehurst, the cwt. - - | 0 9 8¼ | 0 8 11¼ |
| Planks. See Wood. | | |
| Plants and Trees. Free. | | |
| Plaster of Paris, the cwt. - - - | 0 0 7 | 0 0 6 |
| Plate, viz. | | |
| —— battered, fit only to be remanufactured, free as Bullion. | | |
| —— of Gold wrought, for every £100 of the Value - - | 16 16 2 | 16 16 2 |
| —— further, for every oz. Troy thereof - - | 0 3 2 | 0 2 4 |
| —— of Silver gilt, Part gilt, or ungilt, for every £100 of the Value - | 16 6 2 | 16 6 2 |
| —— further, for every oz. Troy thereof | | |
| —— if gilt - - - | 0 1 2 | 0 0 9 |
| —— if Part gilt - - - | 0 1 1 | 0 0 9 |
| —— if ungilt - - - | 0 1 0 | 0 0 9 |
| Plated Wares, not particularly enumerated or described, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| And further, for every oz. Troy of Plate thereon - | 0 0 9 | 0 0 9 |
| Platters of Wood, the Dozen - - - - | 0 0 9 | 0 0 6 |
| Platting or other Manufactures of Bast, Straw, Chip, Cane, or Horse-hair, to be used in, or proper for making Hats or Bonnets, for every £100 of the Value - - - | 33 0 0 | 29 8 0 |
| Plums, dried, as Groceries. | | |
| Polonia Wool, as Spanish. See Wool. | | |
| Pomatum, the lb. - - - | 0 1 1 | 0 0 9 |
| Pomegranates, the 1000 - - - | 1 2 6 | 0 14 2 |
| —— Peels, the cwt. - - - | 0 9 11 | 0 6 5 |
| Pomice Stones. See Stones. | | |
| Poppy-heads, or Capita Papaverum, the 1000 - - | 0 2 8½ | 0 1 11½ |
| Porcelain. See China. | | |
| Pork, as Provisions. | | |
| Pot Ashes, as Ashes. | | |
| Potatoes, as Provisions. | | |
| Pots, viz. | | |
| —— melting Pots for Goldsmiths, the 100 - - | 0 2 3½ | 0 1 1½ |
| —— of Stone, for every £100 of the Value - - | 44 0 0 | 40 8 0 |
| Poultry, as Provisions. | | |
| Powder. See Gunpowder, Hair Powder, Sago Powder. | | |
| Precious Stones. See Jewels. | | |
| Precipitate. See Mercury. | | |
| Prints of Paper, plain or coloured, for every £100 of the Value - | 33 0 0 | 29 8 0 |
| Printers Ink. See Ink. | | |
| Printing Letters or Types, the cwt. - - - | 1 14 8 | 1 10 8 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Provisions, (not being Groceries) not particularly enumerated or described, for every £100 of the Value | 13 5 7 | 9 13 7 |
| Prunell Sal. See Sal. | | |
| Prunelloes, the lb. | 0 0 $8\frac{3}{4}$ | 0 0 $5\frac{1}{4}$ |
| Prunes, the cwt. viz. | | |
| ——— imported in Shipping of the United Kingdom | 0 6 8 | 0 4 2 |
| ——— in Foreign Shipping | 0 7 3 | 0 4 9 |
| Psyllium, the lb. | 0 0 $2\frac{1}{2}$ | 0 0 $2\frac{1}{2}$ |
| Pulse, as Provisions. | | |
| Pyrmont Water. See Water, Mineral. | | |
| **Q.** | | |
| Quassia Wood. See Lignum Quassia. | | |
| Queensborough Canvas. See Canvas in Linen. | | |
| Quercitron, or Black Oak Bark. See Bark. | | |
| Querne Stones. See Stones. | | |
| Quicksilver, or Argentum Vivum, the lb. | 0 1 1 | 0 1 1 |
| Quinces, the 100 | 0 1 6 | 0 1 3 |
| **R.** | | |
| Racoon Skins. See Skins. | | |
| Raddle, the Barrel | 0 1 10 | 0 1 8 |
| Radix, viz. | | |
| ——— Contrayerva, the lb. | 0 0 $11\frac{1}{4}$ | 0 0 $11\frac{1}{4}$ |
| ——— Enulæ Campanæ, or Esulæ, the cwt. | 0 10 0 | 0 10 0 |
| ——— Eringii, the lb. | 0 0 $2\frac{1}{2}$ | 0 0 $2\frac{1}{2}$ |
| ——— Ipecacuanha, the lb. | 0 2 $8\frac{1}{2}$ | 0 2 $4\frac{1}{2}$ |
| ——— Serpentariæ, or Snake Root, the lb. | 0 1 3 | 0 1 2 |
| Rags, old, of Linen, fit only for making Paper, free. | | |
| Raisins, the cwt. viz. | | |
| ——— Belvidere, imported in Shipping of the United Kingdom | 0 18 $1\frac{1}{4}$ | 0 16 $8\frac{1}{4}$ |
| ——— in foreign Shipping | 0 18 4 | 0 16 11 |
| ——— Denia, imported in Shipping of the United Kingdom | 0 16 6 | 0 15 2 |
| ——— in foreign Shipping | 0 16 $8\frac{3}{4}$ | 0 15 $4\frac{3}{4}$ |
| ——— Faro, imported in Shipping of the United Kingdom | 0 18 $1\frac{1}{4}$ | 0 16 $8\frac{1}{4}$ |
| ——— in foreign Shipping | 0 18 4 | 0 16 11 |
| ——— Lexia, imported in Shipping of the United Kingdom | 0 18 $9\frac{1}{2}$ | 0 16 $11\frac{1}{2}$ |
| ——— in foreign Shipping | 0 19 $0\frac{1}{4}$ | 0 17 $2\frac{1}{4}$ |
| ——— Lipari, imported in Shipping of the United Kingdom | 0 18 $1\frac{1}{4}$ | 0 16 $8\frac{1}{2}$ |
| ——— in foreign Shipping | 0 18 4 | 0 16 11 |
| ——— Smyrna, imported in Shipping of the United Kingdom | 1 1 $3\frac{3}{4}$ | 1 0 $5\frac{3}{4}$ |
| ——— in foreign Shipping | 1 1 $8\frac{1}{4}$ | 1 0 $10\frac{1}{4}$ |
| ——— of the Sun, imported in Shipping of the United Kingdom | 1 4 $4\frac{1}{2}$ | 1 1 $7\frac{1}{2}$ |
| ——— in foreign Shipping | 1 10 0 | 1 8 3 |
| ——— not particularly enumerated or described, imported in Shipping of the United Kingdom | 0 16 6 | 0 15 2 |
| ——— in foreign Shipping | 0 16 $8\frac{3}{4}$ | 0 15 $4\frac{3}{4}$ |
| Rape Seed and Oil. See Seed Oil. | | |
| ——— of Grapes, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Ratifia. See Cordial Water in Spirits. | | |
| Rattans. See Canes. | | |
| Raw Linen Yarn and Silk. See Yarn Silk. | | |





| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Razors, the Dicker of 10 Razors | 0 6 9 | 0 6 2 |
| Red Lead. See Lead. | | |
| —— Wood. See Wood. | | |
| —— Wool. See Wool. | | |
| Reed Canes. See Canes. | | |
| Regulus the cwt. | 0 9 11 | 0 6 6 |
| Resina Jalappæ, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Rhinehurst Pitch. See Pitch. | | |
| Rhodium Lignum. See Lignum. | | |
| Rhubarb, the lb. | 0 2 11 | 0 2 3 |
| Ribband, the lb. of 16 oz. viz. | | |
| ——— of Silk | 7 3 0 | 7 0 6 |
| ——— of Gold, or Silver, or both | 8 9 1 | 8 1 1 |
| Rice, the cwt. | 0 5 10 | 0 5 2 |
| —— of the Produce of the United States of America. See Schedule B. | | |
| Roch Alum. See Alum. | | |
| Rock Moss. See Moss. | | |
| Romanum Vitriolum. See Copperas Blue. | | |
| Ropes, viz. | | |
| ——— of Bast. See Bast Ropes. | | |
| ——— New. See Cordage. | | |
| ——— Old. See Junk. | | |
| Rose Copper. See Copper. | | |
| Rose Leaves. See Leaves of Roses. | | |
| Rosemary, Oil of. See Oil. | | |
| Rosin, or Colofonia, the cwt. viz. | | |
| ——— of the Dominions or Plantations belonging to the Crown of the United Kingdom | 0 2 6 | 0 2 2 |
| ——— not of the Produce of any of the Dominions or Plantations belonging to the Crown of the United Kingdom, imported in Shipping of the United Kingdom | 0 3 $6\frac{1}{2}$ | 0 3 $2\frac{1}{2}$ |
| ——— ——— in foreign Shipping | 0 3 9 | 0 3 5 |
| ——— of the Produce of the United States of America. See Schedule B. | | |
| Round Wood. See Wood. | | |
| Rubies. See Jewels. | | |
| Rum. See Spirits. | | |
| Rye, as Corn. | | |
| **S.** | | |
| Sable Skins. See Skins. | | |
| Saccharum Saturni, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Safflower, the lb. | 0 0 3 | 0 0 2 |
| Saffron, the lb. | 0 4 8 | 0 3 5 |
| Sagapenum Gum. See Gum. | | |
| Sago, viz. | | |
| —— whole, the lb. | 0 0 5 | 0 0 4 |
| —— powdered, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Sail Cloth. See Canvas in Linen. | | |
| Sal, viz. | | |
| —— Alkali, the lb. | 0 1 3 | 0 1 2 |
| —— Ammoniacum, the lb. | 0 0 4 | 0 0 $1\frac{1}{2}$ |

| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Sal—*continued.* | | |
| —— *Cornu Cervi*, the lb. | 0 0 5 | 0 0 5 |
| —— Glauber, the cwt. | 0 16 6 | 0 9 10 |
| —— Prunella, the lb. | 0 0 $3\frac{3}{4}$ | 0 0 $3\frac{3}{4}$ |
| —— Succini, the lb. | 0 1 $10\frac{1}{2}$ | 0 1 $8\frac{1}{2}$ |
| —— Tartari, the lb. | 0 0 4 | 0 0 3 |
| —— Volatile Ammoniacum, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Salep or Salop, the lb. | 0 0 $7\frac{1}{2}$ | 0 0 $5\frac{1}{2}$ |
| Sallad Oil. See Oil. | | |
| Salt, viz. | | |
| —— White, or Bay, the Bushel of 56 lbs. | 0 1 5 | — |
| —— not Bay, the Bushel of 56 lbs. | 0 2 0 | — |
| —— Rock, the Ton of 40 Bushels, each Bushel of 65 lbs. | 3 0 0 | — |
| —— as to Salt from Great Britain. See this Act. | | |
| —— Petre, the cwt. | 0 0 3 | — |
| Sand Boxes. See Boxes. | | |
| Sandrake Gum. See Gum. | | |
| Sanguis Draconis, the lb. | 0 1 1 | 0 0 11 |
| *Sarcocolla* Gum. See Gum. | | |
| Sarsaparilla, the lb. | 0 1 1 | 0 1 0 |
| Sassafras, the cwt. | 0 4 0 | 0 3 4 |
| ——— Oil. See Oil. | | |
| Saunders or Sanders Wood, viz. | | |
| ——— Red, the cwt. | 0 8 3 | 0 0 9 |
| ——— White or Yellow, the lb. | 0 0 8 | 0 0 1 |
| Scaleboard. See Paper. | | |
| Scammony, the lb. | 0 4 5 | 0 3 8 |
| Scoops of Wood, the Dozen | 0 1 8 | 0 1 6 |
| Scordium, the lb. | 0 0 3 | 0 0 2 |
| Sculptured Marble. See Stones. | | |
| Sea Cow Teeth, the lb. | 0 0 10 | 0 0 8 |
| Sea Holly Roots, the cwt. | 0 12 1 | 0 10 0 |
| Sea Horse Teeth, the lb. | 0 1 0 | 0 0 11 |
| Sea Morse Teeth, the lb. | 0 0 11 | 0 0 10 |
| Seal Oil. See Train Oil, in Oil. | | |
| —— Skins. See Skins. | | |
| Seeds, viz. | | |
| —— Anniseed, the cwt. | 0 17 11 | 0 15 8 |
| —— Canary Seed, the cwt. | 1 6 3 | 1 3 5 |
| —— Carraway, the cwt. | 0 7 $9\frac{3}{4}$ | 0 7 $0\frac{3}{4}$ |
| —— Carthamus, the lb. | 0 0 $3\frac{3}{4}$ | 0 0 $2\frac{3}{4}$ |
| —— Clover, the cwt. | 0 7 $2\frac{1}{4}$ | 0 4 $5\frac{1}{4}$ |
| —— Cole, the Quarter of 8 Bushels | 0 13 2 | 0 9 11 |
| —— Coriander, the cwt. | 0 7 $2\frac{1}{4}$ | 0 6 $4\frac{1}{4}$ |
| —— Cummin, the cwt. | 0 11 $10\frac{1}{2}$ | 0 10 $0\frac{1}{2}$ |
| —— Fennel, the lb. | 0 0 $2\frac{1}{2}$ | 0 0 $2\frac{1}{2}$ |
| —— Fenugreek, the cwt. | 0 5 $7\frac{1}{2}$ | 0 4 $9\frac{1}{2}$ |
| —— Garden Seed, or Forest Seed, not particularly enumerated or described, the lb. | 0 0 3 | 0 0 3 |
| —— Hemp Seed, free. | | |
| —— Linseed, or Flax Seed, free. | | |
| —— Lucern Seed, the cwt. | 0 6 7 | 0 3 7 |
| —— Maw, the cwt. | 0 16 6 | 0 12 9 |
| —— Miller, the cwt. | 0 3 10 | 0 2 10 |



| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £ s. d. |
|---|---|---|
| Seeds—*continued.* | | |
| —— Mustard, the cwt. | 0 2 4 | 0 1 10 |
| —— Onion, the cwt. | 0 18 7 | 0 13 7 |
| —— Pioni or Peoni, the lb. | 0 0 2 | 0 0 2 |
| —— Rape, the Quarter of 8 Bushels | 0 5 0 | 0 3 7 |
| —— Worm, the lb. | 0 1 2 | 0 1 1 |
| —— Not particularly enumerated or described, and not being Drugs, for every £100 of the Value | 20 5 4 | 16 13 4 |
| —— Lac. See Gum Lac. | | |
| —— *Oil.* See Oil. | | |
| Senna, the lb. | 0 0 $11\frac{1}{4}$ | 0 0 $9\frac{1}{4}$ |
| Serpentaria Radix. See Radix. | | |
| Shaven Latten. See Latten. | | |
| Shaving for Hats. See Platting. | | |
| Sheep as Provisions. | | |
| —— Skins. See Skins. | | |
| Sheeps Wool. See Wool. | | |
| Sheet Lead. See Lead. | | |
| Shell Lac. See Gum Lac. | | |
| Shells, Mother-of-Pearl. See in M. | | |
| Ships, viz. | | |
| —— Prize Ships, with their Tackle, Apparel, and Furniture (except Sails), for every £100 of the Value | 5 0 0 | — |
| Shovels of Wood, unshod, the Dozen | 0 4 2 | 0 3 5 |
| Shruff, or Old Brass, fit only to be re-manufactured, the cwt. | 0 12 10 | 0 10 2 |
| Shumac, or Sumac, the cwt. | 0 3 1 | 0 2 3 |
| *Silk*, viz. | | |
| —— Knubs or Husks of Silk, the lb. of 21 oz. | 0 0 6 | 0 0 5 |
| —— Lace. See Lace. | | |
| —— Organzine, the lb. of 16 oz. | 0 3 8 | 0 2 11 |
| —— Raw, of Turkey, the lb. of 24 oz. | 0 2 6 | 0 1 11 |
| —— of any other Country, except His Majesty's Colonies or Plantations, the lb. of 24 oz. | 0 2 7 | 0 1 11 |
| —— of the British Plantations, the lb. of 24 oz. | 0 0 9 | 0 0 1 |
| —— Thrown, dyed, the lb. of 16 oz. | 0 9 1 | 0 8 4 |
| ——— undyed, the lb. of 16 oz. | 0 6 4 | 0 5 7 |
| —— Waste Silk not particularly enumerated or described, or otherwise charged with Duty, the lb. of 16 oz. | 0 0 6 | 0 0 4 |
| —— Wrought, mixed with Gold or Silver, or both, not particularly enumerated or described, the lb. of 16 oz. | 7 13 9 | 7 11 2 |
| —— Manufactures of all other Sorts, whether of Silk only, or mixed with any other Materials, and not being particularly enumerated or described, the lb. of 16 oz. | 5 13 4 | 5 11 2 |
| —— Worm Gut, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Silver Coin and Plate. See Coin, Plate. | | |
| Simarouba Cortex. See Cortex. | | |
| Singing Birds. See Birds. | | |
| Sisters Thread. See Thread. | | |
| Skeets for Whitsters, the Skeet | 0 0 2 | 0 0 2 |
| Skins, viz. | | |
| —— Badger Skins, undressed, the Skin | 0 0 11 | 0 0 9 |
| —— Basil. See Leather. | | |
| —— Bear, undressed, the Skin | 0 7 7 | 0 6 7 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Skins—*continued.* | | |
| —— Beaver, undressed, or Indian, half dressed, the Skin, viz. | | |
| ———— of the British Colonies or Plantations | 0 0 4 | 0 0 2 |
| ———— of the United States of America. See Schedule B. | | |
| ———— of any other Place | 0 1 1 | 0 0 11 |
| —— if dressed in Oil, a further Duty, the lb. | 0 0 3 | 0 0 3 |
| —— Buck or Deer. See Deer in Skins. | | |
| —— Calabar. See Squirrel. | | |
| —— Calve, in the Hair, not tanned, tawed, or in any Way dressed, the Dozen Skins, | | |
| —— imported in Shipping of the United Kingdom | 0 1 2 | 0 0 0 |
| ———— in foreign Shipping | 0 4 2 | 0 3 0 |
| —— tanned, the lb. | 0 0 8 | 0 0 7 |
| —— but if dressed in Oil, a further Duty for every lb. | 0 0 3 | 0 0 3 |
| —— Cat, undressed, the 100 Skins | 0 16 4 | 0 14 1 |
| —— Coney, undressed, the Dozen Skins | 0 0 7½ | 0 0 5½ |
| —— Cordivants, dressed, of Spain, the Dozen | 1 2 0 | 0 16 10 |
| ———— of Turkey, the Dozen | 0 19 6 | 0 16 7 |
| —— Deer, undressed, the Skin | 0 0 4 | 0 0 2 |
| ———— dressed, the Skin | 0 1 1 | 0 0 11 |
| ———— Indian, half dressed or shaved, the Skin | 0 0 4 | 0 0 2 |
| —— Dog in the Hair, not tanned, tawed, or in any way dressed, the Dozen Skins, | | |
| —— imported in Shipping of the United Kingdom | 0 0 8 | 0 0 6 |
| ———— in Foreign Shipping | 0 1 0 | 0 0 10 |
| —— Dog Fish, undressed, the Dozen Skins | 0 3 9 | 0 2 9 |
| —— Elk Skins in the Hair, not tanned, tawed, or in any way dressed the Skin, | | |
| ———— imported in Shipping of the United Kingdom | 0 0 8 | 0 0 1 |
| ———— in Foreign Shipping | 0 1 0 | 0 0 5 |
| —— Ermine or Armin, undressed, the Timber of 40 Skins | 0 16 8 | 0 15 2 |
| —— Fisher, undressed, the Skin | 0 2 0 | 0 1 10 |
| —— Fitches, undressed, the Skin | 0 0 2½ | 0 0 2½ |
| —— Fox, undressed, the Skin | 0 0 7½ | 0 0 4½ |
| —— Tails, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— Goat, raw or undressed, viz. | | |
| —— imported in Shipping of the United Kingdom, the Dozen, | 0 1 10 | 0 0 2 |
| ———— in Foreign Shipping, the Dozen | 0 9 0 | 0 7 4 |
| —— tanned, the Dozen | 2 8 9 | 2 4 5 |
| —— but if dressed in Oil, a further Duty the lb. | 0 0 4 | 0 0 4 |
| —— Hare, undressed, the 120 Skins | 0 4 6 | 0 1 6 |
| —— Husse, undressed, the Skin | 0 0 3 | 0 0 3 |
| —— Kid in the Hair, the 100 Skins | 0 1 1 | — |
| —— dressed, the 100 Skins | 1 17 6 | 1 13 8 |
| —— Lamb, undressed in the Wool, the 120 Skins | 0 7 10 | 0 4 0 |
| ———— dressed in Alum, Salt or Meal, the 100 Skins | 1 2 6 | 0 19 6 |
| ———— dressed in Oil, the 100 Skins | 2 12 10 | 2 0 10 |
| ———— and further for every lb. | 0 0 7 | 0 0 7 |
| ———— Slink, undressed, in the Wool, the 120 | 0 2 7 | 0 1 11 |
| —— Leopard, undressed, the Skin | 0 10 2 | 0 9 1 |
| —— Lion, undressed, the Skin | 0 4 2 | 0 3 9 |
| —— Marton or Martron, undressed, the Timber of 40 Skins | 3 16 10 | 3 12 6 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Skins—*continued.* | | |
| —— Marton or Martron Tails, undressed, the 120 | 0 13 6 | 0 13 2 |
| —— Minever, the Mantle | 0 4 7 | 0 4 0 |
| —— Mink, undressed, the Timber of 40 Skins | 1 14 4 | 1 2 10 |
| ———— tawed, the Timber of 40 Skins | 1 19 9 | 1 9 9 |
| —— Mole, undressed, the Dozen | 0 0 4 | 0 0 3 |
| —— Moose, undressed, the Skin | 0 4 1 | 0 3 7 |
| —— Musquash, undressed, the 100 Skins | 1 0 4 | 0 18 3 |
| —— Otter, undressed, the Skin | 0 2 5 | 0 1 11 |
| —— Ounce, undressed, the Skin | 0 5 4 | 0 4 8 |
| —— Panther, undressed, the Skin | 0 8 4 | 0 7 3 |
| —— Pelts of Goats, undressed, the Dozen | 0 2 2 | 0 1 10 |
| ———— dressed, the Dozen | 0 3 10 | 0 3 7 |
| ———— of all other Sorts, undressed, the 100 | 0 12 4 | 0 10 11 |
| —— Racoon, undressed, the 100 Skins | 1 19 2 | 0 19 4 |
| —— Sable, undressed, the Skin | 0 4 5 | 0 3 10 |
| ———— Tails or Tips of Sable, undressed, the Piece | 0 0 9 | 0 0 7 |
| —— Seal in the Hair, not tanned, tawed, or in any way dressed, imported in Shipping of the United Kingdom, the Skin | 0 0 2 | — |
| ———— in Foreign Shipping, the Skin | 0 0 10 | 0 0 8 |
| For the Conditions and Regulations under which Seal Skins may be imported under the Duties imposed on such Skins of British Fishing or taking. See this Act. | | |
| —— Sheep, undressed, in the Wool, the Dozen Skins | 0 1 10 | 0 1 5 |
| ———— dressed in Oil, tanned, or tawed, the Dozen Skins | 0 6 5 | 0 6 3 |
| ———— and further as dressed in Oil, for every 10 lbs. | 0 0 6 | 0 0 6 |
| —— Squirrel or Calabar, undressed, the Timber of 40 Skins | 0 3 4 | 0 2 7 |
| ———— tawed, the Timber of 40 Skins | 0 4 5 | 0 3 1 |
| ———— Tails, for every £100 of the Value | 33 0 9 | 29 8 0 |
| —— Swan, undressed, the Skin | 0 1 6 | 0 1 3 |
| —— Tyger, undressed, the Skin | 0 5 0 | 0 3 9 |
| —— Weasel, undressed, the 120 Skins | 0 4 2 | 0 1 6 |
| —— Wolf, undressed, the Skin | 0 8 10 | 0 7 2 |
| ———— tawed, the Skin | 0 12 4 | 0 11 0 |
| —— Wolverings, undressed, the Skin | 0 5 2 | 0 4 8 |
| —— And also such of the Skins herein-before enumerated except those which are particularly provided for as tanned or dressed in Oil, shall be subject to the following further Duties, viz. | | |
| ———— if tanned, for every 10 lbs. | 0 1 2 | 0 1 2 |
| ———— if dressed in Oil, for every lb. | 0 0 3 | 0 0 3 |
| Skins and Pieces of Skins, not particularly enumerated or described, whether undressed, or tanned, tawed, or in any way dressed, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ———— and further, if tanned, for every 10 lbs. | 0 1 2 | 0 1 2 |
| ———— if dressed in Oil, the lb. | 0 0 3 | 0 0 3 |
| Slate Pencils, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Slates in Frames. See Stones. | | |
| Slick Stones. See Stones. | | |
| Smalts, free. | | |
| Smyrna Raisins. See Raisins. | | |
| Snake Root. See Radix Serpentariæ. | | |
| Snuff, the lb. | 0 2 5½ | 0 2 4½ |
| ———— See also Schedule B. | | |
| ———— Boxes. See Boxes. | | |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Soap, viz. | | |
| —— Ashes. See Ashes. | | |
| —— Hard, the cwt. - - - | 1 5 3 | 1 2 9 |
| —— Soft, or Black Soap, for every £100 of the Value - | 3 19 2 | 0 7 2 |
| Socotorina Aloes. See Aloes. | | |
| Spa Ware, for every £100 of the Value - - | 33 0 0 | 29 8 0 |
| — Water as Mineral Water, in Water. | | |
| Spanish Wool. See Wool. | | |
| Spars. See Wood. | | |
| Spelter, the cwt. - - - | 0 16 6 | 0 12 9 |
| Spermaceti, viz. | | |
| ——— Fine, the lb. - - - | 0 1 6 | 0 1 5 |
| ——— See also Candles, Oil. | | |
| Spirits, the Gallon, viz. | | |
| —— Arquebusade - - - | 0 9 4 | 0 9 1 |
| —— Arrack - - - | 0 9 4 | 0 9 1 |
| —— Brandy, imported in Shipping of the United Kingdom - | 0 9 1 | 0 8 10 |
| ——— in Foreign Shipping - - | 0 10 1 | 0 9 10 |
| —— Citron Water or other Cordial Water, not particularly enumerated or described, | | |
| ——— imported in Shipping of the United Kingdom - | 0 9 4 | 0 9 1 |
| ——— in Foreign Shipping - | 0 10 4 | 0 10 1 |
| —— Geneva, imported in Shipping of the United Kingdom - | 0 9 0 | 0 8 10 |
| ——— in Foreign Shipping - - | 0 10 0 | 0 9 10 |
| —— of Hartshorn, for every £100 of the Value - - | 33 0 0 | 29 8 0 |
| —— Hungary Water - - - | 0 9 4 | 0 9 1 |
| —— Lavender Water - - - | 0 9 4 | 0 9 1 |
| —— Rum, of the Growth, Produce, or Manufacture of His Majesty's Colonies or Plantations - - | 0 7 3 | 0 7 1 |
| —— Rum or Spirits of the Produce of the British Plantations may be warehoused without Payment of Duty, under certain Conditions and Regulations. | | |
| —— not of His Majesty's Colonies or Plantations, imported in Shipping of the United Kingdom - - | 0 10 0 | 0 9 10 |
| ——— in Foreign Shipping - - | 0 11 0 | 0 10 9 |
| —— all other Spirits, not particularly enumerated or described, | | |
| ——— imported in Shipping of the United Kingdom - - | 0 9 3 | 0 9 0 |
| ——— in Foreign Shipping - | 0 10 3 | 0 10 0 |
| And for and upon every Gallon of Spirits, called Brandy, Geneva, and Rum, above the Quality of Single Spirits, an additional Duty for such Spirits to be paid in Proportion to the Duties payable for Single Spirits of the like Denomination, according to the comparative Degree of Strength which they shall bear to Single Spirits of the like Denomination. | | |
| Spiritus Vitrioli. See Oil of Vitriol. | | |
| Spokes for Wheels. See Wood. | | |
| Sponge, the lb. - - - | 0 1 3 | 0 0 11 |
| Spouts of Wood, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| Spruce, viz. | | |
| —— Beer. See Beer. | | |
| —— Essence of, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| —— Canvas. See Canvas in Linen. | | |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Squills, the cwt. - - - | 0 3 4 | 0 3 4 |
| Squirrels Skins. See Skins. | | |
| Stags Horns. See Horns. | | |
| Stained Paper. See Paper. | | |
| Starch, the cwt. - - - | 0 12 10 | 0 11 7 |
| ——— may be imported free of Duty, under certain Conditions and Regulations. | | |
| Stavesacre, the cwt. - - - | 0 17 11 | 0 13 3 |
| Staves. See Wood. | | |
| Steel, the cwt. viz. | | |
| —— Gad Steel - - - | 0 11 0 | 0 9 0 |
| —— Long Steel - - - | 0 6 8 | 0 4 10 |
| —— Wire. See Wire. | | |
| —— Wisp - - - - | 0 6 11 | 0 4 11 |
| Stibium. See Antimonium preparatum. | | |
| Stick Lac. See Gum Lac. | | |
| Stock Fish. See Fish. | | |
| Stockings, for every £100 of the Value, viz. | | |
| ——— Cotton, Thread, or Worsted - - | 44 0 0 | 40 8 0 |
| Stocks for Anchors. See Anchor Stocks in Wood. | | |
| Stone Bottles. See Bottles. | | |
| Stones, viz. | | |
| —— Blood Stones, the lb. - - - | 0 2 2 | 0 1 8 |
| —— Burrs for Mill Stones, the 100 - - | 1 9 1 | 0 9 7 |
| —— Busts. See Sculptured Marble. | | |
| —— Dog Stones, not exceeding 4 Feet in Diameter, above 6 Inches and under 12 Inches in Thickness, the Last of Three Pair - - - | 0 18 2 | 0 11 10 |
| —— Emery Stones, the cwt. - - | 0 1 1 | 0 1 0 |
| —— Filtering Stones, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| —— Flag Stones, the 100 Square Feet - - | 0 16 6 | 0 8 9 |
| —— Flint for Potters, the Ton of 20 cwt. - - | 0 1 1 | 0 1 1 |
| —— Grinding Stones, the Chalder of 30 cwt. - - | 0 4 2 | 0 3 5 |
| —— Marble Blocks, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| —— Mill Stones, above 4 Feet in Diameter, or if 12 Inches in Thickness or upwards, the Piece - - | 0 19 6 | 0 7 5 |
| —— Pomice Stones, the Ton of 20 cwt. - - | 1 5 0 | 1 5 0 |
| —— Quern, not exceeding 6 Inches in Thickness, the Last of Three Pair, viz. | | |
| ——— under 3 Feet in Diameter - - | 0 7 8 | 0 5 3 |
| ——— 3 Feet and not above 4 Feet in Diameter - - | 1 9 11 | 1 5 1 |
| —— Sculptured Marble, or Stone and Statuary, for every £100 of the Value - - - | 33 0 0 | 29 8 0 |
| —— Slates in Frames, the Dozen, viz. | | |
| ——— not exceeding 12 Inches in Length - | 0 1 1 | 0 0 10 |
| ——— exceeding 12 Inches in Length - | 0 2 2 | 0 1 11 |
| —— Slick, the 100 Stones - - | 0 5 2½ | 0 4 9½ |
| —— Whet, the 100 Stones - - | 0 3 0 | 0 2 8 |
| Storax or Styrax, Calamita, and Liquida, the lb. - - | 0 0 10 | 0 0 8 |
| Straw Hats or Bonnets. See Hats. | | |
| —— Platting. See Platting. | | |
| Stuffs of all Sorts made of or mixed with Wool, not particularly enumerated or described, the Yard - - | 0 7 7 | 0 5 10 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Stuffs—*continued.* | | |
| And if mixed with Silk, for every lb. a further Duty by the lb. as Silk Manufactures. | | |
| Succades or Succards, the lb. | 0 1 3 | 0 1 1 |
| Succini Sal. See Sal. | | |
| Succinum. See Amber. | | |
| Succus Liquoritiæ or Liquorice Juice or Ball, the cwt. | 2 3 1½ | 1 19 7½ |
| Sugar, the cwt. viz. | | |
| —— not being of the British Plantations; | | |
| ———— White | 3 14 2 | 3 14 2 |
| ———— Brown or Muscovado | 2 9 5½ | 2 9 5½ |
| —— of the British Plantations; | | |
| ———— White | 1 10 11* | — |
| ———— Brown or Muscovado | 1 6 6* | — |
| * A Drawback is allowed by temporary Acts on the due Exportation from Ireland of British Plantation Sugar in the same State as imported, and Bounties are given on Refined Sugar made thereof, and British Plantation Sugar is allowed to be warehoused in Ireland. | | |
| —— of the Growth, Produce, or Manufacture of the East Indies, having been imported into England by the United Company of Merchants of England trading to the East Indies, for every £100 of the Value thereof, British Currency, according to the gross Price at which such Sugar shall have been publicly sold at the East India Company's Sale in London | 45 1 2 | 45 1 2 |
| —— and further, for every cwt. of such Sugar | 0 5 2 | 0 5 2 |
| —— Candy, the cwt. viz. | | |
| ———— brown | 4 12 9 | 4 12 9 |
| ———— white | 7 8 4⅘ | 7 8 4⅘ |
| —— refined, of all other Sorts, the cwt. | 7 8 4⅘ | 7 8 4⅘ |
| Sugar Moulds, the 100 | 0 13 2 | 0 11 4 |
| Sulphur Vivum, the cwt. | 0 10 10 | 0 9 11 |
| Swan Skins. See Skins. | | |
| Sweet Wood. See Wood. | | |
| Sword Blades, the Dozen, viz. | | |
| ———— fine | 0 12 6 | 0 9 5 |
| ———— coarse | 0 8 4 | 0 6 3 |
| **T.** | | |
| Tacamahaca Gum. See Gum. | | |
| Talc, green, or white, the lb. | 0 0 3¾ | 0 0 3¾ |
| Tallow, the cwt. | 0 1 10 | 0 1 10 |
| Candles. See Candles. | | |
| Tamarinds, the lb. | 0 0 3¾ | 0 0 2¾ |
| Tanners Waste, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Tapes, as Haberdashery Wares. | | |
| Tapestry, not of Silk, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Tapioca, the lb. | 0 0 3¾ | 0 0 2¾ |
| Tar, the Last of 12 Barrels, each Barrel of 31½ Gallons, viz. | | |
| ———— of the Produce of any of the Dominions or Plantations of the Crown of the United Kingdom | 0 15 0 | 0 12 1 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Tar—*continued.* | | |
| ———— of the Produce of the United States of America. See Schedule B. | | |
| ———— of the Produce of any other Place; | | |
| ———————— imported in Shipping of the United Kingdom | 0 16 6¾ | 0 13 7¾ |
| ———————— in foreign Shipping | 0 17 6 | 0 14 7 |
| —— Barbadoes, the lb. | 0 0 2½ | 0 0 2½ |
| Tares, for every £100 of the Value | 13 5 7 | 9 13 7 |
| Tarras, the Bushel | 0 0 6 | 0 0 4 |
| Tartar, Cream of. See Cream of Tartar. | | |
| Tartari Sal. See Sal. | | |
| Tea, viz. | | |
| —— imported from Great Britain, having been purchased at any of the Sales of the East India Company in London, for less than 2s. 6d. British, the lb. avoirdupois, for every £100 of the Value thereof, according to such Price | 51 14 0 | 48 4 0 |
| —— imported from Great Britain, having been purchased at any of the Sales of the East India Company in London, for 2s. 6d. British, the lb. avoirdupoise, or upwards, for every £100 of the Value thereof, according to such Price | 84 14 0 | 81 4 0 |
| Teasels, the 1000 | 0 0 3 | 0 0 2 |
| Telescopes, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Terra, viz. | | |
| —— Japonica, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— Umbra, the cwt. | 0 6 10½ | 0 5 1½ |
| —— Verda, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Thermometers, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Tholouse Woad. See Woad. | | |
| Thread, viz. | | |
| ———— Bruges or Bridges, the Dozen lbs. | 1 1 10 | 0 14 0 |
| ———— Cotton, for every £100 of the Value | 44 0 0 | 40 8 0 |
| ———— Gold and Silver Thread, the lb. | 6 5 0 | 6 3 2 |
| ———— Outnal, the Dozen lbs. | 1 8 1½ | 1 4 0½ |
| ———— Pack Thread, the 100 lbs. | 1 3 5¼ | 1 1 1¼ |
| ———— Sisters Thread, the lb. | 0 6 8 | 0 4 9 |
| ———— Whited brown Thread, the Dozen lbs. | 1 8 1½ | 1 7 0½ |
| ———— not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Thrown Silk. See Silk. | | |
| Thyme Oil. See Oil. | | |
| Ticken, Ticks, } as Manufactures of Flax in Linen. | | |
| Tiffanies of Silk. See Silk Manufactures. | | |
| Tiles, viz. | | |
| —— Flanders Tiles, the 1000 | 1 2 2 | 0 6 10 |
| —— Galley Tiles, the Foot Square | 0 0 4 | 0 0 3 |
| —— Pan Tiles, the 1000 | 1 5 4 | 1 2 6 |
| —— Paving Tiles, the 1000, viz. | | |
| ———————— not exceeding 10 Inches square | 1 2 7 | 1 0 0 |
| ———————— exceeding 10 Inches square | 1 15 9 | 1 0 9 |
| —— Plain Tiles, or any other Tiles not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Timber. See Wood. | | |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Tin, unwrought, the cwt. | 0 17 7 | 0 13 7 |
| Tincal, as Borax unrefined. | | |
| Tin Foil, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Tobacco, viz. | | |
| ——— unmanufactured, of the Growth or Production of His Majesty's Colonies, Plantations, Islands, or Territories, in America, the lb. | 0 0 8 | 0 0 8 |
| ——— if imported by Strangers, or if it be by any Law now in force subject to Aliens Duty, then a further Duty for every lb. | 0 0 1 | 0 0 1 |
| ——— of the Produce of the States of America. See Schedule B. Tobacco may be secured in Warehouses under certain Conditions, without Payment of the said Duties. It is also subject to a Duty of Excise. | | |
| Tobacco Pipes, the Gross | 0 1 6 | 0 1 1 |
| Tongues, as Provisions. | | |
| Tonnage Duty. See Schedule D. | | |
| Tooth Powder, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Tornsal or Turnsole, the cwt. | 0 10 8 | 0 10 8 |
| Tortoise Shell, the lb. | 0 1 5 | 0 1 0 |
| Toys, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Tragacanth Gum. See Gum. | | |
| Train Oil. See Oil. | | |
| Trays of Wood, the Shock of 60 | 0 6 3 | 0 5 10 |
| Trees and Plants, free. | | |
| Treenails. See Treenails in Wood. | | |
| Trenchers of Wood, the Gross of 12 Dozen | 0 1 5½ | 0 1 0½ |
| Truffles, the lb. | 0 3 5¼ | 0 3 2¼ |
| Tubs of Wood not bound with Iron, the Dozen | 0 1 1 | 0 0 9 |
| Turmeric, the lb. | 0 0 3¾ | 0 0 3¾ |
| Turnery, not particularly enumerated or described, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Turpentine, viz. | | |
| ——— common, the cwt. | 0 3 1½ | 0 3 0½ |
| ——— of Venice, Scio, or Cyprus, the lb. | 0 0 6¾ | 0 0 6¾ |
| ——— of the United States of America. See Schedule B. | | |
| ——— of Germany, or any other Place, not common Turpentine, and not otherwise ennumerated or described, the cwt. | 0 16 6 | 0 13 9 |
| ——— Oil, or Spirits of. See Oil. | | |
| Tuttiæ Lapis. See Lapis. | | |
| Twine, the cwt. | 1 3 5¼ | 1 0 2¼ |
| Twist, viz. | | |
| —— of Cotton of all Kinds, for every £100 of the Value | 44 0 0 | 40 8 0 |
| —— of Gold or Silver, or both, the lb. of 16 oz. | 7 8 6 | 5 14 9 |
| —— for Band Strings. See Band Strings. | | |
| Tyger Skins. See Skins. | | |
| **V.** | | |
| Valonia, the cwt. | 0 1 0 | 0 0 1 |
| Varnish, the cwt. | 0 12 5 | 0 11 8 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Vases, viz. | | |
| —— of Stone or Marble sculptured. See sculptured Marble in Stones. | | |
| —— of any other Sort, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Veal, as Provisions. | | |
| Vellum, the Skin | 0 1 10 | 0 1 9 |
| Verdegris, viz. | | |
| ——— common, the lb. | 0 0 10 | 0 0 9 |
| ——— chrystallized, the lb. | 0 1 6¾ | 0 1 5¾ |
| Verjuice. See Vinegar. | | |
| Vermicelli, the lb. | 0 0 3½ | 0 0 2¾ |
| Vermillion or Cinnabar, the lb. | 0 1 5½ | 0 1 1½ |
| Ufers. See Wood. | | |
| Vinegar or Verjuice, the Tun of 252 Gallons | 10 15 3 | 8 15 7 |
| Vinelloes, the lb. | 0 6 7 | 0 5 9 |
| Violet Leaves. See Leaves. | | |
| Virginal Wire. See Wire. | | |
| Vitriol Oil. See Oil. | | |
| Vitriolum Romanum. See Copperas Blue. | | |
| Umber. See Terra Umbra. | | |
| Vomica Nux. See Nux Vomica. | | |
| Vulture Feathers. See Feathers. | | |
| **W.** | | |
| Wainscot Boards. See Boards in Wood. | | |
| ——— Logs. See Wood. | | |
| Walking Canes. See Canes. | | |
| Walnut Oil. See Oil. | | |
| Walnuts. See Nuts. | | |
| Washing Balls. See Balls. | | |
| Waste Silk. See Silk. | | |
| Watch Glasses, for every £100 of the Value | 83 16 5 | 80 4 5 |
| Watches of Gold, Silver, or other Metal, for every £100 of the Value | 33 0 0 | 29 8 0 |
| ——— and further, for every Ounce Troy of Gold or Silver thereon | 0 1 0 | 0 1 0 |
| Water, viz. | | |
| ——— Arquebusade, Citron, Cordial, Hungary, Lavender. See Spirits. | | |
| ——— mineral or natural Water, the Dozen Bottles or Flasks, each Bottle or Flask not exceeding 3 Pints | 0 2 9 | 0 2 7 |
| ——— Strong Water. See Cordial Water in Spirits. | | |
| Wax, viz. | | |
| —— Bees, unmanufactured, the cwt. | 1 16 7 | 1 10 10 |
| —— White or manufactured, not otherwise described, the cwt. | 2 4 3 | 1 17 0 |
| —— Hard, the lb. | 0 0 9 | 0 0 6 |
| —— Myrtle, or Bay, the lb. | 0 0 6 | 0 0 4 |
| —— Sealing Wax. See Hard Wax. | | |
| —— Candles. See Candles. | | |
| Weasel Skins. See Skins. | | |
| Weed Ashes, as Ashes. | | |
| Weld, the cwt. | 0 2 0 | 0 1 2 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Whale Fins or Whale Bone, the Ton of 20 cwt. viz. | | |
| —— of Foreign fishing - - | 132 0 0 | 130 5 0 |
| —— of fishing of the United Kingdom and imported in Shipping thereof - | 1 13 0 | 1 11 3 |
| As to the Importation of Whale Fins, British caught and cured, see this Act. | | |
| Whale Oil. See Oil. | | |
| Wheat. See Corn. | | |
| Whet Stones. See Stones. | | |
| Whip Cord, the lb. - - - | 0 0 4 | 0 0 3 |
| Whisk Brooms. See Brooms. | | |
| White Boards for Shoemakers. See Boards in Wood. | | |
| White Lead. See Lead. | | |
| Wicker Ware, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| Wine, the Tun of 252 Gallons, viz. | | |
| —— French, imported in Shipping of the United Kingdom - | 87 0 0 | 82 16 0 |
| —— in Foreign Shipping - - | 89 9 0 | 85 5 0 |
| —— Rhenish, Germany, and Hungary Wines, | | |
| —— imported in Shipping of the United Kingdom - - - | 60 0 0 | 55 5 6 |
| —— in Foreign Shipping - - | 61 14 8 | 57 0 2 |
| —— Madeira, imported in Shipping of the United Kingdom - | 59 1 2 | 55 18 2 |
| —— in Foreign Shipping - - | 60 14 2 | 57 11 2 |
| —— Portugal, Spanish, and Canary Wines, and all Wines of the Dominions of Spain, and the Wines of Sicily and Naples, and all other Wines not otherwise enumerated or described, | | |
| —— imported in Shipping of the United Kingdom - - - | 58 0 0 | 55 18 0 |
| —— in Foreign Shipping - | 59 13 4 | 57 11 4 |
| Wire, viz. | | |
| —— Brass, or Copper, the cwt. - - - | 2 1 11 | 1 11 6 |
| —— Gilt or plated, for every £100 of the Value - - | 33 0 0 | 29 8 0 |
| —— and for every oz. Troy of Gold or Silver thereon - - - - | 0 0 9 | 0 0 9 |
| —— Iron, the cwt. - - - | 4 8 7 | 3 19 6 |
| —— Latten, the cwt. - - - | 1 19 11 | 1 11 3 |
| —— Silver or Gold, for every £100 of the Value - - | 20 5 4 | 16 13 4 |
| —— and further for every oz. Troy of such Silver or Gold - - - | 0 1 0 | 0 1 0 |
| —— Steel, the lb. - - - | 0 1 1 | 0 1 0 |
| —— Virginal, Brass, or Copper, the lb. - - | 0 1 5 | 0 1 4 |
| —— Iron, the lb. - - - | 0 1 6 | 0 1 5 |
| —— of any other Sort, not particularly enumerated or described, for every £100 of the Value - - - | 33 0 0 | 29 8 0 |
| Wisp Steel. See Steel. | | |
| Woad, green Woad, the cwt. - - - | 0 2 7 | 0 1 9 |
| —— Thoulouse Woad, the cwt. - - - | 0 4 5 | 0 3 5 |
| Wolf Skins. } See Skins. | | |
| Wolverings. } | | |
| Wood, viz. | | |
| —— Anchor Stocks, each, viz. | | |
| —— imported in Shipping of the United Kingdom - | 0 1 7 | 0 0 11 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Wood, Anchor Stocks,—*continued.* | | |
| —— imported in Foreign Shipping - | 0 1 8 | 0 1 0 |
| —— of the Produce of the British Plantations - | 0 0 7 | — |
| —— Ashes. See Ashes. | | |
| —— Balks, the 120, viz. | | |
| —— being 5 Inches Square, and under 8 Inches Square, or if 24 Feet in Length or upwards, | | |
| —— imported in Shipping of the United Kingdom - | 5 3 10 | 3 12 10 |
| —— in Foreign Shipping - - | 5 8 6 | 3 17 6 |
| —— under 5 Inches Square, and under 24 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - | 1 18 0 | 1 9 3 |
| —— in Foreign Shipping - - | 2 0 4 | 1 11 7 |
| —— of all Sorts, under 8 Inches Square, of the Growth and Production of the British Colonies and Plantations in America, the 120 - - - | 0 11 0 | — |
| See also Schedule B. | | |
| —— being 8 Inches Square and upwards, are to be considered as Timber, and pay Duty as such. | | |
| —— Barrel Boards. See Boards, in Wood. | | |
| —— Staves. See Staves in Wood. | | |

Wood, continued,
—— Battens and Battens Ends, not exceeding 7 Inches in Breadth, viz.

BEING IN LENGTH, | BEING IN THICKNESS NOT EXCEEDING, viz.

| | 2 Inches and ½. | | 3 Inches. | | 3 Inches and ½. | | 4 Inches. | | 4 Inches and ½. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Duties. | Drawbacks. | Duties. | Drawbacks. | Duties. | Drawbacks. | Duties. | Drawbacks. | Duties. | Drawbacks. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| BATTENS. | | | | | | | | | | |
| 8 Feet and under 12 Feet, | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 0 13 3 | 0 11 3 | 0 11 3 | 0 12 1 | 0 15 1½ | 0 12 0½ | 0 16 3 | 0 13 11 | 0 17 3 | 0 14 10 |
| —— in Foreign Shipping | 0 15 7 | 0 13 1 | 0 16 7 | 0 14 4 | 0 17 7½ | 0 15 2½ | 0 18 7 | 0 16 1 | 0 19 8 | 0 17 2 |
| 12 Feet and under 14 Feet. | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 0 15 4½ | 0 13 0½ | 0 17 0 | 0 14 3 | 0 18 1½ | 0 15 3½ | 0 19 3 | 0 16 4 | 1 0 4½ | 0 17 5½ |
| —— in Foreign Shipping | 0 17 7½ | 0 15 3½ | 0 18 9 | 0 16 3 | 1 0 2½ | 0 17 2½ | 1 1 6 | 0 18 5 | 1 2 10½ | 0 19 8½ |
| 14 Feet and under 16 Feet. | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 0 17 7½ | 0 14 10½ | 0 19 0 | 0 16 1 | 1 0 6 | 0 17 2½ | 1 1 6 | 0 18 5 | 1 2 10½ | 0 19 8½ |
| —— in Foreign Shipping | 1 0 6½ | 0 17 5½ | 1 1 11 | 0 18 1 | 1 2 2½ | 0 18 11 | 1 4 9 | 1 1 7 | 1 5 3 | 1 1 5 |
| 16 Feet and under 18 Feet. | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 0 18 9 | 0 16 4 | 1 0 4 | 0 17 2½ | 1 2 0½ | 0 18 11 | 1 2 10½ | 1 0 2½ | 1 5 3 | 1 2 3 |
| —— in Foreign Shipping | 1 1 8 | 0 19 1 | 1 2 6 | 0 19 0 | 1 3 5 | 1 0 8½ | 1 4 9 | 1 3 9½ | 1 8 5 | 1 4 7 |
| 18 Feet and not exceeding 20 Feet. | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 1 1 3 | 0 18 4 | 1 2 7 | 0 19 7 | 1 4 2½ | 1 1 2 | 1 5 11 | 1 2 3 | 1 9 0 | 1 5 11 |
| —— in Foreign Shipping | 1 3 5 | 1 1 5 | 1 4 11 | 1 2 11 | 1 5 10½ | 1 2 6½ | 1 8 3 | 1 4 7 | 1 11 5 | 1 8 4 |
| Exceeding 20 Feet. | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 1 5 6 | 1 2 7 | 1 8 4 | 1 4 2½ | 1 11 3 | 1 5 11 | 1 13 3 | 1 8 9½ | 1 19 1 | 1 15 5 |
| —— In Foreign Shipping | 1 9 11 | 1 6 5 | 1 13 10½ | 1 7 10½ | 1 19 1 | 1 10 5 | 1 19 1 | 1 13 0½ | | |
| BATTEN ENDS. | | | | | | | | | | |
| Under 5 Feet. | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 0 2 9 | 0 2 7 | 0 3 0 | 0 2 10 | 0 3 3 | 0 3 0 | 0 3 6 | 0 3 0 | 0 3 9 | 0 3 6 |
| —— in Foreign Shipping | 0 3 3 | 0 3 1 | 0 3 7 | 0 3 5 | 0 3 10 | 0 3 7 | 0 4 1 | 0 3 9½ | 0 4 4 | 0 4 1 |
| 5 Feet and under 8 Feet. | | | | | | | | | | |
| Imported in Shipping of the United Kingdom | 0 3 9 | 0 3 6 | 0 4 1 | 0 3 9½ | 0 4 4 | 0 4 1 | 0 4 6½ | 0 4 1½ | 0 4 9 | 0 4 4½ |
| —— in Foreign Shipping | 0 4 4 | 0 4 1 | 0 4 9½ | 0 4 5½ | 0 5 2 | 0 4 9½ | 0 5 5 | 0 5 0 | 0 5 10 | 0 5 5½ |



| SCHEDULE (A.)—INWARDS. | Duties. | Drawbacks. |
|---|---|---|
| | £. s. d. | £. s. d. |
| Wood—*continued.* viz, | | |
| —— Battens, and Batten Ends, of all Sorts, of the Growth or Production of the British Colonies and Plantations in America - - - - | 0 5 6 | 0 0 6 |
| See also Schedule B. | | |
| —— —— exceeding 7 Inches in Breadth to be deemed as Deal Ends, and to pay Duty as such, according to their respective Dimensions. | | |
| —— Beech Boards. See Boards, in Wood. | | |
| —— Plank, being 2 Inches in Thickness or upwards, the Load of 50 Cubic Feet, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 15 4 | 0 9 0 |
| —— in Foreign Shipping - | 0 16 8 | 0 10 0 |
| —— of the Growth or Production of the British Colonies or Plantations in America, the 120 - - | 0 3 4 | 0 0 4 |
| See also Schedule B. | | |
| —— Quarters, the 120, viz. being 5 Inches Square, and under 8 Inches Square, | | |
| —— imported in Shipping of the United Kingdom - - - | 2 14 8 | 2 6 0 |
| —— in Foreign Shipping - | 3 2 6 | 2 10 11 |
| —— being under 5 Inches Square, | | |
| —— imported in Shipping of the United Kingdom - - - - | 1 10 6 | 1 5 2 |
| —— in Foreign Shipping - | 1 12 10 | 1 7 6 |
| —— of all Sorts, under 8 Inches Square, of the Growth and Production of the British Colonies and Plantations in America, the 120 - | 0 11 0 | 0 1 0 |
| See also Schedule B. | | |
| —— Boards, Barrel, the 120, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 15 5 | 0 14 7 |
| —— in Foreign Shipping - | 0 16 6 | 0 15 0 |
| —— Beech, under 2 Inches in Thickness, the 120, viz. being under 15 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 7 4 | 1 2 11 |
| —— in Foreign Shipping - | 1 11 10 | 1 5 7 |
| —— being 15 Feet in Length or upwards, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 14 2 | 1 8 8 |
| —— in Foreign Shipping - | 1 18 0 | 1 10 3 |
| —— Clap Boards, or Clap Holt, not exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square, the 120, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 5 7½ | 0 17 10½ |
| —— in Foreign Shipping - | 1 6 4½ | 0 18 6½ |
| —— —— of the Growth and Production of the British Colonies and Plantations in America - - | 0 8 3 | 0 0 9 |
| See also Schedule B. | | |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Wood—*continued.* | | |
| —— Boards, Linn Boards, or White Boards for Shoemakers, 4 Feet in Length, the 120, viz. | | |
| ———— under 6 Inches in Thickness, | | |
| —— imported in Shipping of the United Kingdom - - | 2 17 9 | 2 2 9 |
| ——— in Foreign Shipping - | 3 3 3 | 2 8 3 |
| ———— being 6 Inches in Thickness, or upwards, | | |
| —— imported in Shipping of the United Kingdom - - | 5 15 6 | 4 5 6 |
| ——— in Foreign Shipping - | 6 6 6 | 5 16 6 |
| ——— Oak, under 2 Inches in Thickness, the 120, viz. | | |
| —— under 15 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 18 6 | 1 11 2 |
| ——— in Foreign Shipping - | 2 3 6 | 1 16 2 |
| —— 15 Feet in Length or upwards, | | |
| —— imported in Shipping of the United Kingdom - - | 2 10 7½ | 1 19 11½ |
| ——— in Foreign Shipping - | 2 16 5½ | 2 5 11½ |
| ——— Paling, hewed on the One Side, the 120, viz. | | |
| ——— not exceeding 7 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - | 0 4 4½ | 0 2 10½ |
| ——— in Foreign Shipping - | 0 4 9½ | 0 3 3 |
| ——— exceeding 7 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - | 0 8 6 | 0 4 10 |
| ——— in Foreign Shipping - - | 0 9 1 | 0 5 5 |
| ——— Pipe, under 8 Inches Square, the 120, viz. | | |
| —— above 5 Feet 3 Inches in Length, and not exceeding 8 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 5 3 | 0 13 0 |
| ——— in Foreign Shipping - - | 1 6 1 | 0 13 10 |
| —— exceeding 8 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 7 3 | 0 16 11 |
| ——— in Foreign Shipping - - | 1 8 4 | 0 18 0 |
| —— of all Sorts, exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square, of the Growth and Production of the British Colonies and Plantations in America, the 120 - See also Schedule B. | 0 6 7 | 0 0 7 |
| ——— Wainscot, containing 12 Feet in Length, and 1 Inch in Thickness, and so in Proportion for any greater or less Length or Thickness, the Foot, | | |
| —— imported in Shipping of the United Kingdom - - | 0 0 10½ | 0 0 6½ |
| ——— in Foreign Shipping - | 0 0 11½ | 0 0 7½ |
| ——— of all Sorts, not particularly enumerated or described, or otherwise charged with | | |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Wood—*continued.* | | |
| Duty, being of the Growth and Production of the British Colonies and Plantations in America, the 120 - - See also Schedule B. | 0 3 4 | 0 0 3 |
| —— White. See Linn Boards, } | | |
| —— Boom Spars. See Spars, } in Wood. | | |
| —— Bowsprits. See Masts, } | | |
| —— Boxwood, the Ton of, 20 cwt. viz. | | |
| ———— of the British Colonies, Plantations, or Settlements in America or Africa - - | 1 1 2 | 0 1 9 |
| ———— of the United States of America. See Schedule B. | | |
| ———— of any other Place, | | |
| —— imported in Shipping of the United Kingdom - - - | 2 8 8 | 1 9 5 |
| ——— in Foreign Shipping - - | 2 11 5 | 1 12 2 |
| —— Brazil or Fernambucco Wood, the Ton of 20 cwt. - | 3 3 3 | 0 5 9 |
| —— Braziletto or Jamaica Wood, the Ton of 20 cwt. - | 0 11 3 | 0 10 3 |
| —— Cam, the Ton of 20 cwt. - - - | 1 5 8 | 0 2 4 |
| —— Cant Spars. See Spars. | | |
| —— Clap Holt. See Clap Boards. | | |

| BEING IN THICKNESS NOT EXCEEDING, | 3 Inches. | | 3½ Inches. | | 4 Inches. | | 4½ Inches. | |
|---|---|---|---|---|---|---|---|---|
| BEING IN LENGTH | Duties. | Drawbacks. | Duties. | Drawbacks. | Duties. | Drawbacks. | Duties. | Drawbacks. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Wood, *continued*, | | | | | | | | |
| ——Deals, and Deal Ends, the 120; viz. | | | | | | | | |
| DEALS. | | | | | | | | |
| 8 Feet and under 12 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 1 3 7½/24 | 1 2 2½/24 | 1 5 7½/24 | 1 4 1½/24 | 1 7 6 | 1 5 10 | 1 9 4½/24 | 1 7 3½/24 |
| ——— in Foreign Shipping - | 1 8 4½/24 | 1 3 8½/24 | 1 10 4½/24 | 1 6 4½/24 | 1 12 5 | 1 10 4 | 1 15 5½/24 | 1 11 6½/24 |
| 12 Feet and under 14 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 1 7 1½/24 | 1 5 10½/24 | 1 8 7½/24 | 1 7 8½/24 | 1 9 5½/24 | 1 7 3½/24 | 1 12 6 | 1 9 4½/24 |
| ——— in Foreign Shipping - | 1 11 11½/24 | 1 9 6½/24 | 1 14 2½/24 | 1 12 8½/24 | 1 15 11½/24 | 1 10 4½/24 | 1 18 11 | 1 15 5½/24 |
| 14 Feet and under 16 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 1 11 7½/24 | 1 9 7½/24 | 1 14 4½/24 | 1 11 11½/24 | 1 17 4½/24 | 1 14 4½/24 | 1 19 7½/24 | 1 15 3½/24 |
| ——— in Foreign Shipping - | 1 17 10½/24 | 1 15 2½/24 | 2 0 0½/24 | 1 18 0½/24 | 2 2 9½/24 | 1 19 1½/24 | 2 6 4½/24 | 1 19 11½/24 |
| 16 Feet and under 18 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 1 18 9 | 1 14 8 | 2 2 1½/24 | 1 17 4½/24 | 2 5 4½/24 | 2 0 1½/24 | 2 8 7½/24 | 2 2 10½/24 |
| ——— in Foreign Shipping - | 2 3 9 | 2 0 0 | 2 7 7½/24 | 2 3 10½/24 | 2 11 5½/24 | 2 7 1½/24 | 2 15 10½/24 | 2 10 6½/24 |
| 18 Feet and not exceeding 20 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 2 0 4½/24 | 1 17 4½/24 | 2 3 9 | 2 0 0 6 | 2 7 0 | 2 4 3 | 2 15 0 | 2 10 0 |
| ——— in Foreign Shipping - | 2 5 10½/24 | 2 2 8½/24 | 2 11 5½/24 | 2 6 9 | 2 12 6 | 2 10 10 | 3 0 0 | 2 15 5½/24 |
| Exceeding 20 Feet and not exceeding 25 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 2 7 10½/24 | 2 5 8½/24 | 2 11 1½/24 | 2 9 1½/24 | 2 14 6 | 2 12 8 | 2 17 9 | 2 16 0 |
| ——— in Foreign Shipping - | 2 16 7½/24 | 2 14 2½/24 | 3 0 5½/24 | 2 18 1½/24 | 3 3 3 | 3 2 2 | 3 8 2 | 3 7 1 |
| Exceeding 25 Feet and under 30 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 2 18 7½/24 | 2 15 4½/24 | 3 2 9 | 2 19 10 | 3 6 10½/24 | 3 4 10½/24 | 3 11 9 | 3 8 2 |
| ——— in Foreign Shipping - | 3 9 7½/24 | 3 5 7½/24 | 3 14 10 | 3 10 6 | 3 19 5½/24 | 3 15 4½/24 | 4 5 6 | 4 1 8 |
| 30 Feet and upwards. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 3 9 3 | 3 4 11 | 3 14 3 | 3 9 11 | 4 0 0 | 3 16 8 | 4 5 9 | 4 0 4 |
| ——— in Foreign Shipping - | 3 17 7 | 3 17 0 | 4 9 8 | 4 1 8 | 4 16 0 | 4 9 0 | 5 5 7 | 4 16 4 |
| DEAL ENDS. | | | | | | | | |
| Under 5 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 0 6 0 | 0 5 7 | 0 6 7½/24 | 0 5 11½/24 | 0 7 3 | 0 6 7½/24 | 0 8 3 | 0 7 3 |
| ——— in Foreign Shipping - | 0 7 4 | 0 6 8 | 0 8 2½/24 | 0 7 4½/24 | 0 9 11 | 0 8 3 | 0 9 11 | 0 8 11 |
| 5 Feet and under 8 Feet. | | | | | | | | |
| Imported in Shipping of the United Kingdom - | 0 8 0 | 0 7 6 | 0 8 6 | 0 8 0 | 0 9 7 | 0 8 0 | 0 10 1½/24 | 0 9 3½/24 |
| ——— in Foreign Shipping - | 0 9 5 | 0 8 10 | 0 10 2 | 0 9 6 | 0 10 12 | 0 8 10 | 0 12 0 | 0 11 1½/24 |



| SCHEDULE (A.)—INWARDS. | Duties. | Drawbacks. |
|---|---|---|
| | £. s. d. | £. s. d. |
| Wood—*continued.* | | |
| —— Deals and Deal Ends of all Sorts, of the Growth or Production of the British Colonies and Plantations in America, the 120 - - | 0 5 6 | 0 0 6 |
| See also Schedule B. | | |
| —— Ebony, the Ton of 20 cwt. viz. | | |
| ——— of the Growth or Production of the British Colonies, Plantations, or Settlements in Africa or America - | 0 14 0 | — |
| ——— of any other Country or Place - - | 8 16 0 | 8 3 9 |
| —— Fire Wood, the Fathom, being 6 Feet Wide and 6 Feet High, viz. | | |
| —— imported in Shipping of the United Kingdom - - | 0 2 3 | 0 1 8 |
| ——— in Foreign Shipping - - | 0 2 9 | 0 2 2 |
| ——— of the British Colonies or Plantations in America. - - - - | 0 0 7 | 0 0 1 |
| See also Schedule B. | | |
| —— Fir Quarters, the 120, viz. | | |
| ——— under 5 Inches square, and under 24 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 4 2 | 1 1 8 |
| ——— in Foreign Shipping - - - | 1 7 6 | 1 4 2 |
| ——— 5 Inches square and under 8 Inches square, if 24 Feet or upwards in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 2 8 4 | 2 2 6 |
| ——— in Foreign Shipping - | 2 15 0 | 2 7 7 |
| ——— of all other Sorts under 8 Inches square, of the Growth and Production of the British Colonies or Plantations in America - - | 0 11 0 | 0 1 0 |
| See also Schedule B. | | |
| —— Fir Timber. See Timber in Wood. | | |
| —— Fustick, the Ton of 20 cwt. - - - | 0 16 6 | 0 1 6 |
| —— Guinea Wood. See Red Wood. | | |
| —— Handspikes, the 120, viz. | | |
| ——— under 7 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 5 6 | 0 4 2 |
| ——— in Foreign Shipping - - | 0 5 7 | 0 4 3 |
| ——— of the Growth or Production of the British Colonies or Plantations in America - - | 0 1 6 | 0 0 2 |
| See also Schedule B. | | |
| ——— being 7 Feet in Length and upwards, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 8 9 | 0 7 5 |
| ——— in Foreign Shipping - | 0 9 6 | 0 8 2 |
| ——— of the Growth or Production of the British Colonies or Plantations in America - - | 0 2 9 | 0 0 3 |
| See also Schedule B. | | |
| —— Knees of Oak, under 8 Inches square, the 120, viz. | | |
| ——— under 5 Inches square, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 7 6 | 0 5 1 |
| ——— in Foreign Shipping - | 0 8 8 | 0 6 3 |

| SCHEDULE (A.)—INWARDS. | Duties. | Drawbacks. |
|---|---|---|
| | £. s. d. | £. s. d. |
| Wood—*continued.* | | |
| —— Knees of Oak, | | |
| ———— being 5 Inches and under 8 Inches square, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 14 0 | 1 2 5 |
| ——— in Foreign Shipping - | 1 15 2 | 1 3 9 |
| ———— of all other Sorts, under 8 Inches square, of the Growth or Production of the British Colonies or Plantations in America - - See also Schedule B. | 0 5 6 | 0 0 6 |
| ———— being 8 Inches square and upwards, the Load of 50 Cubic Feet, viz. | | |
| —— imported in Shipping of the United Kingdom - - - | 0 11 0 | 0 8 4 |
| ——— in Foreign Shipping - | 0 12 1 | 0 9 2 |
| ———— of the Growth or Production of the British Colonies or Plantations in America, being 8 Inches square or upwards - - - See also Schedule B. | 0 3 8 | 0 0 4 |
| —— Lathwood, the Fathom, being 6 Feet wide and 6 Feet high, viz. | | |
| ———— in Pieces under 5 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 17 9 | 0 14 0 |
| ——— in Foreign Shipping - | 1 4 9 | 1 1 0 |
| ———— in Pieces, being 5 Feet in Length or upwards, | | |
| —— imported in Shipping of the United Kingdom - - - - | 1 6 4½ | 1 0 10½ |
| ——— in Foreign Shipping - | 1 8 0½ | 1 2 6½ |
| ———— in Pieces of all Sorts, of the Growth and Production of the British Colonies and Plantations in America, the Fathom - - See also Schedule B. | 0 3 10 | 0 0 4 |
| —— Lignum Vitæ, the Ton of 20 cwt. - - | 0 7 4 | 0 0 8 |
| —— Linn Boards. See Boards in Wood. | | |
| —— Logwood, the Ton of 20 cwt. - - | 0 6 1 | 0 0 7 |
| —— Log, Wainscot. See Wainscot in Wood. | | |
| —— Mahogany, the Ton of 20 cwt. viz. | | |
| ———— the Growth or Production of any Part of America or the West Indies - - | 0 14 4 | 0 1 4 |
| ———— of the United States of America. See Schedule (B.) | | |
| ———— the Growth of any other Country or Place - | 2 11 4 | 1 18 4 |
| —— Masts, Yards, and Bowsprits, being 6 Inches and under 12 Inches in Diameter; the Piece, viz. | | |
| ———— being 6 Inches, and under 8 Inches in Diameter, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 2 7 | 0 1 11 |
| ——— in Foreign Shipping - | 0 2 8 | 0 2 0 |
| ———— of the British Colonies or Plantations in America See also Schedule B. | 0 2 2 | 0 1 6 |
| ———— being 8 Inches and under 12 Inches in Diameter, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 5 4 | 0 3 6 |
| ——— in Foreign Shipping - | 0 5 8 | 0 4 5 |



| SCHEDULE (A.)—INWARDS. | Duties. | Drawbacks. |
|---|---|---|
| | £. s. d. | £. s. d. |
| Wood—*continued.* | | |
| —— Masts, Yards, &c. | | |
| ———— of the British Colonies or Plantations in America See also Schedule B. | 0 4 5 | 0 3 1 |
| ———— being 12 Inches and upwards in Diameter, the Load of 50 Cubic Feet, viz. | | |
| —— imported in Shipping of the United Kingdom - - - | 0 17 3 | 0 9 8 |
| ——— in Foreign Shipping - | 0 18 4 | 0 10 9 |
| ———— of the British Colonies or Plantations in America See also Schedule B. | 0 15 5 | 0 7 10 |
| N. B. Masts, Yards, and Bowsprits, under 6 Inches in Diameter, to pay Duty as Spars of the like Denomination. | | |
| —— Nicaragua Wood, the Ton of 20 cwt. - - | 2 12 5 | 1 16 5 |
| —— Oak Boards. See Boards in Wood. | | |
| —— Knees. See Knees of Oak in Wood. | | |
| —— Plank, being 2 Inches and upwards in Thickness, the Load of 50 Cubic Feet, | | |
| ———— imported in Shipping of the United Kingdom - | 0 18 9 | 0 12 1 |
| ——— in Foreign Shipping - | 1 0 4 | 0 13 8 |
| ———— of all Sorts, of the Growth or Production of the British Colonies or Plantations in America, the 120 - - - - See also Schedule B. | 0 5 6 | 0 0 6 |
| —— Timber. See Timber in Wood. | | |
| —— Oars, the 120, viz. | | |
| —— imported in Shipping of the United Kingdom - | 2 3 1 | 1 9 4 |
| ——— in Foreign Shipping - | 2 10 1 | 1 16 4 |
| —— of the Growth or Production of the British Colonies or Plantations in America - - - See also Schedule B. | 0 13 2 | 0 1 2 |
| —— Olive Wood, the Ton of 20 cwt. viz. | | |
| ———— of the British Colonies, Plantations, or Settlements, in Africa or America - - See also Schedule B. | 0 8 3 | 0 0 9 |
| ———— of the Growth of any other Place - - | 1 6 0 | 0 2 8 |
| —— Paling Boards. } See Boards in Wood. | | |
| —— Pipe Boards. } | | |
| —— Plank, Beech. See Beech in Wood. | | |
| —— Oak. See Oak in Wood. | | |
| —— Red or Guinea Wood, the Ton of 20 cwt. - - | 1 6 0 | 0 2 8 |
| —— Round Wood in Pieces under 8 Inches square, the 120, viz. | | |
| ———— under 6 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 11 0 | 0 5 6 |
| ——— in Foreign Shipping - | 0 12 1 | 0 6 7 |
| ———— being 6 Feet in Length and upwards, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 2 0 | 0 11 0 |
| ——— in Foreign Shipping - | 1 4 2 | 0 13 2 |
| ———— in Pieces of all Sorts, under 8 Inches square, of the Growth and Production of the British Colonies or Plantations in America - - See also Schedule B. | 0 2 2 | 0 0 2 |

| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Wood—*continued.* | | |
| —— Sapan Wood, for every £100 of the Value, viz. | | |
| ———— of the British Colonies or Plantations - | 3 19 2 | 0 0 0 |
| ———— of the Produce of any other Country - - | 20 5 4 | 16 13 4 |
| —— Spars, the 120, viz. | | |
| —— under 22 Feet in Length, and under 4 Inches in Diameter, exclusive of the Bark, | | |
| —— imported in Shipping of the United Kingdom | 0 8 1 | 0 3 10 |
| ——— in Foreign Shipping - - | 0 8 11 | 0 4 8 |
| —— being 22 Feet in Length and upwards, and under 4 Inches in Diameter, exclusive of the Bark, | | |
| —— imported in Shipping of the United Kingdom - - - | 0 16 6 | 0 7 11 |
| ——— in Foreign Shipping - | 0 17 7 | 0 9 0 |
| —— 4 Inches and under 6 Inches in Diameter, exclusive of the Bark, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 15 2 | 0 17 4 |
| ——— in Foreign Shipping - - | 1 17 5 | 0 19 7 |
| —— of all Sorts, under 6 Inches in Diameter, exclusive of the Bark, of the Growth or Production of the British Colonies or Plantations in America - - See also Schedule B. N. B. All Spars, 6 Inches and upwards in Diameter, are to pay Duty as Masts, according to their respective Dimensions. | 0 6 7 | 0 0 7 |
| —— Speckled Wood, the Ton of 20 cwt. viz. | | |
| ———— of the British Colonies, Plantations, or Settlements, in Africa or America - See also Schedule B. | 0 11 0 | 0 1 0 |
| ———— of the Growth of any other Country or Place | 2 15 0 | 2 3 4 |
| —— Spokes for Wheels, the 1000, viz. | | |
| ———— not exceeding 2 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 1 7 10 | 0 19 10 |
| ——— in Foreign Shipping - | 1 10 1 | 1 1 11 |
| ———— exceeding 2 Feet in Length, | | |
| —— imported in Shipping of the United Kingdom - - - | 2 18 8 | 2 3 8 |
| ——— in Foreign Shipping - | 3 2 0 | 2 6 0 |
| ———— of all Sorts, of the Growth or Production of the British Colonies or Plantations in America - - - See also Schedule B. | 0 4 2 | 0 0 5 |
| —— Staves of all Sorts, the 120, viz. | | |
| —— not exceeding 50 Inches in Length - - | 0 0 7 | 0 0 1 |
| —— exceeding 50 Inches in Length - - See also Schedule B. | 0 1 1 | 0 0 1 |
| —— Sweet Wood, the Ton of 20 cwt. viz. | | |
| ———— of the Growth or Production of the British Colonies, Plantations, or Settlements in Africa or America - - - See also Schedule B. | 0 11 0 | 0 4 9 |
| ———— of any other Country or Place - - | 3 6 0 | 2 16 0 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Wood—*continued.* | | |
| —— Timber, viz. | | |
| ——— Fir Timber, the Load of 50 Cubic Feet, viz. | | |
| ———— being 8 Inches square, and not exceeding 10 Inches square, | | |
| ——— imported in Shipping of the United Kingdom - - - | 0 8 10 | 0 7 2 |
| ——— in Foreign Shipping - | 0 9 0 | 0 8 0 |
| ———— exceeding 10 Inches square, | | |
| ——— imported in Shipping of the United Kingdom - - - | 0 9 6 | 0 7 7 |
| ——— in Foreign Shipping - | 0 10 3 | 0 8 5 |
| ———— being 8 Inches square or upwards, of the Growth or Production of the British Colonies or Plantations in America - - - | 0 1 8 | 0 0 2 |
| —— Oak Timber, 8 Inches Square or upwards, the Load of 50 cubic Feet, viz. | | |
| ——— imported in Shipping of the United Kingdom - - - | 0 15 0 | 0 10 6 |
| ——— in Foreign Shipping - | 0 15 10 | 0 11 4 |
| ———— of the Growth or Production of the British Colonies or Plantations in America - - See also Schedule B. | 0 3 8 | 0 0 4 |
| ———— of all Sorts, not particularly enumerated or described, or otherwise charged with Duty, being 8 Inches Square or upwards, the Load of 50 cubic Feet, | | |
| ——— imported in Shipping of the United Kingdom - - - | 0 4 5 | 0 2 9 |
| ——— in Foreign Shipping - | 0 5 3 | 0 3 7 |
| ———— of the Growth or Production of the British Colonies or Plantations in America - - See also Schedule B. | 0 1 8 | 0 0 2 |
| —— Treenails, or Trenails, the 1000, viz. | | |
| ———— imported in Shipping of the United Kingdom - - | 0 3 10 | 0 1 10 |
| ——— in Foreign Shipping - | 0 4 5 | 0 2 5 |
| —— Ufers, the 120, viz. | | |
| —— under 5 Inches Square, and under 24 Feet in Length, | | |
| ——— imported in Shipping of the United Kingdom - - - | 1 13 0 | 1 10 0 |
| ——— in Foreign Shipping - | 1 14 1 | 1 11 1 |
| ———— being 5 and under 8 Inches Square, or if 24 Feet in Length or upwards, | | |
| ——— imported in Shipping of the United Kingdom - - - | 3 10 4 | 3 4 4 |
| ——— in Foreign Shipping - | 3 11 6 | 3 5 6 |
| ———— of all Sorts, under 8 Inches Square, of the Growth or Production of the British Colonies or Plantations in America - - - See also Schedule B. | 0 8 10 | 0 0 10 |

| SCHEDULE (A.)—INWARDS. | Duties. £ s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Wood—*continued.* | | |
| —— Wainscot Boards. See Boards. | | |
| ——— Logs, 8 Inches Square or upwards, the Load of 50 cubic Feet, viz. | | |
| ——— imported in Shipping of the United Kingdom | 0 17 8 | 0 9 11 |
| ——— in Foreign Shipping | 0 18 9 | 0 11 0 |
| ——— being of the Growth or Production of the British Colonies or Plantations in America<br>See also Schedule B. | 0 3 8 | 0 0 4 |
| —— Yards. See Masts. | | |
| —— unmanufactured, of the Growth or Production of the British Colonies or Plantations in America, not particularly enumerated or described, or otherwise charged with Duty, for every £100 of the Value<br>See also Schedule B. | 3 19 2 | 0 7 2 |
| —— not particularly enumerated or described, or otherwise charged with Duty, for every £100 of the Value | 20 5 4 | 16 13 4 |
| ——— of the Growth or Production of the United States of America.<br>See Schedule B. | | |
| Wool, viz. | | |
| —— Beaver, the lb. | 0 1 1 | — |
| ——— cut or combed, the lb. | 1 3 1 | 1 1 9 |
| —— Carmenia. See Goats Hair in Hair. | | |
| —— Coney, the lb. | 0 0 1 | — |
| —— Cotton, the 100 lbs. | | |
| —— of the Growth or Production of the British Colonies or Plantations in America | 0 9 1 | — |
| ——— of the Growth or Production of Turkey | 0 8 7 | — |
| ——— of the Growth or Production of any other Country or Place<br>See also Schedule B. | 0 13 9 | — |
| —— Estridge or Ostrich, the cwt. | | |
| ——— imported in Shipping of the United Kingdom | 0 5 10 | 0 5 10 |
| ——— in Foreign Shipping | 0 12 6 | 0 12 6 |
| —— Goats. See Goats Hair in Hair. | | |
| —— Hares Wool, the 100 lbs. | 0 3 0 | 0 0 3 |
| —— Red Wool, free. | | |
| —— Spanish, free. | | |
| —— Turkey Goats. See Goats Hair in Hair. | | |
| Woollen Stuffs. See Stuffs. | | |
| ——— Yarn. See Yarn. | | |
| Wormseed. See Seed. | | |
| Worsted Tapes. As Haberdashery. | | |
| ——— Yarn. See Yarn. | | |
| **Y.** | | |
| Yards. See Masts in Wood. | | |
| Yarn, viz. | | |
| —— Cable Yarn, the cwt. | 0 3 10 | 0 3 0 |



| SCHEDULE (A.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Yarn—*continued* | | |
| —— Camel or Mohair, the lb. of 16 oz. | 0 0 9 | 0 0 6 |
| —— Cotton, the lb. | 0 0 4 | 0 0 3 |
| —— Grogram, the lb. | 0 0 10 | 0 0 6 |
| —— Raw Linen Yarn, made of Flax, the lb. | 0 0 3 | 0 0 3 |
| —— Wick Yarn, for every £100 of the Value | 33 0 0 | 29 8 0 |
| —— Woollen and Bay Yarn, the cwt. | 0 19 7 | 0 11 8 |
| —— Worsted, being of two or more Threads, twisted or thrown, the lb. | 0 0 8 | 0 0 7 |
| —— of any other Sort, not particularly enumerated or described, or otherwise charged with Duty, for every £100 of the Value | 33 0 0 | 29 8 0 |
| Yellow Berries. See Berries. | | |
| **Z.** | | |
| Zaffre. See Cobalt. | | |
| Zedoaria, the lb. | 0 0 10 | 0 0 9 |
| All other Goods, Wares, and Merchandize, whatsoever, not being particularly enumerated or described, or otherwise charged with Duty, and not being prohibited to be imported into, or used in Ireland, and not being exempt from Duty, for every £100 of the Value thereof, viz. | | |
| Being either in Part or wholly manufactured | 33 0 0 | 29 8 0 |
| Not being either in Part or wholly manufactured | 20 5 4 | 16 13 4 |

# Schedule (B.)

A SCHEDULE of the Net Duties to be charged on the Importation into Ireland of Goods, Wares, and Merchandize, therein enumerated or described, being of the Growth, Produce, or Manufacture of the United States of America, and of the Drawbacks to be allowed on the Exportation thereof from Ireland.

| INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Arrow Root, the cwt. | 0 11 8 | 0 10 8 |
| Ashes of all Kinds, free. | | |
| Beaver Skins. See Skins. | | |
| Blubber. See Oil. | | |
| Calve Skins. See Skins. | | |
| Colophonia. See Rosin. | | |
| Corn. See Acts relating thereto, and Act 41 Geo. 3. U. K. c. 95. | | |
| Cotton Wool, the 100 lb. | 0 9 1 | — |
| Gum, Cashew, the cwt. | 0 3 10 | 0 1 0 |
| Hemp, Rough, free. | | |
| Hides, the Piece, viz. | | |
| —— Buffalo, Bull, Cow, or Ox, in the Hair | 0 0 7½ | 0 0 7½ |
| —— Horses, Mares, or Geldings, in the Hair | 0 0 7½ | 0 0 7½ |
| —— or Pieces of Hides, raw or undressed, not particularly enumerated or described, or otherwise charged with Duty, for every £100 of the Value | 20 5 4 | 16 13 4 |
| Hops, the cwt. | 3 0 0 | 2 15 6 |
| Indigo, the 100 lbs. | 0 14 0 | — |
| Iron, in Bars or unwrought, free. | | |
| —— Pig Iron, free. | | |
| Mahogany. } Masts, Yards, or Bowsprits. } See Wood. | | |
| Melasses, the cwt. | 0 5 4 | 0 4 1 |
| Oil, the Tun of 232 Gallons, viz. | | |
| —— Spermaceti or Head Matter | 24 5 1 | 16 18 1 |
| — Train Oil or Blubber or Fish Oil | 23 2 0 | 16 2 0 |
| Pitch, the Last of 12 Barrels, each Barrel of 31 and ½ Gallons | 0 18 5 | 0 14 9 |
| Provisions (not being Groceries) for every £100 of the Value | 13 5 7 | 9 13 7 |
| Rice, the cwt. | 0 5 10 | 0 5 2 |
| Rice, the Produce of the United States of America, may be Warehoused on Importation, under certain Conditions. | | |
| Rosin, or Colophonia, the cwt. | 0 2 6 | 0 2 2 |
| Seed, Hempseed, free. | | |
| —— Rape, the Quarter of 8 Bushels | 0 5 0 | 0 3 7 |
| Skins, Beaver, undressed, the Skin | 0 0 4 | 0 0 2 |
| —— Calve, in the Hair, not tanned, tawed, nor in any Way dressed, the Dozen Skins | 0 1 2 | 0 0 0 |
| Snuff, the lb. | 0 2 5½ | 0 2 4½ |
| Spermaceti, fine, the lb. | 0 1 6 | 0 1 5 |
| —— Oil. See Oil. | | |
| Staves. See Wood. | | |



| SCHEDULE (B.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Tar, the Last of 12 Barrels, each Barrel not exceeding 31 and ½ Gallons | 0 15 0 | 0 12 1 |
| Tobacco, the lb. viz. | | |
| —— unmanufactured | 0 0 8 | 0 0 8 |
| —— if imported by Strangers, or if by any Law now in force it be subject to Aliens Duty, then a further Duty of | 0 0 1 | 0 0 1 |
| Such Tobacco may be secured in Warehouses without Payment of the above Duties, under certain Conditions and Regulations. | | |
| Tobacco is subject also to a Duty of Excise. | | |
| Tonnage Duty on Ships entering outwards or inwards. See Schedule (D.) | | |
| Turpentine, Common, the cwt. | 0 3 1½ | 0 3 0½ |
| Whale Fins, or Whale Bone, the Ton of 20 cwt. | 132 0 0 | 130 5 0 |
| Wood, viz. | | |
| —— Anchor Stocks, the Piece | 0 0 7 | 0 0 0 |
| —— Balks of all Sorts, under 8 Inches Square, the 120 | 0 11 0 | 0 0 0 |
| —— Battens and Batten Ends of all Sorts, the 120 | 0 5 6 | 0 0 6 |
| —— Beech Planks of all Sorts, the 120 | 0 3 4 | 0 0 4 |
| —— Beech Quarters of all Sorts, under 8 Inches Square, the 120 | 0 11 0 | 0 1 0 |
| —— Boards, the 120, viz. | | |
| —— Clap Boards, not exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square | 0 8 3 | 0 0 9 |
| —— Pipe Boards, exceeding 5 Feet 3 Inches in Length, and under 8 Inches Square, the 120 | 0 6 7 | 0 0 7 |
| —— Bowsprits. See Masts. | | |
| —— Box Wood, the Ton of 20 cwt. | 1 1 2 | 0 1 9 |
| —— Deals and Deal Ends of all Sorts, the 120 | 0 5 6 | 0 0 6 |
| —— Ebony, the Ton of 20 cwt. | 0 14 0 | 0 0 0 |
| —— Fire Wood, the Fathom 6 Feet Wide and 6 Feet High | 0 0 7 | 0 0 1 |
| —— Fir Quarters of all Sorts, under 8 Inches Square, the 120 | 0 11 0 | 0 1 0 |
| —— Handspikes, the 120, viz. | | |
| —— under 7 Feet in Length | 0 1 6 | 0 0 2 |
| —— 7 Feet in Length or upwards | 0 2 9 | 0 0 3 |
| —— Knees of Oak of all Sorts, under 8 Inches square, the 120 | 0 5 6 | 0 0 6 |
| —— 8 Inches square or upwards, the Load of 50 cubic Feet | 0 3 8 | 0 0 4 |
| —— Lathwood in Pieces of all Sorts, the Fathom, 6 Feet wide and 6 Feet high | 0 3 10 | 0 0 4 |
| —— Lignum Vitæ, the Ton of 20 cwt. | 0 7 4 | 0 0 8 |
| —— Mahogany, the Ton of 20 cwt. | 0 14 4 | 0 1 4 |
| —— Masts, Yards, or Bowsprits, 6 Inches in Diameter, and under 8 Inches, the Piece | 0 2 2 | 0 1 6 |
| —— 8 Inches in Diameter, and under 12 Inches, the Piece | 0 4 5 | 0 3 1 |
| —— 12 Inches in Diameter and upwards, the Load of 50 Cubic Feet | 0 15 5 | 0 7 10 |
| —— Oak Plank of all Sorts, the 120 | 0 5 6 | 0 0 6 |
| —— Oars, the 120 | 0 13 2 | 0 1 2 |
| —— Olive Wood, the Ton of 20 cwt. | 0 8 3 | 0 0 9 |
| —— Round Wood in Pieces of all Sorts, under 8 Inches square, the 120 | 0 2 2 | 0 0 2 |

| SCHEDULE (B.)—INWARDS. | Duties. £. s. d. | Drawbacks. £. s. d. |
|---|---|---|
| Wood—*continued.* | | |
| —— Spars of all Sorts, under 6 Inches in Diameter, exclusive of the Bark, the 120 | 0 6 7 | 0 0 7 |
| —— Speckled Wood, the Ton of 20 cwt. | 0 11 0 | 0 1 0 |
| —— Spokes for Wheels of all Sorts, the 1000 | 0 4 2 | 0 0 5 |
| —— Staves of all Sorts, the 120, viz. | | |
| —— not exceeding 50 Inches in Length | 0 0 7 | 0 0 1 |
| —— exceeding 50 Inches in Length | 0 1 1 | 0 0 1 |
| —— Sweet Wood; the Ton of 20 cwt. | 0 11 0 | 0 4 9 |
| —— Timber; Oak, being 8 Inches square or upwards, the Load of 50 cubic Feet | 0 3 8 | 0 0 4 |
| —— of all Sorts, not particularly enumerated or described, or otherwise charged with Duty, being 8 Inches square or upwards, the Load of 50 cubic Feet | 0 1 8 | 0 0 2 |
| —— Ufers of all Sorts, under 8 Inches square, the 120 | 0 8 10 | 0 0 10 |
| —— Wainscot Logs, being 8 Inches square or upwards, the Load of 50 cubic Feet | 0 3 8 | 0 0 4 |
| —— Yards. See Masts. | | |
| —— —— unmanufactured, not particularly enumerated or described or otherwise charged with Duty, not being exempt from Duty, for every £100 of the Value | 3 19 2 | 0 7 2 |
| Wool Cotton. See Cotton. | | |
| All other Goods, Wares, and Merchandize whatever, not being particularly enumerated or described, or otherwise charged with Duty, in this Schedule, and not prohibited to be imported into, or used in Ireland, being of the Growth, Production, or Manufacture of the United States of America, and imported according to Law, shall and may be entered and landed on Payment of such Duties of Customs (and also of Excise, in Cases where Duties of Excise are due and payable thereon) and no higher, as are payable on Goods, Wares, and Merchandize of the like Denomination or Description, upon their Importation into Ireland, in shipping of the United Kingdom, from any other Foreign Country; and in Cases where different Duties are imposed upon Goods, Wares, and Merchandize of the like Denomination and Description, imported from different Foreign Countries, then, upon Payment of the lowest Duties which by Law are required to be paid on the Importation in Shipping of the United Kingdom, of any such Goods, Wares, or Merchandize, from any Foreign Country, according to Schedule A. of this Act. | | |



## Schedule (C.)

A SCHEDULE of the Duties payable upon the Exportation of Goods, Wares, and Merchandize of the Growth, Produce, or Manufacture, of Ireland.

| OUTWARDS. | Duties. £. s. d. |
|---|---|
| Ashes of Wood, the Last of 12 Barrels | 0 1 8 |
| —— of all other Sorts, for every £100 of the Value | 5 0 0 |
| Bacon, the Flitch | 0 0 1 |
| —— other and Hams, the cwt. | 0 0 2 |
| Bones, Ox, the 1000 | 0 0 4 |
| —— unmanufactured, for every £100 of the Value | 5 0 0 |
| Calves Skins, —— Valves, } for every £100 of the Value | 5 0 0 |
| Cards, Wool, the Dozen, viz. | |
| —— new | 0 0 8 |
| —— old | 0 0 5 |
| Cheese, the cwt. | 0 0 6 |
| Coney Hair or Wool, black or white, the lb. | 0 0 7 |
| Copperas, for every £100 of the Value | 5 0 0 |
| Fur, called Rabbit's Grey Fur, the lb. | 0 0 3 |
| Furrier's Waste, for every £100 of the Value | 5 0 0 |
| Geldings, or Nags. See Horses. | |
| Greaves, or Grease, the cwt. | 0 0 2 |
| Guts, Ox Guts, the Barrel | 0 1 0 |
| —— of other Animals, for every £100 of the Value | 5 0 0 |
| Hair, viz. | |
| —— Harts, the cwt. | 0 2 2 |
| —— Horse, the cwt. | 0 8 0 |
| —— Human, for every £100 of the Value | 5 0 0 |
| —— Kids, for every £100 of the Value | 5 0 0 |
| —— Ox, Cows, or Bulls, the cwt. | 0 2 0 |
| Hartshorn, the cwt. | 0 1 6 |
| Hides, Raw or Untanned, the Piece | 0 2 0 |
| Hogs or Pigs, the Piece, alive | 0 3 0 |
| Hogs Lard, the cwt. | 0 0 11 |
| Horns, viz. | |
| —— Bucks, the Hundred of 6 Score | 0 0 3 |
| —— Goats, the cwt. | 0 0 6 |
| —— other Horns, the 1000 of 6 Score to the Hundred, viz. | |
| —— Ox | 0 2 6 |
| —— Rams | 0 1 0 |
| —— Sheep | 0 0 2 |
| —— Stags | 0 1 7 |
| —— Tips of Horns | 0 0 9 |
| Horn Shavings, for every £100 of the Value | 5 0 0 |
| Horses, Mares, Geldings, and Mules, the Piece | 1 0 0 |
| Hoofs, of all Sorts, for every £100 of the Value | 5 0 0 |
| Lead, cast or uncast, the Ton of 20 cwt. | 2 13 9 |
| —— Ore, for every £100 of the Value | 5 0 0 |

| SCHEDULE (C.)—OUTWARDS. | Duties. £. | s. | d. |
|---|---|---|---|
| Leather of all Sorts, tanned, tawed, or in any Way dressed, the cwt. | 0 | 1 | 4 |
| Linen Rags or Shreds, the Ton of 20 cwt. | 3 | 5 | 8 |
| Linseed, or Flaxseed, the Quarter, of 8 Bushels | 0 | 3 | 0 |
| Litharge of Lead, the cwt. | 0 | 0 | 3 |
| Manure. See Soap Boilers Waste. | | | |
| Nags. See Horses. | | | |
| Oxen, Cows, or Steers, the Head | 0 | 6 | 6 |
| Oysters in Pickle, the Gallon | 0 | 0 | 1 |
| Rapeseed, the Quarter of 8 Bushels | 0 | 0 | 6 |
| Skins, viz. | | | |
| —— Badger, the Piece | 0 | 0 | 1 |
| —— Calves. See Calves' Skins. | | | |
| —— tanned. See Leather tanned. | | | |
| —— Cat, the Hundred of 5 Score | 0 | 1 | 4 |
| —— Deer, undressed, for every £100 of the Value | 5 | 0 | 0 |
| —— Dog, the Dozen | 0 | 0 | 2 |
| —— Fox, the Piece | 0 | 0 | 1 |
| —— Goat, undressed, for every £100 of the Value | 5 | 0 | 0 |
| —— Hare, undressed, for every £100 of the Value | 5 | 0 | 0 |
| —— Kid, dressed or undressed, the Hundred of 6 Score | 0 | 3 | 0 |
| —— Kips and Runners, for every £100 of the Value | 5 | 0 | 0 |
| —— Lamb, dressed, without the Wool on, the Hundred of 6 Score | 0 | 3 | 0 |
| —— tanned, tawed, or dressed, the cwt. | 0 | 1 | 4 |
| Note. No Lamb Skins, whether slink or slaughtered, from which the Wool shall not have been taken off, shall be exported, except to Great Britain, under the Penalty of the Forfeiture thereof. | | | |
| —— Martin, for every £100 of the Value | 5 | 0 | 0 |
| —— Otter, raw, the Piece | 0 | 0 | 1 |
| —— tanned, the Piece | 0 | 0 | 2 |
| —— Wombs, for every £100 of the Value | 5 | 0 | 0 |
| —— Rabbits and Conies, the Hundred of 6 Score, viz. | | | |
| ——— black, with or without silver Hairs, dressed or tawed | 0 | 1 | 4 |
| ——— grey, seasoned | 0 | 1 | 0 |
| ——— grey, stagged | 0 | 0 | 6 |
| ——— grey, tawed | 0 | 0 | 8 |
| ——— dressed, tawed or dyed into Colours | 0 | 1 | 0 |
| —— Sheep, the 120, viz. | | | |
| —— dressed, without the Wool on | 0 | 3 | 0 |
| —— with the Wool on | 1 | 0 | 0 |
| —— tawed, with the Wool on | 0 | 1 | 6 |
| —— Pelts, dressed or undressed | 0 | 1 | 6 |
| —— tanned, tawed, or dressed, the cwt. | 0 | 1 | 4 |
| —— Squirrel, the 1000 | 0 | 2 | 6 |
| —— Stag, the Piece | 0 | 0 | 6 |
| —— Swan, the Piece | 0 | 0 | 4 |
| Slugs of Horns, for every £100 of the Value | 5 | 0 | 0 |
| Soap-boilers Waste, and all other Manure (except Lime), the Ton | 1 | 0 | 0 |
| Tallow, the cwt. | 0 | 1 | 6 |
| Tanners Waste, for every £100 of the Value | 5 | 0 | 0 |
| Tongues, called Neats Tongues, the Dozen | 0 | 0 | 4 |
| Tonnage Duty. See Schedule (D.) | | | |
| Tripes, the cwt. | 0 | 0 | 1 |
| Wax, unmanufactured, the cwt. | 0 | 4 | 0 |
| Weld, the cwt. | 0 | 1 | 3 |



| SCHEDULE (C.)—OUTWARDS. | Duties. £. | s. | d. |
|---|---|---|---|
| Woad, the Ton of 20 cwt. | 0 | 10 | 0 |
| —— Nets, the Hundred of 5 Score | 0 | 0 | 6 |
| Yarn, Linen, for every Pack of statutable Linen Yarn, of 400lbs. Weight, at 6 Score to the Hundred | 1 | 0 | 0 |
| In Addition to the Duties herein-before charged on certain Goods of the Growth, Produce, or Manufacture of Ireland, exported from thence, and also on all other Goods, Wares, and Merchandize, the Growth, Produce, or Manufacture of Ireland, the following Duties are to be paid. | | | |
| All Goods, Wares, and Merchandize, of the Growth, Produce, or Manufacture of Ireland, except as herein-after mentioned, exported to any Part of Europe, or to any Port or Place within the Streights of Gibraltar, for every £100 of the true and real Value thereof | 1 | 10 | 0 |
| Except | | | |
| ——— Linen of the Manufacture of any Part of the United Kingdom. | | | |
| ——— Bullion. | | | |
| ——— Goods, Wares, or Merchandize exported from Ireland to the Isle of Man, which may be legally exported to the said Island. | | | |
| ——— Cotton Yarn, and all other Cotton Manufactures, being of the Manufacture of Ireland. | | | |
| ——— Corn or Grain. | | | |
| ——— Refined Sugar in Loaf complete and whole, or Lump duly refined, or any refined Sugar called Bastards, or ground or powdered Sugar, or refined Sugar broken in Pieces, or any Sugar called Candy, or Melasses made from Sugar of the British Plantations. | | | |
| All Goods, Wares, or Merchandize, of the Growth, Produce, or Manufacture of Ireland (except as herein-after mentioned), exported to any Port or Place whatever, not being in Europe, or within the Streights of Gibraltar, or within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, for every £100 of the true and real Value thereof | 4 | 0 | 0 |
| Except | | | |
| ——— Linen of the Manufacture of any Part of the United Kingdom. | | | |
| ——— Bullion. | | | |
| ——— Corn or Grain. | | | |
| ——— Cotton Yarn, or other Cotton Manufactures, being of the Manufacture of Ireland. | | | |
| ——— Any Sort of Craft, Food, Victuals, Cloathing, or Implement, or Materials, fit and necessary for the British Fisheries established in the Island of Newfoundland, for the Use and Support of the Mariners or other Persons employed on board the Vessels, or on Shore, in carrying on the said Fishery, exported from Ireland to the said Island. | | | |
| ——— All refined Sugar, or Loaf complete and whole, or Lump duly refined, and all refined Sugar called Bastards, and ground or powdered Sugar, and refined Sugar broken in Pieces, and all Sugar called Candy, and Melasses made from Sugar of the British Plantations. | | | |

## Schedule (D.)

A SCHEDULE of the Duties payable upon Ships, Vessels, or other Bottoms, trading to Ireland, from any Country whatsoever, over and above all other Duties payable on the Tonnage thereof, and of the Duties payable on Entries Inwards and Outwards in the Port of Dublin, over and above all Fees payable for the same.

| | Duties. £. s. d. |
|---|---|
| Upon every Ton of every Ship, Vessel, or other Bottom, trading to Ireland (except Coasters, and except Ships laden with Coals only trading to the Port of Dublin) | 0 0 2 |
| Upon every Entry Inwards, made in the Port of Dublin (except Port Entries and Entries on Coals) | 0 2 6 |
| Upon every Entry Outwards made in the Port of Dublin | 0 2 6 |

## Schedule (E.)

A SCHEDULE of Bounties and Allowances to be paid on the due Exportation of certain Manufactures of Ireland therein mentioned; and also of the Bounties to be allowed and paid on the Importation of Bark or Hemlock for Tanners Use.

| BOUNTIES.—OUTWARDS. | Bounties and Allowances. £. s. d. |
|---|---|
| **Linen.** | |
| All Manufactures of Buckram, Filleting, and Linen of the Breadth of 25 Inches or more, whether plain, printed, painted, stained, stamped, or dyed; and all printed, painted, stained, stamped, or dyed Callico or Cotton, or Cotton mixed with Linen of the like Breadth, viz. For every Yard thereof | |
| Under the Value of 5*d.* which shall be exported from Ireland to Africa, America, Spain, Portugal, Gibraltar, or Minorca | 0 0 0½ |
| Of the Value of 5*d.* and under the Value of 6*d.* which shall be exported to any of the Places aforesaid | 0 0 1 |
| Of the Value of 6*d.* and not exceeding 1*s.* 6*d.* in Value, which shall be exported to any of the Places aforesaid | 0 0 1½ |
| And so in Proportion for any greater or less Quantity. | |
| The Value of such Linens, Callicoes, and Cottons, if printed, painted, stained, stamped, or dyed, or of such Cottons mixed with Linen, whereupon they | |



| BOUNTIES.—OUTWARDS. | Bounties and Allowances. £. s. d. |
|---|---|
| are to be respectively entitled to the Bounties aforesaid, to be deemed their Value when in a plain State, and exclusive of such printing, painting, staining, stamping, or dying. | |
| Note. Kentings, and all Fabricks made of Linen and Hempen Yarn only, to be deemed and considered as Linen. | |
| All Manufactures of Linen, checqued or striped with any other Material than Linen Yarn, of the Breadth of 25 Inches or more, and of the Value of 7*d.* the Yard, and not exceeding 1*s.* 6*d.* in Value, which shall be exported to any of the Places aforesaid, for every Yard thereof | 0 0 0½ |
| And so in Proportion for any greater or less Quantity. | |
| When any of the aforesaid Linens shall not be of the Breadth of 25 Inches, they shall be entitled to receive the Bounty after the Rates aforesaid, deeming every 900 square Inches equal to One Yard of 25 Inches Breadth or upwards. | |
| All Manufactures of Diapers, Huckabacks, Sheetings, or Linens upwards of One Yard in Breadth, and not exceeding 1*s.* 6*d.* the square Yard in Value, which shall be exported to any of the Places aforesaid, for every square Yard thereof | 0 0 1½ |
| And so in Proportion for any greater or less Quantity. | |
| All Manufactures of Sail Cloth or Canvas fit for or made into Sails, which shall be exported, for every Three Ells thereof | 0 0 6 |
| And so in Proportion for any greater or less Quantity. | |
| **Silk.** | |
| Manufactures of Ireland made of or mixed with Silk, exported under certain Regulations, for every Pound thereof Avoirdupois. | |
| Ribbands and Stuffs made of Silk only | 0 3 0 |
| Silks and Ribbands made of Silk mixed with Gold or Silver | 0 4 0 |
| Silk Stockings, Gloves, Fringes, and Laces, and Stitching or Sewing Silk | 0 1 3 |
| Stuffs made of Silk and Grogram Yarn mixed | 0 0 8 |
| Stuffs made of Silk and Worsted mixed | 0 0 6 |
| Stuffs made of Silk mixed with Incle or Cotton | 0 1 0 |
| And so in Proportion for any greater or less Quantity. | |
| **Books.** | |
| Books unbound, if printed on British or Foreign Paper, for every lb. thereof Avoirdupois | 0 0 1 |
| **Sugar Refined.** | |
| The Bounties thereon are regulated by particular Acts. | |

| BOUNTIES.—INWARDS. | |
|---|---|
| For and upon every Barrel of Bark or Hemlock which shall be imported into Ireland, viz. | |
| From any Country in Europe, except Great Britain | 0 4 0 |
| From America | 0 5 0 |

# Schedule (F.)

COUNTERVAILING DUTIES payable on the Importation from Great Britain into Ireland of certain Articles of the Growth, Produce, or Manufacture of Great Britain, in lieu of Countervailing Duties on the like Articles under former Acts.

| | Countervailing Duties. £. s. d. |
|---|---|
| **Beer.** | |
| For and upon every Barrel of Beer or Ale, containing Thirty-two Gallons, brewed or made in Great Britain | 0 6 11¼ |
| And so in *Proportion* for any greater or less Quantity. | |
| **Cards and Dice.** | |
| For and upon every Pack of printed, painted, or playing Cards, made and manufactured in Great Britain | 0 2 0 |
| And a further Duty, the lb. | 0 0 3 |
| For and upon every Pair of Dice, made or manufactured in Great Britain | 0 15 0 |
| **Paper.** | |
| For and upon every lb. Weight Avoirdupois | |
| Of Paper fit or proper for, or that may be used for, or applied to, the Uses or Purposes of Writing, Drawing, or Printing, or either of them, and all Elephant Paper and Cartridge Paper | 0 0 3 |
| Of all coloured Paper, and Whited Brown Papers, other than and except Elephant and Cartridge Paper, fit or proper for the Uses or Purposes of wrapping up Goods, and not fit or proper or capable of being used for, or applied to, the Uses or Purposes of Writing, Drawing, and Printing, or either of them, and also except Paper Hangings | 0 0 2 |
| Of Brown Paper fit and proper for the Use and Purpose of wrapping up Goods, and not fit or proper, or capable of being used for, or applied to, the Uses or Purposes of Writing, Drawing, or Printing, or either of them | 0 0 1 |
| For and upon every Hundred Weight | |
| Of glazed Paper for Clothiers and Hotpressers | 0 5 0 |
| And so in Proportion for any greater or less Quantity. | |
| Of Pasteboard, Millboard, and Scaleboard | 1 0 0 |
| And so in Proportion for any greater or less Quantity. | |
| For and upon every Pound-Weight of every Sort or Kind of Paper not herein-before particularly enumerated or described, other than and except Papers commonly called or known by the Names of Sheathing Paper and Button Paper, or Button Board and Paper Hangings | 0 0 3 |
| **Stained Paper.** | |
| For and upon every square Yard of printed, painted, or stained Paper for Hangings or other Uses, and so in Proportion for any greater or less Quantity | 0 0 2 |
| For and upon every Pound Weight Avoirdupois of Books bound or unbound, and of Maps or Prints, which shall be imported into Ireland from Great Britain | 0 0 2½ |



| Schedule (F.) Countervailing Duties. | Duties. £. s. d. |
|---|---|
| **Wrought Plate.** | |
| For and upon every Ounce Troy of Gold or Silver Plate, wrought, made, or manufactured in Great Britain | 0 1 0 |
| **Silk Manufactures.** | |
| For and upon all Silks, being of the Manufacture of Great Britain, and imported directly from thence, the following Duties, in Irish Currency, viz. | |
| For and upon every Pound thereof, containing 16 Ounces; | |
| Of all Ribbons and Stuffs of Silk only | 0 2 6½ |
| Of all Ribbons, and Ribbons of Silk, mixed with Gold or Silver | 0 3 4 |
| Of all Silk Stockings, Silk Gloves, Silk Fringe, Silk Laces, Stitching and Sewing Silk | 0 1 6¼ |
| Of all Manufactures of Silk, not otherwise enumerated or described | 0 2 0½ |
| Of all Stuffs of Silk and Grogram Yarn | 0 0 7¼ |
| Of all Stuffs of Silk mixed with Incle or Cotton | 0 0 10¾ |
| Of all Stuffs of Silk and Worsted, mixed | 0 0 5 |
| Of all Stuffs of Silk mixed with any other Material | 0 0 7⅞ |
| And so in Proportion for any greater or less Quantity. | |
| **Spirits.** | |
| For and upon every Gallon of Spirits, being of the Manufacture of Great Britain | 0 5 1¾ |
| **Sugar Refined.** | |
| Of the Manufacture of Great Britain. | |
| For and upon every Hundred Weight, containing 112 lbs. | |
| Of all Sugars called Bastards, whole or ground | 1 6 6 |
| ——————— Lumps | 2 9 8½ |
| ——————— Single Loaf Sugar | 2 13 0 |
| ——————— Powder Loaf and Double Loaf | 2 16 11¼ |
| ——————— Sugar Candy, brown | 2 9 8½ |
| ——————— Sugar Candy, white | 2 16 11¼ |
| Of all Refined Sugar of any other Sorts | 2 16 11¾ |
| **Sweets or Made Wines.** | |
| For and upon every Barrel, containing 32 Gallons Wine Measure, of British Sweets, or other British Liquor, made by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit and Sugar mixed with any other Material or Ingredient whatsoever, commonly called Sweets, or called or distinguished by the Name of Made Wines | 5 5 0 |
| **Tobacco and Snuff.** | |
| For and upon every Pound Avoirdupois of unmanufactured Tobacco, of the Growth or Produce of Great Britain, over and above any Duties of Customs now payable | 0 0 9 |

| SCHEDULE (F.)—COUNTERVAILING DUTIES. | Duties. £. s. d. |
|---|---|
| Tobacco—*continued.* | |
| For and upon every Pound Weight Avoirdupois of, | |
| British manufactured Short Cut Tobacco, or Tobacco manufactured into what is commonly known or called by the Name of Spanish | 0 1 5 |
| British manufactured Shag Tobacco, cut | 0 1 3 |
| British manufactured Roll Tobacco | 0 1 5 |
| British manufactured Carrot Tobacco | 0 1 3 |
| Of every other Sort of British manufactured Tobacco not herein-before enumerated or described | 0 1 5 |
| British manufactured Rappee Snuff | 0 1 2 |
| British manufactured Snuff, called Scotch Snuff | 0 1 9 |
| British manufactured Snuff, called Brown Scotch Snuff | 0 1 1½ |
| British manufactured Stalk Flour | 0 1 8 |
| For and upon every Pound of every other Sort or Kind of British manufactured Snuff or Snuff Work not herein-before enumerated or described | 0 1 9 |

## 45 GEORGII III. Cap. XXIX.

An Act for granting to His Majesty additional Duties within *Great Britain*, on certain Goods, Wares, and Merchandize imported into or brought or carried Coastwise.

[5th *April* 1805.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's publick Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 Fifth Day of *April* One thousand eight hundred and five, there shall be raised, levied, collected, and paid, unto His Majesty, His Heirs and Successors, in ready Money, (except as herein-after is provided), without any Discount whatever, upon Goods, Wares, or Merchandize imported or brought into *Great Britain* from Parts beyond the Seas, and upon certain Goods, Wares, and Merchandize, brought or carried Coastwise, or from Port to Port within *Great Britain*, the several additional Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Tables hereunto annexed marked (A.) and (B.)

From *April* 5, 1805, the additional Duties of Customs specified in the annexed Tables (A.) and (B.) shall be paid.

II. Provided always, and be it further enacted, That the additional Duties of Customs by this Act granted shall not be paid or payable on any Goods, Wares, or Merchandize, which shall be secured in Warehouses under His Majesty's Locks, unless and until such Goods, Wares, or Merchandize shall be taken out of any such Warehouse for the Purpose of being used or consumed in *Great Britain*, or shall be sold for the Payment of Duties under any Act or Acts of Parliament relating to such Duties.

Duties not payable on Goods secured in Warehouse until taken out for Consumption, &c.

III. Provided also, and be it further enacted, That the additional Duties of Customs granted by this Act shall not be charged or payable on the Produce and Amount of the additional Duties of Customs granted by an Act, passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty, during the present War and until the Ratification of a Definitive*

Not payable on the Amount of Duties granted by 43 G. 3. c. 70. or 44 G. 3. c. 53.



*finitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels, in* Great Britain; and by another Act, passed in the Forty-fourth Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty, during the present War and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into* Great Britain; *and on Goods, Wares, or Merchandize, brought or carried Coastwise within* Great Britain.

Duties to be payable on Goods imported before *April* 5, 1805, (except by the *East India* Company) in certain Cases.

IV. And be it further enacted, That the several and respective additional Duties of Customs by this Act granted on Goods, Wares, and Merchandize shall be charged and payable on all Goods, Wares, and Merchandize (other than and except such as shall have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*) which shall not have been entered, and on which the Duties of Customs due and payable thereon, on or before the said Fifth Day of *April* One thousand eight hundred and five, shall not have been paid or secured by Bond, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* on or before the said Fifth Day of *April* One thousand eight hundred and five.

Duties not chargeable on Goods where former Duties have been secured by Bond before *April* 5, 1805.

V. Provided always, and be it further enacted, That the additional Duties of Customs, granted by this Act on the Importation of any Goods, Wares, and Merchandize into *Great Britain* (other than and except such as have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*,) shall not be charged or payable on any such Goods, Wares, or Merchandize, in case the Whole of the Duties of Customs due thereon at the Time of Importation shall have been secured by Bond, on or before the said Fifth Day of *April* One thousand eight hundred and five.

Duties, except on Goods imported by the *East India* Company, payable on Goods warehoused, *etc.* when taken out for Consumption, *etc.*

VI. Provided always, and be it further enacted, That the additional Duties of Customs, granted by this Act on Goods, Wares, and Merchandize, (other than and except such as shall have been imported by the United Company of Merchants of *England* trading to the *East Indies*,) shall be charged and payable on all Goods, Wares, and Merchandize imported into *Great Britain* which shall have been or shall be warehoused, and shall remain on the said Fifth Day of *April* One thousand eight hundred and five in Warehouses under His Majesty's Locks, in pursuance or by the Authority of any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *April* One thousand eight hundred and five, although such Goods, Wares, or Merchandize may have been imported before the said Fifth Day of *April* One thousand eight hundred and five: Provided always, that such Duties shall not be charged or payable on any such Goods, Wares, or Merchandize, unless and until such Goods, Wares, or Merchandize, shall be taken out of any such Warehouse for the Purpose of being used or consumed in *Great Britain*, or shall be sold for Payment of Duties under any Act or Acts of Parliament relating to such Duties.

Duties on Goods imported by the *East India* Company shall be payable on all such as shall be sold at the Public Sales, after *April* 5, 1805, &c.

VII. And be it further enacted, That the additional Duties of Customs, granted by this Act upon Goods, Wares, and Merchandize imported by the said United Company of Merchants of *England* trading to the *East Indies*, shall be due and payable upon all such Goods, Wares, and Merchandize as shall from and after the said Fifth Day of *April* One thousand eight hundred and five, be sold at the publick Sales of the said Company, and shall be paid or secured in such Manner and at such Times, and subject to such Rules, Regulations, and Restrictions, as are prescribed and directed with respect to the Payment of any former Duties of Customs upon such Goods, Wares, and Merchandize respectively: Provided also, that the said additional Duties of Customs shall be due and payable on all Goods, Wares, and Merchandize imported by the said United Company, which shall remain in the Warehouse of the said Company on the said Fifth Day of *April* One thousand eight hundred and five, which shall not have been sold at the publick Sales of the said Company, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* before the said Fifth Day of *April* One thousand eight hundred and five.

Duties may be secured by Bond.

VIII. And be it further enacted, That in all Cases where the Whole or any Part of the Duties of Customs on any Goods, Wares, and Merchandize are permitted to be secured by Bond, by virtue of any Act or Acts of Parliament in force on or immediately before the Fifth Day of *April* One thousand eight hundred and five, the additional Duties of Customs granted by this Act may in like Manner, and under the same Rules, Regulations, Restrictions, and Conditions, be permitted to be secured by Bond.

IX. Provided

Act not to alter any of the Provisions of Acts of Union.

IX. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to repeal, or alter any of the Provisions contained in Two Acts for the Union of *Great Britain* and *Ireland*, the one made in the Parliament of *Great Britain* in the Thirty-ninth and Fortieth Years of His present Majesty's Reign, and the other made in the Parliament of *Ireland*, in the Fortieth Year of His present Majesty's Reign, or any other Act or Acts in force on and immediately before the said Fifth Day of *April* One thousand eight hundred and five, by which any Goods, Wares, or Merchandize, imported from *Ireland* into *Great Britain*, or any Goods, Wares, or Merchandize exported from *Great Britain* to *Ireland*, are respectively made to remain liable to, charged with, or exempted from any Duties of Customs, whether countervailing or others, or by which any Drawbacks or Bounties are allowed or given in respect of any such Goods, Wares, or Merchandize.

Refined Sugar of the Manufacture of *Ireland* imported into *Great Britain*, shall be charged with the countervailing Duties expressed in Table (C.)

X. And whereas an additional Duty of Customs on Sugar imported into *Great Britain* is by this Act imposed: And whereas it is just and reasonable in respect thereof, and pursuant to the Provisions contained in the Acts for the Union of *Great Britain* and *Ireland*, that additional Duties of Customs should be charged on all refined Sugar, being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, sufficient to countervail the additional Duty on the raw Material by this Act imposed; be it therefore further enacted, That, from and after the Fifth Day of *April* One thousand eight hundred and five, there shall be charged on any refined Sugar, being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, the several additional countervailing Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed marked (C.)

The additional countervailing Duties to be under the same Management as the former.

XI. And be it further enacted, That the said additional countervailing Duties shall be managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied, in such and the like Manner, and by the same Means, Ways, and Methods in every Respect as the former countervailing Duties on refined Sugar, the Manufacture of *Ireland*, and imported from thence into *Great Britain*, are managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied.

The Drawbacks or Bounties inserted in Table (D.) shall be paid on the Exportation of Refined Sugar from *Great Britain* to *Ireland*.

XII. And whereas it is just and reasonable, on Account of the additional Duty of Customs by this Act charged on Sugar imported into *Great Britain*, that additional Drawbacks or Bounties should in respect thereof be paid and allowed on refined Sugar of the Manufacture of *Great Britain* exported from thence to *Ireland*, be it therefore further enacted, That, from and after the Fifth Day of *April* One thousand eight hundred and five, there shall be paid and allowed, on the Exportation from *Great Britain* to *Ireland* of refined Sugar of the Manufacture of *Great Britain* which shall have been prepared from Sugar of the Produce of the *British* Plantations, or from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, on which Sugar the Duties of Customs payable at the Time of the Importation thereof shall have been duly paid, the several and respective additional Drawbacks or Bounties, as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed, marked (D.): Provided always, that the said additional Drawbacks or Bounties respectively shall not be paid or allowed unless all the Rules, Regulations, Restrictions, and Conditions required by any Act or Acts of Parliament in force on or immediately before the passing of this Act with respect to Drawbacks or Bounties payable on the Exportation from *Great Britain* to *Ireland* on any refined Sugar are duly complied with.

Bounty not allowed on Sugar entered for Exportation before *May* 17, 1805.

XIII. Provided also, and be it further enacted, That the said additional Bounty shall not be paid or allowed on any refined Sugar which shall be entered for Exportation to *Ireland* before the Seventeenth Day of *May* One thousand eight hundred and five.

Duties to be under the Management of the Commissioners of Customs;

XIV. And be it further enacted, That such of the additional Duties of Customs as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

and to be levied as former Duties of Customs.

XV. And be it further enacted, That the several Duties respectively inserted, described, and set forth in Figures in the said Tables hereunto annexed, marked (A.) and (B.) as the additional Duties of Customs, whether charged and payable on the several Goods, Wares, and Merchandize, specified therein, according to the Value thereof, or otherwise, may and shall respectively be ascertained, managed, raised, levied, collected, answered, paid, and recovered, except where any Alteration





tion is expressly made by this Act, in such and the like Manner, and by the same Means, Ways, or Methods, as former Duties of Customs upon Goods, Wares, and Merchandize, in general, and also by any such special Means, Ways, or Methods, respectively, as former Duties of Customs upon Goods, Wares, or Merchandize, of the same Sorts or Kinds, were or might be ascertained, managed, raised, levied, collected, answered, paid, and recovered; and the Goods, Wares, or Merchandize, whereon Duties of Customs are by this Act charged, shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize, in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize, were subject and liable by any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *April* One thousand eight hundred and five, respecting the Revenue of Customs, (except where any Alteration is expressly made by this Act,) and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the same may be, as well Pains of Death as others, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *April* One thousand eight hundred and five, made for securing the Revenues of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, Provisions, and Directions, contained in any such Act or Acts, shall (unless where expressly altered by this Act) and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in Execution for and in respect of the several Duties of Customs hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

Application of Duties.

XVI. And be it further enacted, That all the Monies arising by the Duties by this Act imposed, (the necessary Charges of raising and accounting for the same excepted,) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, and the Money so paid into the said Receipt as aforesaid shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

Separate Account to be kept of the Duties, and annually laid before Parliament.

XVII. Provided always, and be it enacted, That the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the Lord High Treasurer for the Time being, shall, for the Period of Ten Years from the Commencement of this Act, cause a separate and distinct Account of the additional Duties granted by this Act to be prepared and annually laid before Parliament, pursuant to an Act, passed in the Forty-second Year of the Reign of His present Majesty, intituled, *An Act for directing certain publick Accounts to be laid annually before Parliament, and for discontinuing certain other Forms of Account now in use*; and the Monies arising from the said additional Duties shall be deemed a permanent Increase to the publick Revenue of *Great Britain*, for the Purpose of defraying any increased Charge occasioned by any Loan made or Stock created by Authority of any Act of Parliament passed or to be passed in the present Session of Parliament.

Duty on Slate or Stone may be added, where Contracts have been made before *April* 5, 1805.

XVIII. And whereas standing Contracts may have been made before the Fifth Day of *April* One thousand eight hundred and five, for serving Persons with Slate or Stone, to be delivered in Point of Time after the said Fifth Day of *April* One thousand eight hundred and five; be it therefore enacted, That, from and after the said Fifth Day of *April* One thousand eight hundred and five, the Owners or Proprietors of any Slate or Stone, the Duties on which have been by this Act increased, and which shall be delivered after the said Fifth Day of *April* One thousand eight hundred and five, in pursuance of such Contract, shall be allowed to add to the Prices respectively agreed for in such Contracts, so much as the Duties charged by this Act exceed the Duties payable on such Slate and Stone at and immediately before the said Fifth Day of *April* One thousand eight hundred and five, and such Owners or Proprietors shall, by virtue of this Act, be paid such Sum as the Duties so increased shall amount to.

Limitation of Actions.

XIX. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons for any Thing done in pursuance of this Act, such Action or Suit shall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and the Defendant or Defendants, in every such Action or Suit, may plead the General Issue, and give this Act and the special Matter in Evidence at any Trial to be had thereupon; and if the Jury shall find

Persons sued may plead the General Issue.

for the Defendant or Defendants in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be non-suited, or discontinue his, her, or their Action or Suit, after the Defendant or Defendants shall have appeared, or if upon Demurrer Judgement shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same as any Defendant hath in any other Cases to recover Costs by Law.

Treble Costs.

Act may be altered or repealed this Session.

XX. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this present Session of Parliament.

## TABLES to which this Act refers.

### Table (A.)

A TABLE of ADDITIONAL DUTIES of CUSTOMS payable on the Importation into *Great Britain* of the Goods, Wares, and Merchandize, therein enumerated or described.

| | Duty. £. | s. | d. |
|---|---|---|---|
| For every Hundred Pounds of the Produce and Amount of the Duties of Customs due and payable on | | | |
| Slate and Stone of all Sorts, an additional Duty of | 20 | 0 | 0 |
| Barilla, an additional Duty of | 10 | 0 | 0 |
| Brimstone, an additional Duty of | 10 | 0 | 0 |
| Bristles of all Sorts, an additional Duty of | 10 | 0 | 0 |
| Feathers of all Sorts, an additional Duty of | 10 | 0 | 0 |
| Iron, an additional Duty of | 5 | 0 | 0 |
| Lemons and Oranges, an additional Duty of | 5 | 0 | 0 |
| Prunes, an additional Duty of | 5 | 0 | 0 |
| Turpentine, common, an additional Duty of | 5 | 0 | 0 |
| All other Goods, Wares, and Merchandize, an additional Duty of | 2 | 10 | 0 |

These additional Duties are not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the Forty-third Year of His present Majesty, intituled, *An Act for granting to His Majesty, during the present War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain; or by an Act of the last Session of Parliament, intituled, *An Act for granting to His Majesty during the present War, and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into* Great Britain, *and on Goods, Wares, and Merchandize, brought or carried Coastwise within* Great Britain.

See the Act to which this Table is annexed.



### (Table B.)

A TABLE of ADDITIONAL DUTIES of CUSTOMS, payable on the Goods, Wares, and Merchandize, therein enumerated or described, brought or carried COASTWISE, or from Port to Port within *Great Britain*.

| | Duty. £. | s. | d. |
|---|---|---|---|
| Slate and Stone, for every Hundred Pounds of the Produce and Amount of the Duties of Customs due and payable thereon | 20 | 0 | 0 |

This additional Duty on Goods, Wares, and Merchandize, brought or carried Coastwise, or from Port to Port within *Great Britain*, is not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the Forty-third Year of His present Majesty, intituled, *An Act for granting to His Majesty, during the present War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels, in* Great Britain; or by an Act of the last Session of Parliament, intituled, *An Act for granting to His Majesty, during the present War and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into* Great Britain; *and on Goods, Wares, and Merchandize, brought or carried Coastwise within* Great Britain.

See the Act to which this Table is annexed.

### (Table C.)

A TABLE of ADDITIONAL COUNTERVAILING DUTIES of CUSTOMS payable on Refined Sugar, of the Manufacture of *Ireland*, imported from thence into *Great Britain*.

| | Duty. £. | s. | d. |
|---|---|---|---|
| Sugar refined, viz. | | | |
| —— Bastards, whole or ground, the Hundred Weight | 0 | 0 | 6 |
| —— Lumps, the Hundred Weight | 0 | 0 | 11½ |
| —— Single Loaf, the Hundred Weight | 0 | 1 | 0 |
| —— Powder Loaf, and Double Loaf, the Hundred Weight | 0 | 1 | 1 |
| Sugar Candy, viz. | | | |
| —— Brown, the Hundred Weight | 0 | 0 | 11½ |
| —— White, the Hundred Weight | 0 | 1 | 1 |
| Sugar refined, of any other Sort, the Hundred Weight | 0 | 1 | 1 |

## Table (D.)

A TABLE of ADDITIONAL DRAWBACKS or BOUNTIES to be paid or allowed on the Exportation of Refined Sugar, of the Manufacture of *Great Britain*, exported from thence to *Ireland*.

| | Drawback or Bounty. £. s. d. |
|---|---|
| Sugar refined, viz. | |
| —— Bastards, whole or ground, the Hundred Weight | 0 0 6 |
| —— Lumps, the Hundred Weight | 0 0 11¼ |
| —— Single Loaf, the Hundred Weight | 0 1 0 |
| —— Powder Loaf, and Double Loaf, the Hundred Weight | 0 1 1 |
| Sugar Candy, viz. | |
| —— Brown, the Hundred Weight | 0 0 11¼ |
| —— White, the Hundred Weight | 0 1 1 |
| Sugar refined, of any other Sort, the Hundred Weight | 0 1 1 |

## 45 GEORGII III. Cap. XXXII.

An Act for granting to Foreign Ships put under His Majesty's Protection the Privileges of Prize Ships under certain Regulations and Restrictions; and for allowing Aliens, in Foreign Colonies surrendered to His Majesty, to exercise the Occupations of Merchants or Factors during the present War, and until Six Months after the Ratification of a Definitive Treaty of Peace. [10th *April* 1805.]

WHEREAS, in consequence of Articles of Capitulation, whereby certain foreign Colonies or Settlements, or Parts thereof, have been or may hereafter be surrendered to His Majesty during the present War, certain foreign Ships and Vessels may have been put or may be put under His Majesty's Protection: And whereas the said Ships and Vessels, not being taken and condemned as lawful Prize in any Court of Admiralty, cannot, by the Laws now in force, be registered as Prize Ships, and be entitled to the Privileges and Advantages of such Ships: And whereas it is just and expedient that Ships or Vessels which shall have been or may be so put under His Majesty's Protection should be admitted in like Manner as Prize Ships to the Privileges and Advantages of *British* Ships or Vessels, under certain Regulations and Restrictions: Be it therefore enacted by the King'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 all foreign Ships and Vessels which, in consequence of any such Capitulation, shall have been or may be so put under His Majesty's Protection at the Time of or in consequence of the Surrender of any foreign Colony or Settlement, or Part of any foreign Colony or Settlement, to His Majesty, shall and may be registered in like Manner as Ships taken and condemned as lawful Prize may, by the Laws now in force be, registered, and shall by virtue thereof become entitled to the Privileges and Advantages of *British* Ships or Vessels, under the Regulations and Restrictions herein-after mentioned: Provided always, that no such Ship or Vessel shall be so registered but upon producing a Certificate under the Hand and Seal of the Person who commanded in chief by Sea or by Land at the Time when such foreign Colony or Settlement, or Part of foreign Colony or Settlement, was surrendered to His Majesty; or in case of the Death or Departure of any such Officer before such Certificate shall have been so given, then upon a like Certificate, under the Hand and Seal of the Person who shall command in chief by Sea or by Land at such Colony or Settlement, or Part of such Colony or Settlement, testifying that such Ship or Vessel was put under the

Foreign Ships put under His Majesty's Protection by any Capitulation may be registered as Prize Ships, and be entitled to the Privileges of *British* Vessels under certain Regulations.



Protection



Protection of His Majesty at the Time of or in consequence of such Surrender; and upon Oath being made and subscribed before the Person or Persons authorized to make such Registry and grant such Certificate of Registry respectively, (which they are hereby respectively empowered to administer), by the Owner of such Ship or Vessel, if such Ship or Vessel is owned by or belongs to One Person only, or in case there shall be Two joint Owners, then by both of such joint Owners, if both shall be resident within Twenty Miles of the Port or Place where such Register is required, or by One of such Owners if One or both of them shall be resident at a greater Distance from such Port or Place, or if the Number of such Owners or Proprietors shall exceed Two, then by the greater Part of the Number of such Owners or Proprietors if the greater Number of them shall be resident within Twenty Miles of such Port or Place as aforesaid, not in any Case exceeding Three of such Owners or Proprietors, or by One of such Owners if all shall be resident at a greater Distance, declaring in the Form and Manner hereinafter directed, that such Ship or Vessel is wholly owned by natural-born *British* Subjects, or by Aliens that have been naturalized or made Denizens, or by Persons who have become *British* Subjects by virtue of some Capitulation or Conquest as aforesaid, and have taken the Oath of Fidelity and Allegiance to His Majesty in consequence of such Capitulation or Conquest, or by any or either of the before-mentioned Descriptions of Persons and none other: Provided also, that such Registry shall not be made, nor Certificate of such Registry be granted, for any Ship or Vessel that has been or may be so put under His Majesty's Protection in the Settlements of *Demerary* and *Berbice* on the Continent of *South America*, but in the Port of *Scarborough* in the Island of *Tobago*; and that the said Port of *Scarborough* shall, for the Purpose of such Registry, be deemed and taken to be the Port to which such Ship or Vessel belongs.

Vessels put under His Majesty's Protection in *Demerary* and *Berbice* shall be registered at *Scarborough* in *Tobago*.

II. And be it further enacted, That the Oath before directed to be taken shall be in the Form and Manner following:

Oath to be in the following Form.

'I *A. B.* of (Place of Residence and Occupation) do make Oath that the Ship or Vessel (Name) of (Port or Place) whereof (Master's Name) is at present Master, being (Kind of Built, Burthen, *et cetera*, as described in the Certificate of the surveying Officer) was (when and where built, or if Prize, Capture and Condemnation, or if put under His Majesty's Protection, when and where); and that I the said *A. B.* (and the other Owners Names and Occupations (if any) and where they respectively reside, *videlicet*, Town, Place, or Parish and County, or if Member of and resident in any Factory in foreign Parts or in any foreign Town or City, being an Agent for or Partner in any House of Trade or Copartnership actually carrying on Trade in *Great Britain*, or *Ireland*, the Name of such Factory, foreign Town or City, and the Names of such House or Copartnership) am (or are) sole Owner (or Owners) of the said Vessel, and that no other Person or Persons whatever hath or have any Right, Title, Interest, Share, or Property therein or thereto; and that I the said *A. B.* (and the said other Owners if any) am (or are) truly and *bonâ fide* a Subject (or Subjects) of *Great Britain*; and that I the said *A. B.* have not (nor have any of the other Owners, to the best of my Knowledge and Belief) taken the Oath of Allegiance to any foreign State whatever (except under the Terms of some Capitulation, describing the Particulars thereof) or that since my taking (or his or their taking) the Oath of Allegiance to (naming the foreign States respectively to which he or any of the said Owners shall have taken the same), and prior to the passing of an Act in the Twenty-sixth Year of the Reign of King *George* the Third, intituled, *An Act for the further Encrease and Encouragement of Shipping and Navigation*, I have (or he or they hath or have) become a Subject (or Subjects) of *Great Britain*, (either by His Majesty's Letters Patent as a Denizen (or Denizens) or naturalized by Act of Parliament, as the Case may be (naming the Dates of the Letters of Denization or the Act or Acts of Parliament for Naturalization respectively); or (as the Case may be) I have (or he or they hath or have) become a Denizen (or Denizens or naturalized Subject or Subjects, as the Case may be) of *Great Britain* by His Majesty's Letters Patent, or by an Act of Parliament passed since the First Day of *January* One thousand seven hundred and eighty-six (naming the Times when such Letters of Denization have been granted respectively, or the Year or Years in which such Act or Acts of Naturalization have passed respectively); or that I *A. B.* and the other Owners, if any, having become *British* Subject or Subjects by virtue of a Capitulation or Conquest (describing the Particulars thereof as to Place, State, and Parties) have (or he or they hath or have) taken the Oath of Fidelity and Allegiance to His Majesty the King of *Great Britain* (describing the Times when, the Place where, and before whom taken) in consequence of such Capitulation, and that no Foreigner, directly or indirectly, hath any Share or Part or Interest in the said Ship or Vessel.'



III. And

Such Vessels may import and export as Prize Vessels, but not to or from any Port in *Europe*, not in Possession of His Majesty.

III. And be it further enacted, That it shall be lawful for any Ship or Vessel being registered and having a Certificate of Registry as aforesaid, and being navigated as *British* Ships are now or may hereafter be required by Law to be navigated, to import and export to and from any Place or Places whatsoever, such Goods and Merchandize respectively and none other, as may be imported and exported by any Ship or Vessel taken and condemned as lawful Prize; such Importations and Exportations to be made in like Manner, and under and subject to the like Duties, Conditions, Regulations, and Restrictions, and subject to the like Penalties and Forfeitures for the Breach thereof, as if the same were made by any Ship or Vessel taken and condemned as lawful Prize: Provided always, that such Ships and Vessels so put under His Majesty's Protection shall not be allowed to import or export any Goods whatsoever to or from any Port in *Europe* not in the Possession of His Majesty.

His Majesty may authorize such Vessels on their Arrival in *Great Britain* to be registered Duty free.

IV. And be it further enacted, That it shall and may be lawful for His Majesty, by and with the Advice of His Privy Council, at any Time, on the Arrival of any such Ship or Vessel in any Port of *Great Britain*, upon Application to him made, and upon Consideration of such Circumstances as shall satisfy His Majesty of the Expediency thereof, to authorize any such Ship or Vessel (without Payment of any Duty whatever for the said Ship or Vessel, or the Sails and other necessary Tackle, Apparel, and Furniture thereof) to be registered, and to have a Certificate thereof, as in the Case of a Prize Ship, in any Port in the Kingdom of *Great Britain*, and such Ship or Vessel so registered shall in such Case be entitled to all the Privileges and Advantages which belong by Law to Ships taken and condemned as lawful Prize.

12 *Car.* 2. c. 18. recited.

V. And whereas by an Act passed in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for the encouraging and increasing of Shipping and Navigation*, it is enacted, that no Alien or Person not born within the Allegiance of our Sovereign Lord the King, His Heirs and Successors, or naturalized or made a free Denizen, shall exercise the Trade or Occupation of a Merchant or Factor in any Lands, Islands, Plantations, or Territories, to His Majesty belonging, or in His Possession, or which might thereafter belong unto or be in the Possession of His Majesty, His Heirs and Successors, in *Asia*, *Africa*, or *America*, upon Pain of the Forfeiture and Loss of all his Goods and Chattels, or which are in his Possession; be it enacted, That every Person, although an Alien born, and neither naturalized nor made a free Denizen, who shall reside in any Island or Place which has surrendered, or which shall hereafter surrender to His Majesty, and be in His Majesty's Possession, and who shall have taken the Oath of Fidelity and Allegiance to His Majesty according to the Terms of the Capitulation under which such Island or Place shall have surrendered, shall be, and shall, from the Time of such Surrender, be deemed to have been entitled to exercise the Trade or Occupation of a Merchant or Factor in any such Island or Place, during so long Time as the same shall remain and be in the Possession or under the Protection of His Majesty, His Heirs or Successors; any Thing in the said Act contained to the contrary notwithstanding; subject nevertheless to such Laws and Regulations as His Majesty's Subjects shall and may be liable to in the same Islands or Places.

Aliens residing in any Place surrendered to His Majesty, may act as Merchants or Factors, taking the Oath of Allegiance.

Act not to abridge the Rights of the *East India* Company.

VI. Provided always, and be it further enacted, That this Act, or any Thing herein contained, shall not extend, or be construed to extend, to take away, abridge, vary, or alter, any of the Rights or Privileges belonging to and vested in the United Company of Merchants of *England* trading to the *East Indies*, by any Charter, Act of Parliament, or otherwise whatsoever, respecting Persons resident in or carrying on, or being concerned in any Trade to, from, or in any Place or Places within the Limits of the exclusive Trade of the said United Company; but all Persons resident, and all Trade to be carried on within the said Limits under the Authority of the said Capitulations or of this Act, shall be subject unto all and every the Prohibitions, Restrictions, Regulations, Licences, Duties, and Conditions, in all Respects as the Residence and Trade of any *British* Subject is now liable to by Law, and shall be subject to the like Penalties and Forfeitures, and all other Matters and Things which any *British* Subject, and the Goods, Merchandize, and Trade of any *British* Subject, would be subject and liable to by Law for doing any Thing in Violation of the Rights and Privileges of the said United Company; any Thing herein-before contained to the contrary thereof in anywise notwithstanding.

Governors, *etc.* of *Demerary* and *Berbice*, or of any other Settlement, which may surrender to His Majesty's Arms, may administer Oaths, grant Certificates, &c. agreeably to 26 G. 3. c. 60.

VII. And be it further enacted, That it shall and may be lawful for the respective Governors or Lieutenant Governors or Officers commanding in chief of the Settlements of *Demerary* and *Berbice* on the Continent of *South America*, or of any other Settlement or Place which may surrender to His Majesty's Arms during the present War, to administer the Oaths, grant the Certificates, and do all and every other Matters and Things in and about the Registering of the said Ships, which, under the Authority of an Act made in the Twenty-sixth Year of the Reign of His present Majesty, intituled, *An*





*An Act for the further Increase and Encouragement of Shipping and Navigation*, may be done by the Governor, Lieutenant Governor, or Commander in Chief, and principal Officer or Officers of His Majesty's Revenue of Customs in any of His Majesty's Colonies, Plantations, Islands, or Territories, in *America*, respecting the registering of Ships there; and the said Governors, or Lieutenant Governors, or Officers commanding in chief at such Places respectively, shall appoint such Officers under them as they shall think proper, for surveying the Ships to be registered, and for doing all other Things relating thereto, which, in and by the said Act is to be done by certain Officers of the Customs therein mentioned.

Continuance of Act.

VIII. And be it enacted, That this Act shall continue in force during the present War, and until Six Months after the Ratification of a Definitive Treaty of Peace.

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## 45 GEORGII III. Cap. XXXV.

An Act to continue, until the First Day of *June* One thousand eight hundred and six, and amend an Act, passed in the Thirty-seventh Year of His present Majesty's Reign, for carrying into Execution the Treaty of Amity, Commerce, and Navigation, between His Majesty and the United States of *America*. [10th *April* 1805.]

37 G. 3. c. 97.

WHEREAS an Act, passed in the Thirty-seventh Year of His present Majesty's Reign, intituled, *An Act for carrying into Execution the Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and the United States of* America; was to continue in force so long as the said Treaty should continue in force, and no longer; which Treaty, or so much of it as relates to the Matters contained in the said Act, has now ceased and determined: And whereas it is expedient that the Liberty of Navigation and Commerce between the People of this Kingdom and the People of the United States of *America*, should continue for a limited Time, in the same Manner and under the same Limitations and Conditions as are specified in the said Act: Be it therefore enacted by the King'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 Act, and every Thing therein contained, shall, notwithstanding the said Treaty has ceased and determined, be deemed and taken to be and to have been in full force and effect, and shall so continue in force until the First Day of *June* One thousand eight hundred and six.

Recited Act continued till *June* 1, 1806.

On Importation from the United States of *America* of any Articles enumerated in Table B. referred to in 43 G. 3. c. 68. the same shall be liable to the Duties by that or any subsequent Act imposed, except Wheat, *etc.* the Duties to be paid upon which shall be regulated according to Table B. in 44 G. 3. c. 109.

II. Provided always, and be it further enacted, That upon the Importation into *Great Britain* from the said United States of *America* of any Articles enumerated in Table B. of an Act passed in the Forty-third Year of His present Majesty's Reign, intituled, *An Act to repeal the Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof*, every such Article shall be liable to the respective Duties imposed by the said Act, or by any Act or Acts passed subsequent thereto, except Wheat, Wheat Meal or Flour, Rye, Barley, Beer or Bigg, Oats, Oatmeal, Pease, Beans, Indian Corn, and Maize, the Duties to be paid upon which respectively shall be ascertained and regulated according to the Prices of Wheat, Rye, Barley, Beer or Bigg, Pease, Beans, Oats, and Oatmeal, in the Manner set forth and specified in the Table marked B. in an Act, passed in the Forty-fourth Year of His present Majesty's Reign, intituled, *An Act to regulate the Importation and Exportation of Corn, and the Bounties and Duties payable thereon*, or according to any other Act or Acts that shall hereafter be made for altering or amending the said Act passed in the Forty-fourth Year of His present Majesty's Reign; any Thing in the said Act passed in the Thirty-seventh Year of His present Majesty's Reign to the contrary notwithstanding.

## 45 GEORGII III. Cap. XXXVI.

An Act to enable the *East India* Company to appoint the Commander in Chief on the *Bengal* Establishment to be a Member of the Council of *Fort William*, in *Bengal*, notwithstanding the Office of Governor General of *Fort William*, and the Office of Commander in Chief of all the Forces in *India*, being vested in the same Person. [10th *April* 1805.]

The Court of Directors may appoint the Commander of the Forces of the Company on the *Bengal* Establishment to be a Member of the Council of *Fort William*, notwithstanding the Office of Governor General and Commander in Chief be vested in the same Person:

WHEREAS it is expedient that the Court of Directors of the United Company of Merchants of *England* trading to the *East Indies* should be authorized and empowered, if they shall think fit, to appoint the Commander of the Military Forces of the said United Company on the *Bengal* Establishment to be a Member of the Supreme Council of *Fort William* in *Bengal*, notwithstanding the Office of Governor General of *Fort William* aforesaid, and the Office of Commander in Chief of all the Forces in *India*, shall be vested in the same Person; May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 it shall and may be lawful to and for the Court of Directors of the said United Company specially to authorize and appoint the Commander of the Military Forces of the said United Company on the *Bengal* Establishment, to be a Member of the said Supreme Council of *Fort William* aforesaid, notwithstanding the Office of Governor General of *Fort William* aforesaid, and the Office of Commander in Chief of all the Forces in *India*, shall be vested in the same Person.

And such Commander shall have Rank at the Board next to the Governor General, but shall not succeed to the Government in case of Vacancy, unless provisionally appointed to supply the same. 33 G. 3. c. 52.

II. And be it enacted, That when any such Commander of the Military Forces of the said United Company on the *Bengal* Establishment shall be appointed a Member of the said Supreme Council, such Commander shall have Rank and Precedence at the Council Board next to the Governor General, but he shall not succeed to the Government of such Presidency on the happening of a Vacancy in the Office of Governor General, unless such Commander of the Military Forces of the said United Company on the *Bengal* Establishment shall have been provisionally applied to supply the same; but such Vacancy shall be supplied by the Counsellor next in Rank at the Council Board to such Commander of the Military Forces of the said United Company on the *Bengal* Establishment, any Thing contained in an Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for continuing in the* East India *Company for a further Term the Possession of the* British *Territories in* India, *together with their exclusive Trade, under certain Limitations; for establishing further Regulations for the Government of the said Territories, and the better Administration of Justice within the same; for appropriating to certain Uses the Revenues and Profits of the said Company; and for making Provision for the good Order and Government of the Towns of* Calcutta, Madras, *and* Bombay; or any other Law, Usage, or Custom, to the contrary thereof in anywise notwithstanding.

Such Commander so appointed a Member of the Council, shall be subject to Recall.

III. Provided always, and be it enacted, That any Commander so to be appointed a Member of the said Supreme Council as herein-before is mentioned, shall be subject to Recall by the same Persons and in the same Manner, and shall have the same Powers, Franchises, and Authorities, in all Respects as a Member of Council, as if he had been appointed thereto as Commander in Chief of all the Forces in *India*.

## 45 GEORGII III. Cap. LXXXII.

An Act for repealing the Duty chargeable on Woollen Goods of the Manufacture of *Great Britain* exported to the *East Indies*. [2d *July* 1805.]

WHEREAS it is expedient that certain of the Duties chargeable on Woollen Goods of the Manufacture of *Great Britain*, exported to Places within the Limits of the Charter of the United Company of Merchants of *England* trading to the *East Indies*, should cease and determine: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by



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 Fifth Day of *July* One thousand eight hundred and five, the Duties of Customs granted and payable by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty, during the present War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain, on Woollen Goods of the Manufacture of *Great Britain*, exported to any Port or Place within the Limits of the Charter of the United Company of Merchants of *England* trading to the *East Indies*, shall wholly cease and determine, save and except as to any Arrears of Duties that shall have arisen, and may remain due and payable on the said Fifth Day of *July* One thousand eight hundred and five.

From July 5, 1805, the Duties of Customs payable by 43 G. 3. c. 70. on Woollen Goods of British Manufacture exported to the East Indies shall cease.

## 46 GEORGII III. Cap. XVI.

An Act to continue until the First Day of *June* One thousand eight hundred and seven, and amend an Act passed in the Thirty-seventh Year of His present Majesty, for carrying into Execution the Treaty of Amity, Commerce, and Navigation, between His Majesty, and the United States of *America*. [22d *March* 1806.]

WHEREAS an Act passed in the Thirty-seventh Year of His present Majesty's Reign, intituled, *An Act for carrying into Execution the Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and the United States of* America, was to continue in force so long as the said Treaty should continue in force, and no longer; which Treaty, or so much of it as relates to the Matters contained in the said Act, has now ceased and determined: And whereas it is expedient that the Liberty of Navigation and Commerce, between the People of this Kingdom and the People of the United States of *America*, should continue for a limited Time, in the same Manner and under the same Limitations and Conditions as are specified in the said Act: Be it therefore enacted by the King'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 Act, and every Thing therein contained, shall, notwithstanding the said Treaty has ceased and determined, be deemed and taken to be and to have been in full Force and Effect, and shall so continue in force until the First Day of *June* One thousand eight hundred and seven.

37 G. 3. c. 97.

Recited Act continued till June 1, 1807.

II. Provided always, and be it further enacted, That upon the Importation into *Great Britain*, from the said United States of *America*, of any Articles enumerated in Table B. of an Act passed in the Forty-third Year of His present Majesty's Reign, intituled, *An Act to repeal the Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof*, every such Article shall be liable to the respective Duties imposed by the said Act, or by any Act or Acts passed subsequent thereto, except Wheat, Wheat Meal, or Flour, Rye, Barley, Beer or Bigg, Oats, Oatmeal, Pease, Beans, Indian Corn and Maize, the Duties to be paid upon which respectively shall be ascertained and regulated according to the Prices of Wheat, Rye, Barley, Beer or Bigg, Pease, Beans, Oats, and Oatmeal, in the Manner set forth and specified in the Table marked B. in an Act passed in the Forty-fourth Year of His present Majesty's Reign, intituled, *An Act to regulate the Importation and Exportation of Corn, and the Bounties and Duties payable thereon*, or according to any other Act or Acts that shall hereafter be made, for altering or amending the said Act, passed in the Forty-fourth Year of His present Majesty's Reign; any Thing in the said Act passed in the Thirty-seventh Year of His present Majesty's Reign to the contrary notwithstanding.

On Importation into Great Britain from America of any Articles enumerated in Table B. of 43 G. 3. c. 68. such Articles to be liable to the Duties imposed by that or any subsequent Act, except Wheat, &c. which shall be regulated by Table B. in 44 G. 3. c. 109.

## 46 GEORGII III. Cap. XXX.

An Act to authorize His Majesty, until the Twenty-fifth Day of *March* One thousand eight hundred and seven, to make Regulations respecting the Trade and Commerce to and from the Cape of *Good Hope*. [21st *April* 1806.]

WHEREAS the Castle, Town, and Settlement of the Cape of *Good Hope*, and the Territories and Dependencies thereof, are now in the Possession of His Majesty; and it is expedient, under the present Circumstances, that the Trade and Commerce to and from the same should be regulated for a certain Time in such Manner as shall seem proper to His Majesty, by and with the Advice of His Privy Council, notwithstanding the special Provisions of any Act or Acts of Parliament that may be construed to affect the same; be it therefore enacted by the King'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, it shall and may be lawful for His Majesty, by and with the Advice of His Privy Council, by any Order or Orders to be issued from Time to Time, to give such Directions, and make such Regulations, touching the Trade and Commerce to and from the said Settlement, and the Territories and Dependencies thereof, as to His Majesty in Council shall appear most expedient and salutary, any Thing contained in an Act passed in the Twelfth Year of the Reign of His Majesty King *Charles* the Second; intituled, *An Act for the encouraging and increasing of Shipping and Navigation*; or in an Act passed in the Seventh and Eighth Years of the Reign of His Majesty King *William* the Third, intituled, *An Act for preventing Frauds and regulating Abuses in the Plantation Trade*; or any other Act or Acts of Parliament now in force, relating to His Majesty's Colonies and Plantations, or any other Act or Acts of Parliament, Law, Usage, or Custom, to the contrary in anywise notwithstanding.

His Majesty may, by Order in Council, make Regulations respecting the Trade and Commerce to and from the Cape of Good Hope.

12 Car. 2. c. 18.
7 & 8 W. 3. c. 22.

II. And be it further enacted, That if any Goods, Wares, or Merchandize whatever, shall be imported into or exported from any Place or Places, Part of the said Settlement or its Territories or Dependencies, or shall be exported from any Part of His Majesty's Dominions to any of the said Places; or if any Goods, Wares, or Merchandize, shall be so imported or exported in any Manner whatever, contrary to any such Order or Orders of His Majesty in Council; the same shall be forfeited, together with the Ship or Vessel in which such Goods, Wares, or Merchandize, shall respectively be imported or exported, with all her Guns, Ammunition, Furniture, Tackle, and Apparel; and every such Forfeiture shall and may be sued for, prosecuted, and recovered, by such and the like Ways, Means, and Methods, as any Forfeiture incurred by any Law respecting the Revenue of Customs may be sued for, prosecuted, and recovered, in Places where respectively the Offences shall be committed, and the Produce thereof shall be disposed of, paid, and applied, in like Manner in the said Places respectively, any Law, Custom, or Usage, to the contrary in anywise notwithstanding: Provided always, that nothing herein contained shall in any Manner be construed to infringe the Rights, Privileges, and Advantages, belonging to the United Company of Merchants of *England* trading to the *East Indies*.

Goods imported or exported contrary to Order in Council shall be forfeited.

Nothing herein to affect the Privileges of the East India Company.

III. And be it further enacted, That this Act shall continue in force until the Twenty-fifth Day of *March* One thousand eight hundred and seven.

Continuance of Act.



## 46 GEORGII III. Cap. XXXVIII.

An Act for repealing the several Duties of Customs upon Tea imported into *Great Britain*, and granting a Duty in lieu thereof; and for granting to His Majesty Additional Duties of Excise on Tea. [5th *May* 1806.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's publick Expences, and making a permanent Addition to the Publick Revenue, have freely and voluntarily resolved, to give and grant unto Your Majesty, the additional Rates and Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 several and respective Duties of Customs payable upon Tea imported into *Great Britain*, shall, from and after the passing of this Act, cease and determine, save and except in all Cases relating to the recovering, allowing, or paying, any Arrears thereof respectively, which may, at the passing of this Act, remain unpaid, or to any Fines, Penalties, or Forfeitures, relating thereto respectively, which shall have been incurred at any Time before the passing of this Act; and that in lieu and instead of the said Duties, a Duty of Customs of Six Pounds, for every One hundred Pounds of the true and real Value, according to the gross Price at which such Tea shall have been sold at the Publick Sales of the United Company of Merchants of *England* trading to the *East Indies*, shall be raised, levied, collected, and paid, upon all Tea imported into *Great Britain*.

Duties of Customs on Tea to cease,

and instead thereof 6l. for every 100l. of the Value of Tea sold at the East-India Company's Sale shall be paid.

II. And be it further enacted, That on the due Exportation of any such Tea, there shall be paid, or allowed, a Drawback of the whole Duties of Customs by this Act imposed.

Drawback of the Duty to be allowed on Exportation.

III. And be it further enacted, That the Duty of Customs granted by this Act upon Tea, shall be due and payable upon all Tea which shall, from and after the passing of this Act, be sold at the Publick Sales of the said Company; and shall be paid or secured in such Manner, and at such Times, and subject to such Rules, Regulations, and Restrictions, as are prescribed and directed with respect to the Payment of any former Duties of Customs upon Tea: Provided also, that the said Duty of Customs shall be due and payable on all Tea imported by the said United Company, which shall remain in the Warehouse of the said Company on the passing of this Act, and which shall not have been sold at the Publick Sales of the said Company, notwithstanding such Tea may have been imported into *Great Britain* before the passing of this Act.

Duty to be paid on Tea sold at the Publick Sales of the East India Company.

IV. And be it further enacted, That such Part of the said Duty of Customs as shall arise in that Part of *Great Britain*, called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain*, called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

Duty to be under Management of the Commissioners of Customs.

V. And be it further enacted, That the said Duty of Customs, and the Drawback of the said Duty of Customs on Tea, may and shall be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, in such and the like Manner, and by the same Means, Ways, or Methods, as former Duties of Customs, and Drawbacks of Duties of Customs upon Tea; and also by any such special Means, Ways, or Methods respectively, as former Duties of Customs, and Drawbacks of Duties of Customs upon Tea, were or might be ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed; and the Tea whereon a Duty of Customs is by this Act charged, and Drawback of Duty of Customs allowed upon the Importation thereof into, or Exportation thereof from *Great Britain*, or on any other Account whatever, shall be, and the same is hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize in general; and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and

Duty and Drawback, how to be levied and paid.

Forfeitures respectively, to which Tea was subject and liable by any Act or Acts of Parliament in force on and immediately before the passing of this Act, respecting the Revenue of Customs; and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the same may be, as well Pains of Death as others, for any Offence whatever committed against or in breach of any Act or Acts of Parliament in force on or immediately before the passing of this Act, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, Provisions, and Directions, contained in any such Act or Acts, shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put into Execution, for and in respect of the Duty of Customs, and Drawback of Duty of Customs, hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

On Tea sold at the East India Company's Sale under 2s. 6d. per lb. an Excise Duty of 30l. per Cent. shall be paid.

VI. And be it further enacted, That there shall be raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, for and in respect of Tea, over and above all Duties of Excise already imposed for or in respect thereof by any Act or Acts of Parliament, the further Duty of Excise herein-after mentioned; that is to say, For and upon all Tea which, from and after the passing of this Act shall be sold at the Sales of the United Company of Merchants of *England* trading to the *East Indies*, under Two Shillings and Sixpence *per* Pound Weight, an Excise Duty of Thirty Pounds *per Centum*.

Purchaser to pay the Duties.

VII. And be it further enacted, That the said several and respective Duties shall be computed upon the gross Prices at which such Tea shall be sold, to be paid by the Purchaser or Purchasers of such Tea to the said United Company, and to be paid by the said United Company to the respective Commissioners of Customs and Excise for the Time being.

Duty of Excise to be under the Management of the Commissioners of Excise; and on Exportation of Tea, the Drawback or Duty, where one is now allowed, shall be paid.

VIII. And be it further enacted, That the said Duty of Excise, by this Act imposed, for or in respect of Tea, shall be under the Management of the Commissioners of Excise for the Time being, and shall be again drawn back and repaid, or allowed upon the Exportation of such Tea to any Place where a Drawback or Allowance of the Duty on Tea is now allowed, or made by Law, upon the same Terms and Conditions, and under, subject, and according to the same Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures as are respectively contained, provided, settled, or established, by any Act or Acts of Parliament in force at the Time of passing this Act, and relating to the Exportation of Tea; and the said Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, shall be and the same respectively are hereby directed to be duly observed, practised, applied, and put in Execution upon such Exportation of any such Tea; and that the said Duty of Excise by this Act imposed, for or in respect of Tea, shall be raised, levied, collected, and paid, by such Persons, and under such Management, and under, subject, and according to the Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, as are respectively contained, provided, settled, or established, by any Act or Acts of Parliament in force at the Time of passing this Act, and relating to the Excise Duties payable for or in respect of Tea; and the said Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures respectively, shall be, and the same respectively are hereby directed to be duly observed, practised, and put in Execution, for the raising, levying, collecting, and paying the said Duty of Excise by this Act imposed, for or in respect of Tea, as fully to all Intents and Purposes, as if the same Rules, Regulations, Restrictions, Provisions, Fines, Penalties and Forfeitures, relating thereto, were particularly repeated and again enacted in this Act.

How the Duty of Excise shall be levied.

Prize Tea to be subject to the Duties imposed by this Act.

IX. And be it further enacted, That all Tea taken and condemned as Prize, and sold by the Captors, or their Agents, pursuant to the Rules, Regulations, and Restrictions, prescribed by an Act passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Relief of the Captors of Prizes with respect to the bringing and landing certain Prize Goods in this Kingdom*, shall be subject and liable to the Duties of Customs and Excise by this Act imposed on Tea.

Duties to be carried to the Consolidated Fund.

X. And be it further enacted, That all the Monies, from Time to Time arising by the Duties of Customs and Excise by this Act imposed, (the necessary Charges of raising and accounting for the same respectively excepted), shall, from Time to Time, be paid into the Receipt of His Majesty's Exchequer



chequer at *Westminster*; and the said Money so paid in as aforesaid shall be carried to and made Part of the Consolidated Fund of *Great Britain*.

Separate Account of the Duties to be kept.

XI. Provided always, and be it further enacted, That the Commissioners of His Majesty's Treasury, now or for the Time being, or any Three or more of them, or the Lord High Treasurer for the Time being, shall for the Period of Ten Years from the Commencement of this Act, cause a separate and distinct Account of the Additional Duty of Excise granted by this Act to be prepared, and annually laid before Parliament, pursuant to an Act passed in the Forty-second Year of the Reign of His present Majesty, intituled, *An Act for directing certain Publick Accounts to be laid annually before Parliament, and for discontinuing certain other Forms of Account now in use*; and the Monies arising from the said Additional Duties, shall be deemed a permanent Increase to the Publick Revenue of *Great Britain*, for the Purpose of defraying any increased Charge occasioned by any Loan made or Stock created by Authority of any Act of Parliament passed, or to be passed, in the present Session of Parliament.

Act may be altered or repealed this Session.

XII. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this present Session of Parliament.

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## 46 GEORGII III. Cap. XLII.

An Act for granting to His Majesty, during the present War, and for Six Months after the Expiration thereof, by the Ratification of a Definitive Treaty of Peace, additional Duties on certain Goods, Wares, and Merchandize, imported into and exported from or brought or carried Coastwise within *Great Britain*. [5th *May* 1806.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged; have freely and voluntarily resolved to give and grant to Your Majesty the several additional Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 Tenth Day of *May* One thousand eight hundred and six, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money, (except as herein-after is provided), without any Discount whatever, upon Goods, Wares, or Merchandize, imported or brought into *Great Britain*, from Parts beyond the Seas (except Sugar) and upon Goods, Wares, and Merchandize exported from *Great Britain*; and upon Goods, Wares, or Merchandize brought or carried Coastwise or from Port to Port within *Great Britain*; the several additional Duties or Customs as the same are respectively inserted, described, and set forth in Figures in the Tables hereunto annexed marked (A.) and (B.); and that there shall also be paid or allowed the several Drawbacks of the said Duties of Customs, as the same are also respectively inserted, described, and set forth in Figures in the said Tables marked (A.) and (B.); any Law, Custom, or Usage to the contrary notwithstanding.

From May 10, 1806, the additional Duties of Customs specified in Tables A. and B. annexed (except Sugar) shall be paid; and the Drawbacks therein mentioned shall be allowed.

From June 1, 1806, the additional Duties and Drawbacks on Sugar shall be paid and allowed.

II. And be it further enacted, That, from and after the First Day of *June* One thousand eight hundred and six, there shall be in like Manner raised, levied, collected, paid, and allowed, the additional Duties and Drawbacks of Customs on Sugar, imported into or exported from *Great Britain*, as the same are respectively inserted, described, and set forth in Figures in the said Tables hereunto annexed, marked (A.) and (B.)

Duties not chargeable on the Articles herein mentioned, nor on the

III. Provided also, and be it further enacted, That the additional Duties of Customs granted by this Act shall not be charged or payable on any Cotton Wool, Wine, Tea, or Tobacco; or any Fir Timber

Produce of the Duties granted by 43 G. 3. c. 70.

Timber Eight Inches Square and not exceeding Ten Inches Square, of the Growth of *Norway*, and imported directly from thence; nor any Deals above Seven Inches in Width, being Eight Feet in Length and not above Ten Feet in Length, and not exceeding One Inch and a Half in Thickness; nor on the Produce and Amount of the additional Duties of Customs, granted by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty, during the present War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain.

Duties to be charged on Goods not entered before May 10, 1806,

IV. And be it further enacted, That the several and respective additional Duties of Customs by this Act granted on Goods, Wares, and Merchandize shall be charged and payable on all Goods, Wares, and Merchandize (other than and except such as shall have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*), which shall not have been entered, and on which the Duties of Customs due and payable thereon, on or before the Tenth Day of *May* One thousand eight hundred and six, shall not have been paid or secured by Bond, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* on or before the Tenth Day of *May* One thousand eight hundred and six.

but not payable if Duties have been secured.

V. Provided always, and be it further enacted, That the additional Duties of Customs, granted by this Act on the Importation of any Goods, Wares, and Merchandize into *Great Britain* (other than and except such as have been or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*), shall not be charged or payable on any such Goods, Wares, or Merchandize, in case the whole of the Duties of Customs due thereon at the Time of Importation shall have been secured by Bond, on or before the Tenth Day of *May* One thousand eight hundred and six.

Duties to be chargeable on Goods warehoused on or before May 10, 1806,

but shall not be payable till taken out of Warehouse.

VI. Provided always, and be it further enacted, That the additional Duties of Customs granted by this Act on Goods, Wares, and Merchandize, (other than and except such as shall have been imported by the United Company of Merchants of *England* trading to the *East Indies*), shall be charged and payable on all Goods, Wares, and Merchandize imported into *Great Britain* which shall have been or shall be warehoused, and shall remain, on the Tenth Day of *May* One thousand eight hundred and six, in Warehouses under His Majesty's Locks, in pursuance or by the Authority of any Act or Acts of Parliament in force on or immediately before the said Tenth Day of *May* One thousand eight hundred and six, although such Goods, Wares, or Merchandize may have been imported before the said Tenth Day of *May* One thousand eight hundred and six: Provided always, that such Duties shall not be charged or payable on any such Goods, Wares, or Merchandize, unless and until any such Goods, Wares, or Merchandize, shall be taken out of any such Warehouse for the Purpose of being used or consumed in *Great Britain*, or shall be sold for Payment of Duties under any Act or Acts of Parliament relating to such Duties.

Duties to be paid on Goods imported by the East India Company according to Schedule B. (Cotton Wool, Tea, and Wine excepted), &c.

VII. And be it further enacted, That the additional Duties of Customs granted by this Act upon Goods, Wares, and Merchandize, imported by the said United Company of Merchants of *England* trading to the *East Indies*, as the same are described and set forth in Figures in the Table hereunto annexed, marked (B.) shall be due and payable upon all such Goods, Wares, and Merchandize, (Cotton Wool, Tea, and Wine, excepted), as shall, from and after the said Tenth Day of *May* One thousand eight hundred and six, be sold at the publick Sales of the said Company, and shall be paid or secured in such Manner and at such Times, and subject to such Rules, Regulations, and Restrictions, as are prescribed and directed with respect to the Payment of any former Duties of Customs upon such Goods, Wares, and Merchandize respectively: Provided also, that the said additional Duties of Customs shall be due and payable on all Goods, Wares, and Merchandize imported by the said United Company, which shall remain in the Warehouse of the said Company on the said Tenth Day of *May* One thousand eight hundred and six, and which shall not have been sold at the publick Sales of the said Company, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Great Britain* before the said Tenth Day of *May* One thousand eight hundred and six.

Goods in Warehouse liable.

Duties may be secured by Bond,

VIII. And be it further enacted, That in all Cases where the Whole or any Part of the Duties of Customs on any Goods, Wares, and Merchandize are permitted to be secured by Bond, by virtue of any Act or Acts of Parliament in force on or immediately before the Tenth Day of *May* One thousand eight hundred and six, the additional Duties of Customs granted by this Act, may in like Manner and





and under the same Rules, Regulations, Restrictions, and Conditions, be permitted to be secured by Bond.

Additional Bounty to be allowed on the Exportation of Sugar.

IX. And whereas it is expedient on Account of the additional Duty by this Act imposed on Sugar imported into *Great Britain*, that an additional Bounty should be paid and allowed on the Exportation from *Great Britain* of refined Sugar, produced from Sugar of the *British* Plantations, or from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, and on which Sugar the Duties of Customs payable thereon at the Time of the Importation thereof shall have been duly paid; be it therefore enacted, That there shall be paid and allowed on the Exportation from *Great Britain*, of any such refined Sugar, and which shall have been prepared from Sugar on which the Duties of Customs payable at the Time of the Importation of such Sugar shall have been duly paid, an additional Bounty to be calculated at and after the Rate of Fifteen Pounds for every One hundred Pounds in Money, on the Produce and Amount of whatever Bounty may be due and payable on any such refined Sugar respectively, by any Act or Acts of Parliament in force at the Time of the Exportation thereof, exclusive of the Produce and Amount of the additional Bounty on such Sugar granted by an Act of the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty, during the present War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain: Provided always, that the additional Bounty by this Act granted shall not be paid or allowed on any refined Sugar which shall be entered for Exportation before the Fourteenth Day of *July* One thousand eight hundred and six, and that the said additional Bounty shall not be paid or allowed on any refined Sugar which shall not have been actually shipped for Exportation within Six Weeks after the Expiration of this present Act.

43 G. 3. c. 70.

Additional Bounty not to be allowed on refined Sugar entered for Exportation before July 14, 1806.

When, by Notice agreeably to 32 G. 3. c. 45. the Average Price of Brown or Muscovado Sugar at certain Periods shall be below certain Sums, the Treasury empowered to suspend Payment of Duty in Manner herein mentioned.

X. And be it further enacted, That whenever it shall appear by Notice in the *London Gazette*, in Manner directed by an Act passed in the Thirty-second Year of the Reign of His present Majesty, intituled, *An Act for regulating the Allowance of the Drawback and Payment of the Bounty on the Exportation of Sugar, and for permitting the Importation of Sugar and Coffee into the* Bahama *and* Bermuda *Islands in Foreign Ships*, that the Average Price of Brown or Muscovado Sugar, taken in Manner directed by the said last recited Act, for the Six Weeks preceding the First Day of *June*, or for the Two Months preceding the First Day of *August*, or for the Two Months preceding the First Day of *October* next after the passing of this Act, or for the Four Months preceding the Fifth Day of *January*, the Fifth Day of *May*, and the Fifth Day of *September* respectively in every succeeding Year, shall be below Forty-nine Shillings the Hundred Weight, then and in such Case it shall be lawful for the Lord High Treasurer or the Lords Commissioners of His Majesty's Treasury, or any Three or more of them for the Time being, and they are hereby authorized to suspend until the Publication in the *Gazette* aforesaid, of the Average Prices of the succeeding Four Months, the Sum of One Shilling in the Hundred Weight, Part of the Duty on Sugar by this Act granted; and if such Average Prices shall be below Forty-eight Shillings, then Two Shillings of the said Duty; and if such Average Prices shall be below Forty-seven Shillings, then the Whole of such Duty; and to continue any such Suspension if such Average Prices so published shall still remain below such Sums of Forty-nine Shillings, Forty-eight Shillings, or Forty-seven Shillings the Hundred Weight respectively, or to alter the Amount of any such Suspension of Duty, according to such Average Prices as aforesaid; and so from Time to Time so long as such Average Prices of Sugar shall continue to be below such respective Prices the Hundred Weight as aforesaid; and to take off such Suspension when such Average Prices so published shall be above Forty-nine Shillings the Hundred Weight, and again in like Manner to suspend the same; and every such Suspension, and also every Alteration or Termination of any such Suspension, shall be published Three Times in the *London Gazette*, immediately after every such Suspension or Alteration, or Termination thereof.

Act not to affect the Acts of Union of Great Britain and Ireland &c.

XI. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to repeal or alter any of the Provisions contained in Two Acts for the Union of *Great Britain* and *Ireland*, the one made in the Parliament of *Great Britain* in the Thirty-ninth and Fortieth Years of His present Majesty's Reign, and the other made in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, or any other Act or Acts in force on or immediately before the said Tenth Day of *May* One thousand eight hundred and six, by which any Goods, Wares, or Merchandize imported from *Ireland* into *Great Britain*, or any Goods, Wares, and Merchandize exported from *Great Britain* to *Ireland*, are respectively made to remain liable to, or are charged with,

or

or exempted from any Duties or Customs, whether countervailing or others, or by which any Drawbacks or Bounties are allowed or given in respect of any such Goods, Wares, or Merchandize.

From June 1, 1806, the countervailing Duties specified in Table (C.) shall be charged on refined Sugar imported from Ireland.

XII. And whereas an additional Duty of Customs on Sugar imported into *Great Britain* is by this Act imposed: And whereas it is just and reasonable in respect thereof, and pursuant to the Provisions contained in the Acts for the Union of *Great Britain* and *Ireland*, that additional Duties of Customs should be charged on all refined Sugars being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, sufficient to countervail the additional Duty on the raw Material by this Act imposed; be it therefore further enacted, That, from and after the First Day of *June* One thousand eight hundred and six, there shall be charged on any refined Sugar, being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, the several additional countervailing Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed marked (C.)

Such countervailing Duties to be levied as the former.

XIII. And be it further enacted, That the said additional countervailing Duties shall be managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied, in such and the like Manner, and by the same Means, Ways, and Methods in every Respect as the former countervailing Duties on refined Sugar, the Manufacture of *Ireland*, and imported from thence into *Great Britain*, are managed, ascertained, raised, levied, collected, paid, recovered, appropriated, and applied.

From June 1, 1806, the Drawbacks or Bounties specified in Table (D.) shall be allowed on the Exportation of Manufactured Sugar to Ireland.

XIV. And whereas it is just and reasonable, on account of the additional Duty of Customs by this Act charged on Sugar imported into *Great Britain*, that additional Drawbacks or Bounties should in respect thereof be paid and allowed on refined Sugar of the Manufacture of *Great Britain* exported from thence to *Ireland*, be it therefore further enacted, That, from and after the First Day of *June* One thousand eight hundred and six, there shall be paid and allowed, on the Exportation from *Great Britain* to *Ireland* of the Manufacture of *Great Britain* which shall have been prepared from Sugar of the Produce of the *British* Plantations, or from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, on which Sugars the Duties of Customs payable at the Time of the Importation thereof shall have been duly paid, the several and respective additional Drawbacks or Bounties as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed, marked (D.): Provided always, that the said additional Drawbacks or Bounties respectively shall not be paid or allowed unless all the Rules, Regulations, Restrictions, and Conditions required by any Act or Acts of Parliament in force on or immediately before the passing of this Act with respect to Drawbacks or Bounties payable on the Exportation from *Great Britain* to *Ireland* of any refined Sugar are duly complied with.

But Bounty shall not be paid on Sugar entered for Exportation to Ireland before July 14, 1806, &c.

XV. Provided also, and be it further enacted, That the said additional Bounty shall not be paid or allowed on any refined Sugar which shall be entered for Exportation to *Ireland* before the Fourteenth Day of *July* One thousand eight hundred and six, and that the said additional Bounty shall not be paid or allowed on any refined Sugar which shall not have been actually shipped for Exportation to *Ireland*, within Six Weeks after the Expiration of this present Act.

Duties to be under the Management of the Commissioners of Customs.

XVI. And be it further enacted, That such of the additional Duties of Customs as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

Duties and Drawbacks how to be levied and paid.

XVII. And be it further enacted, That the several Duties respectively inserted, described, and set forth in Figures in the said Tables hereunto annexed, marked (A.) and (B.) as the additional Duties of Customs, whether charged and payable on the several Goods, Wares, and Merchandize, specified therein, according to the Value thereof or otherwise, and the Drawbacks of the Duties of Customs upon, for, or in respect of such Goods, Wares, and Merchandize, may and shall be respectively ascertained, managed, raised, levied, collected, answered, paid, recovered, and allowed, (except where any Alteration is expressly made by this Act), in such and the like Manner, and by the same Means, Ways, or Methods as former Duties of Customs and Drawbacks of Duties of Customs upon Goods, Wares, or Merchandize, in general, and also by any such special Means, Ways, or Methods respectively, as former Duties of Customs and Drawbacks of Duties of Customs upon Goods, Wares, or Merchandize of the same Sorts or Kinds, were or might be ascertained, managed, raised, levied, collected, answered,



answered, paid, recovered, and allowed; and the Goods, Wares, or Merchandize, whereon Duties of Customs are by this Act charged, and Drawbacks of Duties of Customs allowed upon the Importation thereof into or Exportation thereof from *Great Britain*, or on any other Account whatever, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize, in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize, were subject and liable by any Act or Acts of Parliament in force on and immediately before the said Tenth Day of *May* One thousand eight hundred and six, respecting the Revenue of Customs, except where any Alteration is expressly made by this Act, and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the same may be, as well Pains of Death as others, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force on or immediately before the said Tenth Day of *May* One thousand eight hundred and six, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, Provisions, and Directions contained in any such Act or Acts, shall (unless where expressly altered by this Act) and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in Execution for and in respect of the several Duties of Customs and Drawbacks of Duties of Customs hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

Duties to be paid into the Exchequer.

XVIII. And be it further enacted, That all the Monies arising by the said Duties, (the necessary Charges of raising and accounting for the same excepted,) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, distinctly and apart from all other Branches of the Publick Revenues, and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever, and the said Monies so paid into the said Receipt shall from Time to Time as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, for the Service of the Year One thousand eight hundred and six, or shall be voted by the said Commons for the Service of any subsequent Year, and the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are or is hereby authorized and empowered to issue and apply the same accordingly.

Limitation of Actions.

XIX. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons for any Thing done in pursuance of this Act, such Action or Suit shall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and the Defendant or Defendants, in every such Action or Suit, may plead the General Issue, and give this Act and the special Matter in Evidence at any Trial to be had thereupon; and if the Jury shall find for the Defendant or Defendants in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited, or discontinue his, her, or their Action or Suit, after the Defendant or Defendants shall have appeared, or if upon Demurrer Judgment shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same as any Defendant hath in any other Cases to recover Costs by Law.

Continuance of Duties.

XX. And be it further enacted, That the Duties granted by this Act shall continue in force during the present War, and for Six Months after the Expiration thereof, by the Ratification of a Definitive Treaty of Peace.

Act may be altered or repealed this Session.

XXI. And be it further enacted, That this Act, or any of the Provisions thereof, may be varied, altered, or repealed, by any Act or Acts to be made in this present Session of Parliament.

# TABLES referred to in this Act.

## Table (A.)

A Table of Additional Duties of Customs payable on the Importation into Great Britain of the Goods, Wares, and Merchandize, therein enumerated or described, not being imported by the United Company of Merchants of England trading to the East Indies.

And of Additional Duties of Customs payable on the Exportation from Great Britain of the Goods, Wares, and Merchandize, therein enumerated or described.

Also of Additional Duties of Customs, payable on the Goods, Wares, and Merchandize therein enumerated or described, brought or carried Coastwise, or from Port to Port within Great Britain.

| INWARDS. | Duty. £. | s. | d. | Drawback. £. | s. | d. |
|---|---|---|---|---|---|---|
| Sugar, for every £.100 of the Produce and Amount of the Duties of Customs due and payable thereon, (except as herein-after mentioned,) an additional Duty of - - - - | 15 | 0 | 0 | 15 | 0 | 0 |
| All other Goods, Wares, and Merchandize, for every £.100 of the Produce and Amount of the Duties of Customs due and payable thereon, (except as herein-after mentioned,) an additional Duty of - | 8 | 6 | 8 | 0 | 0 | 0 |

Except
Cotton Wool,
Tobacco,
Wine,
Wood, viz.

———Deals above Seven Inches in Width, being Eight Feet in Length, and not above Ten Feet in Length, and not exceeding One and an Half Inch in Thickness.

———Fir Timber, being Eight Inches Square, and not exceeding Ten Inches Square, of the Growth of Norway, and imported directly from thence.

These additional Duties are not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the Forty-third Year of His present Majesty, intituled, "An Act for granting to His Majesty, during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in Great Britain;" or by an Act of the Forty-fourth Year of His present Majesty, intituled, "An Act for granting to His Majesty during the present War, and for Six Months after the Expiration thereof, by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize into Great Britain, and on Goods, Wares, and Merchandize, brought or carried Coastwise within Great Britain;" or by an Act of the last Session of Parliament, intituled, "An Act for granting to His Majesty additional Duties within Great Britain, on certain Goods, Wares, and Merchandize, imported into, or brought or carried Coastwise."

See the Act to which this Table is annexed.

Goods,



| OUTWARDS. | Duty. £. | s. | d. |
|---|---|---|---|
| Goods, Wares, and Merchandize, not being of the Growth, Produce, or Manufacture of Great Britain, for every £.100 of the Produce and Amount of the Duties of Customs due and payable on the Exportation thereof, (except as herein-after mentioned) an additional Duty of - - - - - - - - - | 8 | 6 | 8 |
| Coals, for every £.100 of the Produce and Amount of the Duties of Customs due and payable on the Exportation thereof, (except as herein-after mentioned), an additional Duty of - - - - - - - - | 8 | 6 | 8 |

These additional Duties are not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the Forty-third Year of His present Majesty, intituled, "An Act for granting to His Majesty, during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in Great Britain."

| COASTWISE. | Duty. £. | s. | d. |
|---|---|---|---|
| Goods, Wares, and Merchandize, brought or carried Coastwise, or from Port to Port within Great Britain, for every £.100 of the Produce and Amount of the Duties of Customs due and payable thereon, (except as herein-after mentioned), an additional Duty of - - - - - - | 8 | 6 | 8 |

Note.

Coals, viz.

—— used for smelting Copper and Tin Ores within the Counties of Cornwall and Devon, or which shall be used in Fire Engines for the draining Water out of the Mines of Tin and Copper, within the County of Cornwall.

This additional Duty on such Coals shall be repaid in like Manner as the other Duties on Coals so used; and for the Conditions, Regulations, and Restrictions, under which those Duties shall be so repaid, see 9 Ann. Cap. 6.—14 G. 2. Cap. 41.

——used in calcining, or smelting Copper and Lead Ores within the Isle of Anglesey, or which shall be used in Fire-Engines for draining Water out of the Mines of Copper and Lead within the said Isle.

This additional Duty on Coals so used shall be repaid in like Manner as the other Duties on such Coals are directed to be allowed by any Act or Acts of Parliament whatever; and for the Conditions, Regulations, and Restrictions, under which those Duties shall be so repaid, see 26 G. 3. Cap. 104.

—— used for any Purpose relating to carrying on the Works for the manufacturing of Tin Plates, and for other Purposes at Pennygored in the County of Pembroke, called the Pennygored Works.

This additional Duty on Coals so used shall be repaid, under the Conditions, Regulations, Limitations, and Restrictions, directed by the 35 G. 3. Cap. 39. and 43 G. 3. Cap. 70.

Cinders, Coals, and Culm, shipped Coastwise, at any Port in Great Britain, and delivered in any Part beyond the Seas, before the Duties due on the Exportation thereof shall have been paid.

This additional Duty on such Cinders, Coals, and Culm, shall be repaid in like Manner as the other Duties on Cinders, Coals, and Culm, so shipped and delivered; and for the Conditions, Regulations, and Restrictions, under which the said Duties shall be so repaid, see 25 G. 3. Cap. 54.



This

This additional Duty on Goods, Wares, and Merchandize brought or carried Coastwise, or from Port to Port in Great Britain, is not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act of the Forty-third Year of His present Majesty, intituled, "An Act for granting to His Majesty during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in Great Britain;" or by an Act of the Forty-fourth Year of His present Majesty, intituled, "An Act for granting to His Majesty during the present War, and for Six Months after the Expiration thereof, by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into Great Britain, and on Goods, Wares, and Merchandize, brought or carried Coastwise within Great Britain;" or by an Act of the last Session of Parliament, intituled, "An Act for granting to His Majesty additional Duties within Great Britain, on certain Goods, Wares, and Merchandize, imported into, or brought or carried Coastwise."

## Table (B.)

A TABLE of additional Duties of Customs payable on the Goods, Wares, and Merchandize therein enumerated or described, imported into Great Britain by the United Company of Merchants of England trading to the East Indies.

| | Duty. | Drawback. |
|---|---|---|
| | £. s. d. | £. s. d. |
| Sugar the Hundred Weight an additional Duty of - - | 0 4 0 | 0 4 0 |
| All other Goods, Wares, and Merchandize, for every £100 of the Produce and Amount of the Duties of Customs due and payable thereon, (except as herein-after mentioned), an additional Duty of - - - - - - | 8 6 8 | 0 0 0 |

Except
Cotton Wool,
Tea,
Wine.

These additional Duties are not to be charged on the Produce and Amount of the additional Duties of Customs granted by an Act, of the Forty-third Year of His present Majesty, intituled, "An Act for granting to His Majesty, during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in Great Britain;" or by an Act, of the Forty-fourth Year of His present Majesty, intituled, "An Act for granting to His Majesty, during the present War, and for Six Months after the Expiration thereof by the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize, into Great Britain, and on Goods, Wares, and Merchandize, brought or carried Coastwise within Great Britain;" or by an Act of the last Session of Parliament, intituled, "An Act for granting to His Majesty additional Duties within Great Britain, on certain Goods, Wares, and Merchandize, imported into, or brought or carried Coastwise."

See the Act to which this Table is annexed.



## Table (C.)

A TABLE of additional Countervailing Duties of Customs payable on Refined Sugar of the Manufacture of Ireland, imported from thence into Great Britain.

| | Duty. |
|---|---|
| | £. s. d. |
| Sugar refined, viz. | |
| —— Bastards, whole or ground, the Hundred Weight - - - | 0 3 0 |
| —— Lumps, the Hundred Weight - - - - | 0 5 7½ |
| —— Single Loaf, the Hundred Weight - - - - | 0 6 0 |
| —— Powder Loaf, and Double Loaf, the Hundred Weight - - - | 0 6 5 |
| Sugar Candy, viz. | |
| ———— Brown, the Hundred Weight - - - | 0 5 7½ |
| ———— White, the Hundred Weight - - - | 0 6 5 |
| Sugar refined, of any other Sort, the Hundred Weight - - - | 0 6 5 |

## Table (D.)

A TABLE of additional Drawbacks or Bounties to be paid or allowed on the Exportation of Refined Sugar, of the Manufacture of Great Britain, exported from thence to Ireland.

| | Drawback or Bounty. |
|---|---|
| | £. s. d. |
| Sugar refined, viz. | |
| —— Bastards, whole or ground, the Hundred Weight - - - | 0 3 0 |
| —— Lumps, the Hundred Weight - - - - | 0 5 7½ |
| —— Single Loaf, the Hundred Weight - - - - | 0 6 0 |
| —— Powder Loaf, and Double Loaf, the Hundred Weight - - - | 0 6 5 |
| Sugar Candy, viz. | |
| ———— Brown, the Hundred Weight - - - | 0 5 7½ |
| ———— White, the Hundred Weight - - - | 0 6 5 |
| Sugar refined, of any other Sort, the Hundred Weight - - - | 0 6 5 |

## 46 GEORGII III. Cap. LIV.

An Act for the more speedy Trial of Offences committed in distant Parts upon the Sea. [23d *May* 1806.]

WHEREAS by an Act of Parliament, made in the Twenty-eighth Year of the Reign of King *Henry* the Eighth, it is enacted, That all Treasons, Felonies, Robberies, Murders, and Confederacies, committed on the Sea, shall be enquired of, tried, and determined, according to the common Course of the Laws of this Land used for such Offences upon the Land within this Realm: And whereas by another Act of Parliament, made in the Eleventh Year of the Reign of King *William* the Third, intituled, *An Act for the more effectual Suppression of Piracy*, it is enacted, that all Piracies, 11 Gul. 3. c. 7. Felonies, and Robberies, committed on the Sea, or in any Haven, River, Creek, or Place, where the Admiral or Admirals have Power, Authority, or Jurisdiction, may be examined, enquired of, tried, heard, and determined, and adjudged, in any Place at Sea, or upon the Land, in any of His Majesty's Islands, Plantations, Colonies, Dominions, Forts, or Factories, to be appointed for that Purpose by the King's Commission, in the Manner therein directed, and according to the Rules of the Civil Law: And whereas Treasons, Murders, and divers other Felonies and Misdemeanours, not mentioned in the said Statute of the Eleventh Year of the Reign of King *William* the Third, cannot be tried by virtue of any Commission directed under that Act, but the Persons committing, or charged with having committed the same upon the Seas in or near the *East* or *West Indies*, and in Places very remote, can only be brought to Trial by sending them to *England* to be tried within this Realm, under the Commission directed by the said Statute of the Twenty-eighth Year of the Reign of King *Henry* the Eighth, whereby not only great Charges and Expences are incurred, but Offenders do oftentimes escape unpunished by reason of the Delay and Difficulties attending such Prosecutions: For Remedy whereof, and in order that One uniform Course of Trial may be had for all Treasons, Piracies, Felonies, Robberies, Murders, Conspiracies, and other Offences committed upon the Seas; be it enacted by the King'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 all Treasons, Piracies, Felonies, Robberies, Murders, Conspiracies, and other Offences of what Nature or Kind soever, committed upon the Sea, or in any Haven, River, Creek, or Place, where the Admiral or Admirals have Power, Authority, or Jurisdiction, may be enquired of, tried, heard, determined, and adjudged according to the common Course of the Laws of this Realm used for Offences committed upon the Land within this Realm, and not otherwise, in any of His Majesty's Islands, Plantations, Colonies, Dominions, Forts, or Factories, under and by virtue of the King's Commission or Commissions, under the Great Seal of *Great Britain*, to be directed to any such Four or more discreet Persons as the Lord Chancellor of *Great Britain*, Lord Keeper, or Commissioners for the Custody of the Great Seal of *Great Britain* for the Time being, shall from Time to Time think fit to appoint; and that the said Commissioners so to be appointed, or any Three of them, shall have such and the like Powers and Authorities for the Trial of all such Murders, Treasons, Piracies, Felonies, Robberies, Conspiracies, and other Offences, within any such Island, Plantation, Colony, Dominion, Fort, or Factory, as any Commissioners appointed or to be appointed according to the Directions of the said Statute of the Twenty-eighth Year of the Reign of King *Henry* the Eighth, by any Law or Laws now in force have or would have for the Trial of the said Offences within this Realm; and that all Persons convicted of any of the said Offences, so to be tried by virtue of any Commission to be made according to the Directions of this Act, shall be subject and liable to, and shall suffer all such and the same Pains, Penalties, and Forfeitures, as by any Law or Laws now in force, Persons convicted of the same respectively would be subject and liable to in case the same were respectively inquired of, tried, heard, determined, and adjudged, within this Realm by virtue of any Commission made according to the Directions of the said Statute of the Twenty-eighth Year of the Reign of King *Henry* the Eighth; any Law, Statute, or Usage, to the contrary notwithstanding.

Offences committed on the Sea, &c. may be tried in any of His Majesty's Islands, &c. by virtue of the King's Commission under the Great Seal directed to Four or more discreet Persons, &c.



## 46 GEORGII III. Cap. LXII.

An Act for granting to His Majesty, until the Twenty-ninth Day of *September* One thousand eight hundred and six, certain Duties on the Importation, and to allow certain Drawbacks and Bounties on the Exportation of certain Sorts of Iron, Sugar, and Tea, into and from *Ireland*. [13th *June* 1806.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies granted to Your Majesty, and for the Support of Your Majesty's Government, do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 Fourteenth Day of *June* One thousand eight hundred and six, and during the Continuance of this Act, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, in ready Money, (except as herein-after is provided) without any Discount whatever, upon the Importation of the several Sorts of Iron, Sugar, and Tea, mentioned and set forth in the Schedule hereunto annexed marked (A), imported into *Ireland*, the several Duties inserted, described, and set forth in Figures in the said Schedule; and that there shall also be paid or allowed the several Drawbacks in respect of the said Duties as the same are also respectively inserted, described, and set forth, in Figures in the said Schedule marked (A), and in the Schedule marked (C), in lieu and full Satisfaction of all Duties and Drawbacks payable in *Ireland* upon the Importation and Exportation of Iron, Sugar, and Tea, of the like Sorts under or by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of the passing of this Act.

From June 14, 1806, the Duties mentioned in Schedule (A), and the Drawbacks mentioned in Schedules (A) and (C), on Iron, Sugar, and Tea, shall be paid and allowed.

II. And be it further enacted, That the several and respective Duties by this Act granted on the Importation into *Ireland*, of the Goods, Wares, and Merchandize in this Act, or the said Schedule marked (A), mentioned, shall be charged and payable on all such Goods, Wares, and Merchandize, which shall not have been entered on or before the said Fourteenth Day of *June* One thousand eight hundred and six, or on which the Duties due and payable on the Importation thereof shall not have been paid, notwithstanding such Goods, Wares, and Merchandize may have been imported into *Ireland* before the said Fourteenth Day of *June* One thousand eight hundred and six.

Duties to be payable on such Goods which shall not have been entered before June 14, 1806;

III. And be it further enacted, That the Duties mentioned and set forth in the said Schedule marked (A), shall be charged and payable on all such of the Goods, Wares, and Merchandize therein mentioned, as, having been imported into *Ireland*, have been or shall be warehoused, and shall remain at the Time of the passing of this Act in Warehouses in pursuance or by Authority of any Act or Acts of Parliament in force for that Purpose, although such Goods, Wares, or Merchandize, may have been imported before the passing of this Act: Provided always, that such Duties shall not be charged or payable on any such Goods, Wares, or Merchandize, until the Time when the Duties, which such Goods, Wares, and Merchandize would have been subject to before the passing of this Act, shall be payable; and that in all Cases where any Interest is by Law made payable on the Amount of any Duties secured by Bond, such Interest shall be calculated up to the said Fourteenth Day of *June* on the Amount of the Duties payable under any Act or Acts in force at the Time of the passing of this Act; and that, from the said Fourteenth Day of *June* up to the Time of the discharging of the said Bond, such Interest shall be calculated upon the Amount of the Duties payable under this Act, and such Interest shall be paid accordingly before any such Bonds shall be discharged.

and on Goods in Warehouse.

IV. And whereas it is expedient, pursuant to the Provisions of the Acts for the Union of *Great Britain* and *Ireland*, that, in respect of the increased Duties hereby imposed on Brown or Muscovado Sugar imported into *Ireland*, increased countervailing Duties should be charged on the several Sorts of refined

The Countervailing Duties on refined Sugar mentioned in Schedule (B) shall be paid.

refined Sugar mentioned, described, and set forth in the Table or Schedule hereunto annexed marked (B), being the Produce or Manufacture of *Great Britain*, and imported from thence into *Ireland*, sufficient to countervail the said increased Duties on Brown or Muscovado Sugar imported into *Ireland*; be it therefore further enacted, That, from and after the passing of this Act, there shall be charged on the several Sorts of refined Sugar mentioned, set forth, and described in the Table or Schedule marked (B), the several countervailing Duties therein in Figures respectively inserted, described, and set forth, in lieu and full Satisfaction of all countervailing Duties whatever, payable on such refined Sugar under or by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of the passing of this Act; and that upon the Exportation of any Article of like Denomination, being of the Growth, Product, or Manufacture of *Ireland* to *Great Britain*, there shall be allowed and given a Drawback equal in Amount to the countervailing Duty on the like Article in the said Schedule, in lieu and full Satisfaction of all Drawbacks now allowed by Law on the same.

And on the Exportation of such Sugar the Drawbacks and Bounties set forth in Schedule (C) shall be allowed.

V. And whereas it is expedient, on Account of the increased Duty by this Act imposed on Brown or Muscovado Sugar imported into *Ireland*, that increased Drawbacks and Bounties or Allowances should be paid on the Exportation from *Ireland* of Sugar of the *British* Plantations in the same State in which it was imported, and of all refined Sugar manufactured from such Sugar on the Importation whereof the Duties imposed by this Act shall have been duly paid; be it therefore enacted, That there shall be paid and allowed on the Exportation from *Ireland* of any such refined Sugar the increased Drawbacks and Bounties or Allowances mentioned and set forth in the Schedule marked (C), to this Act annexed, in lieu and full Satisfaction of all Drawbacks and Bounties or Allowances payable in *Ireland*, on the Exportation of refined Sugar under any former Act or Acts in force in *Ireland* at the Time of the passing of this Act: Provided always, that the Drawbacks and Bounties now payable by Law shall continue to be paid and allowed on all refined Sugar manufactured from raw Sugar on the Importation whereof the Duties imposed by this Act shall not be paid; and that the increased Drawbacks and Bounties or Allowances by this Act granted shall not be paid or allowed on any refined Sugar unless it shall appear that the increased Duty by this Act imposed was paid on the raw Sugar from which such refined Sugar was produced: Provided also, that such increased Drawbacks and Bounties or Allowances shall be paid and payable, and allowed and allowable in such Manner and under such Rules, Regulations, Restrictions, and Conditions, in all respects as the Drawbacks and Bounties or Allowances on Exportation of refined Sugar from *Ireland*, are paid and payable, and allowed or allowable under and by virtue of the several Acts in force in *Ireland*, respecting such Drawbacks and Bounties or Allowances at the Time of the passing of this Act.

Treasury of Ireland authorized to suspend Payment of Part of the Duty on Sugar in the Cases herein mentioned.

VI. And be it further enacted, That if it shall appear by Notice published in the *London Gazette* in Manner prescribed by Law in *Great Britain*, and published in the *Dublin Gazette* in Manner prescribed by Law in *Ireland*, that the Average Price of Brown or Muscovado Sugar for the Six Weeks preceding the First Day of *June* One thousand eight hundred and six, or for the Two Months preceding the First Day of *August* One thousand eight hundred and six, or for the Two Months preceding the First Day of *October* One thousand eight hundred and six, or for the Four Months preceding the Fifth Day of *January*, the Fifth Day of *May*, and the Fifth Day of *September*, respectively, in every succeeding Year, shall be below Forty-nine Shillings the Hundred Weight, then and in such Case it shall be lawful for the Lord High Treasurer, or the Commissioners of His Majesty's Treasury in *Ireland*, or any Three or more of them for the Time being, and they are hereby authorized to suspend, until the Publication in the *Dublin Gazette* as aforesaid of the Average Prices of the succeeding Four Months, the Payment of the Sum of One Shilling in the Hundred Weight, Part of the Duty on Sugar by this Act granted; and if such Average Prices shall be below Forty-eight Shillings, then of Two Shillings of the said Duty; and if such Average Prices shall be below Forty-seven Shillings, then Three Shillings of such Duty, in case the whole Duty granted by this Act shall at such Days and Times respectively be payable under this Act, or any Act for continuing the same, and to continue any such Suspension if such Average Prices so published shall continue below such Sums of Forty-nine Shillings, Forty-eight Shillings, and Forty-seven Shillings the Hundred Weight respectively, or to alter the Amount of any such Suspension of Duty according to such Average Prices as aforesaid, and so from Time to Time so long as such Average Prices of such Sugar shall continue to be below such respective Prices the Hundred Weight as aforesaid, and to take off such Suspension when such Average Prices so published shall be above Forty-nine Shillings the Hundred Weight, and again in like Manner to suspend the same; and every



every such Suspension, and also every Alteration or Termination of any such Suspension, shall be published Three Times in the *Dublin Gazette* immediately after every such Suspension, Alteration, or Termination thereof.

Duties may be secured by Bond.

VII. Provided always, and be it enacted, That in all Cases where the Whole or any Part of the Duties on the Importation of any Goods, Wares, or Merchandize into *Ireland* are permitted to be secured by Bond or otherwise by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of such Importation, the Duties by this Act granted or imposed may in like Manner, and under the same Rules, Regulations, Restrictions, and Conditions, be permitted to be secured by Bond or otherwise.

Duties to be carried to the Irish Consolidated Fund.

VIII. And be it further enacted, That all the Duties, Drawbacks, Bounties, and Allowances in this Act and the respective Schedules hereunto annexed, specified, mentioned, and contained, shall be paid and payable and received and receivable in *British* Currency, and that all the said Duties shall be carried to and made Part of the Consolidated Fund of *Ireland*; and that the said Duties, Drawbacks, Allowances, and Bounties, shall be paid and received upon the several Articles and Things in this Act and the respective Schedules hereunto annexed, specified, mentioned, and contained, according to the Tale, Weight, Gauge, Measure, or Value of the said Articles respectively specified, and also in Proportion upon any greater or less Number, Weight, Quantity, Measure, or Value of such Articles, Matters and Things respectively.

Duties to be levied as other Duties of Customs and Excise.

IX. And be it further enacted, That the several Rates and Duties and Drawbacks hereby granted and allowed, and all Penalties and Forfeitures in respect thereof, shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in the same Manner, and under such Powers and Authorities, and by such Ways and Methods, and according to such Rules and Directions, and under such Penalties and Forfeitures, as are appointed, directed, and expressed for the raising, collecting, levying, paying, and managing of Duties and Drawbacks payable on Goods, Wares, and Merchandize imported into and exported from *Ireland*, in and by an Act of Parliament, made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, intituled, *An Act for settling of the Excise or New Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*, and by any other Act or Acts in force in *Ireland* relating to the Revenue of Customs and Excise, or either of them, as fully and effectually to all Intents and Purposes as if the same were herein expressed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the said last mentioned Act, passed in the Fourteenth and Fifteenth Years of the Reign of His said late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

Act may be altered or repealed this Session.

X. And be it further enacted, That this Act may be amended, altered, or repealed, by any Act or Acts to be made in this present Session of Parliament.

Continuance of Act.

XI. And be it further enacted, That this Act shall be and continue in force until and upon the Twenty-ninth Day of *September* One thousand eight hundred and six, and no longer.

# SCHEDULES to which this Act refers.

## Schedule A.

DUTIES payable on the Importation into *Ireland* of the Goods, Wares, and Merchandize therein enumerated or described (not being the Growth, Produce, or Manufacture of *Great Britain*); and of the Drawbacks to be allowed on the due Exportation thereof from *Ireland*, in lieu of Duties and Drawbacks on the like Articles under former Acts.

| ARTICLES. | Duty. £ s. d. | Drawback. £ s. d. |
|---|---|---|
| Iron, the Ton of Twenty Hundred Weight, in Bars or unwrought, | | |
| —— of the Produce of any British Colony or Plantation in America, or of the Produce of the United States of America, and imported from thence | 0 10 0 | 0 10 0 |
| —— of any other Country | 2 0 0 | 2 0 0 |
| —— slit or hammered into Rods, and Iron drawn or hammered less than ¾ of an Inch Square, imported in Shipping of the United Kingdom | 2 16 10 | 2 16 10 |
| ——in foreign Shipping | 3 1 7 | 3 1 7 |
| Sugar, the cwt. | | |
| —— of the British Plantations; | | |
| ——————White | 1 15 10 | * |
| ——————Brown or Muscovado | 1 10 0 | * |
| * For the Drawbacks See Schedule (C), to this Act annexed. | | |
| —— of the Growth, Produce, or Manufacture of the East Indies, having been imported into England by the United Company of Merchants of England trading to the East Indies, for every £100 of the Value thereof, British Currency, according to the Gross Price at which such Sugar shall have been publickly sold at the East India Company's Sale in London | 45 1 2 | 45 1 2 |
| —— and further for every Hundred Weight of such Sugar | 0 8 8 | 0 8 8 |
| Tea, viz. | | |
| —— imported from Great Britain, having been purchased at any of the Sales of the East India Company in London for less than 2*s.* 6*d.* British the lb. avoirdupois, for every £100 of the Value thereof, according to such Price | 71 14 0 | 68 4 0 |

SCHEDULE



## Schedule (B)

COUNTERVAILING DUTIES payable on Refined Sugar of the Manufacture of Great Britain (in lieu of Countervailing Duties on the like Articles under former Acts) imported into Ireland.

| SUGAR REFINED. | Duty. £ s. d. |
|---|---|
| For and upon every cwt. containing 112 lbs. | |
| Of all Sugar called Bastards, whole or ground | 1 10 0 |
| —————— Lumps | 2 16 3¾ |
| —————— Single Loaf | 3 0 0 |
| —————— Powder, Loaf, and Double Loaf | 3 4 5¼ |
| —————— Sugar Candy, Brown | 2 16 3¾ |
| —————— White | 3 4 5¼ |
| Sugar Refined of any other Sort | 3 4 5¼ |

## Schedule (C.)

TABLE of Drawbacks and Bounties on certain Sugars to be allowed and paid in lieu of former Drawbacks and Bounties on the like Articles.

| Prices of Brown or Muscovado Sugar at which Drawbacks and Bounties are payable. | 1. Drawback to be allowed on Sugar of the British Plantations in the same state in which it was imported, and Bounty on refined Sugar being ground or powdered Sugar. | 2. Bounty on refined Sugar called Bastards or refined Loaf Sugar broken in Pieces. | 3. Bounty on other refined Sugar in Loaf complete and whole, or Lump duly refined. |
|---|---|---|---|
| If the Average Price of Brown or Muscovado Sugar published in the London Gazette shall not exceed 40*s.* Sterling the cwt. | Sterling, the Cwt. 33*s.* 0*d.* | Sterling, the Cwt. 37*s.* 6*d.* | Sterling, the Cwt. 60*s.* 0*d.* |
| If it shall exceed 40*s.* and not exceed 45*s.* | 31 6 | 37 6 | 57 |
| - - 45 - - 50 | 30 | 37 6 | 54 |
| - - 50 - - 58 | 30 | 30 | 51 |
| - - 58 - - 60 | 27 | 27 | 46 6 |
| - - 60 - - 62 | 24 | 24 | 40 6 |
| - - 62 - - 64 | 21 | 21 | 36 |
| - - 64 - - 66 | 18 | 18 | 30 |
| - - 66 - - 68 | 15 | 15 | 25 6 |
| - - 68 - - 70 | 12 | 12 | 19 6 |
| If it shall exceed 70 | Nothing. | Nothing | Nothing. |

## 46 GEORGII III. Cap. LXXXV.

An Act for reviving and continuing until the Twenty-fifth Day of *March* One thousand eight hundred and thirteen, an Act made in the Forty-third Year of His present Majesty, for regulating the Manner in which the United Company of Merchants of *England* trading to the *East Indies* shall hire and take up Ships for their regular Service.

[12th *July* 1806.]

43 G. 3. c. 63.

WHEREAS it is expedient that an Act made in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act to explain and amend an Act passed in the Thirty-ninth Year of His present Majesty's Reign, intituled, 'An Act for regulating the Manner in which the United Company of Merchants of* England *trading to the* East Indies *shall hire and take up Ships for their regular Service, to 'continue until the Twenty-fifth Day of* March *One thousand eight hundred and six,'* should be revived and continued; be it therefore enacted by the King'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 Twenty-fifth Day of *March* One thousand eight hundred and six, the said Act shall be revived, and the same is hereby revived, and shall be and continue in force from and immediately after the said Twenty-fifth Day of *March* One thousand eight hundred and six, until the Twenty-fifth Day of *March* One thousand eight hundred and thirteen.

Recited Act revived and continued till March 25, 1813.

## 46 GEORGII III. Cap. CIX.

An Act for reducing the Bounty payable on the Exportation of refined Sugar from *Great Britain*, and for allowing the like Bounty on the Exportation of Sugar Candy, as is payable on refined Sugar.

[21st *July* 1806.]

46 G. 3. c. 42.

WHEREAS by an Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty during the present War, and for Six Months after the Expiration thereof, by a Ratification of a definitive Treaty of Peace, additional Duties on certain Goods, Wares, and Merchandize, imported into, and exported from, or brought or carried Coastwise within* Great Britain, certain additional Bounties are to be paid and allowed upon the Exportation of refined Sugar from *Great Britain*, to be calculated at and after the Rate of Fifteen Pounds for every One hundred Pounds in Money, on the Produce and Amount of whatever Bounty may be due and payable on any such refined Sugar respectively, by any Act or Acts of Parliament in force at the Time of the Exportation thereof, exclusive of the Produce and Amount of the additional Bounty on such Sugar, granted by an Act of the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty during the present War, and until the Ratification of a definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain: And whereas the Produce and Amount of the additional Bounty granted by an Act of the Forty-fourth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty during the present War, and for Six Months after the Expiration thereof, by the Ratification of a definitive Treaty of Peace, additional Duties on the Importation of certain Goods, Wares, and Merchandize into* Great Britain, *and on Goods, Wares, and Merchandize brought or carried Coastwise within* Great Britain, should also have been excluded from the Sum, on which the said additional Bounty is to be computed; be it therefore enacted by the King'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 additional Bounty of Fifteen Pounds for every One hundred Pounds in Money, of the Produce and Amount of former Bounties, shall not be calculated upon the Produce and Amount of the Bounty on refined Sugar, granted by the said Act of the Forty-fourth Year of the Reign of His present Majesty; any Thing in the said recited Act of the Forty-sixth Year of His present Majesty to the contrary in anywise notwithstanding.

43 G. 3. c. 70.

44 G. 3. c. 53.

The additional Bounty of 15l. for every 100l. of the Amount of former Bounties shall not be calculated on the Amount of the Bounty on refined Sugar granted by 44 G. 3. c. 53.





II. And whereas it is expedient to allow the like Bounty on the Exportation of Sugar Candy, as is now due and payable upon the Exportation of refined Sugar in Lumps and Loaves, be it therefore further enacted, That the like Bounty which is now due and payable upon refined Sugar in the Loaf complete, and Whole or Lump duly refined, exported from that Part of the United Kingdom called *Great Britain*, shall, from and after the passing of this Act, be paid and allowed upon the Exportation from thence of all Sugar called Candy, properly refined and manufactured and free from Dirt and Scum, and such Bounty shall be paid and allowed in like Manner in every Respect, and subject to and under and according to the like Rules and Regulations, Restrictions, Penalties, and Forfeitures, (except where any Alteration is made by this Act) as any Bounty upon such Candy was heretofore paid or allowed by any Act or Acts of Parliament.

The like Bounty to be allowed on the Exportation of Sugar Candy as is now payable on the Exportation of refined Sugar.

III. And be it further enacted, That no Bounty shall be paid or allowed upon any such Candy, unless the same shall have been packed in the King's Warehouse, at the Port or Place from whence the same is intended to be shipped for Exportation, in the Presence of the proper Officer or Officers of His Majesty's Customs who shall be appointed or directed for that Purpose, by the Commissioners of His Majesty's Customs, or any Three or more of them for the Time being; and such Officer and Officers are hereby authorized and required to attend the packing thereof, and to mark and seal every Package with his or their official Seal.

Custom House Officers to be present at the packing of Sugar Candy for Exportation.

## 46 GEORGII III. Cap. cxiii.

An Act for altering and enlarging the Powers of an Act, made in the Forty-third Year of His present Majesty, for the further Improvement of the Port of *London*, by making Docks and other Works at *Blackwall*, for the Accommodation of the *East India* Shipping in the said Port.

[12th *July* 1806.]

WHEREAS by an Act, made in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for the further Improvement of the Port of* London, *by making Docks and other Works at* Blackwall, *for the Accommodation of the* East India *Shipping in the said Port*, certain Persons therein named, and their several and respective Successors, Executors, Administrators, and Assigns, were united into a Company or Association of Proprietors, by the Style and Firm of *The East India Dock Company*, for the Purpose of making the said Docks, Basons, and other Works, and for otherwise carrying the several Powers and Authorities of the said Act into Execution: And whereas the said Company of Proprietors have proceeded in the Execution of the said recited Act, but for the more effectual Execution of the Intention of the said recited Act, and for rendering greater Accommodation to the *East India* Company and to their Shipping, it is expedient that certain of the Powers and Provisions of the said recited Act should be altered and enlarged, and that the said *East India* Dock Company should have Power to increase their Capital or Joint Stock: And whereas it would be attended with great Benefit to the Interest of the Owners of the *East India* Shipping, and of the *East India* Company, and be the Means of preventing the Plunder or Pillage not only of their Stores and Cargoes respectively, but also of private Property, if the *East India* Dock Company were permitted not only to receive within the said Docks, Basons, and other Works, the Cargoes of the homeward-bound Ships, but also to land such Cargoes on the Wharfs and Quays to be built along the Sides or Banks of such Docks, Basons, and other Works, and were permitted to load from their Wharfs and Quays within the said Docks, Basons, and other Works, the several Goods and Stores on board the outward-bound Ships, and to do all such Matters and Things as may be necessary for the Convenience and Accommodation of the *East India* Shipping; and if the said Quays and Wharfs, so to be made and built by the said Company of Proprietors, were declared to be Legal Quays and Wharfs for the landing, relanding and discharging, lading and shipping of Goods, Wares, and Merchandize, and if the said *East India* Dock Company were enabled to employ the Means necessary for landing, loading, moving, and removing all such Goods, Wares, and Merchandize, and also the Stores, and other Articles and Things belonging

ing to the said Shipping: But as such several Purposes cannot be effected without the Aid and Authority of Parliament: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 recited Act, and all and every the Clauses, Powers, Exemptions, Rules, Remedies, Regulations, Penalties, Forfeitures, Articles, Matters, and Things whatsoever therein contained (save and except such Parts of the same as are hereby varied, altered, or repealed), shall be and the same is and are hereby declared to be in full Force and Effect, and shall be as good, valid, and effectual, for carrying the several Purposes of this Act into Execution, in as full, ample, and beneficial a Manner, to all Intents and Purposes whatsoever, as if the same were repeated and re-enacted in the Body of this present Act.

Powers of 43 G. 3. c. 126. extended to this Act.

II. And be it further enacted, That so much of the said recited Act as requires that Two General Meetings of the said Company of Proprietors should be holden in each and every Year, whereof One Meeting should be holden on the Second *Monday* in the Month of *January*, and the other on the Second *Monday* in the Month of *July*, in each and every Year, shall be and the same is hereby repealed; and, from and after the passing of this Act, such Two General Meetings of the said Company of Proprietors shall be holden, One thereof on some Day in the Month of *January*, and the other on some Day in the Month of *July*, in each and every Year; and of such respective General Meetings Seven Days Notice shall be given by Publication in the *London Gazette*, and in Two or more Morning Newspapers usually circulated in the City of *London*, and by Writing affixed in the *Royal Exchange* in *London*; and all Matters and Things directed to be done and executed by the said recited Act, at such respective General Meetings to be holden on the Second *Mondays* in the said respective Months of *January* and *July*, shall and may be holden, and shall and may be done and executed on any Day within the Months respectively in which such Meetings are by the said recited Act required to be holden, and such Matters and Things directed to be done and executed.

Part of present Act for holding General Meetings repealed, and other Days appointed.

III. Provided always, and be it enacted, That it shall and may be lawful to and for any Five or more of the said Directors of the *East India* Dock Company, when and as often as they shall judge it expedient or necessary that a General Meeting of the said Company should be holden for carrying any of the Purposes of the said recited Act or of this Act into Execution, to call such General Meeting, by giving Notice thereof in Writing to be affixed on the *Royal Exchange* in *London*, and by inserting such Notice in the *London Gazette*, and in Two or more Morning Newspapers circulated in *London*, and such General Meeting shall be holden at such Time and Place, within the City of *London*, as they the said Directors, giving such Notice, shall judge expedient, such Time not being more than Ten Days, nor less than Five, after such Notices so given; and every such Notice shall specify the Purpose or Purposes for which such Meeting is to be holden; and such Meeting shall be, and be deemed to be, a General Meeting of the said *East India* Dock Company; and all Proceedings thereat, relative to the Purpose or Purposes specified in such Notices, shall be and be deemed to be good, valid, and effectual, to all Intents and Purposes whatsoever.

Directors may call a General Meeting.

IV. And be it further enacted, That, for the better and more effectual carrying into Execution the several Purposes of the said recited Act and this Act, it shall and may be lawful to and for the said Company of Proprietors, at any extraordinary General Meeting or Meetings to be especially called for that Purpose, in Manner by the said recited Act or this Act directed, to increase and augment the Capital or Joint Stock, which by the said recited Act they are enabled to raise, with any further Sum of Money not exceeding One hundred thousand Pounds, as to the Majority of the Proprietors present at such Meeting or Meetings shall be deemed necessary and expedient; and it shall and may be lawful to and for the said Company of Proprietors to raise such further Sum of One hundred thousand Pounds, or any Part thereof, by Contribution amongst themselves, or by the Admission of any new Subscriber or Subscribers, or by such other Ways and Means as to the Majority of the Proprietors present at such Meeting or Meetings shall seem right and proper.

Company may increase their Capital or Joint Stock.

V. And be it further enacted, That all such additional Capital or Joint Stock to be raised by virtue of this Act shall be considered as Part of the Capital or Joint Stock of the said Company, and shall be under and subject to the same Provisions, Rules, Regulations, Directions, and Management, in all Respects, and to all Intents and Purposes whatsoever, as if the same had been Part of the said Capital or Joint Stock directed to be raised by virtue of the said recited Act; (save and except as to the Time

Such additional Capital to be considered as Part of the Capital or Joint Stock.





Time or Times of making any Call or Calls for the said additional Capital or Joint Stock directed to be raised by virtue of this Act, and save and except as to the Amount of any such Call or Calls, which Time and Times, and the Amount of such Call and Calls respectively, shall from Time to Time be appointed by the said Directors, or any Five or more of them); and all the Provisions, Rules, Regulations, and Clauses, save and except as herein excepted, contained in the said recited Act, with respect or in relation to the several Calls to be made for the said Capital or Joint Stock to be thereby raised, and to the Recovery thereof, or of any Arrears thereof, and to the Forfeiture of any Sum or Sums advanced, by reason of any Refusal or Neglect to comply with any such Call or Calls, shall be applicable to and shall be in full Force and Effect, as to the several Calls to be made for the said additional Stock to be raised by virtue of this Act.

VI. Provided also, and be it enacted, That it shall be lawful for the said Directors, or any Five or more of them, to make any Call or Calls for such additional Capital or Joint Stock, or any Part or Parts thereof, in such Proportions, and at such Time and Times as shall be agreed upon by the said Company of Proprietors at any of their General Meetings to be holden in the Manner herein directed; any Thing in the said recited Act or this Act contained to the contrary thereof notwithstanding.

Calls may be made in the Proportions and at such Times as the Proprietors shall direct.

VII. And be it further enacted, That no Assignment or Transfer of any of the said Capital Stock shall be permitted to be made or entered into the Transfer Books of the said *East India* Dock Company, of or concerning any smaller Sum of the Capital Stock of the said Company heretofore subscribed, or hereafter to be subscribed as aforesaid, than Fifty Pounds thereof; and every Assignment or Transfer of such Capital Stock, which shall or may at any Time or Times hereafter be made for any less Sum of the said Capital Stock than Fifty Pounds, shall be and is hereby declared to be null and void to all Intents and Purposes whatsoever; any Thing in the said recited Act, made in the Forty-third Year of the Reign of His present Majesty to the contrary thereof in anywise notwithstanding.

No Transfer to be made of any smaller Sum of the Company's Capital Stock than fifty Pounds thereof, and if made the same to be null and void.

VIII. And whereas the Directors of the said *East India* Dock Company were by the said recited Act empowered to make such Bridges and Roads as they should from Time to Time deem necessary for the more convenient Use of the said Docks and of the other Works appertaining thereto: And whereas by an Act, made in the Forty-fourth Year of the Reign of His present Majesty, intituled, *An Act for altering and enlarging the Term and Powers of an Act, made in the Forty-second Year of His present Majesty, for making, maintaining, watching, lighting, and watering several Roads to communicate with the* West India *Docks, in the* Isle of Dogs, *in the County of* Middlesex, *and also of several Acts for repairing the* Cannon Street Road, *in the said County; and also for making, maintaining, watching, lighting, and watering, a new Branch to communicate with the* East-India *Docks*, the Trustees acting in Execution of the said recited Acts, and the several Subscribers under the said recited Act, made in the Forty-second Year of the Reign of His present Majesty, were enabled to raise and contribute amongst themselves, in such Shares and Proportions as to them should seem meet, or to raise by the Admission of new Subscribers the Sum of Twenty thousand Pounds for the Purpose of making, repairing, altering, widening, lighting, watching, paving, and watering a Branch of Road leading from and out of the *Commercial Road*, at or near the North-East Corner of *Limehouse* Church Yard, to communicate with the *East India* Docks, and also leading from and out of *Robinhood Lane* to communicate with *Poplar Street*, and the several other Works necessary thereto; and the said Trustees were thereby directed to pay, from and after the Time of the Completion of the Road and Branch of Road to be made by virtue of the recited Act, made in the Forty-second Year of His present Majesty, Interest or Dividends not exceeding in the Whole the Rate of Ten Pounds *per Centum per Annum* upon all Sums of Money which should have been so subscribed and paid: And whereas it would tend materially to facilitate the Communication with the *East India* Docks, and the Conveyance of Goods, Wares, and Merchandize, Stores, and other Articles and Things, to and from the said *East India* Docks, if the said Road were completed, and it would be the Means of saving a large Sum of Money to the *East India* Dock Company, if they were empowered to subscribe out of their Capital or Joint Stock a certain Sum of Money towards the Completion of the said Road; be it therefore enacted, That it shall and may be lawful to and for the Directors of the *East India* Dock Company to subscribe, for or on Behalf of the said *East India* Dock Company, out of the Capital or Joint Stock to be raised and contributed by the *East India* Dock Company, by virtue of the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and of this Act, such Sum or Sums of Money, not exceeding in the Whole the Sum of Ten thousand Pounds, as to the said Directors shall seem right and proper, towards raising the said Sum of Twenty thousand Pounds, directed to be raised by the said Trustees for the Purpose of making, repairing, altering, widening, lighting,

Recital of Commercial Road Act, 44 G. 3. c. 37.

The East India Dock Company to subscribe 10,000l. to complete the Road to the East India Docks.

lighting, watching, paving, and watering the said Branch of Road leading from and out of the *Commercial Road*, at or near the North-East Corner of *Limehouse* Church Yard, to communicate with the *East India* Docks, and also leading from and out of *Robinhood Lane*, to communicate with *Poplar Street*, and the several other Works necessary thereto.

Interest or Dividends of Money so subscribed to be applied as other Monies received for the East India Dock Company.

IX. Provided also, and be it enacted, That all Interest or Dividends to be paid by the said Trustees to the *East India* Dock Company, for or on Account of the said Sum or Sums of Money so subscribed for or on Behalf of the *East India* Dock Company, and also the principal Sum or Sums so subscribed, when and as often as the same, or any Part or Parts thereof, shall be paid off and discharged by the said Trustees, shall be applied and disposed of by the said *East India* Dock Company in such and the like Manner as the Monies to be subscribed, collected, received, levied, raised, and borrowed by the *East India* Dock Company, or their Directors, by virtue or in pursuance of the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and of this Act, are directed to be applied and disposed of.

Additional Ground to be purchased.

X. And whereas it is in and by the said recited Act, made in the Forty-third Year of His present Majesty, enacted, that it shall and may be lawful to and for the said Directors, or any Five or more of them, to contract and agree for the absolute Purchase of any Lands, Tenements, or Hereditaments, as shall lie or be situate within the Distance of Thirty Feet of the Wall therein directed to be made for inclosing such Docks, Basons, and other Works: And whereas such Distance of Thirty Feet of the said Wall is not sufficient for the necessary Security of the Shipping, and for carrying the several Purposes of the said recited Act and this Act into Execution; be it therefore enacted, That it shall and may be lawful to and for the said Directors, or Five or more of them, to purchase any Lands, Tenements, and Hereditaments, in Manner directed by the said recited Act as to the Purchase of Lands, Tenements, and Hereditaments by the said Directors, with the like Powers and Authorities, and subject to the like Rules, Regulations, and Restrictions, as any Lands, Tenements, or Hereditaments, as shall lie or be situate within the Distance of One hundred Feet of the said Wall, on the North Side thereof, and so far as the present Road leading to the *Orchard House*, and certain Lands and Hereditaments in the Occupation of Sir *Robert Wigram* Baronet, on the East Side or End of the said Docks, Basons, and other Works, and on the South Side thereof to the River *Thames*; and such Lands, Tenements, and Hereditaments, when so purchased, shall vest in the said Company of Proprietors, for the Use and Purposes of the said recited Act of the Forty-third Year of the Reign of His present Majesty and this Act.

Not to enable the Company to purchase any Buildings, &c. except as herein mentioned.

XI. Provided also, and be it enacted, That nothing in this Act contained shall extend or be construed to extend so as to enable the said *East India* Dock Company, or the said Directors, or any Person or Persons acting by or under their Authority, to take, use, injure, or damage any House or other Building which was erected or built on or before the First Day of *June* One thousand eight hundred and five, or on any Land or Ground which, on or before the said First Day of *June*, was set apart and used as or for a Garden, Orchard, Yard, Park, Paddock, planted Walk, or Avenue to a House, without the Consent of the Owners and Occupiers thereof first had and obtained, other than and except the Houses and Buildings herein-after mentioned; that is to say, the Gardens belonging to the Houses in *Naval Row*, at the South-West Corner of the said Boundary Wall, together with such Buildings thereon as are situated within Thirty Feet of the said Wall.

Bodies Politick, &c. empowered to sell.

XII. And be it further enacted, That it shall and may be lawful to and for all Bodies Politick, Corporate, or Collegiate, Corporations Aggregate or Sole, and all Feoffees in Trust, Executors, Administrators, Husbands, Guardians, Committees for Lunaticks or Idiots, or other Trustees whomsoever, not only for or on Behalf of themselves, their Heirs and Successors, but also for and on Behalf of their *Cestuique* Trusts, whether Infants or Issue unborn, Lunaticks, Idiots, or Femes Covert, who are or shall be seised in their own Right, and to and for all and every Person and Persons whomsoever, who are or shall be seised, possessed of, or interested in such Lands, Tenements, or Hereditaments, or any Part or Parts thereof which shall be thought necessary by the said Company of Proprietors, or their Directors, to be purchased for any of the Purposes of the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, or of this Act, to treat, contract, and agree with the said Directors for the Sale thereof, or of any Part or Parts thereof, and to sell and convey all or any Part or Parts thereof, and all Estate, Right, Title, and Interest whatsoever, of, in, and to the same, to the said Company of Proprietors, for any of the Purposes of the said recited Act or of this Act; and all Contracts, Agreements,



Agreements, Bargains, Sales, and Conveyances, which shall be so made by virtue and in pursuance of the said recited Act and this Act, shall, without any Fine or Fines, Recovery or Recoveries, be good, valid, and effectual to all Intents and Purposes whatsoever, not only to convey the Estate and Interest of the Persons or Person conveying, but also to convey all Right, Estate, Interest, Use, Property, Claim, and Demand whatsoever of their several and respective *Cestuique* Trusts, and all Persons whomsoever claiming or to claim by, from, or under him, her, or them, any Law, Statute, Usage, or any other Matter or Thing to the contrary thereof in anywise notwithstanding; and all Bodies Politick, Corporate or Collegiate, Corporations Aggregate or Sole, and all Feoffees in Trust, Executors, Administrators, Husbands, Guardians, Committees, Trustees, and all other Persons whosoever, are and shall be hereby indemnified for what they shall do by virtue and in pursuance of the said recited Act and this Act.

The Quays in such of the Docks as shall be walled round, are to be Legal Quays.

XIII. And, for the greater Accommodation of the Shipping in the *East India* Trade, belonging to or using the Port of *London*, it is hereby further enacted and declared, That the Quays and Wharfs which shall be built by the said Directors as aforesaid, within or along the Sides or Banks of such of the said Docks as shall be inclosed and defended on all Sides by high Walls, and strong and sufficient Gates, shall at all Times afterwards be deemed and taken, and are hereby declared to be, to all Intents and Purposes whatsoever, Legal Quays and Wharfs for the landing, relanding, and discharging, lading and shipping of any Goods, Wares, and Merchandize whatsoever, within the Port of *London*, any Law, or any Usage or Custom to the contrary thereof in anywise notwithstanding.

Docks subject to the same Regulations, &c. as the present Legal Quays.

XIV. And be it further enacted, That all Goods, Wares, Merchandize, and Things whatsoever, which shall be landed or shipped upon or from the Quays or Wharfs intended to be built in or near the said Docks, or any of them, shall be subject and liable to such and the like Tolls, Duties, Dues, Customs, and to the like Regulations respectively, as if the same were landed upon or shipped from the present Legal Quays within the City of *London*, or as if the same intended Quays or Wharfs were situated within the said City, except in such Cases as are herein-after specified.

The Boundary Wall of the inward Dock to be surrounded by a publick Way, Road or Passage.

XV. And be it further enacted, That the said *East India* Dock Company shall, and they are hereby required to make, maintain, and repair a Publick Way, Road or Passage, round and adjoining the external Part of the Wall and Walls herein-mentioned, inclosing the inward Dock, except so much on the South Side thereof as is or shall be bounded by the outer Dock, or the Wharfs or Quays belonging thereto, and such Publick Way, Road, or Passage, shall be Ten Feet Wide at least.

When any of the Docks, &c. shall be approved of by the Lords Commissioners of the Treasury, as being ready for the Reception of Ships and Goods, they are to certify such Approbation, which is to be published in the Gazette, and Two other London Newspapers, which is to be deemed sufficient Notice to all Parties interested; and from and after such Notice, the Duties made payable to the Company are to commence and the Quays mentioned in such Certificates are to be Legal Quays; and the Clauses in the recited Act for compelling East India Vessels to unload in the Docks, shall take Effect and be in force.

XVI. And be it further enacted, That when any One or more of the said Docks, by the said recited Act, made in the Forty-third Year of the Reign of His present Majesty and this Act, authorized to be made and built by the said Directors, with the several Basons, Quays, Wharfs, and other Works, belonging or to belong thereto, shall be so far completed, that in the Judgement of the Lord High Treasurer, or any Three or more of the Lords Commissioners of His Majesty's Treasury for the Time being, the same shall be fit for the Reception of Ships, and the Landing and Shipping of Goods, Wares, or Merchandize, it shall be lawful for the said Lord High Treasurer, or any Three or more of the Lords Commissioners of His Majesty's Treasury for the Time being, and he or they is or are hereby respectively authorized and empowered, by Warrant under his or their Hand or Hands, to certify the same; and such Certificate shall be published Three Times at the least in the *London Gazette*, and in Two or more publick Morning Newspapers then usually circulated in *London*; and the said Certificate so published as aforesaid shall be deemed sufficient Notice to all Parties interested of the Completion of the several Docks, Quays, Wharfs, and other Works, concerning which such Certificate of Approbation shall be made; and from and after the Expiration of Ten Days next ensuing the First Publication of the said Certificate in Manner aforesaid, all the Rates and Duties by the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and this Act, made payable to the said *East India* Dock Company for Ships and Vessels entering into and using any of the said Docks, or any of the Basons and Cuts belonging or which shall belong thereto, and also for any Goods, Wares, and Merchandize which shall be landed or discharged from, or shipped or taken on board of any Ship or Vessel lying within any of the said Docks, or any of the Basons or Cuts belonging or which shall belong thereto, shall commence, take Effect, and become payable; and then and from thenceforth such of the Quays and Wharfs then made or built by the said Company, as shall be described in such Certificate to be fit for the Reception of Goods, Wares, and Merchandize, shall be deemed and taken to be Legal Quays and Wharfs accordingly; and all the Provisions in the said recited Act, made in the Forty-third

Year of the Reign of His present Majesty, contained, relating to the Increase of Interest or Dividends from and after the Completion of the said Docks, Quays, Wharfs, and other Works, and for compelling Ships and Vessels that shall arrive in the River *Thames* with *East India* Produce on board to unload the Whole of such Produce within some or One of the said Docks, or on the Quays or Wharfs belonging or which shall belong thereto, and for compelling such Ships and Vessels belonging to or frequenting the Port of *London*, as shall be used or employed in the *East India* Trade, to ship, or take in their respective Cargoes, and be loaded either in some or one of the said Docks or Basons, or in such Part of the River *Thames* as shall be below *Limehouse Creek*, shall take Effect and be in full Force and Operation, save and except such Part or Parts of such Produce as may be directed by any Three or more of the Commissioners of His Majesty's Customs to be unloaded or discharged into any Lighter or other Craft in the Employ of the *East India* Company, at a certain Place within the said Port of *London* called *Long Reach*, for the Purpose of lessening the Draught of Water of any Ship or Vessel; and the Goods, Wares, and Merchandize so unloaded or discharged, being Produce from the *East Indies* or *China*, and in respect whereof any Duties shall be payable, shall or may afterwards be stored or deposited in the Warehouses of the United Company of Merchants trading to the *East Indies*, according to the Laws now in force in relation to Goods, Wares, and Merchandize imported from the *East Indies* or *China*; and in case any Owner, Master, or other Person having the Command or Charge of any Ship or Vessel in the *East India* Trade, shall, after the Expiration of Ten Days after the First Publication of such Certificate, unload or discharge, or cause or permit or suffer to be unloaded or discharged, any Goods, Wares, or Merchandize, being Produce from the *East Indies* or *China*, at any Time or Times after such Dock or Docks, Bason or Basons, shall be fit for the Reception of Ships as aforesaid, from his Ship or Vessel, in any other Place or Places, in or near the Port of *London*, than within such Dock or Docks, Bason or Basons (save and except, as herein-before mentioned), then and in every such Case every such Owner, Master, or other Person, having the Command or Charge of such Ship or Vessel, shall, for every such Offence, forfeit and pay the Sum of Five hundred Pounds, any Thing in the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, contained to the contrary thereof in anywise notwithstanding.

The Gates and Doors of such of the said Dock Premises as shall be inclosed with a Wall as aforesaid, are to be under the Joint Locks of the Dock Company, and of the Revenue Officers, and to be locked and opened only in the Joint Presence of One or more of the Company's Officers, and One or more of the Revenue Officers.

XVII. And be it further enacted, That from and after such Publication of such Certificate as aforesaid, all the Gates and Doors of such of the said Docks, Quays, and Wharfs, as shall be inclosed with a Wall or Walls, and a Gate or Gates as before mentioned, shall be under the joint Locks of the said *East India* Dock Company and of the Commissioners of His Majesty's Customs and Excise, or of their respective Officers; and such Gates and Doors shall be locked and opened, only in the joint Presence of One or more of the Officers of the said *East India* Dock Company, and of One or more of the Officers of the said respective Commissioners of His Majesty's Customs and Excise duly appointed and authorized in that Behalf; and no such Gate or Gates, Door or Doors, shall on any Account or Pretence whatsoever be locked or opened but in the joint Presence of such Officers respectively, during the whole Time that any Goods, Wares, or Merchandize, being the Produce of the *East Indies* or *China*, shall remain within the said Dock, or on the Quays or Wharfs, belonging thereto; and the Officer or Officers whose Duty it shall be to attend to the locking up and opening of the said Gates and Doors respectively, shall, and he and they is and are hereby required to lock up and open the same, or cause or procure the same to be locked up and opened in their Presence, at the Hours herein mentioned for that Purpose; and if any such Officer shall refuse or neglect to attend at the locking up or opening of the said Gates and Doors respectively, as herein directed, every such Officer so offending shall, for every such Offence (upon being convicted thereof), forfeit and pay the Sum of One hundred Pounds.

Appointed Hours for opening and shutting the Gates of the said Docks and other Works.

XVIII. And be it further enacted, That after such Publication of such Certificate as aforesaid, the several Gates and Doors of such of the Docks, Quays, and Wharfs, as shall be so inclosed with a Wall, according to the Directions of this Act, shall, during the Time any Goods, Wares, or Merchandize, being the Produce of the *East Indies* or *China*, shall remain therein as aforesaid, in and from the Month of *November* to the Month of *February*, both Months inclusive, in each and every Year, be opened for Business at the Hour of Seven in the Morning, and continue open until the Hour of Four in the Afternoon, and shall be shut at the said Hour of Four in the Afternoon, and continue so shut until the Hour of Seven in the Morning; and in and from the Month of *March* to the Month of *October*, both Months inclusive, in each and every Year, the said Gates and Doors shall be opened for Business at the Hour of Six in the Morning, and so continue until the Hour of Four in the Afternoon, and shall be shut at the said Hour of Four in the Afternoon, and continue so shut until the Hour of Six in the Morning.



Appointed Hours for the Attendance and Business of the Revenue Officers within the said Docks and other Works.

XIX. And be it further enacted, That from and after such Publication of such Certificate as aforesaid, the Officers of His Majesty's Revenue appointed to act and acting within and upon the said Docks, Quays, and other Works of the said *East India* Dock Company, shall, in and from the Month of *November* to the Month of *February*, both Months inclusive, in each and every Year, attend and transact Business from the Hour of Eight in every Morning to the Hour of Three in every Afternoon; and in and from the Month of *March* to the Month of *October*, both Months inclusive, in each and every Year, from the Hour of Seven in the Morning to the Hour of Three in the Afternoon; and that during the said Hours and Times so limited and appointed, there shall be no Intermission or Cessation of Business on any Account or Pretence whatsoever; and that the Officers of His Majesty's Revenue shall, in like Manner, attend and transact Business at the Warehouses belonging to the *East India* Company, where they may be stationed, at the Hours and Times aforesaid, any Law, Custom, or Usage to the contrary notwithstanding.

During the said Times of Attendance so limited there is to be no intermission of Business.

No Person to remain within such of the Docks and Dock-Premises as are to be so as aforesaid inclosed with a Wall, &c.

XX. And be it further enacted, That from and after such Publication of such Certificate as aforesaid, no Person whatsoever shall be permitted to remain within such Part of the said Docks, Quays, and other Premises, as are to be inclosed within the Wall or Walls as herein mentioned, during any Part of such Hours and Times respectively as such Premises are by this Act directed to be kept shut and locked up; but in case it shall hereafter appear to the *East India* Dock Company, or to their Directors, that a Guard or Watch may be necessary to be kept and maintained within the said Premises, then and in such Case it shall and may be lawful to and for the said *East India* Dock Company, or their Directors, and they are hereby empowered to appoint and place within the same, or any Part thereof, such Guard or Guards, Watchman or Watchmen, for and during such Hours as they the said *East India* Dock Company, or their Directors, shall think right and proper.

The Hatches of East India Vessels arriving in the River to be locked down, &c.

XXI. And be it further enacted, That from and after such Publication of such Certificate as aforesaid, upon the Arrival of any Ship or Vessel in the River *Thames* with a Cargo of Produce from the *East Indies* or *China*, the Master or Commander, Chief Mate or Second Mate of such Ship or Vessel, shall, on or before the Arrival of such Ship or other Vessel at *Gravesend*, well and securely lock down and fasten with strong and sufficient Locks and other Fastenings, to be provided at the Expence of the Owner or Owners of such Ship or Vessel, all the Hatches leading to or connected with the Cargo of such Ship or Vessel; and from the Time of her Arrival at *Gravesend*, the said Master or Commander, Chief Mate or Second Mate shall remain constantly on board such Ship or Vessel and keep such Hatches of such Ship or other Vessel so locked down and fastened, until such Ship or Vessel shall be safely moored in one of the said Docks or Basons, and until such Master, Commander, Chief Mate, or Second Mate, shall have delivered the Keys of such Locks or Fastenings to such Officer or Servant of the said *East India* Company as shall be duly authorized to receive the same; and in case the said Master, Commander, Chief Mate, or Second Mate of any such Ship or Vessel shall refuse or neglect to provide such Locks and other Fastenings, or to lock and fasten down the Hatches of such Ship or Vessel as aforesaid, or to keep the same so locked and fastened down, or shall leave such Ship or Vessel after her Arrival at *Gravesend*, and before she shall be safely moored, and the said Keys so delivered as last aforesaid, or shall refuse or neglect to deliver the said Keys to such Officer or Servant as before-mentioned, within Two Hours next after such Mooring as aforesaid, then and in every such Case every such Master, Commander, Chief Mate, Second Mate, or other Person so offending, shall, for every such Offence (upon Conviction thereof), forfeit and pay the Sum of One Hundred Pounds.

Hatches of Ships, how to be locked and opened.

XXII. And be it further enacted, That from and after such Publication of such Certificate as aforesaid, the Hatches of all such Ships or Vessels as shall from Time to Time lie or be moored in the said Dock or Docks, Bason or Basons, with any Goods, Wares, or Merchandize on board thereof respectively, shall be under the joint Locks of the said *East India* Company and the Commissioners of His Majesty's Customs and Excise, or of their respective Officers; and no such Hatch or Hatches shall be locked or opened, save and except in the joint Presence of One or more of the Officers of the said *East India* Company, and of One or more of the Officers of the said respective Commissioners of His Majesty's Customs and Excise, duly appointed and authorized in that Behalf; and no such Hatch or Hatches shall be locked or opened, on any Account or Pretence whatsoever, but in the joint Presence of

of such Officers respectively; and the Officer or Officers whose Duty it shall be to attend to the locking up and opening of the said Hatches respectively, shall, and he and they is and are hereby required to lock and open the same, or cause or procure the same to be locked or opened in their Presence, at the Hours herein mentioned for that Purpose; and if any such Officer shall refuse or neglect to attend at the locking up or opening of any such Hatch or Hatches, as herein directed, every such Officer so offending shall, for every such Offence, upon being convicted thereof, forfeit and pay the Sum of One hundred Pounds.

Prize Ships laden with the Produce of the East Indies or China to be subject to the same Regulations as other Ships arriving with East India Produce.

XXIII. Provided always, and be it enacted, That each and every Ship and other Vessel laden with any Goods, Wares, or Merchandize, the Produce of the *East Indies* or *China*, and taken as a Prize during the Continuance of Hostilities, and brought into *Great Britain* by any of His Majesty's Ships of War, or by any private or other Ship or Vessel having Commission from the Lord High Admiral of *Great Britain*, or the Commissioners for executing the Office of Lord High Admiral for the Time being, or which may be seised by any non-commissioned Vessel or otherwise as Droits of Admiralty, shall be and be deemed to be a Ship or Vessel arriving or coming from the *East Indies* or *China* with Cargoes of Produce from the *East Indies* or *China*, and within the Intent and Purview of the said recited Act, made in the Forty-third Year of His present Majesty, and this Act, and shall be brought into the River *Thames*; and every such Ship or other Vessel, and the Person or Persons having the Charge or Command thereof, shall be subject to the like Rules, Regulations, Restrictions, Penalties, and Forfeitures, as all Ships and Vessels arriving or coming from any Part of the *East Indies* or *China* into the River *Thames* with Cargoes of Produce from the *East Indies* or *China* are by the said recited Act and this Act subject and liable to; and that all such Cargoes shall from Time to Time hereafter be lodged or deposited in the Warehouses of the *East India* Company, and sold at the said Company's Sales, and not elsewhere, in like Manner, and subject only to the same Charges as other privileged Goods.

No other than East India Ships and Vessels to use the Docks, without the Consent of the Lords Commissioners of the Treasury.

XXIV. Provided also, and be it enacted, That no Ship or Vessel other than and except Ships and Vessels which shall have immediately come from or shall be immediately bound to the *East Indies* or *China*, or Ships that are or have been in the Employ of the *East India* Company, and other than Lighters and Craft to convey, deliver, discharge, or receive Goods, Wares, or Merchandize, or any other Matter or Thing whatsoever to or from on board of any such Ships or Vessels, or to be used in relation to the loading, unloading, or Care of them in the said Docks or Basons, and other than and except Ships, Vessels, Lighters, and Craft bringing or carrying away Materials or any other Matter or Thing for the Building, Alteration, or Repairs of the said Docks and Basons, and the Erections, Buildings, and Appurtenances thereunto belonging, or to be used in or relating to the Building, Alterations, Repairs, or Cleansing of the said Docks and Basons, and their Appurtenances, shall at any Time go into the said Docks or Basons, or any of the Works belonging thereto, for any Purpose whatsoever, without the Consent of the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury, or any Three or more of them, to be signified, from Time to Time, by Warrant under his or their Hand or Hands; and in case any Ship or Vessel, other than and except as aforesaid, shall at any Time go into any of the said Docks, Basons, or Works, without such Consent as aforesaid, every Person having the Command of any such Ship or Vessel, other than and except as aforesaid, or who shall authorize, permit, or suffer her to go into any of the said Docks, Basons, or Works, shall, for every such Offence, forfeit and pay the Sum of Fifty Pounds.

Caravans to be provided by the East India Company, and approved by the Commissioners of His Majesty's Customs.

XXV. And, for the Purpose of preventing Frauds being committed on the Revenue in the Conveyance of Goods, Wares, and Merchandize from the said Docks, Wharfs, Quays, and other Works, be it further enacted, That the said *East India* Company shall, and they are hereby required to provide and maintain such and so many covered Carts, Waggons, or Caravans, as to them shall seem necessary, for the Purpose of safely conveying all Goods, Wares, and Merchandize from such Docks, Wharfs, Quays, and other Works, to the Warehouse or Warehouses of the said *East India* Company; and all such covered Carts, Waggons, and Caravans, shall be provided with such Locks and Keys, and shall be fitted up and secured in such Manner as shall be approved by the Commissioners of His Majesty's Customs for the Time being, or Three or more of them.

Goods to be conveyed in the Caravans within certain Hours.

XXVI. And be it further enacted, That no Goods, Wares, or Merchandize shall be carried or conveyed in such covered Cart, Waggon, or Caravan, by the said *East India* Company, from the said Docks, Basons, Wharfs, Quays, and other Works, to the Warehouses of the said *East India* Company, save and except between the Hours of Seven in the Forenoon and Four in the Afternoon; and





all and every such Carts, Waggons, and Caravans, as shall be loaded, or have any Chest of Tea, or other Goods, Wares, or Merchandize, placed or deposited therein, and which shall not be removed from the Quays so surrounded by a high Wall or Walls as aforesaid, before the Hour of Three in the Afternoon, shall remain and continue upon the said Quays, within such Wall or Walls as aforesaid, until the following Morning, or the Morning of the Day on which Business shall be transacted at the said Docks next following; and all and every such Carts, Waggons, or Caravans, so having any Chest of Tea, or other Goods, Wares, or Merchandize placed or deposited therein, shall, after the Hours of Business at the said Docks are expired, be securely locked up by the Officers of the *East India* Company and of His Majesty's Customs and Excise, in the same Manner as the Hatches of the Ships in the said Dock are herein directed to be locked and secured.

The Treasury empowered to alter the Hours of opening and shutting the Gates, and Hours of transacting Business at the Docks.

XXVII. Provided also, and be it enacted, That it shall be lawful to and for the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury, for the Time being, or any Three or more of them, by Warrant under his or their Hand or Hands, from Time to Time, to alter and change the Hour or Hours of opening and shutting, or of opening or shutting the several Gates and Doors, or any of them, of such of the said Docks, Quays, and Wharfs, as shall be so inclosed with a Wall, according to the Directions of this Act, and also to alter and change the Hour or Hours appointed by this Act for the transacting Business in the said Docks and upon the Quays and Wharfs thereof; and also to alter and change the Hour or Hours appointed by this Act for carrying or conveying Goods, Wares, or Merchandize in such covered Carts, Waggons, or Caravans as aforesaid, any Thing in this Act contained to the contrary thereof in anywise notwithstanding.

Tea and other Goods may be landed and conveyed by the Caravans to the Warehouses of the East India Company without being previously weighed.

XXVIII. Provided also, and be it enacted, That it shall be lawful to and for the said *East India* Company to land or cause to be landed any Chest or Chests of Tea, or other Goods, Wares, or Merchandize, subject or liable to be weighed, for the Purpose of ascertaining the Duty or Duties to be paid thereon, being the Property of or belonging to the *East India* Company, or belonging to or the Property of any Individual or Individuals, commonly called or known by the Name of *Privileged and Private Trade*, or of any other Description whatsoever, from any Ship or Ships, Vessel or Vessels, within the said Docks and Basons, upon the said Wharfs and Quays, or any of them, and to convey the same in such covered Cart or Carts, Waggon or Waggons, Caravan or Caravans, and to deposit such Chest or Chests of Tea, and other Goods, Wares, and Merchandize, so subject and liable to be weighed as aforesaid, in the Warehouse or Warehouses of the *East India* Company, without such Chest or Chests of Tea, or other such Goods, Wares, or Merchandize respectively, being weighed or liable to be weighed by any Officer of His Majesty's Customs or Excise on the landing thereof: Provided always, that the proper Officer or Officers of the said *East India* Company shall, and he and they is and are hereby required to weigh or cause to be weighed every such Chest or Chests of Tea, and all such Goods, Wares, and Merchandize, as soon as possible after the same respectively shall be brought into such Warehouse or Warehouses, in the Presence of the Officer or Officers of His Majesty's Customs or Excise then on Duty at such Warehouse or Warehouses respectively.

The Lords of the Treasury may order Tea and Goods to be weighed at the Docks or on the Quays.

XXIX. Provided also, and be it further enacted, That in case such Weighing at the Warehouses shall be found inconvenient, it shall be lawful for the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, from Time to Time by Warrant under his or their Hand or Hands, upon any Application of the Court of Directors of the said *East India* Company for that Purpose, to order and direct every such Chest or Chests of Tea, and all such other Goods, Wares, and Merchandize, to be weighed at the said Docks, or upon the said Quays or Wharfs, before the same shall be placed or deposited in such Carts, Waggons, or Caravans as aforesaid; and thereupon such Compensation shall be made by the said *East India* Company to the said *East India* Dock Company, for the additional Trouble and Labour attending such last-mentioned Weighing as shall be just and reasonable, any Thing herein contained to the contrary thereof in anywise notwithstanding.

Any Machine approved by Lords of the Treasury may be used in weighing the same.

XXX. And be it further enacted, That any Machine or Machines, after the same shall be approved by the Lord High Treasurer, or any Three or more of the Lords Commissioners of His Majesty's Treasury for the Time being, by Warrant under his Hand, or their Hands, may be used in Weighing such Chests of Tea, and other Goods, Wares, and Merchandize, or any Part thereof.

Outer Dock Wharfs to be Legal Quays when approved by the Treasury.

XXXI. And whereas the said *East India* Dock Company have, in execution of the said Act, made in the Forty-third Year of the Reign of His present Majesty, formed Two Docks at *Blackwall* aforesaid,

aforesaid, called an Outer and an Inner Dock: And whereas the Quays or Wharfs surrounding such Outer Dock are bounded on the North Side by the Wall which separates the same from the Inner Dock, on the South Side by the River *Thames*, at the East End by the Entrance Bason and Locks leading from the River *Thames* to the Inward Dock, and at the West End by the Ship Builder's Yard in the Occupation of Messieurs *Perry* and *Wells*: And whereas it may not be necessary that such Outer Dock should be entirely surrounded by a high Wall; be it therefore enacted, That when and as soon as it shall appear to the Lord High Treasurer, or any Three or more of the Commissioners of His Majesty's Treasury for the Time being, that such Outer Dock is well and sufficiently inclosed and defended, although such Outer Dock shall not be entirely surrounded by a high Wall or Walls, then and in such Case it shall and may be lawful for the Lord High Treasurer, or any Three or more of the Commissioners of His Majesty's Treasury for the Time being, to certify by Warrant under his Hand or their Hands that such Outer Dock is well and sufficiently inclosed and defended; and upon such Certificate being granted as aforesaid, the Quays and Wharfs which shall be built or made by the said Directors, within or along the Sides or Banks of such Outer Docks, shall at all Times, from and after the Date of such Certificate, be deemed and taken, and are hereby declared to be, to all Intents and Purposes whatsoever, Legal Quays and Wharfs for lading and shipping of any Goods, Wares, or Merchandize whatsoever within the Port of *London*, save and except for the lading and shipping of such Goods, Wares, and Merchandize as are or shall be subject or liable to any Duty or Duties of Excise; any Law, Statute, Usage, or Custom, or any Thing herein contained to the contrary thereof in anywise notwithstanding.

East India Dock Company may employ Labourers.

XXXII. And be it further enacted, That it shall and may be lawful to and for the said *East India* Dock Company, or their Directors, to hire or employ, from Time to Time, such and so many Labourers and Workmen for the Purpose of landing, loading, or unloading, receiving and shipping off any Goods, Wares, Merchandize, Stores, and other Articles, Matters, and Things, that may be imported or brought, carried or conveyed, into the said Docks and Basons, and also to carry and convey, or cause to be carried and conveyed, Goods, Wares, Merchandize, Stores, and other Articles, Matters, and Things, to and from the said Docks and Basons, by such Ways and Means as to them the said *East India* Dock Company, or their Directors, shall seem right and proper; and to do all such Acts, Matters, and Things, for the Accommodation and Convenience of the *East India* Company, and of the *East India* Shipping as to the said *East India* Dock Company, or their Directors, shall seem right and proper: Provided always, that nothing herein contained shall authorize or empower the said *East India* Dock Company to carry or convey any Goods, Wares, or Merchandize, for Hire or Gain, in any Boat, Lighter, or other Craft, upon the River *Thames*.

No Holidays to be kept at the said Docks and other Works except Sundays, Christmas Days, and Good Fridays, &c.

XXXIII. And be it further enacted, That from and after such First Publication of such Certificate as aforesaid, no Holiday or Holidays whatsoever shall be permitted or allowed to be observed and kept at the said Docks, Quays, Wharfs, or other Works of the said Company, either by any Officer or Officers of or belonging to His Majesty's Revenue, or by any Officer or Servant of the said *East India* Dock Company, or other Person or Persons whatsoever, except *Sundays*, *Christmas Days*, and *Good Fridays*, and any Day which shall be appointed by His Majesty's Proclamation for the Purpose of General Fast or Thanksgiving; but that all the Business of the said *East India* Dock Company, and relating to His Majesty's Revenue, and of all Persons using the said Docks, Quays, Wharfs, or other Works, shall be carried on upon all Holidays, except as before excepted, in the same Manner as upon any other Days in the Year.

No Fees to be taken by the Company's Officers, or by the Revenue Officers, for any Act done within the Dock Premises.

XXXIV. And be it further enacted, That no Fee, Perquisite, or Reward of any Denomination whatsoever, shall be taken, accepted, or received, by any Officer or Officers, Servant or Servants, who shall or may be employed in the Service of the said *East India* Dock Company, other than the Salary or Wages that shall or may be paid or allowed to such Officer or Officers, Servant or Servants respectively, by the said Company; nor shall any Fee, Perquisite, or Reward whatsoever, be taken, accepted, or received by any Officer or Officers of His Majesty's Revenue, who shall or may attend, act, or be employed in the Discharge of any Duty, Office, or Employment of His Majesty's Revenue, within the said Docks, Basons, Locks, Quays, and other Premises of or belonging to the *East India* Dock Company, for any Service, Act, or Duty which shall or may be done or performed within the same, touching or concerning any Goods, Wares, or Merchandize that shall or may be imported and unladen therein; and that every Person taking, accepting, or receiving any Fee, Perquisite, or Reward, contrary to this Act, shall for every such Offence, not only pay back the Amount of the Fee, Perquisite, or Reward



ward, so taken, accepted, or received, but in Addition thereto, shall forfeit and pay the Sum of Fifty Pounds.

But not to extend to deprive the Revenue Officers of their lawful Fees on Goods exported.

XXXV. Provided also, and be it enacted, That nothing herein contained shall extend to deprive or prohibit any Officer or Officers of His Majesty's Revenue from taking, accepting, or receiving any Fee, Perquisite, or Reward, which by Law he now is or shall be entitled to, for or in respect of any Goods, Wares, or Merchandize, which shall or may be exported from the said Docks, Basons, Quays, and other Premises, whether the same Goods, Wares, and Merchandize shall or shall not have been previously imported into and unladen therein.

Rate to be taken for Wharfage and loading the Caravans.

XXXVI. And be it further enacted, That in Consideration of the Costs, Charges, and Expences of making and maintaining such Wharfs and Quays, and of employing Labourers and Workmen for the loading or placing of Goods, Wares, and Merchandize, in the Carts, Waggons, or Caravans herein-mentioned, it shall and may be lawful to and for the *East India* Dock Company to demand and take, or cause to be demanded and taken, to and for their own Use and Benefit, of and from the *East India* Company, or other Owner or Owners, Consignee or Consignees, of such Goods, Wares, and Merchandize respectively, (over and above and besides the Rates granted and specified in the said recited Act, made in the Forty-third Year of the Reign of His present Majesty), for the Wharfage of such Goods, Wares, and Merchandize, and for loading or placing the same in the Carts, Waggons, or Caravans as aforesaid, the Rate or Sum of Two Shillings for every Ton of such Goods, Wares, and Merchandize, such Ton to be computed in the Manner set forth in the said recited Act, made in the Forty-third Year of the Reign of His present Majesty; and that it shall be lawful for the said *East India* Company, or their Court of Directors, upon sufficient Cause being shewn to them, from Time to Time to increase the said last-mentioned Rate in such Proportions, not exceeding in the Whole One Shilling for every Ton of such Goods, Wares, and Merchandize, in Addition to the said Rate or Sum of Two Shillings for every Ton of such Goods, Wares, and Merchandize, as to them shall appear just and reasonable: Provided always, that nothing herein contained, shall authorise the said *East India* Dock Company to make any Charge, or receive any Compensation for the Labour of landing such Goods, Wares, and Merchandize, of the said *East India* Company, or those to be delivered into their Warehouses; but such Work shall be considered as compensated for by the Tonnage Rate or Duty granted by the said last-mentioned Act.

East India Dock Company to receive such Rates for conveying of Goods, &c. as shall be agreed on.

XXXVII. And be it further enacted, That in Consideration of the Costs, Charges, and Expences of making and maintaining such Wharfs and Quays, and of employing Labourers and Workmen, and for carrying and conveying such Goods, Wares, Merchandize, Stores, Articles, Matters, and Things, to or from the said Docks, Basons, and other Works, it shall and may be lawful to and for the said *East India* Dock Company to demand and take, or cause to be demanded and taken, to and for their own Use and Benefit, such Rate or Rates, or Sum or Sums of Money, for the Wharfage, and for carrying or conveying such Goods, Wares, Merchandize, Stores, or other Matters or Things, or any of them, to or from the said Docks and Basons, or for any other Service as shall be required by the *East India* Company, or the Owners of the *East India* Shipping, for the Accommodation or Convenience of the said Shipping, as shall be mutually agreed upon between the said Company of Proprietors, or their Directors, and the Proprietor or Proprietors of such Goods, Wares, Merchandize, Stores, or other Articles, Matters, or Things, or the said *East India* Company, or the Owners of the *East India* Shipping.

Persons not to be compelled to employ the East India Dock Company in conveying Goods, &c.

XXXVIII. Provided also, and be it enacted, That nothing herein contained shall extend or be construed to extend so as to require or compel any Body or Bodies Politic or Corporate, or any Person or Persons whatsoever, to employ the said Company of Proprietors in carrying or conveying Goods, Wares, Merchandize, Stores, or other Articles, Matters, or Things, or any of them, to or from the said Docks, Basons, and other Works; but it shall and may be lawful to and for every such Body Politic or Corporate, and every Person whomsoever, to carry and convey his, her, and their Goods, Wares, Merchandize, Stores, Articles, Matters, and Things, to and out of and from the said Docks and Basons, in such and the like Manner, as he, she, or they would be enabled or empowered to carry or convey the same, or any of them, out of such Docks and Basons, in case this Act had not been made: Provided always, that nothing herein contained shall authorize any Person or Persons to use the Wharfs or Quays of the said *East India* Dock Company without paying the accustomed Rate for Wharfage.

XXXIX. And

Rates how to be recovered and applied.

XXXIX. And be it further enacted, That all Rates and Sums of Money hereby granted or allowed to be taken, by or for the Use of the *East India* Dock Company, shall be payable, received, and recovered, in the Manner specified in the said recited Act of the Forty-third Year of the Reign of His present Majesty, and that all such Rates and Sums of Money as shall be collected or received by the said *East India* Dock Company, by virtue of this Act, shall be applied and disposed of in Manner directed by the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and this Act, for carrying the several Purposes of the said recited Act and this Act into Execution.

Compensation to be made to the Owners, &c. of Lighters and Craft, Tackle House Porters, Ticket Porters, Free Carmen, and other Persons, for Loss or Damage occasioned by the intended Works, and to the Governors of Christ's Hospital, (if necessary) on Account of Car-roons.

XL. And whereas, by reason or in consequence of certain Parts of the Works, Improvements, and Regulations, intended by the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and this Act, some of the Lighters and Craft employed in the Business of the said *East India* Company, which belong to Individuals, may become less valuable, by Means of the landing and shipping of the Cargoes of *East India* Ships being in part diverted, than the same respectively are at present, and divers Owners of such Lighters and Craft employed as aforesaid, and other Persons interested or employed in the Business of landing and shipping such Cargoes of homeward and outward-bound *East India* Shipping, may thereby sustain Loss or Damage, and the Yearly and other Receipts of the Governors of *Christ's Hospital*, in the City of *London*, for or on Account of Car-roons or Figures for using Free Carts within the said City and the Liberties thereof, may also thereby happen to be lessened; be it therefore further enacted, That in case such Lighters and Craft employed as aforesaid, or any of them, shall by reason of the said intended Works, or any of them, be rendered less valuable by reason or means of the Business of landing or shipping of the Cargoes of *East India* Ships being diverted therefrom, than they respectively were before the passing of this Act, or any Lightermen, Tackle House Porters, Ticket Porters, or Free Carmen of the City of *London*, or other Person or Persons interested in or employed upon the Business of landing or shipping of *East India* Cargoes, shall, by reason of any of the same Works, suffer Loss or Damage, or the yearly or other Receipts or Income of the Governors of *Christ's Hospital* aforesaid, or of their Successors, for or on Account of Car-roons, shall, by reason of any of the same Works, happen to be lessened or diminished, the Commissioners appointed or to be appointed as herein-after mentioned for managing the Business of the Compensations authorized and required to be made by them, do and shall make or cause to be made such just and liberal Compensation or Satisfaction, by Purchase or by Employment, or otherwise, to the Owners of Lighters and Craft, and the Tackle House Porters, Ticket Porters, Free Carmen, and other Persons interested in or employed upon the Business of landing or shipping of *East India* Cargoes, and to the Governors of *Christ's Hospital* aforesaid, or their Successors, for the Injury, Loss, or Damage, which such Owners of Lighters and Craft, Porters, Carmen, and other Persons, and Governors respectively, shall have thereby suffered or sustained, as shall be agreed on between the said Commissioners and such respective Owners of Lighters and Craft, and other Persons interested or employed as aforesaid, or between the said Commissioners and Governors, so far as relates to the said Car-roons.

Commissioners of Compensation under the Isle of Dogs Act to be the Commissioners for the like Purposes under this Act.

XLI. And whereas by an Act passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act for rendering more commodious, and for better regulating the Port of* London, certain Persons were appointed Commissioners for managing the Business of the Compensations directed to be made by the said Act; be it therefore enacted, That the Commissioners of Compensations appointed in, or to be appointed by virtue of the said Act, shall be the Commissioners to settle and determine the Compensations to be made under this Act, and shall have the same Powers and Authorities for putting in Execution this Act, with respect to the Compensations hereby directed to be made, as they have by the said former Act with respect to the Compensations thereby directed to be made; and the respective Parts of the said Act, and all and every the Clauses, Powers, Provisions, Matters, and Things therein contained, relating to the said Commissioners thereby appointed, and the Compensations thereby provided for or directed to be made, and the Mode of ascertaining such Compensations, shall extend and be applicable and applied to this Act, and the Compensations hereby directed to be made, as fully and effectually, to all Intents and Purposes, as if the said Parts of the said Act, and the said Clauses, Powers, Provisions, Matters, and Things were herein repeated and re-enacted in the Body of, and incorporated with this Act; and that the said Compensations shall be paid and made out of all or any of the Duties, Revenues, and Income composing the Fund called *The Consolidated Fund*, in the same Manner as the Compensations by the said Act of the Thirty-ninth Year of the Reign of His present Majesty directed, are thereby provided to be paid; and that the River Tolls or Duties by the said



said last mentioned Act and other subsequent Acts imposed for raising a Fund for Compensations, shall also be paid and applied for making good the Monies which shall and may be paid out of the said Consolidated Fund, for making the Compensations provided by this Act, in like Manner as by the said Act made in the Thirty-ninth Year of the Reign of His present Majesty is directed as to the Tolls or Duties thereby imposed.

No Claims to be made for such Compensations, until Three Years after Notice of the Docks, &c. being ready for Use.

XLII. And be it further enacted, That no Claim shall be received or admitted by the said Commissioners for any Compensation, until after the Expiration of Three Years next after any Rate granted or made payable by virtue of this Act, for or in respect of any Ship or Vessel entering into or using any of the Docks or Basons to be made by virtue of this Act, shall have been taken; and the said Directors shall, and they are hereby required to cause Notice to be given in the *London Gazette*, and Two or more publick Newspapers usually circulated in *London* of the Day on which such Rate shall have been taken; and all and every Bodies and Body Politick, Corporate, and Collegiate, Corporations Aggregate and Sole, and other Persons and Person whosoever, who shall deem himself, herself, or themselves, entitled to any such Compensation, shall, within One Year after the Expiration of the said Three Years, enter a Memorial or Memorials of such their respective Claims in a Book to be for that Purpose prepared and kept by the Clerk of the said Commissioners, which Book the said Clerk is hereby required to prepare and keep accordingly, and for which Entry such Clerk shall be entitled to such Fee and no other, as the Register of the County of *Middlesex* is by the Law entitled to for the Registry of a Memorial containing the same Number of Words; and that in case any Body Politic, Corporate, or Collegiate, Corporation Aggregate or Sole, or other Person or Persons whosoever, shall refuse or neglect to enter or cause to be entered such Memorial or Memorials of such his, her, or their Claim or Claims in Manner aforesaid, within One Year next ensuing the Expiration of the said Term of Three Years, then and in every such Case all and every such Bodies and Body Politic, Corporate and Collegiate, Corporations Aggregate or Sole, and other Person and Persons whomsoever, so refusing or neglecting to enter such Memorial or Memorials in Manner and within the Time aforesaid, shall be, and is and are hereby declared to be barred and excluded from all Right and Title to any such Compensation or Compensations whatsoever, under or by virtue of this Act, any Thing herein contained to the contrary thereof in anywise notwithstanding: Provided nevertheless, that if any Person or Persons entitled to, or who might claim any such Compensation, shall be absent from the United Kingdom of *Great Britain* and *Ireland* during the Whole of the said One Year, and there shall not be any Person in the said United Kingdom duly empowered to act for him, her, or them in that Behalf, then and in every such Case it shall and may be lawful to and for the Person or Persons so being or having been absent to enter a Memorial or Memorials of his, her, or their Claim or Claims in Manner aforesaid, at any Time within Two Years next ensuing after the Expiration of the said Term of Three Years, or in Default thereof such Person and Persons shall be, and is and are hereby declared to be in like Manner barred and excluded from all Right and Title to any such Compensation under or by virtue of this Act.

Claimants may recover Compensation Money from Persons who have wrongfully received the same.

XLIII. Provided always, and be it enacted, That nothing herein contained shall extend or be construed to extend so as to hinder or prevent any Person or Persons whomsoever, so as aforesaid barred of any Right, Title, Claim or Demand, of or to any such Compensation, from commencing or bringing an Action or Actions of Debt, or for Money had and received for his, her, or their Use, against any Person or Persons, or the legal Representatives of the Person or Persons who shall have received all or any Part of the Compensation Money to which the Person or Persons so barred might have been entitled, if he, she, or they had claimed and proceeded as aforesaid in due Time; and that in every such Case the respective Plaintiffs, on due Proof of his, her, or their Right and Title to any such Money, shall recover the same, with legal Interest in respect thereof, from the Person or Persons so receiving such Compensation Money, or from his, her, or their legal Representatives.

Directors not to be personally answerable for Acts legally done by them in the Capacity of Directors.

XLIV. Provided always, and be it further enacted, That none of the said Directors of the *East India* Dock Company already appointed and hereafter to be appointed by virtue of the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, or of this Act, or either of them, shall, by reason or means or on account of their or his being Parties or Party to, or making, signing, or executing in their or his Capacity of Directors or Director for managing the Affairs and Business of the said *East India* Dock Company pursuant to the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and this Act or either of them, any Contract, Covenant, Agree-

ment, Assignment, or Security, for and on the Behalf of the said *East India* Dock Company, or otherwise lawfully executing any of the Powers and Authorities given to them or any of them, by the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and this Act, or either of them, be subject or liable to be sued, prosecuted, or impleaded, either collectively or individually, by any Person or Persons whomsoever, in any Court or Courts of Law or Equity, or elsewhere; and that the Bodies or Body, Goods, Chattels, Lands, or Tenements of the said Directors, or any of them, shall not, by reason, on account, or in consequence of any such Contract, Covenant, Agreement, Assignment, or Security so entered into, or made, signed, or executed by them, or any of them, as aforesaid, or any other lawful Act or Acts done or to be done by them, or any of them, in the Execution of any of the same last-mentioned Powers and Authorities, be liable to be arrested, seized, detained, or taken in Execution, but that in every such Case, any Person or Persons making Claim or Demand upon the said Company, or upon any Director or Directors thereof, under or by virtue of any such Contract, Covenant, Agreement, Assignment, or Security, or other lawful Act or Acts, shall and may sue and implead the said *East India* Dock Company in the Name of their Secretary, as provided by the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, in like Manner as if such Contract, Covenant, Agreement, Assignment, or Security had been entered into and executed by such Secretary, for and on Behalf of the said *East India* Dock Company, or such other Act or Acts had been done by him; and the Party or Parties so suing or impleading shall be entitled to the same Remedies as are provided in and by the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, in Cases where Authority is thereby given to sue and implead the said Company in the Name of the Secretary, but not to any further or other Remedy whatsoever.

Costs of the Act.

XLV. And be it further enacted, That the said Directors shall pay and discharge all the Costs and Charges of obtaining and passing this Act, out of any of the Monies already subscribed, borrowed, and Charges thereof, or to be subscribed, borrowed, or received, by virtue or in pursuance of the said recited Act, made in the Forty-third Year of the Reign of His present Majesty, and of this Act, or either of them.

Publick Act.

XLVI. And be it further enacted, That this Act shall be deemed and taken to be a Publick Act, and shall be judicially taken Notice of as such by all Judges, Justices, and others, without being specially pleaded.

[*The above Act, C.* 113. *included under the Title of Local and Personal Acts in the printed Statutes for the Session.*]

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## 46 GEORGII III. *Cap.* cxxxiii.

[*This Act included under the Title of Local and Personal Acts in the printed Statutes for the Session.*]

An Act for enabling the Commissioners acting in Execution of an Agreement made between the *East India* Company and the Private Creditors of the Nabobs of the *Carnatic*, the better to carry the same into Effect. [21st *July* 1806.]

Articles of Agreement between the East India Company and the Creditors of the Nabobs of Arcot, recited.

WHEREAS by certain Articles of Agreement indented, had, made, concluded, and agreed upon, and bearing Date the Tenth Day of *July*, in the Year One thousand eight hundred and five, between the United Company of Merchants of *England* trading to the *East Indies* of the One Part, and the several Persons whose Hands and Seals should be thereto set and affixed, and who respectively were, or claimed to be, Creditors of His Highness the Nabob *Wallah Jah*, formerly Nabob of *Arcot*, and of the *Carnatic*, in the *East Indies*, and now deceased, and of His Highness the Nabob *Omdut ul Omrah*, late Nabob of *Arcot*, and of the *Carnatic*, eldest Son and Successor of His said Highness the Nabob *Wallah Jah*, and now also deceased, and of His Highness the *Ameer ul Omrah*, the Second Son of His said Highness the Nabob *Wallah Jah*, and now also deceased, or of some or One of them the said several Nabobs, and the said *Ameer* of the other Part: It is witnessed and covenanted between the said Parties,



Parties, That the said United Company and their Successors should, so long as the Administration of the Revenues of the *Carnatic Payen Ghaut* should be vested in them, set apart, annually, in their Treasury at *Madras*, the Sum of Star Pagodas Three Lac Forty Thousand, if after defraying all the Charges of collecting the said Revenues so much should be realized to, and be received therefrom, by the said United Company, into their said Treasury at *Madras*, in order to form a Fund for the Payment of all the just Debts to Private Creditors remaining unsatisfied of the said Nabob *Wallah Jah*, the said Nabob *Omdut ul Omrah*, and the said *Ameer ul Omrah*, in the Manner, and subject to the several Terms, Conditions, Provisoes, Stipulations, and Agreements therein-after contained: And in and by the said Articles of Agreement it is amongst other Things further witnessed and covenanted that the said several Persons, Parties to the said several Articles of Agreement of the Second Part, did thereby severally and respectively, for themselves and their respective Heirs, Executors, and Administrators, accept the said Fund, so provided and to be administred as therein is mentioned, in full Satisfaction and Discharge of all Claims and Demands whatsoever which they the said Parties severally ever had, directly or indirectly, on the said Nabob *Wallah Jah*, or the said Nabob *Omdut ul Omrah*, or the said *Ameer ul Omrah*, or any of them: And it was further agreed, That the Honourable *Richard Ryder* of *Lincoln's Inn* in the County of *Middlesex*, *Benjamin Hobhouse* of *Dover Street*, *Piccadilly*, in the County of *Middlesex*, Esquire, and *Thomas Cockburn* of *Devonshire Street*, in the Parish of *Saint Mary le-bone*, in the said County of *Middlesex*, Esquire, and their Successors, to be appointed in Manner therein-after mentioned, should be Commissioners and Referees in *England* for the Investigation of the Origin, Justice, and Amount of the several Debts claimed to be due to the several Persons, Parties thereto, of the Second Part, and of the Rights of such Claimants to such Debts, and to participate in the Fund thereby created for the Discharge thereof, and also for the Apportionment of the said Fund amongst the Parties entitled thereto, and for doing and ordering such other Matters as it was thereby agreed should be done or ordered by them: And in order to the more complete Investigation of the Matters thereby submitted to the said Commissioners in *England*, it was thereby declared and agreed, That the Governor General of *Fort William* in *Bengal*, in Council for the Time being, should appoint Three Persons from amongst the covenanted Civil Servants of the said United Company on the *Bengal* Establishment, to sit at *Madras*, and to be and act as Commissioners and Referees in *India* for the Purposes therein mentioned: And it was thereby further agreed, That Two Persons, to be called Registers of the Debts of the Nabobs of *Arcot* should, from Time to Time, be appointed by the major Part in Value of the said Creditors, subject always to the Approbation and Dismissal of the Court of Directors of the said United Company, One of which Registers should act in *London*, and the other of them at *Madras*, and it should be their Duty respectively to enter in proper Books, to be kept for that Purpose, Accounts of all the Sums to be allowed by the said Commissioners in *England*, as the Amount of the Debts of the several Creditors, according to the Classes therein mentioned, and of all Transfers and Assignments to be made as therein is mentioned by the said Creditors respectively, and their Executors, Administrators, and Assigns, of the Whole or any Part of the Sums to be awarded by the said Commissioners in *England* to the said Creditors respectively, and also of all Sums which thereafter might be transferred or assigned, from Time to Time, to any other Person or Persons whomsoever: And it was thereby further agreed, that after the final Allowance and absolute Establishment by the said Commissioners in *England*, of the Sums respectively to be allowed to the several Creditors, and in respect of which they were to be admitted into either of the Classes therein mentioned, such Sum should be carried to the Credit of the respective Creditors, in the Books to be kept by the Register in *London*, or in the Books to be kept by the Register at *Madras*, at the Option of the several Creditors: And it was thereby further agreed, That the said Commissioners in *England*, without Delay, should cause such Notices as they should see fit to be published, calling upon all Persons resident, as well in *Europe* as in the *East Indies*, or elsewhere, and who claimed to be Creditors of the said several Nabobs and the said *Ameer*, to send in to the said Commissioners Accounts of their Claims, and they should cause Schedules of such Claims so made before them, to be published from Time to Time in *London* and at *Madras*, in order that all such Persons as should have any Interest to oppose or impeach the same, might have sufficient Opportunities so to do; and the said Commissioners should cause Schedules or Lists of the Claims, and Objections to be delivered to the Court of Directors of the said United Company, and the said Commissioners should give such reasonable Time, as they should see fit, to the several Claimants, to support their Claims by Proof, and to all Persons having any Interest in the said Fund thereby created, to impeach, object to, and oppose such Claims respectively, by Argument or Proof, and the said Commissioners should be at Liberty to receive Proof for or against any Claims to be preferred before them

by the Testimony *vivâ voce*, or by Examination, or written Interrogatories, or by Affidavit of Witnesses, and by Production of written Documents, and by such other Ways and Means, as therein mentioned: And it was thereby further agreed, That the said Commissioners in *India* should be at Liberty originally to receive the Claims of Creditors to be preferred to them at *Madras*, and Objections to be made to any Claims, whether preferred in *England* or at *Madras*, and to publish Schedules of such Claims and Objections, and to cause Copies of such Schedules to be delivered to the Governor in Council of *Fort Saint George*, and to receive Proofs in support of such Claims and Objections, and to proceed in the Investigation thereof in such Manner as is therein agreed upon as to the Proceedings of the said Commissioners in *England*; and the said Commissioners in *India* should also proceed in Investigation of such Matters as should be referred to them by the Commissioners in *England*, in pursuance of such Instructions as from Time to Time should be sent to them for that Purpose, as by the said Articles of Agreement, Relation being thereunto had, may, amongst many other Things, more fully and at large appear: And whereas it is expedient, That Provision should be made by Law for the due and faithful Execution of the Trusts reposed in the said Commissioners, as well in *England* as in *India*, and for the legal Administration of Oaths to the Parties and Witnesses to be examined on the Investigation to be made by the said Commissioners, and that they should be authorized to compel the Attendance and Examination of Witnesses, and the Production of Proofs: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 Commissioners herein-before mentioned, as soon as they conveniently can after the passing of this Act, and before they proceed further in the Execution of the Trusts reposed in them, and all future Commissioners to be named and appointed for the Purposes aforesaid, as well in *England* as in *India*, before they respectively shall enter upon the Execution of the Trusts to be reposed in them, shall take the Oath following; (that is to say,)

Expediency of giving Powers to the Commissioners to administer Oaths, &c.

The Commissioners to be sworn.

"I *A. B.* do swear, That according to the best of my Skill and Knowledge, I will faithfully, impartially, and truly execute the several Powers and Trusts vested in me by certain Articles of Agreement, bearing Date the Tenth Day of *July*, in the Year of our Lord One thousand eight hundred and five, and made between the United Company of Merchants of *England* trading to the *East Indies*, of the One Part, and the several Persons whose Hands and Seals are thereto set and affixed, and who respectively are, or claim to be, Creditors of His Highness, the Nabob *Wallah Jah*, formerly Nabob of *Arcot* and of the *Carnatic* in the *East Indies*, and then deceased, and of His Highness the Nabob *Omdut ul Omrah*, late Nabob of *Arcot* and of the *Carnatic*, eldest Son and Successor of His said Highness the Nabob *Wallah Jah*, and then also deceased, and of His Highness the *Ameer ul Omrah*, the Second Son of His said Highness the Nabob *Wallah Jah*, and then also deceased, or of some or One of them, of the other Part, according to the true Intent and Meaning of the said Articles of Agreement, and of the Parties thereto.

"So help me God."

Which Oath shall and may be administered by any One of the Persons already appointed, or hereafter to be appointed a Commissioner, as well in *England* as in *India*, to any other or others of them.

The Commissioners and Courts and Magistrates, authorized to administer Oaths to Parties and Witnesses.

II. And be it further enacted, That it shall and may be lawful for the said Persons already appointed, or hereafter to be appointed Commissioners, as well in *England* as in *India*, or any Two of them, and they are hereby authorized and empowered to examine, *vivâ voce*, or upon written Interrogatories, upon Oath or Affirmation, (which Oath and Affirmation they, or any Two or more of them, are hereby authorized to administer), all Persons, whether Parties or Witnesses, touching any Matter referred to the said Commissioners, and that it shall and may be lawful to and for the said Commissioners already appointed, or hereafter to be appointed, as well in *England* as in *India*, or any One of them, and for all Courts, Judges, Masters in Chancery, Magistrates, and Justices of the Peace, and for all Masters Extraordinary in Chancery, and all Commissioners, and Persons who are or shall be authorized by any Court of Record to take Affidavits, and all Persons in the *East Indies* duly authorized to administer Oaths or Affirmations, to administer an Oath or Affirmation to any Person or Persons making any Affidavit or Deposition in Writing touching any Matter referred to the said Commissioners, or relating to the Execution of the Trust reposed in them.

Persons guilty of false and corrupt swearing to be punished for Perjury.

III. And be it further enacted, That in case any Person or Persons upon Examination upon Oath, or being a Quaker or Quakers, upon Affirmation, before the said Commissioners already appointed, or hereafter



hereafter to be appointed, whether such Commissioners shall be acting in *England* or in *India*, or any Two of them, or in any such Affidavit or Deposition so to be sworn or affirmed before the said Commissioners or any One of them, or before any such Court, Judge, Master in Chancery, Magistrate, Justice of the Peace, Master Extraordinary in Chancery, Commissioner, or Person so authorized to administer an Oath or Affirmation as herein-before is mentioned, shall wilfully and corruptly give false Evidence, or make any false Answer, Statement, or Deposition, every such Person so offending, and being thereof duly convicted, shall be, and is hereby declared to be subject and liable to such Pains and Penalties as by any Law now in force Persons convicted of wilful and corrupt Perjury are subject and liable to.

The Commissioners authorized to compel the Attendance of Witnesses, and Production of Papers.

IV. And be it further enacted, That it shall and may be lawful to and for the said Commissioners already appointed, or hereafter to be appointed, whether such Commissioners shall be acting in *England* or in *India*, or any Two of them, if they or any Two of them shall see fit, either of their own Motion, or at the Instance of the said United Company or their Agent or Agents, or any Person or Persons having or claiming any Interest to support or oppose any Debt or otherwise in any Matter referred to the said Commissioners, to issue their Precept or Precepts, under the Hands and Seals of any Two or more of them, summoning any Person or Persons whomsoever to attend them, or any Two of them, to declare the Truth touching any Matters or Things referred to the said Commissioners, and to bring or produce any Book, Deed, Paper, Account, or Writing, or any Books, Deeds, Papers, Accounts, or Writings, relating to any such Matters, or as shall be necessary for executing the Trusts reposed in the said Commissioners, and all and every such Person and Persons, so summoned, is and are hereby required and directed, upon reasonable Notice of any such Precept, punctually to attend the said Commissioners at such Time and Times, Place and Places, as shall be by them, or any Two of them, appointed.

Precepts to be indorsed.

V. Provided always, and be it enacted, That in or at the Foot of every Precept to be issued for the Attendance of any Witness, or the Production of any Book, Deed, Paper, Account, or Writing, it shall be specified whether the same is issued on the proper Motion of the Commissioners, or at whose Instance the same is issued.

Authorizing the Commissioners to commit Persons refusing to be examined.

VI. And be it further enacted, That if any Person or Persons shall abscond or wilfully avoid being summoned by any such Precept, or if any Person or Persons summoned upon reasonable Notice to appear before the said Commissioners, or any Two of them, shall wilfully neglect or refuse to appear before the said Commissioners, or any Two of them, or to bring or produce any Book, Deed, Paper, Account, or Writing relating to any Matter referred to the said Commissioners, that shall be in his, her, or their Possession, Custody, or Power, and which he, she, or they shall have been required by such Precept to produce, or shall refuse to be sworn, or, being Quakers, shall refuse to affirm, or being sworn, or being Quakers, having affirmed, shall refuse to answer to and before the said Commissioners, or any Two of them, any Question on Oath or Affirmation, touching or concerning any Matter referred to the said Commissioners, then, and in every such Case, it shall and may be lawful to and for the said Commissioners, or any Two of them, and they are hereby authorized and empowered to make and issue their Warrant or Warrants, under their Hands and Seals, or under the Hands and Seals of any Two of them, for taking and apprehending any such Person or Persons, and committing him, her, or them to such Prison as the said Commissioners, or any Two of them, shall think fit; there to remain, without Bail or Mainprize, until he, she, or they shall submit to be sworn and examined, touching and concerning all or any of the Matters referred to the said Commissioners, or to make such Production as aforesaid, as the Case may be.

No Person in Great Britain or Ireland shall be compellable to go to India, nor in India to England.

VII. Provided also, and be it further enacted, That no Person, resident or being in the United Kingdom of *Great Britain* and *Ireland* shall be compellable, by virtue of this Act, to go to, or appear before the Commissioners to act in *India* or to go out of the said United Kingdom; and no Person, resident, or being in the *East Indies*, shall be compellable, by virtue of this Act, to come to or appear before the Commissioners to act in *England*, or to go out to the *East Indies*.

Payment of the Witnesses Costs and Charges.

VIII. Provided always, and be it enacted, That no Person or Persons whosoever shall be compelled or compellable to appear before the said Commissioners now appointed, or hereafter to be appointed, either in *England* or in *India*, or to bring or produce to or before them any Book, Deeds, Papers, Accounts, or Writings, unless at the Time of Service of the Precept for such Attendance or

Production, or at a reasonable Time before the Day appointed for such Attendance or Production, the probable Amount of the Costs and Charges of the Person or Persons summoned, and a reasonable Compensation for his, her, or their Loss of Time to be occasioned by such Attendance or Production, shall be tendered to him, her, or them; and every Person who shall attend the said Commissioners, or produce any Documents in pursuance of any Precept, shall be entitled to be reimbursed and paid by the Person or Persons at whose Instance such Precept shall have been issued, his or her reasonable Costs and Charges, and a reasonable Compensation for his or her Loss of Time; and in case any such Precept shall be issued on the proper Motion of the said Commissioners, such Costs, Charges, and Compensation shall be advanced and paid by the said United Company, to be afterwards charged and borne as Part of the Expences incidental to the Execution of the Trusts reposed in the said Commissioners; and all Persons entitled to any such Reimbursement or Payment shall be entitled to recover the same by Action at Law against the Person or Persons liable to the Payment thereof, or his, her, or their Successors, Executors, or Administrators, together with full Costs of Suit: And the said Commissioners, as well in *England* as in *India*, are hereby authorized and required, at the Request of any Person or Persons entitled to any such Reimbursement or Payment, to settle and adjust the Amount thereof, and to make an Order to be signed by the said Commissioners, or any Two of them, fixing a Time and Place for the Person or Persons liable to the Payment thereof to pay and discharge the same; and in such Case the Person or Persons entitled thereto, or his, her, or their Executors or Administrators, shall be at Liberty to make their Election to accept thereof, or to proceed generally for the Recovery of their reasonable Costs and Charges, and a reasonable Compensation for their Loss of Time; and in case of the Election by any Person or Persons to accept of the Sum or Sums so to be ordered to be paid, if the Person or Persons liable to the Payment thereof shall make Default in such Payment pursuant to such Order, then the Person or Persons entitled thereto shall recover the specific Sum or Sums so ordered to be paid, together with double Costs of Suit.

The Carnatic Commissioners shall lay a Statement of the Claims preferred to and decided by them before Parliament, and that the Act shall not confirm the Articles of Agreement.

IX. Provided also, and be it further enacted, That the Commissioners, acting from Time to Time in *England* under or by virtue of the said Articles of Agreement, shall, within Twenty-one Days after the Commencement of the next and every subsequent Session of Parliament, present to both Houses of Parliament, a List of all the Claims which have been or shall be preferred to them, or to the Commissioners in *India* from Time to Time, and also a List of such Claims as from Time to Time shall have been decided upon, either provisionally or absolutely, by the said Commissioners, with the Grounds of their Decision thereon: Provided always, That this Act shall in no Ways be construed to extend to ratify or confirm the said Articles of Agreement, or to make the same, or any Matter or Thing therein contained, available further or otherwise than the same would have been binding, effectual and available, in case this Act had not been passed.

Limitation of Actions.

X. And be it further enacted, That if any Action or Suit shall be brought against any Person or Persons for any Thing done in pursuance of any of the Provisions hereinbefore contained, such Action or Suit shall be commenced within Six Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere, and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and give this Act and the special Matters in Evidence at any Trial to be had thereupon, and if the Plaintiff or Plaintiffs in any such Action or Suit shall discontinue or become nonsuit, or Judgement shall be given against him, her, or them therein, the Defendant or Defendants shall have his, her, or their Costs, with the like Remedy for Recovery thereof as in Cases where by Law Costs are given to Defendants.

Publick Act.

XI. And be it further enacted, That this Act shall be deemed and taken to be a Publick Act, and shall be judicially taken Notice of as such by all Judges, Justices, and others, without being specially pleaded.

The Commissioners Powers under this Act to continue until 1st of August 1810.

XII. And be it further enacted, That the Powers and Authorities by this Act given to the said Commissioners now appointed, and to the Person and Persons hereafter to be appointed Commissioners, as well in *England* as in *India*, shall continue in Force until the First Day of *August*, which will be in the Year One thousand eight hundred and ten, and from thence until the End of the then next Session of Parliament.



# 47 GEORGII III. Cap. XXIII.

An Act for repealing so much of an Act, made in the Ninth Year of Her late Majesty Queen *Anne*, as vests in The *South Sea* Company or Corporation, by the said Act erected, the sole and exclusive Privilege of carrying on Trade and Traffic to and from any Part whatsoever of *South America*, or in the *South Seas*, which now are or may at any Time hereafter be in the Possession of His Majesty, His Heirs or Successors.

[17th *March* 1807.]

WHEREAS by an Act, made and passed in the Ninth Year of the Reign of Her Majesty Queen *Anne*, intituled, *An Act for making good Deficiencies and satisfying the Publick Debts, and for erecting a Corporation to carry on a Trade to the* South Seas, *and for the Encouragement of the Fishery, and for Liberty to trade in unwrought Iron with the Subjects of* Spain, *and to repeal the Acts for registering Seamen*, it is enacted, that the Corporation to be established by that Act, called *The South Sea Company*, and their Successors, shall be entitled unto and vested in the sole Trade and Traffick into, unto, and from all the Kingdoms, Lands, Countries, Territories, Islands, Cities, Towns, Ports, Harbours, Creeks, and Places, of *America*, on the East Side thereof, from the River of *Aranoco* to the Southernmost Part of the *Terra del Fuego*, and on the West Side thereof, from the said Southernmost Part of the said *Terra del Fuego*, through the *South Seas*, to the Northernmost Part of *America*, and into, unto, and from all Countries, Islands, and Places, within the said Limits, which were reputed to belong to the Crown of *Spain*, or which should thereafter be found out or discovered within the said Limits, according to the Description and subject to the Exceptions and Limitations in the said Act mentioned: And whereas it is now become highly expedient, for the general Commerce of all His Majesty's Subjects, and for the Encouragement and Security thereof, that the said Company should not be deemed and taken to be entitled to the said sole Trade and Traffick, whenever any of the Places within the Limits before mentioned and described should be acquired by or come into the Possession or be under the Dominion or Protection of His Majesty, His Heirs or Successors; be it therefore declared and enacted by the King'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 so much of the said Act as vests or shall or may be deemed or taken to have vested in the said *South Sea* Company or Corporation by the said herein-before mentioned Act erected, the sole and exclusive Privilege of Trade and Traffic into, unto, and from all Cities, Towns, Fortresses, Islands, Havens, Creeks, Lands, Territories, and Places whatsoever, which now are or shall or may at any Time hereafter be belonging to or in the Possession or under the Dominion or Protection of His Majesty, His Heirs and Successors, on the said East Side of *America*, from the River *Aranoco* to the Southernmost Part of the *Terra del Fuego*, and on the said West Side of *America*, from the said Southernmost Part of the *Terra del Fuego*, through the *South Seas*, to the Northernmost Part of *America*; and all Powers, Rights, and Privileges to the said *South Sea* Company or Corporation by the said Act given and created for carrying on such Trade and Traffick, and all Penalties and Forfeitures by the said Act declared and enacted for securing the same, and for preventing His Majesty's Subjects from carrying on Trade and Traffick contrary to the Provisions of the said Act, shall be and the same is and are hereby declared to be absolutely repealed, and shall be deemed and taken to have ceased and determined from and after the Seventeenth Day of *September* One thousand eight hundred and six, to all Intents, Constructions, and Purposes whatsoever.

9 Anne c. 21.

So much of the recited Act as vests in the South Sea Company the exclusive Trade to and from certain Limits in America, shall be repealed.

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## 47 GEORGII III. Sess. 2. Cap. II.

An Act to revive and continue, until the Expiration of Six Weeks after the Commencement of the next Session of Parliament, Three Acts, passed in the Thirty-seventh, Forty-fifth, and Forty-sixth Years of His Majesty's Reign, for carrying into Execution the Treaty of Amity, Commerce, and Navigation, between His Majesty and the United States of *America*; and for empowering His Majesty to suspend, before the First Day of *March* One thousand eight hundred and eight, the Provisions of the said Acts, for such Period as His Majesty may deem expedient. [17th *July* 1807.]

37 G. 3. c. 97.

WHEREAS an Act passed in the Thirty-seventh Year of His present Majesty's Reign, intituled, *An Act for carrying into Execution the Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and the United States of* America; which was to continue in force so long as the said Treaty should continue in force and no longer; which Treaty, or so much of it as relates to the Matters contained in the said Act, having ceased and determined, the same Act was continued, and other Provisions were made by Two several Acts passed in the Forty-fifth and Forty-sixth Years of His present Majesty: And whereas the last of these Acts continued in force until the First Day of *June* One thousand eight hundred and seven, and no longer: And whereas it is expedient that the Liberty of Navigation and Commerce between the People of this Kingdom and the People of the United States of *America* should continue for a limited Time in the same Manner, and under the same Limitations and Conditions as were provided by the said Acts: And whereas it is expedient that the said Acts should be revived and continued for a limited Time; be it therefore enacted by the King'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 Acts, and all the Provisions thereof, shall, from and after the passing of this Act, be revived, and the same are hereby revived, and shall continue in Force and Effect until the Expiration of Six Weeks after the Commencement of the next Session of Parliament.

45 G. 3. c. 35. 46 G. 3. c. 16.

Recited Acts revived and continued.

II. Provided always, and be it enacted, That, from and after the passing of this Act, until the First Day of *March* One thousand eight hundred and eight, it shall be lawful for His Majesty, by and with the Advice of His Privy Council, by any Order in Council, or by any Proclamation made for that Purpose, to cause the Provisions of the said Acts, or any of them, to be suspended, for such Time or Times, and for and during such Period or Periods, as His Majesty, His Heirs and Successors, may deem expedient and necessary; any Thing in this Act or any of the said recited Acts to the contrary notwithstanding.

His Majesty may suspend the Provisions of the recited Acts.

## 47 GEORGII III. Sess. 2. Cap. III.

An Act to indemnify Persons who have advised or acted under an Order of Council for making Regulations with respect to the Navigation and Commerce between His Majesty's Subjects and the Subjects of the United States of *America*. [17th *July* 1807.]

37 G. 3. c. 97. 45 G. 3. c. 35. 46 G. 3. c. 16.

WHEREAS an Act passed in the Thirty-seventh Year of His present Majesty's Reign, for carrying into Execution the Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and the United States of *America*; which Act was revived and continued by Two Acts passed in the Forty-fifth and Forty-sixth Years of His present Majesty's Reign; which last mentioned Act expired on the First Day of *June* One thousand eight hundred and seven: And whereas an Order in Council was made on the Twenty-seventh Day of *May* One thousand eight hundred and seven, directing that all

Order in Council, May 27, 1807.



all the Regulations contained in the said Acts should be duly observed until other Provisions should be made respecting the Matters aforesaid; be it therefore enacted by the King'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 all Entries of Ships and Payments of Duties, and every Matter and Thing which has been done under the Authority of the said Order, and conformable with the Regulations contained in the said Acts, shall be deemed and taken to be good in Law, in the same Manner as if the said Acts had continued to be in full Force and Effect; and all Persons who advised His Majesty to make such Order, or who have acted in carrying the same into Execution, are hereby fully indemnified for the same.

Entries of Ships, and other Matters, done under recited Orders, valid, and Persons indemnified

## 47 GEORGII III. Sess. 2. Cap. XLI.

An Act to enable the *East India* Company to raise Money upon Bond instead of increasing their Capital Stock. [8th *August* 1807.]

WHEREAS by virtue of an Act, made in the Thirty-third Year of His present Majesty's Reign, intituled, *An Act for placing the Stock, called* East India Annuities, *under the Management of the Governor and Company of the Bank of* England, *and ingrafting the same on the Three Pounds* per Centum *Reduced Annuities, in Redemption of a Debt of Four Millions Two hundred thousand Pounds, owing by the Public to the* East India *Company*; *and for enabling the said Company to raise a Sum of Money by a further Increase of their Capital Stock, to be applied in Discharge of certain Debts of the said Company*; and by virtue of another Act, made in the Thirty-fourth Year of His said Majesty's Reign, intituled, *An Act to empower the* East India *Company to continue a Bond Debt of Two Millions, and to increase the same by a further Sum as Circumstances may require*, the said Company are authorized and empowered to raise Money upon Bonds under their Common Seal, and to continue a Bond Debt to the Amount of Three Millions of Pounds Sterling, and no more: And whereas by an Act, made in the Thirty-seventh Year of His said Majesty's Reign, intituled, *An Act to enable the* East India *Company to raise Money by further increasing their Capital Stock; and to extend the Provisions now existing respecting the present Stock of the Company to the said increased Stock*; the said United Company were authorized and empowered to raise Money by enlarging their then present Capital Stock or Fund of Six Millions of Pounds, to any Sum or Sums not exceeding the further Sum of Two Millions Capital Stock, so that their whole Capital Stock should not exceed the Capital Sum of Eight Millions; but the said United Company have not yet enlarged their Capital Stock under and by virtue of the Powers contained in the said last mentioned Act: And whereas it is expedient that the said Company should be permitted to increase their Bond Debt by a further Sum, not exceeding Two Millions Sterling, as Circumstances may require, instead of increasing their Capital Stock: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 it shall and may be lawful to and for the said Company, by and with the Approbation and Consent of the Board of Commissioners for the Affairs of *India* for the Time being, at any Time or Times hereafter, to borrow, upon Bonds to be issued under their Common Seal, any further Sum or Sums of Money, not exceeding in the Whole the Sum of Two Millions Sterling, over and above such Sum and Sums as the said Company can now lawfully raise on their Bonds, and to apply the Money so to be borrowed and raised for such Purposes as, under and by virtue of the said Act of the Thirty-seventh Year of His said Majesty's Reign, the Money to be raised by enlarging the Capital Stock of the said Company is applicable; any Thing contained in the said recited Act, or in any other Act, notwithstanding.

33 G. 3. c. 47. 34 G. 3. c. 41. 37 G. 3. c. 31.

Company may borrow any further Sum not exceeding 2,000,000*l.*

II. Provided always, and be it enacted, That when the said Company shall have raised any Part of the Money which they are hereby authorized to raise by Bond, then so long as such further Bond Debt, or any Part thereof, shall continue, all the Money thereafter to be raised by enlarging the Capital

Money raised by Increase of Capital to be applied in Discharge of Bond.

Stock of the said United Company, under and by virtue of the said Act passed in the Thirty-seventh Year of His Majesty's Reign, shall be applied towards the Reduction of the Bond Debt of the said United Company, until it shall be reduced to the Sum which the said Company may now lawfully raise by Bond; and in case the said Company shall enlarge their Capital Stock, under and by virtue of the said Act passed in the Thirty-seventh Year of His Majesty's Reign, before they shall have increased their Bond Debt under the Authority of this Act, that then the Sum which they are hereby empowered to raise on Bond shall be reduced by the Sum of Two hundred Pounds Sterling, in respect of every One hundred Pounds Capital Stock so enlarged, and so in Proportion for a greater or less Amount of the Capital Stock which shall have been created.

Act to be deemed a Publick Act.

III. And be it further enacted, That this Act shall be deemed and taken to be a Public Act, and shall be judicially taken notice of as such by all Judges, Justices, and others, without being specially pleaded.

## 47 GEORGII III. Sess. 2. Cap. LXI.

An Act to repeal certain Duties on Foreign Goods, Wares, and Merchandize exported from *Great Britain* to *Ireland*. [13th *August* 1807.]

43 G. 3. c. 68. 43 G. 3. c. 70. 46 G. 3. c. 42.

WHEREAS by an Act made in the Forty-third Year of His present Majesty's Reign, intituled, *An Act to repeal the Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof*; and also by another Act made in the said Forty-third Year, intituled, *An Act for granting to His Majesty during the present War and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize and on the Tonnage of Ships and Vessels in* Great Britain; and also by an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty during the present War and for Six Months after the Expiration thereof by the Ratification of a definitive Treaty of Peace, additional Duties on certain Goods, Wares, and Merchandize imported into and exported from, or brought or carried Coastwise within* Great Britain; certain Duties are imposed on the Exportation from *Great Britain* of certain Foreign Goods enumerated under the Title of Foreign in the Schedule A. to the said first recited Act annexed: And whereas it is conformable to the Principles of the Acts for the Union of *Great Britain* and *Ireland*, that Foreign Goods should pass through either Country to the other without any Charge or Incumbrance of Duty thereon, and Doubts have been entertained whether the said Duties are not payable under the said Acts on the Exportation of such Foreign Goods from *Great Britain* to *Ireland*, be it therefore enacted by the King'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 all Duties under the said recited Act or under any other Act or Acts in force at the Time of the passing of this Act, on the Exportation from *Great Britain* to *Ireland* of any Goods, Wares, and Merchandize not being the Growth, Produce, or Manufacture of *Great Britain*, shall be and the same are hereby repealed, and all Goods, Wares, and Merchandize not being the Growth, Produce, or Manufacture of *Great Britain*, shall and may be exported from *Great Britain* to *Ireland* without Payment of the said Duties or any of them, any Thing in the said recited Acts or either of them, or in any other Act or Acts to the contrary in anywise notwithstanding.

Duties under the recited Acts or any other Act on the Exportation from Great Britain to Ireland of Goods not of British Manufacture repealed, and such Goods may be exported Duty-free.



## 47 GEORGII III. Sess. 2. Cap. LXVIII.

An Act for the better Government of the Settlements of *Fort Saint George* and *Bombay*; for the Regulation of Publick Banks; and for amending so much of an Act, passed in the Thirty-third Year of His present Majesty, as relates to the Periods at which the Civil Servants of the *East India* Company may be employed in their Service Abroad. [13th *August* 1807.]

WHEREAS it is expedient that the Governor in Council of *Fort Saint George*, and the Governor in Council of *Bombay*, respectively, in the *East Indies*, should have the same Powers for the Government of the Towns of *Madras* and *Bombay* respectively, and the Countries within the Order and Management of the said Governors in Council respectively, as are now vested in the Governor General in Council of *Fort William* in *Bengal*, for the Government of the Settlement of *Fort William*, and the Countries immediately subordinate to the said Presidency of *Fort William*; and that such Provisions as are herein-after contained, should be made in respect of Students educated at the College established in *England* by the *East India* Company, for the Education of Persons intended for their Civil Service abroad; and also that Provision should be made to prevent any Doubts arising as to the legal Establishment of Banks, with Corporate Rights, in the *East Indies*; and that all the Servants of the said United Company should be empowered to subscribe to, and become Members of such Banks; may it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 it shall and may be lawful to and for the said Governor in Council of *Fort Saint George*, and the said Governor in Council of *Bombay*, from Time to Time, respecting Ordinances, to make, frame, and issue such Rules and Regulations for the good Order and Civil Government of the Towns of *Madras* and *Bombay* respectively, and of the said Company's Settlements at *Fort Saint George* and *Bombay*, and other Factories and Places subordinate or to be subordinate thereto respectively, and to set, impose, inflict, and levy such reasonable Fines and Forfeitures, and to order and appoint such moderate and reasonable Corporal Punishment for the Breach or Non-observance of any such Rules, Ordinances, or Regulations, as the Governor General in Council of *Fort William* in *Bengal* may now lawfully make, frame, and issue, for the good Order and Civil Government of the said Company's Settlement at *Fort William* aforesaid, and other Factories and Places subordinate or to be subordinate thereto; but nevertheless, such Rules, Ordinances, and Regulations, to be made by the said Governor in Council of *Fort Saint George* shall not be valid, or of any Force or Effect until the same shall be duly registered and published in the Supreme Court of Judicature of *Fort Saint George* aforesaid, in like Manner, and within such Time as the Rules, Ordinances, and Regulations to be made by the said Governor General in Council of *Fort William* aforesaid, are by any Act or Acts now in force, required to be registered in the Supreme Court of Judicature at *Fort William* aforesaid; nor shall the Rules, Ordinances, or Regulations, to be made by the Governor in Council of *Bombay*, be valid, or of any Force or Effect, until the same shall be duly registered and published in the Court of the Recorder of *Bombay* in like Manner, and within such Time as aforesaid.

Governors in Council at Madras and Bombay to make Regulations for the good Order of those Towns and Dependencies;

II. And be it further enacted, That all such Rules, Ordinances, and Regulations, so to be made as aforesaid, shall be subject, in all Respects, to the like Power of Appeal, and to all the like Regulations and Provisions as are mentioned and contained in an Act, made in the Thirteenth Year of the Reign of His present Majesty, intituled, *An Act for establishing certain Regulations for the better Management of the Affairs of the* East India *Company, as well in* India *as in* Europe; and in an Act, made in the Thirty-ninth and Fortieth Year of the Reign of His present Majesty, intituled, *An Act for establishing further Regulations for the Government of the* British *Territories in* India, *and the better Administration of Justice within the same*, as to the Rules, Ordinances, and Regulations therein respectively authorized to be made by the said Governor General in Council, as aforesaid.

Subject to Appeal.

III. And be it further enacted, That it shall and may be lawful to and for the Governor in Council at *Bombay* aforesaid, to frame Regulations, from Time to Time, for the Provincial Courts and Councils within the Territories and Provinces which now are, or shall at any Time hereafter be (and

Governor in Council at Bombay, to frame Regulations for Provincial Courts.

(and while the same shall so be) annexed to or made subject to the said Presidency, in like Manner and subject to all the Regulations, Provisions, and Confirmations, touching the same, as the Governor General in Council at *Fort William* aforesaid are, by any Act now in force, authorized and empowered to do for the better Administration of Justice among the native Inhabitants, and others, being within the Provinces of *Bengal*, *Bahar*, and *Orissa*.

Governors and Members of the Council at Madras and Bombay may act as Justices of the Peace for the said Towns:

IV. And be it further enacted, That the Governor and Members of the Council for the Time being of *Fort Saint George*, and the Governor and Members of the Council for the Time being of *Bombay*, respectively, shall and may, and they are hereby respectively declared to be, and to have full Power and Authority to act as Justices of the Peace for the said Towns of *Madras* and *Bombay* respectively, and for the several Settlements and Factories subordinate thereto respectively, and to do and transact all Matters and Things which to the Office of a Justice or Justices of the Peace do belong and appertain; and for that Purpose the said Governor and Council of *Fort Saint George*, and the said Governor and Council of *Bombay*, are hereby respectively authorized and empowered to hold Quarter Sessions within the said Settlements of *Fort Saint George* and *Bombay* aforesaid respectively, Four Times in every Year, and the same shall respectively be, at all Times, Courts of Record.

And issue Commissions for appointing Justices in the Places subordinate thereto.

V. And be it further enacted, That it shall and may be lawful to and for the Governor in Council of *Fort Saint George*, and the Governor in Council of *Bombay* respectively, for the Time being, by Commissions to be from Time to Time issued under the Seals of the Supreme Court of Judicature of *Fort Saint George*, and the Court of the Recorder of *Bombay* respectively, in the Name of the King's Majesty, His Heirs and Successors, such Commissions as shall be issued under the Seal of the Supreme Court of Judicature of *Fort Saint George*, to be tested in the Name of the Chief Justice of the said Court, and such Commissions as shall be issued under the Seal of the Court of the Recorder of *Bombay*, to be tested in the Name of the Recorder of the said Court (which said Commissions the said Supreme Court of Judicature of *Fort Saint George*, and the said Court of the Recorder of *Bombay*, are hereby respectively authorized and required from Time to Time, by any Order or Warrant from the said Governor in Council of *Fort Saint George* and *Bombay* respectively, to issue accordingly) to nominate and appoint such and so many of the covenanted Servants of the said Company, or other *British* Inhabitants, as the said Governor in Council of *Fort Saint George*, and the said Governor in Council of *Bombay* respectively, shall think properly qualified to act as Justices of the Peace within and for the said Provinces and Presidencies, and Places thereto subordinate respectively; and such Persons shall, according to the Tenor of the respective Commissions wherein they shall be so nominated and appointed, and by virtue thereof, and of this Act, have full Power and Authority to act as Justices of the Peace, according to the Tenor of the same Commissions wherein they shall be respectively named, in and for the Provinces and Presidencies aforesaid, and Places subordinate thereto respectively; and the said Supreme Court of Judicature of *Fort Saint George*, and the Court of the Recorder of *Bombay* respectively, upon any Requisition in Writing from the said Governor in Council of *Fort Saint George*, and Governor in Council of *Bombay* respectively, shall and may from Time to Time supersede such Commissions, and upon like Requisitions issue new Commissions for the Purposes aforesaid, unto the same or such other of the covenanted Servants of the said Company, or other *British* Inhabitants, as shall from Time to Time be so nominated by the said Governor in Council of *Fort Saint George*, and Governor in Council of *Bombay* respectively, in that Behalf, all which Commissions shall be filed of Record in the respective Courts of Oyer and Terminer of the Province, Presidency, or Place, wherein for which the same shall be issued as aforesaid; and all such Justices of the Peace and their Proceedings, shall be subject and liable to such Rules, Regulations, and Restrictions, as under and by virtue of any Act or Acts of Parliament now in force the Justices of the Peace to be appointed by the Governor General in Council of *Fort William* aforesaid, and their Proceedings, are or may be subject or liable to.

Repeal of Provision in 35 G. 3. c. 52. for enabling the Governor General in Council at Fort William to appoint Justices for the Presidencies at Madras and Bombay.

VI. And be it further enacted, That from and after the First Day of *March* One thousand eight hundred and eight, so much of the Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for continuing in the* East India *Company for a further Term, the Possession of the* British *Territories in* India, *together with their exclusive Trade, under certain Limitations; for establishing further Regulations for the Government of the said Territories, and the better Administration of Justice within the same; for appropriating to certain Uses the Revenues and Profits of the said Company, and for making Provision for the good Order and Government of the Towns of* Calcutta, Madras, *and* Bombay, as authorizes the Governor General in Council of *Fort William*, in *Bengal*, to nominate and appoint any Person or Persons,



sons to be or act as Justices of the Peace within and for any of the Provinces, Presidencies, or Places, subordinate to the said Governor in Council of *Fort Saint George*, and Governor in Council of *Bombay* respectively, or to supersede any Commissions of the Peace, shall be and is hereby repealed: Provided always, that such Repeal shall in nowise prejudice or affect the Authority of any Person or Persons theretofore appointed by the said Governor General in Council of *Fort William*, to be and act as Justices of the Peace within and for any of the Provinces, Presidencies, or Places, subordinate to the said Governor in Council of *Fort Saint George*, and Governor in Council of *Bombay* respectively, until the Commissions to such Persons shall be superseded by the Governor in Council of *Fort Saint George*, or the Governor in Council of *Bombay* respectively.

Periods of Residence necessary to fill Vacancies under 33 G. 3. c. 52, recited.

VII. And whereas by the said Act, made in the Thirty-third Year of His present Majesty's Reign, it is, amongst other Things, enacted, That all Vacancies happening in any of the Offices, Places, or Employments, in the Civil Line of the Company's Service in *India* (being under the Degree of Counsellor) shall be from Time to Time filled up, and supplied from among the Civil Servants of the said Company belonging to the Presidency wherein such Vacancies shall respectively happen, subject only to the Restrictions in that Act contained, and no otherwise; (that is to say) that in the filling up and supplying such Vacancies, no Office, Place, or Employment, the Salary, Perquisites, and Emoluments whereof shall exceed Five hundred Pounds *per Annum*, shall be conferred upon or granted to any of the said Servants who shall not have been actually resident in *India* as a covenanted Servant of the said Company for the Space of Three Years at the least in the whole, antecedent to such Vacancy; and if the Salary, Perquisites, and Emoluments of any Office, Place, or Employment, shall exceed One thousand five hundred Pounds *per Annum*, the same shall not be granted to, or conferred upon, any of the said Servants who shall not have been actually resident in *India* in the said Service for the Space of Six Years at the least in the whole, antecedent to such Vacancies; and if the Salary, Perquisites, and Emoluments of any Office, Place, or Employment, shall exceed Three thousand Pounds *per Annum*, the same shall not be granted to, or conferred upon, any of the said Servants who shall not have been actually resident in *India* in the said Company's Service for the Space of Nine Years at the least in the whole; and if the Salary, Perquisites, and Emoluments of any Office, Place, or Employment, shall exceed Four thousand Pounds *per Annum*, the same shall not be granted to, or conferred upon, any of the said Servants who shall not have been actually resident in *India* in the said Company's Service for the Space of Twelve Years at the least in the whole, antecedent to such Vacancy; and that all Appointments, Advancements, and Promotions, which shall be made for supplying any such Vacancies other than as aforesaid, shall be null and void: And whereas the said Company have lately established a College in *England* for the appropriate Education of young Men designed for their Civil Service in *India*, and it will therefore be expedient that, under certain Circumstances, the Time spent by such young Men in the said College, after they shall have attained the Age of Seventeen Years, should entitle them to the same Privileges as they would have been entitled to if they had been resident during such Time in *India*; be it therefore enacted, That from and immediately after the passing of this Act all such Time, not exceeding Two Years, as shall be *bonâ fide* spent in the said College in the regular Course of such Education as aforesaid by any Persons after they shall respectively have attained the Age of Seventeen Years, provided they shall *bonâ fide* spend, either before or after Seventeen Years of Age, Two Years at the least in the said College, in the regular Course of such Education, and shall afterwards go to *India* in the Civil Service of the said Company, shall be accounted, as to the Offices, Places, and Employments, which such Persons are entitled to be appointed to and to hold, as so much Time actually spent in *India*; the said Act, or any other Law or Usage to the contrary thereof in anywise notwithstanding.

Time not exceeding Two Years, spent in the College established in England, shall be deemed Time spent in India.

The Governments in India may establish Publick Banks there.

VIII. And whereas it may be expedient that Publick Banks for the Deposit and Loan of Money, and the Negociation of Securities, and other Purposes, should be established in the *East Indies*, and that the Individuals who may become Members thereof, should be incorporated under and by the Authority of the respective Governments in the *East Indies*; but Doubts have been entertained, whether the Powers of those Governments are competent to the Establishment of such Banks within the local Limits of the Juri dictions of the several Courts of Justice in *India*, which have been established by His Majesty's Charters; and it is expedient that such Doubts should be removed; be it therefore enacted, and it is hereby enacted and declared, That it shall and may be lawful to and for the several Governments in the *East Indies* to establish such Publick Banks, with perpetual Succession, and such Rights,

Privileges, Franchises, and Immunities, as are incidental or are usually granted to Corporations legally erected in that Part of the United Kingdom of *Great Britain* and *Ireland* called *England*, and under and subject to such Terms and Conditions as they shall see fit; and that the several Persons who shall be so incorporated, and their Heirs, Executors, Administrators, and Assigns, shall have, hold, enjoy, and be entitled to all such Rights, Privileges, Franchises, and Immunities, as well within as beyond the local Limits of the Jurisdiction of the several Courts of Justice so established as aforesaid, according to the true Intent and Meaning of the several Orders or Acts, by virtue of which any such Banks or Corporations shall be so established: Provided always, that the Establishment of any such Banks or Corporations shall not be valid or effectual, until they shall have received the Approbation of the Court of Directors of the said Company, subject to the Controul of the Board of Commissioners for the Affairs of *India* for the Time being.

All Persons in the Service of the Company may subscribe to them.

IX. And be it enacted, That it shall and may be lawful to and for all Persons whomsoever, in the Service of the said Company, and for all the Judges of the several Courts of Justice in *India*, to subscribe to and become Members of any such Bank or Corporation as aforesaid, and that it shall be lawful to and for any Person or Persons in the Service of the said Company, to be elected or appointed, or to become Directors or Managers thereof; any Thing contained in the said Act of the Thirty-third Year of His present Majesty's Reign, or any other Act of Parliament, to the contrary thereof in anywise notwithstanding.

No Judge to be a Director.

X. Provided always, and be it further enacted, That no Judge of any of the said Courts of Justice in *India*, established by His Majesty's Charter, shall be capable of being appointed to, or holding the Office of the Director or Manager of any such Bank or Corporation.

Publick Act.

XI. And be it further enacted, That this Act shall be deemed and taken to be a Publick Act, and shall be judicially taken Notice of as such, by all Judges, Justices, and others, without being specially pleaded.

## 48 GEORGII III. Cap. VI.

An Act to continue until the End of this Session of Parliament, several Acts for carrying into Execution the Treaty of Amity, Commerce, and Navigation, between His Majesty and the United States of *America*. [27th *February* 1808.]

37 G. 3. c. 97.

WHEREAS an Act passed in the Thirty-seventh Year of His present Majesty's Reign, intituled, *An Act for carrying into Execution the Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and the United States of* America; which, by several subsequent Acts, had been amended, revived, and continued, until Six Weeks after the Commencement of the present Session of Parliament: And whereas is is expedient that the Provisions of the said Acts should be continued for a limited Time, in the same Manner and under the same Limitations and Conditions as were provided by the said Acts; be it therefore enacted by the King'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 all the Provisions of the said Acts shall continue in full Force and Effect until the End of the present Session of Parliament.

Recited Acts continued.

Act may be altered or repealed this Session.

II. And be it futther enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this present Session of Parliament.



## 48 GEORGII III. Cap. XXVI.

An Act for granting to His Majesty, until the End of the next Session of Parliament, Duties of Customs on the Goods, Wares, and Merchandize therein enumerated, in furtherance of the Provisions of certain Orders in Council. [28th *March* 1808.]

Most Gracious Sovereign,

WHEREAS Measures which have been taken by Powers at War with Your Majesty, prohibiting in Violation of the Law of Nations all Intercourse with this Kingdom, and all Trade in any Articles of its Growth or Manufacture, have rendered it necessary for Your Majesty to issue Orders in Council to counteract the Disadvantages which were thereby imposed upon the Trade of Your Majesty's Subjects, and to retaliate upon the Enemy the Evils which he intended to inflict upon this Kingdom: And whereas it is expedient and necessary in order effectually to accomplish the Object of such Orders, that Duties of Customs should be granted upon certain Goods exported from *Great Britain*; we, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom, in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon all Goods, Wares, and Merchandize, enumerated or described in the Tables (A.) (B.) and (C.) annexed to this Act, exported from *Great Britain*, the several Duties of Customs, as the same are respectively described and set forth in Figures in the said Tables.

Duties on certain Goods exported.

II. And be it further enacted, That the Duties granted and imposed by this Act, and made payable according to the Weight, Tale, Gauge, Measure, or Value of any Goods, Wares, or Merchandize charged with such Duties, shall be charged and payable upon any greater or less Weight, Number, Quantity, or Value thereof than the Weight, Number, Quantity, or Value particularly inserted, described, and set forth in the Tables hereunto annexed, marked (A.) (B.) and (C.) in proportion to the actual Weight, Number, Quantity, or Value of such Goods, Wares, or Merchandize.

Duty on greater or less Weight than expressed in the Table.

III. And be it further enacted, That where any Goods, Wares, and Merchandize, which are allowed to be, or which shall have been warehoused, or otherwise secured, at the Time of the Importation thereof, without Payment of the Duties due thereon, shall be taken out or entered Inwards for Home Consumption, and the Duties of Customs and Excise then due thereon shall have been paid, and the same shall afterwards be entered for Exportation, then and in every such Case the Duties of Customs by this Act imposed shall be paid on the Exportation of the said Goods, Wares, and Merchandize, notwithstanding the Payment of any Drawbacks to which the Exporter thereof may in such Case under any Law or Laws then in force be entitled.

Goods warehoused, taken out on Payment of Home Duties, to be liable to Duties under this Act, notwithstanding Drawbacks.

IV. And whereas by an Order in Council dated the Twenty-fifth of *November* One thousand eight hundred and seven, it was ordered and declared, that Information of a certain other Order in Council of the Eleventh of *November* One thousand eight hundred and seven, should be taken and held to have been received in the Places herein-after mentioned at the Periods respectively assigned to them; namely, Ports and Places within the *Baltic* on the Twenty-first of *December* One thousand eight hundred and seven; other Ports and Places to the Northward of *Amsterdam* on the Eleventh of *December* One thousand eight hundred and seven; from *Amsterdam* to *Ushant* on the Fourth of *December* One thousand eight hundred and seven; from *Ushant* to *Cape Finisterre* on the Eighth of *December* One thousand eight hundred and seven; from *Cape Finisterre* to *Gibraltar* inclusive, on the Thirteenth of *December* One thousand eight hundred and seven; *Madeira* the Thirteenth of *December* One thousand eight hundred and seven; Ports and Places within the Streights of *Gibraltar* to *Sicily* and *Malta* and the West Coasts of *Italy* inclusive, on the First of *January* One thousand eight hundred and eight; all other Ports and Places in the *Mediterranean* beyond *Sicily* and *Malta* on the Twentieth of *January* One thousand eight hundred and eight; Ports and Places beyond the *Dardanelles* on the First of *February* One

Allowing Vessels, sailing before Times limited in Order of Council to proceed without Payment of Duty.

One thousand eight hundred and eight; any Part of the North and Western Coast of *Africa* or the Islands adjacent, except *Madeira*, on the Eleventh of *January* One thousand eight hundred and eight; the United States and *British* Possessions in *North America* and the *West Indies* on the Twentieth of *January* One thousand eight hundred and eight; *Cape of Good Hope* and the East Coast of *South America* on the First of *March* One thousand eight hundred and eight; *India* on the First of *May* One thousand eight hundred and eight; *China* and the Coast of *South America* on the First of *June* One thousand eight hundred and eight; be it therefore enacted, That nothing in this Act contained shall extend to prevent any Vessel which shall have sailed from any such Port or Place before the Period above specified as aforesaid, and which shall have been brought into or shall have come into any Port in *Great Britain* under any Warning given in pursuance of any of the said Orders in Council from proceeding on her Voyage to any Port or Place whatever, without entering or landing any Part of her Cargo in *Great Britain* (except Cotton Wool or Yarn, or Jesuits Bark) and without the Payment of any Duty granted by this Act upon any Part of the Cargo (except Cotton Wool, or Yarn, or Jesuits Bark); provided always, that if the Port or Place to which such Vessel shall proceed, shall belong to a Country in Amity with His Majesty, and from which the *British* Flag is not excluded, such Vessel shall in that Case be permitted to proceed without being compelled to land any Part of her Cargo, or to pay any Duty imposed by this Act in respect of the same.

Goods (except Cotton Wool, &c.) imported under Licence, dated before 11 Nov. and cleared out before Periods specified in Act, and warehoused for Exportation, exempt from Duty.

V. Provided always, and be it further enacted, That nothing in this Act contained shall extend to charge with any of the Duties granted by this Act, any Goods, Wares, or Merchandize, (except Cotton Wool, or Yarn, and Jesuits Bark) imported into *Great Britain* in any Vessel, under any Licence bearing Date before the Eleventh Day of *November* last, or in any Vessel which shall have been cleared out from the Port or Place from which such Goods, Wares, or Merchandize were imported before the Period in this Act specified, as to such Port or Place as the Period at which the said Orders in Council shall be taken and held to have been received, in any Cases in which the said Goods, Wares, or Merchandize shall, upon their Importation, have been or shall be warehoused for Exportation only.

No Duty shall be charged on Exportation of Goods imported under Licence from any free Port in the West Indies, prior to a certain Period, and which shall have been warehoused for Exportation only.

VI. Provided always, and be it further enacted, That nothing in this Act contained shall extend to charge with any of the Duties granted by this Act, any Goods, Wares, or Merchandize on the Exportation from *Great Britain* (except Cotton Wool or Yarn, and Jesuits Bark) which shall have been or shall be imported into *Great Britain* prior to the First Day of *June* One thousand eight hundred and eight, from any free Port in any of His Majesty's Plantations in the *West Indies* or any other Port or Place, under any Licence from the Governor of any of His Majesty's Plantations duly authorized for that Purpose, bearing Date prior to the Twenty-first Day of *January* last, in case such Goods, Wares, or Merchandize shall on their Importation into *Great Britain*, have been or shall be warehoused for Exportation only.

Goods imported under Licence from St. Domingo, prior to Feb. 5, 1808, not to be charged on Exportation; but subsequent to that Date Half of the Duty shall be charged.

VII. Provided also, and be it further enacted, That no Goods, Wares, or Merchandize described in the said Tables (A.) and (B.) of the Growth and Produce of *Saint Domingo*, which shall have been or shall be imported into *Great Britain* by Licence in return for Goods exported to the said Island, bearing Date prior to the Fifth of *February* One thousand eight hundred and eight, and which shall have been or shall be warehoused for Exportation, shall be liable, on the Exportation thereof, to any of the Duties of Customs granted by this Act; and all such Goods, Wares, and Merchandize, the Growth and Produce of *Saint Domingo*, which shall have been or shall be imported into *Great Britain* under any Licence bearing Date subsequently to the said Fifth Day of *February*, shall, upon the Exportation thereof from *Great Britain*, be chargeable with and subject and liable to One-half Part only of the Duties of Customs granted by this Act upon Goods, Wares, and Merchandize of the like Description, upon their Exportation from *Great Britain*.

For charging the Duties on Prize Goods.

VIII. And be it further enacted, That all Goods, Wares, or Merchandize, which have been or may be condemned as Prize, shall, on the Exportation thereof from *Great Britain*, be charged with and subject and liable to the Duties by this Act imposed on the Exportation of the like Goods, Wares, or Merchandize respectively, any Law, Custom, or Usage to the contrary notwithstanding: Provided always, that nothing in this Act contained shall extend to charge with any of the Duties granted by this Act, any Goods, Wares, or Merchandize (except Cotton Wool or Yarn, or Jesuits Bark) which shall have been or shall be brought into any Port in *Great Britain* for Adjudication before the passing





of this Act, whether the same shall have been or shall be subsequently restored or condemned as Prize.

Duties how to be raised.

IX. And be it further enacted, That the Duties of Customs described and set forth in Figures in the said Tables hereunto annexed, marked (A.) (B.) and (C.) on the several Goods, Wares, and Merchandize specified therein, shall be paid to the proper Officer authorized to receive the Duties of Customs on Good, Wares, and Merchandize imported into *Great Britain*, and may and shall respectively be managed, ascertained, raised, levied, collected, answered, paid, and recovered, except where any Alteration is expressly made by this Act, in such and the like Manner, and by the same Means, Ways, or Methods, as former Duties of Customs upon Goods, Wares, or Merchandize in general, and also by any such special Means, Ways, or Methods respectively, as former Duties of Customs upon Goods, Wares, or Merchandize of the same Sorts or Kinds were or might be managed, ascertained, raised, levied, collected, answered, paid, and recovered; and the Goods, Wares, or Merchandize whereon Duties of Customs are by this Act charged, as the same are respectively inserted, described, and set forth in the said Tables, upon Exportation thereof from *Great Britain*, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Securities, Rules, Restrictions, Seizures, and Forfeitures, to which Goods, Wares, or Merchandize in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and Forfeitures respectively, to which the like Goods, Wares or Merchandize were subject and liable by any Act or Acts of Parliament in force on and immediately before the passing of this Act respecting the Revenue of Customs, except where any Alteration is expressly made by this Act; and all Pains, Penalties, Fines, and Forfeitures, of whatever Nature or Kind the same may be, as well Pains of Death as others, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force on or immediately before the passing of this Act, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, Provisoes, and Directions, contained in any such Act or Acts, shall (unless where expressly altered by this Act) extend to and be respectively applied, practised, and put in Execution, in respect of the several Duties of Customs hereby charged, in as full and ample a Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisoes, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act, and made Part thereof.

Ascertaining Value of Goods.

X. And be it further enacted, That in all Cases where, by the said Tables, the Duties of Customs by this Act imposed upon the Exportation of Goods, Wares and Merchandize from *Great Britain*, are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be considered as the same shall be at the Port of Exportation without any Deduction or Abatement whatever; and such Value shall be ascertained by the Declaration of the Exporter or Proprietor of such Goods, Wares, or Merchandize, or his known Agent, in the Manner and Form, and under all the Rules, Regulations, and Restrictions, and subject to the same Forfeitures and Penalties as are prescribed and directed for ascertaining and collecting the Duties to be paid upon Goods, Wares and Merchandize, according to the Value thereof, by an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties together with the other Duties composing the Public Revenue, for permitting the Importation of certain Goods, Wares, and Merchandize the Produce or Manufacture of the* European *Dominions of the* French *King into this Kingdom, and for applying certain unclaimed Monies remaining in the Exchequer for the Payment of Annuities on Lives to the Reduction of the National Debt*; and in case any Goods, Wares, or Merchandize, chargeable with any such Duty by this Act, according to Value, shall not be valued according to the true Price or Value thereof, and according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained; and the said Goods, Wares, and Merchandize, shall be dealt with, and the proper Officer of the Customs shall proceed, with relation to the said Goods, Wares and Merchandize so detained, in every respect in the Manner prescribed in such Case by the said recited Act.

Goods detained as undervalued may be restored on the Entry being amended.

XI. And be it further enacted, That in case any Goods, Wares, or Merchandize, upon which Duties of Customs are hereby imposed, shall be detained by any Officer of the Customs on account of the same not being valued according to the true and real Value thereof, and according to the true Intent

and Meaning of this Act, it shall be lawful for the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively, for the Time being, or any Three or more of them respectively, upon Proof being made to their Satisfaction that no Fraud was intended, to direct the Entry to be amended, upon such Terms and Conditions as under the Circumstances of the Case shall appear to the said Commissioners of the Customs in *England* and *Scotland* respectively to be reasonable, and as they shall think fit to direct: Provided always, that if the Importer, Exporter, or Proprietor of such Goods, Wares, or Merchandize, shall accept the Terms or Conditions prescribed by the said Commissioners of the Customs respectively, such Importer, Exporter, or Proprietor, shall not have or be entitled to any Recompence or Damage on account of the Detention of such Goods, Wares, or Merchandize, or have or maintain any Action whatever for the same; any Law, Custom, or Usage to the contrary notwithstanding.

Duties placed under the Management of Commissioners of Customs.

XII. And be it further enacted, That such of the Duties of Customs by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

Ships arriving with either the Whole or any Part of their Cargo East India Goods, to proceed to London, and be warehoused,

XIII. And be it further enacted, That in case the Whole or any Part of the Cargo of any Vessel which shall arrive in any Port of *Great Britain* shall consist of any Goods, Wares, or Merchandize whatever, of the Growth, Produce or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, such Vessel shall forthwith proceed to the Port of *London*, where all such Goods, Wares, and Merchandize shall be landed, lodged, and secured under His Majesty's Lock, in some of the Warehouses belonging to the said United Company, at the Expence of the Proprietors of such Goods, Wares, or Merchandize, and be there examined, and an Account taken thereof by the proper Officers of the Customs, and of the Excise in Cases where that Revenue is concerned, and such Goods, Wares, and Merchandize shall remain so secured until the Exportation thereof; and before any such Goods, Wares, and Merchandize shall be taken out of such Warehouse for the Purpose of Exportation, the several Duties of Customs, as the same are described and set forth in Figures in the Table hereunto annexed, marked (C.) shall be first paid to the proper Officer of the Customs; and in those Cases in the said Table marked (C.) where the Duties to be paid on the Exportation of any such Goods, Wares, and Merchandize shall not be charged according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Declaration of the Proprietor or his known Agent, in the Manner and Form, and under the Rules, Regulations, and Restrictions, and subject to the same Forfeitures and Penalties as are prescribed and imposed for ascertaining and collecting Duties to be paid according to the Value thereof, by the said recited Act passed in the Twenty-seventh Year of His present Majesty; and in case any such Goods, Wares or Merchandize shall not be valued according to the true and real Value thereof, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, and Merchandize, shall be dealt with, and the proper Officers of the Customs shall proceed in the Manner prescribed in such Case by the said recited Act: Provided always, that such Goods, Wares, or Merchandize, so detained, (Cotton Wool excepted) shall be sold only for the Purpose of being exported from *Great Britain*, any Law, Custom, or Usage to the contrary notwithstanding: Provided also, That in case any Part of the Cargo of any such Ship or Vessel so consisting in Part of *East Indian* Goods, Wares or Merchandize as aforesaid, shall consist of Goods, Wares, or Merchandize, not being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, such last mentioned Goods, Wares, and Merchandize, shall be duly entered either to be secured or lodged in Warehouses, according to the Rules, Regulations, and Re-

43 G. 3. c. 132. strictions, of an Act passed in the Forty-third Year of His present Majesty, intituled, *An Act for per-*

45 G. 3. c. 87. *mitting certain Goods imported into* Great Britain *to be secured in Warehouse without Payment of Duty*; and of a certain other Act, passed in the Forty-fifth Year of His present Majesty, intituled, *An Act to authorize the Lords Commissioners of the Treasury to permit certain Articles to be warehoused in different*

46 G. 3. c. 137. *Ports in* Great Britain, *upon giving Security for the Payment of Duties upon the Articles therein mentioned*; and of a certain other Act, passed in the Forty-sixth Year of His said Majesty, intituled, *An Act to extend the Provisions of an Act, made in the Forty-third Year of His present Majesty, for permitting certain Articles to be warehoused in* Great Britain, *to other Articles not therein mentioned, and to alter the Condition of the*



*the Bond directed to be given by an Act of the Twenty-fourth Year of His present Majesty, by the Masters and Owners of Vessels and Boats licensed by the Lords of the Admiralty*, provided such Goods, Wares, and Merchandize by Law may be so lodged or secured, otherwise the full Duties of Customs and of Excise (in Cases where any such Duties are payable on such Goods, Wares, and Merchandize) due thereon, shall be paid to the proper Officers of the Customs and Excise; and all such Goods, Wares, and Merchandize, so brought into the Port of *London*, shall, on the Exportation thereof, be charged with the Duties due and payable by this Act on any such Goods, Wares, and Merchandize respectively, as the same are described and set forth in the Tables hereunto annexed, marked (A.) and (B.) as the Case may be.

Vessels arriving at Out Ports with Part East India Goods not exceeding One-fourth in Value of the Cargo, may unload Remainder of the Cargo, and tranship East India Goods to London on Security.

XIV. Provided always, and be it further enacted, That if it shall appear to the Satisfaction of the Collector and Comptroller of the Customs of any Port in *Great Britain*, by the Report of any Vessel which shall arrive at such Port with any Cargo, Part whereof shall consist of Goods, Wares, or Merchandize of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, that such Goods, Wares, and Merchandize do not exceed in Value One Fourth Part of the whole Value of the Cargo of such Vessel, then and in such Case it shall be lawful for the Owner, Consignee, or Captain of such Vessel, after giving such Security as shall be directed by the Commissioners of the Customs in *England* and *Scotland* respectively, or any Three of them, for the due Conveyance of such Goods, Wares, and Merchandize as aforesaid, to the Port of *London*, there to be warehoused as aforesaid, and not before, to land the Cargo of such Vessel at the Port of her Arrival, except such Goods, Wares, and Merchandize as aforesaid, and either to cause such Goods, Wares, and Merchandize to be conveyed in the same Ship to the Port of *London*, or to cause the same to be transhipped in order to be conveyed to the said Port, upon the said Security, and under such Regulations and Restrictions for securing the conveying the same to the said Port, as shall be directed by the Commissioners of the Customs in *England* and *Scotland* respectively.

Importers may warehouse without Payment of Import Duty, under the general warehousing Act, any Goods which might be so warehoused in Cases of regular Importation.

XV. Provided always, and be it further enacted, That the Proprietor or Proprietors of any Goods, Wares, or Merchandize, brought into *Great Britain*, may, if he or they shall be so disposed, instead of paying the full Duties of Customs and Excise due and payable thereon, secure or lodge in Warehouses approved by the Commissioners of the Customs of *England* or *Scotland*, respectively, without Payment of Duty in the first Instance, any Goods, Wares, and Merchandize, which, by virtue of any Law in force at the Time of passing this Act, are allowed to be so secured and warehoused, under the Conditions and Regulations of the said recited Acts passed in the Forty-third, Forty-fifth and Forty-sixth Years of His present Majesty respectively; and all such Goods, Wares, and Merchandize, so warehoused, on which the full Duties of Customs and Excise shall have been paid, shall, on the Exportation thereof, be subject and liable to and be charged with the Duties of Customs imposed by this Act, as inserted and set forth in the Tables hereunto annexed as the Case may be.

Goods may be destroyed at Request of Owners.

XVI. Provided always, and be it further enacted, That it shall be lawful for the Commissioners of Customs, or any Three or more of them, upon the Request of the Owner, Proprietor, or Consignee of any Goods, Wares, or Merchandize warehoused, to destroy the same, in such Manner as they shall respectively direct, without Payment of Duty, and upon Payment only of any Charges and Expences due thereon.

Warehoused Goods to be cleared in 15 Months, &c.

XVII. And be it further enacted, That the Importers, Proprietors, or Consignees of any Goods, Wares, or Merchandize, which shall have been lodged in Warehouses, or otherwise secured according to the Directions of the said recited Act passed in the Forty-third Year of His present Majesty, or any other Act or Acts of Parliament, by virtue and under the Authority of which any such Goods, Wares, or Merchandize shall have been so lodged or secured, shall, within Fifteen Calendar Months, to be computed from the Day on which such Importers, Proprietors, or Consignees of such Goods, Wares, or Merchandize, shall have made their first Entry thereof, clear and take from and out of such Warehouses or Places respectively all such Goods, Wares, and Merchandize, either for the Purpose of being exported according to the Directions of this Act, on Payment of the Duties hereby imposed, or to be used or consumed in *Great Britain*: Provided always, that such Goods, Wares, and Merchandize, may legally be taken out for that Purpose, on Payment of the full Duties of Customs and Excise that are or may be due or payable thereon at the Time the same are so taken out; and in case any such Importers,

Proprietors, or Consignees, shall fail or neglect so to do, it shall be lawful for the Commissioners of the Customs in *England* or *Scotland* respectively, to cause all such Goods, Wares, or Merchandize, to be publicly sold or exposed to Sale; and after such Sale, the Produce thereof shall first be applied to or towards the Payment of the Freight, Primage, and Charges of Warehouse-room, and other Charges that shall arise thereon, next to the Duties of Customs and Excise, and the Overplus (if any) shall be paid to the Proprietor or other Persons authorized to receive the same: Provided always, that in case any Goods, Wares, or Merchandize, so remaining and directed to be sold, shall be of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, or any Goods, Wares, and Merchandize, which shall be prohibited to be used or consumed in *Great Britain*, then and in such Case all such Goods, Wares, or Merchandize, shall be sold only for the Purpose of being exported, and not on any Pretence whatever to be used or consumed in *Great Britain*; provided that no such Goods, Wares, or Merchandize, shall be so sold, unless a Price can be obtained for the same equal at least to the full Amount of all Duties of Customs and Excise, charged and chargeable thereon, together with the Expences; but if such Price cannot be obtained, then and in such Case all such Goods, Wares, or Merchandize, shall be effectually destroyed by and in the Presence of the proper Officers of the Customs, and also the Officers of the Excise in case any Duties of Excise are payable thereon, who are hereby respectively authorized and required to destroy the same accordingly; and the Proprietor or Owner of such Goods, Wares, and Merchandize shall have no Claim, either in Law or Equity, to the Value of such Goods, Wares, or Merchandize, or any Part thereof, so destroyed as aforesaid, any Law, Custom, or Usage to the contrary notwithstanding: Provided always, that all such Goods, Wares, or Merchandize, may be re-exported to the Country from which they were brought, or to the Country from which the Vessel in which such Goods, Wares, or Merchandize were imported shall belong or shall have belonged, without Payment of the Duties imposed by this Act, and upon Payment only of such Warehouse or Port Duties as shall have become due thereon, provided that the *British* Flag shall not, at the Time of such Re-exportation, be excluded from such Country respectively.

No Duty on Goods exported to Ireland, or Goods the Produce of Ireland brought to Great Britain and exported.

XVIII. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge the Duties imposed by this Act on any Goods, Wares, or Merchandize whatever, that shall be exported from *Great Britain* to that Part of the United Kingdom called *Ireland*, or on any Goods, Wares, or Merchandize, the Growth, Produce, or Manufacture of *Ireland*, having been imported from thence directly to *Great Britain*, on the Exportation thereof to any Country whatever.

Exemption in favour of Articles the Produce of Countries in Amity.

XIX. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge the Duties by this Act imposed on the Exportation of any Flour or Meal, or Articles not being either in the Whole or in Part manufactured, being of the Growth or Produce of any State in *Europe* or *America* in Amity with His Majesty, and imported in any Ship belonging to such State, or in any *British* Ship navigated according to Law directly from any such State

Exception.

(except Coffee, Sugar, Pimento, Cocoa Nuts, Hides, Tallow, Oil, and Cotton Wool or Yarn, or Jesuits Bark).

No Duty on Goods of British Colonies.

XX. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the Duties imposed by this Act, any Goods, Wares, or Merchandize, of the Growth, Produce, or Manufacture of any *British* Colony, Plantation, or Settlement in *Africa* or *America*, which shall have been imported directly from such Colony, Plantation, or Settlement respectively, and exported to any Port or Place whatever.

No Export Duty on Articles imported by the East India Company, or under Licence.

XXI. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the Duties imposed by this Act, any Goods, Wares, or Merchandize, that shall have been imported by the United Company of Merchants of *England* trading to the *East Indies*, or by any Subjects of His Majesty trading within the Limits of the Charter of the said Company with their Licence, upon the Exportation of such Goods, Wares, or Merchandize, from *Great Britain* to any Port or Places whatever.

XXII. Provided



No Duty on certain Articles for the Army and Navy.

XXII. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge the Duty by this Act imposed on any Wine, Spirits, or Tobacco, which shall be shipped for the Use of His Majesty's Army or Navy, but such Wine, Spirits, or Tobacco, shall be subject and liable to all and every the Rules, Regulations, and Conditions, Limitations, Securities, Penalties, and Forfeitures, to which such Articles so shipped would have been subject and liable, if this Act had not been made.

No Duty on Goods exported to the Isle of Man under Licence.

XXIII. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the Duties by this Act imposed, any the Goods, Wares, or Merchandize, exported from *Great Britain* to the *Isle of Man*, by virtue and under the Authority of any Licence which the Commissioners of His Majesty's Customs in *England* or *Scotland*, or any Three or more of them respectively, are or may be by Law authorized and empowered to grant.

No Duty on Goods exported to British Colonies (Spirits excepted).

XXIV. Provided always, and be it further enacted, That the Duties by this Act imposed on Goods, Wares, and Merchandize exported from *Great Britain*, shall not be charged or payable on any Goods, Wares, or Merchandize, not manufactured either in the Whole or in Part, nor upon any Wine or any Article of Provision (Spirits excepted) exported to any *British* Colony, Plantation, or Settlement, in *Africa* or *America*, or to any *British* Settlement within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*; any Thing in this Act to the contrary notwithstanding.

Act not to charge American Vessels entering a British Port, in consequence of being warned from proceeding to a blockaded Port with a Duty of Tonnage.

XXV. And be it further enacted, That no Ship or Vessel of the United States of *America* which shall enter any Port in *Great Britain* or *Ireland* in consequence of her having been warned not to proceed to a blockaded Port under His Majesty's Order in Council of the Eleventh of *November* One thousand eight hundred and seven, shall be liable to be charged with the Duty of Two Shillings a Ton of the Burthen of any Ship or Vessel belonging to the Inhabitants of the said United States, imposed by an Act of the Thirty-seventh Year of His Majesty's Reign, which has been continued and revived by several subsequent Acts.

Privileges of the West India Dock Company, &c. not affected.

XXVI. Provided always, and be it further enacted, That nothing herein contained, shall extend to affect or take away any of the Rights or Privileges of the *West India* Dock Company, of the *London* Dock Company, or of the *East India* Dock Company.

Continuance of Duties.

XXVII. And be it further enacted, That the Duties granted and imposed by this Act shall continue in force until the End of the next Session of Parliament, unless His Majesty, by His Order in Council, shall think fit to suspend or reduce the same, or any Part thereof.

King may suspend Act.

XXVIII. Provided always, and be it further enacted, That it shall be lawful for His Majesty, at any Time, by Order in Council, to suspend the Operation of this Act as to any Duties, or any Proportion or Part of any Duties granted by this Act, in respect of any Country for the Time being in Amity with His Majesty, and to allow the Exportation to any such Country so in Amity with His Majesty as aforesaid, of any Goods, Wares, and Merchandize, made subject by this Act to any Duties on Exportation, without the Payment of such Duties, upon such Terms and Conditions, and subject to such Restrictions, as to His Majesty may seem fit.

Not to prevent the King prohibiting Exportation.

XXIX. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to prevent His Majesty from prohibiting the Exportation of any Articles, Matters, or Things, to any Country or Place from which the *British* Flag is excluded, in any Case in which it would have been lawful for His Majesty to prohibit such Exportation, if this Act had not passed.

Duties imposed by Acts 45 G. 3 c. 72. and 122. not to be payable.

XXX. Provided always, and be it further enacted, That the Duties imposed by an Act, passed in the Forty-third Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain, on certain Goods, Wares, and Merchandize therein enumerated and described, and which by another Act, passed in the Forty-third Year of His present Majesty's Reign, intituled,

*An Act for permitting certain Goods, imported into* Great Britain, *to be secured in Warehouse without Payment of Duty*, were directed to be paid on all such Goods, Wares, and Merchandize (Sugar excepted) which should be exported from the Warehouses or Places in which such Goods, Wares, and Merchandize had been lodged or secured, under the Directions of the said last recited Act, shall not be due or payable on any such Goods, Wares, and Merchandize so exported, on which other Duties are charged, according to the Table marked (A.) hereunto annexed; but that the Duties on any such Goods, Wares, and Merchandize as set forth in the said Table, shall, during the Continuance of such Duties, be instead and in lieu of the Duties charged and imposed thereon by the said Two last recited Acts, passed in the Forty-third Year of His present Majesty's Reign.

Application of Duties.

XXXI. And be it further enacted, That all the Monies arising from the Duties of Customs by this Act imposed (the necessary Charge of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, distinctly and apart from all other Branches of the Public Revenue; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books in which all the Monies arising from the said Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid and payable to His Majesty, His Heirs and Successors, upon any Account whatever; and the said Monies so paid in as aforesaid, into the Receipt of His Majesty's Exchequer, shall from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament, for the Service of the Year One thousand eight hundred and eight, or shall be voted by the said Commons for the Service of any subsequent Year.

Limitation of Actions.

XXXII. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons for any Thing done in pursuance of this Act, or of any Order in Council referred to in this Act, such Action or Suit shall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and give this Act and the Special Matter in Evidence at any Trial to be had thereupon; and if the Jury shall find for the Defendant or Defendants in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited, or discontinue his, her, or their Action or Suit after the Defendant or Defendants shall have appeared, or if upon Demurrer Judgment shall be be given against thePlaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same as any Defendant had in other Cases to recover Costs by Law.

General Issue.

Treble Costs.

Act may be altered in present Session.

XXXIII. And be it further enacted, That this Act may be varied, altered, or repealed, by any Act or Acts to be made in this present Session of Parliament.

TABLES



# TABLES to which this Act refers.

## Table (A.)

A TABLE of the Duties of Customs, payable on the Exportation of certain Foreign Goods, Wares, and Merchandize, therein enumerated or described, not being imported by The United Company of Merchants of England trading to the East Indies (which on Importation, are allowed to be secured under the Regulations of the 43 Geo. III. cap. 132. 45 Geo. III. cap. 87 and 46 Geo. III. cap. 137. without Payment of the Duties due thereon); and which shall be exported from Great Britain; except as is provided in the Act to which this Table is annexed.

| | | Duty. | | |
|---|---|---|---|---|
| | | £. | s. | d. |
| Arabic Gum. See Gum. | | | | |
| Barilla, | the cwt. | 0 | 10 | 0 |
| Bark, viz. Jesuits Bark, or Cortex Peruvianus, | the lb. | 0 | 6 | 0 |
| Bowsprits. See Masts, in Wood. | | | | |
| Brandy. See Spirits. | | | | |
| Buffalo Hides. See Hides. | | | | |
| Bull Hides. See Hides. | | | | |
| Cochineal, | the lb. | 0 | 7 | 0 |
| Cocoa Nuts, | the cwt. | 1 | 0 | 0 |
| Coffee, | the cwt. | 1 | 8 | 0 |
| Cortex Peruvianus. See Bark. | | | | |
| Cotton Wool. See Wool. | | | | |
| Cotton Yarn. See Yarn. | | | | |
| Cow Hides. See Hides. | | | | |
| Currants, | the cwt. | 0 | 9 | 6 |
| Denia Raisins. See Raisins. | | | | |
| Faro Raisins. See Raisins. | | | | |
| Figs, | the cwt. | 0 | 7 | 0 |
| Fir Timber. See Timber, in Wood. | | | | |
| Geneva. See Spirits. | | | | |
| Ginger, | the cwt. | 0 | 7 | 00 |
| Gum, viz. | | | | |
| —— Arabic, | the cwt. | 0 | 10 | 6 |
| —— Senega, | the cwt. | 0 | 10 | 0 |
| Hemp, rough or undressed, | the cwt. | 0 | 15 | 0 |
| Hides, viz. Buffalo, Bull, Cow, or Ox Hides, not tanned, tawed, or in any way dressed, | the hide | 0 | 3 | 0 |
| Jalap, | the lb. | 0 | 0 | 6 |
| Jesuits Bark. See Bark. | | | | |

| TABLE (A.) | | Duty. £. | s. | d. |
|---|---|---|---|---|
| Indigo, | the lb. | 0 | 2 | 0 |
| Iron, in Bars, | the Ton, containing 20 cwt. | 3 | 0 | 0 |
| Kelp, | the Ton, containing 20 cwt. | 4 | 0 | 0 |
| Lexia Raisins. See Raisins. | | | | |
| Lipari Raisins. See Raisins. | | | | |
| Mahogany. See Wood. | | | | |
| Manna, | the lb. | 0 | 0 | 6 |
| Masts. See Wood. | | | | |
| Molasses, | the cwt. | 0 | 5 | 0 |
| Oak Timber. See Timber in Wood. | | | | |
| Oars. See Wood. | | | | |
| Oil, viz. | | | | |
| —— ordinary Oil of Olives, | the Tun, containing 252 Gallons | 10 | 10 | 0 |
| —— Salad Oil, | the Gallon | 0 | 1 | 0 |
| Ox Hides. See Hides. | | | | |
| Pimento, | the lb. | 0 | 0 | 2 |
| Pitch, | the last, containing 12 Barrels, each Barrel not exceeding 31½ Gallons | 0 | 4 | 4 |
| Prize Goods, viz. Goods, Wares, and Merchandize, taken and condemned as Prize, not being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to The United Company of Merchants of England trading to the East Indies, and not being particularly enumerated or charged with Duty in this Table, | for every £.100 of the Value thereof, | 20 | 0 | 0 |
| Prohibited Goods, viz. Goods, Wares, or Merchandize, not being of the Growth, Produce or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies | for every £100 of the Value thereof, | 20 | 0 | 0 |
| Quicksilver, | the lb. | 0 | 1 | 0 |
| Raisins, viz. | | | | |
| —— Belvidere Raisins, | the cwt. | 0 | 4 | 6 |
| —— Denia Raisins, | the cwt. | 0 | 4 | 0 |
| —— Faro Raisins, | the cwt. | 0 | 4 | 6 |
| —— Lexia Raisins, | he cwt. | 0 | 4 | 6 |
| —— Lipari Raisins | the cwt. | 0 | 4 | 6 |
| —— Smyrna Raisins, | the cwt. | 0 | 5 | 0 |
| —— of the Sun, | the cwt. | 0 | 9 | 4 |
| —— not otherwise enumerated or described, | the cwt. | 0 | 4 | 0 |
| Raw Silk. See Silk. | | | | |
| Rhubarb, | the lb. | 0 | 2 | 0 |
| Rice, | the cwt. | 0 | 2 | 0 |
| Rosin. | the cwt. | 0 | 0 | 9 |
| Rum. See Spirits. | | | | |
| Saffron, | the lb. | 0 | 3 | 0 |
| Salad Oil. See Oil. | | | | |
| Sena, | the lb. | 0 | 0 | 6 |



| TABLE (A.)—*continued.* | | Duty. £. | s. | d. |
|---|---|---|---|---|
| Silk, viz. | | | | |
| —— Raw Silk, | the lb. | 0 | 2 | 6 |
| —— Thrown Silk, | the lb. | 0 | 4 | 0 |
| —— Waste Silk, | the lb. | 0 | 0 | 6 |
| Smalts, | the lb. | 0 | 0 | 6 |
| Smyrna Raisins. See Raisins. | | | | |
| Spirits, viz. | | | | |
| —— Brandy, single, | the Gallon | 0 | 0 | 8 |
| —— above Proof, | the Gallon | 0 | 1 | 4 |
| —— Geneva, single, | the Gallon | 0 | 0 | 8 |
| —— above Proof, | the Gallon | 0 | 1 | 4 |
| —— Rum, single, | the Gallon | 0 | 0 | 8 |
| —— above Proof, | the Gallon | 0 | 1 | 4 |
| —— of any other Kind, single, | the Gallon | 0 | 0 | 8 |
| —— above Proof, | the Gallon | 0 | 1 | 4 |
| Sugar, viz. | | | | |
| —— Brown, or Muscovado, | the cwt. | 0 | 10 | 0 |
| —— White or Clayed, | the cwt. | 0 | 14 | 0 |
| Tallow, | the cwt. | 0 | 7 | 0 |
| Tar, | the last, containing 12 Barrels; each Barrel not exceeding 31½ Gallons | 0 | 4 | 4 |
| Timber, See Wood. | | | | |
| Tobacco, | the lb. | 0 | 0 | 1½ |
| Turpentine, common, | the cwt. | 0 | 3 | 6 |
| Waste Silk. See Silk. | | | | |
| Wine, of all Sorts | the Tun containing 252 Gallons | 6 | 0 | 0 |
| Wood, viz. | | | | |
| —— Mahogany | the Ton, containing 20 cwt. | 1 | 0 | 0 |
| —— Masts, Yards, and Bowsprits, viz. | | | | |
| —— Six Inches in Diameter, and under Eight Inches, the Piece | | 0 | 5 | 0 |
| —— Eight Inches in Diameter, and under Twelve Inches, the Piece | | 0 | 10 | 0 |
| —— Twelve Inches in Diameter, or upwards, | the Load, containing 50 Cubic Feet | 1 | 7 | 0 |
| —— Oars, | the 120 | 2 | 0 | 0 |
| —— Timber of all Sorts | the Load, containing 50 Cubic Feet | 1 | 7 | 9 |
| Wool, viz. Cotton Wool, of all Sorts, | the lb. | 0 | 0 | 9 |
| Yards. See Masts, in Wood. | | | | |
| Yarn, viz. Cotton Yarn, | the lb. | 0 | 2 | 0 |
| All other Goods, Wares, and Merchandize, having been, or which are allowed to be secured under the Regulations of the 43 Geo. 3. Cap. 132. 45 Geo. 3. Cap. 87. and 46 Geo. 3. Cap. 137. for every £100. of the Produce and Amount of the Duties of Customs, chargeable on the Importation thereof, by 43 Geo. 3. Cap. 68. | | 40 | 0 | 0 |

For the several Exemptions from the Duties charged in this Table, whether relating to Goods exported, or to Countries or Places to which Goods shall be exported, see the Act to which this Table is annexed.

## (Table B.)

A TABLE of Duties of Customs payable on the Exportation of certain Foreign Goods, Wares, and Merchandize therein enumerated or described (not being allowed to be secured under the Regulations of the 43 Geo. 3. Cap. 132, 45 Geo. 3. Cap. 87, and 46 Geo. 3. Cap. 137, without Payment of the Duties due thereon) not having been imported by the United Company of Merchants of England trading to the East Indies, and which shall be Exported from Great Britain; except as is provided in the Act to which this Table is annexed.

| | Duty. |
|---|---|
| | £. s. d. |
| Anchors, for every £100 of the value | 40 0 0 |
| Annotto, the cwt. | 2 8 4 |
| Argol, the cwt. | 0 5 0 |
| Ashes, viz. Pot and Pearl Ashes, the cwt. | 0 10 0 |
| Bark, viz. Oak Bark, the cwt. | 0 2 6 |
| Barley. See Corn. | |
| Beans. See Corn. | |
| Beef, salted, the cwt. | 0 15 0 |
| Beer or Bigg. See Corn | |
| Bread or Biscuit, the cwt. | 0 4 0 |
| Butter, the cwt. | 1 0 0 |
| Cables, the cwt. | 0 18 0 |
| Cassia Lignea, the lb. | 0 6 0 |
| Cheese, the cwt. | 0 15 0 |
| Cochineal Dust, the lb. | 0 3 6 |
| Copper, viz. Copper in Bricks, Rose Copper, Cast Copper, and Copper in Plates, the cwt. | 2 0 0 |
| Cordage the cwt. | 0 18 0 |
| Corn, viz. | |
| —— Wheat, the quarter | 0 10 0 |
| —— Rye, the quarter | 0 5 0 |
| —— Pease, the quarter | 0 5 0 |
| —— Beans, the quarter | 0 5 0 |
| —— Barley, the quarter | 0 5 0 |
| —— Beer or Bigg, the quarter | 0 5 0 |
| —— Oats, the quarter | 0 5 0 |
| —— Wheatmeal and Flour, the cwt. | 0 5 0 |
| —— Indian Corn or Maize, the quarter | 0 5 0 |
| —— Oatmeal the Boll, containing 140lbs. Avoirdupoise, or 128lbs. Scotch Troy | 0 5 0 |
| Fish, viz. | |
| —— Stock Fish, the 120 | 0 2 6 |
| —— not otherwise enumerated or described, the cwt. | 0 4 0 |
| Flax, rough or undressed, the cwt. | 0 15 0 |
| Flax Seed, or Linseed. See Seed. | |
| Galls, the cwt. | 1 0 0 |
| Granilla, the lb. | 0 5 0 |
| Indian Corn or Maize. See Corn. | |



| TABLE (B.) | Duty. |
|---|---|
| | £. s. d. |
| Iron, viz. Pig Iron, the Ton, containing 20 cwt. | 1 10 0 |
| Isinglass, the cwt. | 5 0 0 |
| Lemons, the 1000 | 1 0 0 |
| Linseed. See Seed. | |
| Madder, viz: | |
| —— Mull, the cwt. | 0 1 3 |
| —— Root, the cwt. | 0 12 0 |
| —— of any other Sort, the cwt. | 0 10 0 |
| Oak Bark. See Bark. | |
| Oakum, the cwt. | 0 4 0 |
| Oatmeal. See Corn. | |
| Oats. See Corn. | |
| Oils, viz. Seed Oil of all Sorts, the Tun, containing 252 Gallons | 10 10 0 |
| Oranges, the 1000 | 1 0 0 |
| Pease. See Corn. | |
| Pig Iron. See Iron. | |
| Pork, the cwt. | 0 17 6 |
| Prize Goods, viz. Goods, Wares, and Merchandize, taken and condemned as Prize, not being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, and not being particularly enumerated or charged with Duty in this Table, for every £100 of the Value thereof | 20 0 0 |
| Rye. See Corn. | |
| Safflower, the cwt. | 1 0 0 |
| Salt, the bushel, containing 56lbs. | 0 2 0 |
| Saltpetre, the cwt. | 1 8 0 |
| Seed, viz. Linseed, or Flax Seed, the bushel, | 0 1 6 |
| Seed Oil. See Oil. | |
| Spanish Wool. See Wool. | |
| Tow, the cwt. | 0 5 0 |
| Valonia, the cwt. | 0 5 0 |
| Verdigris, viz. | |
| —— common, the lb. | 0 0 6 |
| —— crystallized, the lb. | 0 1 0 |
| Wheat. See Corn. | |
| Wheatmeal and Flour. See Corn. | |
| Wool, viz. Spanish Wool. the cwt. | 5 0 0 |
| Yarn, viz. Raw Linen Yarn made of Flax, the cwt. | 0 10 0 |

For the several Exemptions from the Duties charged in this Table, whether relating to Goods exported, or to Countries or Places to which Goods shall be exported, see the Act to which this Table is annexed.

## Table (C.)

A TABLE of Duties of Customs payable on the Exportation of Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, not having been imported by the said Company, and which shall be exported from Great Britain, except as is provided in the Act to which this Table is annexed.

| | Duty. £. s. d. |
|---|---|
| Annotto - - - - - - the cwt. | 4 0 0 |
| Arabic Gum. See Gum. | |
| Arrack. See Spirits. | |
| Bandanna Handkerchiefs. See Handkerchiefs. | |
| Barilla, - - - - the cwt. | 0 8 0 |
| Bark; viz. Jesuits Bark, or Cortex Peruvianus, - - the lb. | 0 6 0 |
| Brandy. See Spirits. | |
| Buffalo Hides. See Hides. | |
| Bull Hides. See Hides. | |
| Callicoes; viz. | |
| —— White, whether plain, flowered, or stitched, - for every £100 of the Value - | 25 0 0 |
| —— Printed, painted, stained, or dyed, - - - for every £100 of the Value - | 25 0 0 |
| Cassia Lignea, - - - - the lb. | 0 6 0 |
| China Ware, or Earthen Ware, - - for every £100 of the Value | 25 0 0 |
| Cinnamon, - - - - the lb. | 0 6 0 |
| Cloves, - - - - - the lb. | 0 3 0 |
| Cochineal, - - - - - the lb. | 0 7 0 |
| —— Dust, - - - - the lb. | 0 3 6 |
| Cocoa Nuts, - - - - the cwt. | 1 0 0 |
| Coffee, - - - - - the cwt. | 1 8 0 |
| Copper; viz. Copper in Bricks, Rose Copper, Cast Copper, and Copper in Plates, - - - - the cwt. | 2 0 0 |
| Cortex Peruvianus, See Jesuits Bark in Bark. | |
| Cotton Manufactures, not otherwise enumerated or described, - for every £100 of the Value - | 25 0 0 |
| Cotton Wool. See Wool. | |
| Cotton Yarn. See Yarn. | |
| Cow Hides. See Hides. | |
| Dimity; viz. Plain White Dimity, - - for every £100 of the Value - - | 25 0 0 |
| Earthen Ware. See China Ware. | |
| Flax, rough or undressed, - - - - the cwt. | 0 10 0 |
| Galls, - - - - - - the cwt. | 1 5 0 |
| Ginger, - - - - - the cwt. | 0 7 0 |
| Granilla, - - - - the lb. | 0 5 0 |



| TABLE (C.) | Duty. £. s. d. |
|---|---|
| Gum; viz. | |
| —— Arabic, - - - - - the cwt. | 0 10 0 |
| —— Senega, - - - - - the cwt. | 0 10 0 |
| Handkerchiefs of Silk, printed, painted, stained, or dyed, - - each | 0 1 6 |
| Hemp, rough or undressed, or any other vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes, - the cwt. | 0 15 0 |
| Hides, viz. Buffalo, Bull, Cow, or Ox Hides, not tanned, tawed, or in any way dressed, - - - - - the Hide | 0 3 0 |
| Jesuit's Bark. See Bark. | |
| Indigo, - - - - - the lb. | 0 2 0 |
| Mace, - - - - - - the lb. | 0 8 0 |
| Madder Root, - - - - - the cwt. | 0 15 0 |
| Manna, - - - - - - the lb. | 0 0 6 |
| Melasses, - - - - - the cwt. | 0 5 0 |
| Muslins, plain, - - - for every £.100 of the Value | 25 0 0 |
| Nanquin Cloths, - - - for every £.100 of the Value | 25 0 0 |
| Nutmegs, - - - - - the lb. | 0 5 0 |
| Oil, viz. | |
| —— of Cinnamon, - - - - the oz. | 0 2 0 |
| —— of Cloves, - - - - the oz. | 0 2 0 |
| —— of Mace, - - - - the oz. | 0 5 0 |
| —— of Nutmegs, - - - - the oz. | 0 4 0 |
| Ox Hides. See Hides. | |
| Pepper, - - - - - - the lb. | 0 0 3 |
| Prize Goods, viz. Goods, Wares, and Merchandize, taken and condemned as Prize, being of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, and not particularly enumerated or charged with Duty in this Table, for every £.100 of the Value thereof | 20 0 0 |
| Quicksilver, - - - - - the lb. | 0 1 0 |
| Raw Silk. See Silk. | |
| Rhubarb, - - - - - - the lb. | 0 2 0 |
| Rice, - - - - - - the cwt. | 0 2 0 |
| Rum. See Spirits. | |
| Safflower, - - - - - the cwt. | 1 7 0 |
| Saffron, - - - - - - the lb. | 0 3 0 |
| Saltpetre, - - - - - the cwt. | 1 8 0 |
| Sena, - - - - - - the lb. | 0 0 6 |
| Senega Gum. See Gum. | |
| Silk, viz. | |
| —— Handkerchiefs. See Handkerchiefs. | |
| —— Raw Silk, - - - - the lb. | 0 2 6 |
| —— Waste Silk, - - - - the lb. | 0 0 6 |
| Spirits, viz. | |
| —— Arrack, single, - - - the Gallon | 0 1 0 |
| —— —— double, - - - the Gallon | 0 2 0 |

| TABLE (C.) | | Duty. £. s. d. |
|---|---|---|
| Spirits—*continued.* | | |
| ——— Brandy, single, | the Gallon | 0 0 8 |
| ——— ——— double, | the Gallon | 0 1 4 |
| ——— Rum, single, | the Gallon | 0 0 8 |
| ——— ——— double, | the Gallon | 0 1 4 |
| ——— of any other Kind, single, | the Gallon | 0 0 8 |
| ——— ——— double, | the Gallon | 0 1 4 |
| Sugar, viz. | | |
| ——— Brown or Muscovado, | the cwt. | 0 10 0 |
| ——— White or Clayed, | the cwt. | 0 14 0 |
| Tea, viz. | | |
| ——— Black, | the lb. | 0 1 0 |
| ——— Green, | the lb. | 0 2 0 |
| Tobacco | the lb. | 0 0 1½ |
| Waste Silk. See Silk. | | |
| Wool, viz. Cotton Wool, | the lb. | 0 0 9 |
| Yarn, viz. Cotton Yarn, | the lb. | 0 2 0 |
| Goods, Wares, or Merchandize, not particularly enumerated or described in this Table, being prohibited to be worn, used, or consumed in Great Britain, for every £.100 of the Value | | 25 0 0 |
| All Goods, Wares, and Merchandize, of the Growth, Produce, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of England trading to the East Indies, not particularly enumerated or described in this Table, and not having been imported by the said Company, for every £.100 of the Produce and Amount of those Duties of Customs imposed by the 43d Geo. 3. cap. 68. on such Goods, Wares, or Merchandize respectively, when imported by the said Company, which are due and payable when the same are taken out of the Warehouse, for the Purpose of being used or consumed in Great Britain | | 40 0 0 |

For the several Exemptions from the Duties charged in this Table, whether relating to Goods exported, or to Countries or Places to which Goods shall be exported, see the Act to which this Table is annexed.



## 48 GEORGII III. Cap. XXX.

An Act to amend an Act made in the Parliament of *Ireland*, in the Thirty-third Year of His present Majesty, for regulating the Trade of *Ireland* to and from the *East Indies*.

[14th *April* 1808.]

WHEREAS by an Act made in the Thirty-third Year of his present Majesty's Reign, intituled *An Act for regulating the Trade of* Ireland *to and from the* East Indies, *under certain Conditions and Provisions, for a Time therein mentioned*, it is among other Things enacted, that no Goods, Wares, or Merchandizes of the Growth, Product, or Manufacture of the Countries or Ports within the Limits of the exclusive Trade of the United Company of Merchants of *England* trading to the *East Indies*, shall be permitted or allowed to be carried to or imported into or landed in *Ireland*, but such only as shall be laden and shipped at the Port of *London* in *British* or *Irish* Ships: And whereas it may happen that Goods, Wares and Merchandize, the Growth, Product, or Manufacture of the Countries and Places aforesaid, may arrive at some Port or Place in *Ireland*, in pursuance or in consequence of certain Orders in Council relative to Trade and Navigation; and it is expedient that Provision should be made respecting the same; be it therefore enacted by the King'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 in case the Whole or any Part of the Cargo of any Vessel which shall arrive in any Port of *Ireland*, in pursuance or in consequence of any Order of His Majesty in Council, or of any Order by the Lord Lieutenant or other Chief Governor or Governors and the Privy Council of *Ireland*, shall consist of any Goods, Wares, or Merchandize whatever, of the Growth, Product, or Manufacture of any Country or Place within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, such Vessel shall forthwith be permitted to proceed and shall proceed to the Port of *London*, and the said Ship or Vessel, and the said Goods, Wares and Merchandize shall be there dealt with according to Law; and such Ship or Vessel, or the Goods, Tackle or Furniture of the same, or any Goods, Wares, or Merchandize laden therein, shall not be subject or liable to any Penalty or Forfeiture under the said recited Act of the Thirty-third Year of His present Majesty's Reign, on account of having come into such Port contrary to any of the Provisions in the said recited Act contained; any Thing in the said recited Act to the contrary notwithanding.

Irish Act, 33 G. 3. c. 31.

Ships arriving in Ireland from the East Indies in pursuance of any Order in Council, shall proceed to London without being liable to Forfeiture on account of having come to Ireland.

II. Provided always, and be it enacted, That if it shall appear to the Satisfaction of the Collector, Comptroller, or other proper Officer of any Port in *Ireland*, by the Report of any Vessel which shall arrive at such Port with any Cargo, Part whereof shall consist of Goods, Wares or Merchandize of the Growth, Product, or Manufacture of any Country or Place within the Limits of the Charter granted to the said United Company of Merchants of *England* trading to the *East Indies*, that such Goods, Wares and Merchandize do not exceed in Value One-fourth Part of the whole Value of the Cargo of such Vessel, then and in such Case it shall be lawful for the Owner, Consignee, or, Captain of such Vessel, after giving such Security as shall be directed by the Commissioners of Customs and Port Duties in *Ireland*, or any Four of them, for the due Conveyance of such Goods, Wares, and Merchandize as aforesaid to the Port of *London*, to land the Cargo of such Vessel at the Port of her Arrival, except such Goods, Wares, and Merchandize of the Growth, Product, or Manufacture aforesaid, and either to cause such Goods, Wares, and Merchandize to be conveyed in the same Ship to the Port of *London*, or to cause the same to be transhipped in order to be conveyed to the said Port, upon the said Security and under such Regulations and Restrictions for securing the conveying the same to the said Port as shall be directed by the said Commissioners of Customs and Port Duties; any Thing in the said recited Act of the Thirty-third Year of His present Majesty's Reign to the contrary thereof in anywise notwithstanding.

Vessels arriving with East India Goods not exceeding One fourth of the Cargo may unload the Remainder, and transhipthe East India Goods to London.

III. And be it further enacted, That Goods, Wares, and Merchandize, the Growth, Product, or Manufacture of the Countries or Ports within the Limits of the exclusive Trade of the said Company which shall have been imported into *Ireland* from *Great Britain* according to Law, shall and may be exported from *Ireland* to any Port or Place whatsoever, without the Payment of any Duty on the Exportation thereof; any Thing in any Act or Acts in force in *Ireland* at the Time of such Exportation to the contrary thereof in anywise notwithstanding.

East India Goods duly imported into Ireland from Great Britain, may be exported without Duty on Exportation.

## 48 GEORGII III. Cap. XXXVII.

An Act for making valid certain Orders in Council, and Warrants of the Commissioners of the Treasury, for the Entry and Warehousing of certain Goods imported in Neutral Vessels, and for indemnifying all Persons concerned therein; for the remitting of Forfeitures in certain Cases; and for enabling His Majesty to allow, during the Continuance of Hostilities, and until Two Months after the Commencement of the next Session of Parliament, the Importation of Goods from Countries from which the *British* Flag is excluded, in any Vessels whatever. [14th *April* 1808.]

WHEREAS several Neutral Vessels, bound to Ports on the Continent of *Europe* from which the *British* Flag has been excluded, have arrived in the Ports of the United Kingdom, having been warned or brought into such Ports in consequence of His Majesty's Orders in Council for that Purpose, and Parts of the Cargoes of such Vessels have been admitted to Entry for Home Consumption, or warehoused for Exportation; and other Parts of such Cargoes, consisting of Goods the Growth, Produce, or Manufacture of Countries within the Limits of the Charter granted to the United Company of Merchants of *England* trading to the *East Indies*, not imported by the said Company, have been warehoused for Exportation only: And whereas, in consequence of the late Events in *Portugal*, Wine and other Commodities have been brought from the Dominions of the Crown of *Portugal* in Vessels not owned and navigated according to Law, and have been admitted to Entry or warehoused in the same Manner, and subject to the same Duties only, as if the same had been imported in *British*-built Vessels, owned and navigated according to Law: And whereas such Goods have been so entered and warehoused, in Obedience to Orders of Council and Warrants of the Commissioners of His Majesty's Treasury, which it has been deemed expedient under the Circumstances to issue for such Purposes; which Orders and Warrants, and the Proceedings thereupon, were not authorized by Law; but it is expedient under the Circumstances, that the same should be authorized by Act of Parliament; and it is also expedient that the Importation of Goods fom Countries from which the *British* Flag is excluded, shall be allowed for a limited Time in any Vessels; be it therefore enacted by the King'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 all such Importations, Admissions to Entry, warehousing for Home Consumption or for Exportation, and securing in Warehouses Goods of the Produce or Manufacture of Places within the Limits of the Charter granted to the *East India* Company for Exportation only; and also all Importations and Admissions to Entry, and warehousing of Goods and Commodities from the Dominions of the Crown of *Portugal*, which have been made as aforesaid, before the passing of this Act, whether under Orders in Council or by Warrants of the Commissioners of the Treasury, shall be deemed and taken to be good in Law; and all Persons concerned in advising, issuing, or carrying the same into Execution, shall be and are hereby indemnified accordingly; any Thing in any Act of Parliament to the contrary notwithstanding; and no Vessels, Goods, or Commodities which have been admitted to Entry, or imported, or warehoused, or secured under any such Order or Warrant, shall be subject to any Forfeiture, or the Owner thereof be subject to any Penalty by Reason thereof.

*All Orders in Council and Warrants of Treasury allowing Importations, Admissions to Entry, and warehousing, &c. of Goods imported in Neutral Vessels, declared lawful, and the Persons concerned therein indemnified.*

II. And be it further enacted, That it shall be lawful for the Importers, Proprietors, or Consignees of any Goods or Commodities that may have been or which shall be brought into any Port of the United Kingdom, in any Ship or Vessel which shall have come in, in consequence of any Warning under the said Orders in Council, or in any Ship or Vessel which shall have sailed from any Port or Place within the respective Limits enumerated in His Majesty's Order in Council of the Twenty-fifth Day of *November* One thousand eight hundred and seven, before the respective Days specified in the said Order, on or after which Days the Vessels sailing from such Ports or Places are to be deemed to have received Notice of the aforesaid Order of the Eleventh Day of *November* One thousand eight hundred and seven, duly to enter and land any such Goods or Commodities, either for the Purpose of securing the same in Warehouses for Exportation, or on Payment of the full Duties of Customs and Excise due thereon, as the Case may warrant; and that no Ship or Vessel so arriving as aforesaid shall be liable to Forfeiture, or the Owners or Proprietors thereof to any Penalty by reason of such Ship or Vessel not being built, owned, or navigated according to Law, or not being in any other Respect legally authorized

*Goods brought into Port in consequence of any Order in Council may be landed.*

*Ships not liable to Forfeiture, &c.*





thorized to import into this Kingdom the Goods or Commodities of which the Cargo shall consist; nor shall any Goods or Commodities, being Part of the Cargo of any such Ship or Vessel so brought in as aforesaid, be liable to Forfeiture, or the Owners thereof to any Penalty, by Reason of any such Goods or Commodities being in Packages not allowed by Law, or for being in any other Manner prohibited to be imported into this Kingdom; any Law, Custom, or Usage to the contrary notwithstanding.

III. And be it further enacted, That it shall be lawful for His Majesty, by Order in Council or Licence, and in *Ireland* for the Lord Lieutenant or other Chief Governor or Governors, and the Privy Council of *Ireland*, by Order in Council or Licence, when and as often as the same shall be judged expedient, to permit, during the Continuance of Hostilities, and until Two Months after the Commencement of the next Session of Parliament, any such Goods, Wares, or Merchandize as shall be specified in such Order in Council or Licence, to be imported into any Port of *Great Britain* or *Ireland* respectively, from any Port or Place from which the *British* Flag is excluded, in any Ship or Vessels belonging to any Country, whether in Amity with His Majesty or not; any Law in force in the United Kingdom, or in *Great Britain* or *Ireland* respectively, to the contrary in anywise notwithstanding.

*His Majesty may allow during Hostilities, &c. Goods to be imported in Neutral Vessels from any Port from which the British Flag is excluded.*

IV. Provided always, That nothing herein contained shall extend, or be construed to extend, to exempt from Seizure any Goods or Commodities which shall be unshipped, or attempted to be unshipped for the Purpose of being illegally conveyed on Shore, or before due Entry shall have been made thereof.

*Goods fraudulently conveyed on Shore to be seized.*

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

*Act may be altered or repealed this Session.*

## 48 GEORGII III. Cap. LXX.

An Act to provide that *British* Ships which shall be captured by the Enemy, and shall afterwards become the Property of *British* Subjects, shall not be entitled to the Privilege of *British* Ships. [18th *June* 1808.]

WHEREAS the allowing *British*-built Ships or Vessels which have been made Prize by the Enemy, and afterwards by Purchase become the Property of *British* Subjects, to be registered again as *British* Ships, renders such Captures more advantageous to the Enemy; be it enacted by the King's most Excellent Majesty, by and with 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 First Day of *October* One thousand eight hundred and eight, no *British*-built Ship or Vessel which has been captured by the Enemy, and which shall not have been registered *de novo* before the First Day of *October* One thousand eight hundred and eight, nor any *British*-built Ship or Vessel which shall hereafter be captured by the Enemy, shall be registered as a *British*-built Ship, or shall enjoy any of the Privileges and Advantages belonging to a *British*-built Ship; but every such Ship or Vessel, although owned by a *British* Subject or Subjects, shall be deemed and taken, to all Intents and Purposes, as a Foreign-built Ship or Vessel; any Law, Custom, or Usage, to the contrary in anywise notwithstanding.

*From Oct. 1, 1808, no British-built Vessel captured by the Enemy, shall afterwards be registered as a British Vessel.*

## 48 GEORGII III. Cap. LXXI.

An Act to amend so much of Two Acts of this Session of Parliament, for carrying into Execution certain Orders in Council, as relates to the Duties on Goods exported from the Warehouses in which they have been secured on Importation, and on certain Prize Goods imported into *Great Britain* or *Ireland*. [18th *June* 1808.]

48 G. 3. c. 26. 48 G. 3. c. 28.

WHEREAS by an Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty until the End of the next Session of Parliament, Duties of Customs on the Goods, Wares, and Merchandize therein enumerated, in furtherance of the Provisions of certain Orders in Council*; and by another Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty, until the End of the next Session of Parliament, certain Duties on the Exportation from* Ireland *of Goods, Wares, and Merchandize therein enumerated*, it was enacted and provided, that nothing therein contained should extend to charge, with any of the Duties granted by those Acts respectively, any Goods, Wares, or Merchandize (except Cotton Wool or Yarn and Jesuits Bark) imported into *Great Britain* or *Ireland*, under certain Circumstances and in certain Cases therein specified, provided the same should, upon their Importation, have been or should be warehoused for Exportation only: And whereas under certain Acts now in force, regulating the warehousing of Goods, Wares, and Merchandize, no Provision is made authorizing the Importer of such Goods, Wares, and Merchandize to declare, upon the Importation of the same, whether they are intended for Home Consumption or Exportation; by reason whereof many Goods, Wares, and Merchandize may and will be liable to the Payment of the Duties by the said recited Acts imposed contrary to the true Intent and Meaning of the same; be it therefore enacted, by the King'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 any Goods, Wares, or Merchandize (except Cotton Wool or Yarn or Jesuits Bark) which shall have been or shall be imported under the Circumstances and in the Cases in the said recited Act specified as aforesaid into *Great Britain* or *Ireland*, and secured in Warehouses by virtue of any Act or Acts of Parliament in force at and immediately before the passing of this Act, shall and may be exported from *Great Britain* or *Ireland* without Payment of the Duties imposed on such Goods, Wares, or Merchandize, by the said recited Acts passed in the present Session of Parliament, notwithstanding it may not have been declared at the Time of the Admission of such Goods into the Warehouses in which they were lodged and secured, that they were so warehoused for the Purpose of Exportation only: Provided always, that no such Goods, Wares or Merchandize, shall be exempt and discharged from any of the Duties by the said recited Act imposed, unless the Importer, Consignee, or Owner of the same, shall on or before the First Day of *July* One thousand eight hundred and eight, or within one Month from and after the Importation of such Goods, Wares, or Merchandize, under the Circumstances and in the Cases aforesaid, after the passing of this Act, either have cleared or shall clear the same for Exportation, or have declared or shall declare the same for Exportation only; which Declaration the proper Officer of the Customs is hereby authorized and directed to enter or cause to be entered, at the Request of such Importer, Consignee or Owner.

Goods under certain Circumstances imported and secured in Warehouses may be exported without Payment of Duties.

II. And be it further enacted, That nothing in the said recited Act contained shall extend or be construed to extend to charge with any of the Duties granted by the said Acts, any Goods, Wares, or Merchandize, (except Cotton Wool or Yarn or Jesuits Bark) which shall have been condemned as Prize in any Vice Admiralty Court in His Majesty's Dominions, and which have been or shall be imported into *Great Britain* or *Ireland* accompanied with the regular Certificates of Condemnation; which Goods, Wares, or Merchandize shall have been captured in any Vessel which shall have cleared out from the Port or Place from which such Vessel sailed upon her Voyage whereon the same was captured previous to the Time specified in the above recited Acts, as the Period at which Notice shall be presumed to have been received at such Ports or Places respectively of certain Orders in Council mentioned in the said recited Acts.

Act not to charge with Duty, Goods, condemned as Prize.

III. And be it further enacted, That nothing in the said recited Act contained shall extend or be construed to extend, to charge with any of the Duties granted by the said Act any Goods, Wares, or Merchandize which could previous to the passing of the said Act have been legally exported to the *Isle of Man*.

Goods exported legally to the Isle of Man not chargeable with Duty.

IV And



IV. And be it further enacted, That in Cases where the Duties imposed by the said recited Acts shall have been paid on or before the passing of this Act, or shall have been secured by Bond to be paid upon the Exportation of any Goods, Wares, or Merchandize from *Great Britain* or *Ireland*, in respect of which, under the Provisions of this Act, such Duties would not be due and payable, it shall be lawful for the Commissioners of the Customs in *England*, or any Four of them, or the Commissioners of His Majesty's Customs in *Scotland*, or any Three or more of them, or of *Ireland*, or any Three or more of them, to order such Duties so paid to be returned to such Person or Persons as shall be authorized to receive the same, by the Person or Persons by whom or on whose Account such Duties were paid; and also in any Case where such Duties shall have been secured to be paid as aforesaid, the said Commissioners shall respectively direct such Securities to be cancelled.

Returning Duties in certain Cases.

V. And whereas it is by the said first recited Act enacted, That nothing therein contained should charge with any of the Duties thereby granted, any Goods, Wares or Merchandize, on the Exportation from *Great Britain*, (except Cotton Wool or Yarn or Jesuits Bark) which should be imported into *Great Britain* prior to the First Day of *June* One thousand eight hundred and eight, from the *West Indies*, or any other Port or Place under Licence from the Governor of any of His Majesty's Plantations, bearing Date prior to the Twenty-first Day of *January* last; in case such Goods should on their Importation be warehoused for Exportation only: And whereas it is expedient to extend the Period limited by the said Act for the Importation of such Goods, Wares, and Merchandize; be it therefore enacted, That nothing in the said first recited Act contained, shall extend to charge with any of the Duties thereby granted, any Goods, Wares, or Merchandize, on the Exportation from *Great Britain* except Cotton Wool or Yarn and Jesuits Bark) which shall have been or shall be imported into *Great Britain* prior to the First Day of *August* One thousand eight hundred and eight, from any free Port in any of His Majesty's Plantations in the *West Indies*, or any other Port or Place under any Licence from the Governor of any of His Majesty's Plantations, duly authorized for that Purpose, bearing Date prior to the said Twenty-first Day of *January*, in case such Goods, Wares or Merchandize, shall on their Importation into *Great Britain*, be warehoused according to the Provisions of this Act for Exportation only.

Duties granted by recited Act shall not be charged on Goods exported which shall have been imported into Great Britain from the West Indies prior to Aug. 1, 1808.

## 48 GEORGII III. Cap. LXXX.

An Act to continue until the Fifth Day of *July* One thousand eight hundred and nine, and to amend several Acts for granting certain Rates and Duties, and for allowing certain Drawbacks and Bounties on Goods, Wares, and Merchandize imported into and exported from *Ireland*; and to grant new Duties on the Importation of *East India* Sugar and Foreign Spirits; and to reduce the Duty on *British* Plantation Coffee imported. [23d *June* 1808.]

WHEREAS an Act was made in the Forty-fifth Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty until the Twenty-fifth Day of* March *One thousand eight hundred and six, certain Rates and Duties, and to allow certain Drawbacks and Bounties upon Goods, Wares, and Merchandize imported into and exported from* Ireland, *in lieu of former Rates and Duties, Drawbacks and Bounties*; And whereas an Act was made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act for granting unto His Majesty until the Twenty-ninth Day of* September *One thousand eight hundred and six, certain Duties on the Importation, and to allow certain Drawbacks and Bounties on the Exportation of certain Sorts of Iron, Sugars, and Tea, into and from* Ireland: And whereas the said recited Acts are by several Acts passed in the Forty-sixth Year of His present Majesty's Reign, and in the last Session of Parliament further continued, and are in force until and upon the Fifth Day of *July* One thousand eight hundred and eight:

45 G. 3. c. 18. 46 G. 3. c. 62. 46 G. 3. c. 12. 46 G. 3. c. 140. s. 1. 47 G. 3. Sess. 2. c. 1.

And

And whereas an Act was made in the last Session of Parliament, intituled, *An Act to grant to His Majesty until the Fifth Day of* July *One thousand eight hundred and eight, certain Duties on the Importation, and to allow Drawbacks on the Exportation of certain Goods, Wares, and Merchandize into and from* Ireland; and it is expedient that the said recited Acts, and also the several Rates and Duties granted, and the Drawbacks and Bounties allowed by them or any of them, should be further continued in Manner herein-after mentioned; Be it therefore enacted by the King'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 Rates and Duties granted, and the Drawbacks and Bounties allowed by the said recited Acts, or any of them, until and upon the Fifth Day of *July* One thousand eight hundred and eight, shall respectively continue and be in force throughout *Ireland*, upon, from, and after the said Fifth Day of *July* One thousand eight hundred and eight, until and upon the Fifth Day of *July* One thousand eight hundred and nine, except such Drawbacks and Bounties on the Exportation of Sugar of the *British* Plantations, and on refined Sugar, under the said recited Acts, or any of them, as are provided for by an Act made in the Forty-seventh Year of His present Majesty's Reign, intituled, *An Act to provide more effectually for regulating the Drawbacks and Bounties on the Exportation of Sugar from* Ireland, *and for allowing* British *Plantation Sugar to be warehoused in* Ireland *until the Twenty-fifth Day of* March *One thousand eight hundred and eight*, and which said last recited Act is by an Act of this present Session of Parliament continued to the Twenty-fifth Day of *March* One thousand eight hundred and nine: And that the said first recited Acts, except as aforesaid, and so far as they are not altered or repealed by each other, or by this Act or any other Act, and all the Powers and Provisions, Articles, Clauses, Matters, and Things contained in the said recited Acts, or any of them, shall be observed and complied with during the Term hereby granted, as fully and effectually as if the said Duties, Drawbacks, and Bounties, and the said Powers, Provisions, Articles, Clauses, Matters, and Things had been by the said recited Acts, or any of them, extended to the Term hereby granted, and as if the Term hereby granted had made Part of the said recited Acts or any of them; and that the several Articles in respect whereof any Rate or Duty is granted or imposed or continued, or any Drawback or Bounty is allowed by the said recited Acts, or any of them, until and upon the Fifth Day of *July* One thousand eight hundred and eight, shall respectively be and remain liable to the Rates and Duties, and shall be entitled to the Drawbacks and Bounties (except as aforesaid) allowed in respect thereof, under the Regulations and Provisions of the said recited Acts respectively, upon, from, and after the Fifth Day of *July* One thousand eight hundred and eight, until and upon the Fifth Day of *July* One thousand eight hundred and nine, according to the true Intent and Meaning of this Act.

Duties and Drawbacks under recited Acts continued to 5th July 1809.

Except Drawbacks and Bounties on Sugar provided for by 47 G. 3. Sess. 1. c. 19. continued by 48 G. 3. c. 17.

Regulations in said recited Acts continued to said 5th July 1809.

Articles entitled to Bounty shall not be liable to Duty.

II. Provided always, and be it enacted, That whenever any Article is by Law entitled to a Bounty on the Importation or Exportation thereof from *Ireland*, no Duty shall be paid on the Importation or Exportation from *Ireland* of any Article on which such Bounty shall be paid or allowed; any Thing in the said herein-before recited Acts, or any of them, or in any other Act or Acts in force in *Ireland*, to the contrary notwithstanding.

Drawback on British and Irish Salt exported.

III. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and eight, until and upon the Fifth Day of *July* One thousand eight hundred and nine, upon the Exportation from *Ireland*, except to *Great Britain* of any Salt, the Produce or Manufacture of *Great Britain* or *Ireland*, there shall be paid and allowed the Drawbacks following; that is to say, For every Bushel of Salt, the Produce or Manufacture of *Ireland*, weighing Fifty-six Pounds, the Sum of Two Shillings *Irish* Currency; for every Bushel of White Salt, the Produce or Manufacture of *Great Britain* weighing Fifty-six Pounds, the Sum of Two Shillings *Irish* Currency; and that the said Drawbacks shall be paid and allowed in like Manner, and under like Regulations as other Drawbacks are paid and allowed under and by virtue of any Act or Acts in force in *Ireland*; and that all Salt on which such Drawback shall be claimed shall be exported, subject to the Regulations and Provisions contained in an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act more effectually to regulate the Collection of the Duties on Goods, Wares, and Merchandize imported or exported into or from* Ireland, *and the Payment of Bounties, Allowances, and Drawbacks thereon*, or in any other Act or Acts in force in *Ireland*.

Such Salt shall be exported under Regulations in 46 G. 3. c. 87. s. 71.

Duty on East India Sugar imported 1l. 9s. 8½d.

IV. And be it further enacted, That, from and after the Fifth Day of *July* One thousand eight hundred and eight, until and upon the Fifth Day of *July* One thousand eight hundred and nine, there shall be





be granted, raised, levied, and paid unto and to the Use of His Majesty, His Heirs and Successors, in lieu and instead of the Duties and Drawbacks in respect of Sugar the Growth, Produce, or Manufacture of the *East Indies*, under the said recited Act of the Forty-fifth Year, the Duty and Drawback following; that is to say, upon the Importation into *Ireland* of any Sugar of the Growth, Produce, or Manufacture of the *East Indies* having been imported into *England* by the United Company of Merchants trading to the *East Indies*, there shall be paid for every Hundred Weight of Sugar so imported the Sum of One Pound Nine Shillings and Eight-pence Halfpenny *Britiſh* Currency: And that upon the Exportation of any such Sugar from *Ireland* (except to *Great Britain*) on which the said Duty of One Pound Nine Shillings and Eight-pence Halfpenny shall have been paid, a Drawback of the whole Duty so paid shall be given and allowed.

per cwt. and Drawback of the Whole on Exportation.

V. And be it further enacted, That from and after the Tenth Day of *October* One thousand eight hundred and eight, no higher Duty than Seven-pence *Britiſh* Currency *per* Pound Weight shall be payable on Coffee the Growth or Produce of the *Britiſh* Colonies in the *Weſt Indies* imported into *Ireland*.

Duty on British Plantation Coffee reduced to 7d. per lb.

VI. And be it further enacted, That from and after the Tenth Day of *June* One thousand eight hundred and eight until and upon the Fifth Day of *July* One thousand eight hundred and nine, there shall be granted, raised, levied, collected, and paid unto and for the Use of His Majesty, His Heirs and Successors, for and upon every Gallon of Rum, Brandy, Geneva, or other Foreign Spirits, perfectly made, and not exceeding the Strength of One to Ten over Hydrometer Proof, which on the said Tenth Day of *June* shall be in any of His Majesty's Stores in *Ireland*, or which shall on or after the said Tenth Day of *June* be imported into *Ireland*, or which having been imported before the said Tenth Day of *June* shall not have been entered, a Duty of Ten-pence *Britiſh* Currency, and so in Proportion for a greater or less Quantity; and for every Gallon of such Spirits above the Strength aforesaid, which shall be in His Majesty's Stores, or which shall be imported into *Ireland*, a Duty, in Proportion to the Duty payable for Spirits of the Strength aforesaid of the same Denomination, according to the comparative Degree of Strength of such Spirits; which said Duties shall be over and above all other Duties imposed on such Spirits by virtue of any Act or Acts in force in *Ireland* at the Time of the passing of this Act: And that upon the Exportation of any such Spirits from *Ireland*, on which the said additional Duty shall have been paid, a Drawback of the whole Duty so paid shall be given and allowed.

Duty on Foreign Spirits in Warehouse on the 10th of June, or imported on the said Day or afterwards, 10d. additional.

VII. And be it further enacted, That the said Duties and Drawbacks by this Act granted and allowed shall be raised, levied, paid, and allowed in like Manner, and under the like Regulations, as former Duties and Drawbacks on the Importation or Exportation of like Articles are collected, raised, levied, paid, and allowed, under or by virtue of any Act or Acts in force in *Ireland*.

Duties and Drawbacks shall be managed as former Duties, &c.

VIII. And be it further enacted, That all Monies arising from the Duties granted or continued by the said several recited Acts and this Act, and which are not by any of the said Acts appropriated or directed to be applied to any particular Use or Uses, Purpose or Purposes (the necessary Charges of raising and paying the same being deducted) shall be carried to and made Part of the Consolidated Fund of *Ireland*.

Duties to be carried to the Irish Consolidated Fund.

IX. And be it further enacted, That this Act, and the several Acts hereby continued, and every or any of them, may be altered, amended, or repealed by any Act or Acts to be made in this present Session of Parliament.

Act may be altered or repealed this Session.

## 48 GEORGII III. Cap. 99.

An Act for depoſiting Prize Goods liable to Duty in Warehouſes under the Care of the Officers of the Cuſtoms and Exciſe, and for reducing Spirits condemned as Prize to a proper Strength, for Home Conſumption. [23d *June* 1808.]

WHEREAS by an Act made in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for the Relief of the Captors of Prizes with reſpect to the bringing and landing certain Prize Goods, in* Great Britain, *during Hoſtilities*, it was enacted, that any Goods, Wares, or Merchandize which

43 G. 3. c. 134.

which should have been taken as Prize since the Commencement, or might be taken during the Continuance of Hostilities, and which had been or might be brought into *Great Britain*, by any of His Majesty's Ships of War, or by any Private or other Ship or Vessel having Commission from the Lord High Admiral of *Great Britain*, or the Commissioners for executing the Office of Lord High Admiral of *Great Britain* for the Time being, or which had been or might be seized by any Non-commissioned Vessel or otherwise as Droits of Admiralty should and might, upon Condemnation thereof as lawful Prize, be landed in any Port in *Great Britain*, and secured under the King's Locks in Warehouses provided at the sole Expence of the Captors, with the Privity and Approbation, and under the Care and Inspection of the Commissioners, or other Principal Officers for collecting and managing the respective Duties of Customs; and by the said Act certain Rules, Regulations, and Provisions are prescribed, settled, and established for placing such Goods under the Care and Management of the Commissioners of Customs in Manner in the said Act mentioned: And whereas it is expedient that all Foreign Spirits, Wine, Coffee, Cocoa Nuts, Tea, Tobacco, Snuff, and other Goods, Wares, and Merchandize of a Sort or Kind, in respect whereof any Duty of Excise is by Law imposed, taken as Prize which shall upon Condemnation thereof as lawful Prize have been or shall be landed in any Part of *Great Britain*, shall be secured in such Warehouses as are herein-after in that Behalf mentioned; be it therefore enacted by the King'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 Fifth Day of *July* One thousand eight hundred and eight, all Foreign Spirits, Wine, Coffee, Cocoa Nuts, Tea, Tobacco, Snuff, and other Goods, Wares and Merchandize of a Sort or Kind, in respect whereof any Duty of Excise is by Law imposed, taken as Prize, which shall upon Condemnation thereof as lawful Prize have been or shall be landed in *Great Britain*, shall be secured under the King's Lock in Warehouses provided at the Expence of the Captors, with the Privity and Approbation, and under the Care and Inspection of the Commissioners, or other Principal Officers of the Customs and Excise respectively.

Foreign Spirits, Wine, &c. taken as Prize shall on landing be secured in Warehouses under the King's Lock,

II. And be it further enacted, That all such Goods, Wares, and Merchandize, so secured in any such Warehouse, shall be and remain under the Charge, Custody, and Management of the said respective Commissioners, and the proper Officers of the Customs and Excise respectively, until the same shall be regularly delivered from and out of such Warehouse for Home Consumption, or shall be actually shipped for Exportation and exported, or shall be delivered out of any such Warehouse for any other Purpose under the Authority and with the Leave of the Commissioners of the Customs and Excise.

and be in Charge of the Customs and Excise till delivered out for Home Consumption or Exportation.

III. And be it further enacted, That it shall and may be lawful for the Officers of Excise, or any of them, from Time to Time to inspect, examine, gauge, weigh, and take and keep Accounts of all such Goods, Wares, and Merchandize, in the same Manner as any such Officer or Officers is or shall be authorized or empowered by any Act or Acts of Parliament to do with respect to Goods, Wares, or Merchandize of the same Sort or Kind regularly imported.

Officers of Excise to gauge and keep Account of such Goods.

IV. And be it further enacted, That all such Goods, Wares, or Merchandize, subject to a Duty of Excise, which shall be delivered or taken out of any such Warehouse for Home Consumption, shall be accompanied by an Excise Permit granted according to the Laws in that Case made and provided; and in case any such Goods, Wares, or Merchandize shall be delivered or taken out of any such Warehouse for Exportation, the same and every Part thereof shall forthwith and without any unnecessary Delay, and in the Presence of the proper Officers of Excise, be carried to and put on board the Ship or Vessel, in which the same are intended to be exported; and in case the same or any Part thereof shall be altered in Quantity or Quality, after being delivered from or out of the Warehouse, and before the same shall be exported, or shall not be actually put on board such Ship or Vessel, or if the Whole or any Part thereof shall after being so shipped be unshipped, or put into any other Ship or Vessel, or into any Boat (Shipwreck or other unavoidable Accident excepted), or shall be relanded in *Great Britain*, all such Goods, Wares, or Merchandize, the shipping of which shall be so omitted or neglected, or which shall be altered in Quantity or Quality, or shall be unshipped or relanded, shall, together with the Packages containing the same, be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Goods delivered out for Home Consumption to be accompanied with a Permit, and Goods delivered out for Exportation to be shipped without Delay in Presence of the proper Officer, &c.

V. And be it further enacted, That in respect of Wine and Spirits respectively condemned as Prize, and which shall be taken out of any such Warehouse to be shipped for Exportation, Security shall be given by Bond as in the Case of Wine and Spirits respectively, which shall have been or shall be regularly imported in the usual Course of Trade, and exported from *Great Britain* to Foreign Parts by Way of Merchandize.

Bond to be taken on shipping Wine and Spirits for Exportation.

VI. And



VI. And be it further enacted, That in case it shall be found necessary or expedient to increase or diminish the Strength of any Prize Spirits condemned as aforesaid in order to render the same fit and proper to be sold for Home Consumption, it shall and may be lawful to and for the Lords Commissioners of His Majesty's Treasury, or any Three of them, by Warrant under their Hands to authorize, empower, and direct the Commissioners of Excise to cause any Prize Spirits duly condemned as aforesaid, to be brought to such Strength as shall be thought proper, to render the same fit for Sale for Home Consumption, either by the Admixture of One Part with another, or with Water, or by Re-distillation and Adjustment, at the Expence of the Captors, Agents, Purchasers, or Proprietors of such Spirits, and all such Spirits so made or brought to such Strength shall be subject and liable to such Rules, Regulations, and Conditions as are herein-after mentioned.

Treasury may authorize the Commissioners of Excise to increase or diminish the Strength of Prize Spirits.

VII. And be it further enacted, That all such Foreign Spirits so made or brought to such Strength as aforesaid, under the Authority of the Lords Commissioners of His Majesty's Treasury, shall be subject to all and singular the Rules, Regulations, Restrictions, and Provisions, contained, provided, settled or established in or by an Act made in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for permitting certain Goods imported into* Great Britain, *to be secured in Warehouse without Payment of Duty*; or in or by another Act made in the Forty-fifth Year of the Reign of His said present Majesty, intituled, *An Act to authorize the Lords Commissioners of His Majesty's Treasury, to permit certain Articles to be warehoused in different Ports in* Great Britain, *upon giving Security for the Payment of Duties upon the Articles therein mentioned*; or in or by another Act made in the Forty-sixth Year of the Reign of His present Majesty, intituled, *An Act to extend the Powers of an Act made in the Forty-third Year of His present Majesty, for permitting certain Articles to be warehoused in* Great Britain, *to other Articles not therein mentioned, and to alter the Condition of the Bond directed to be given by an Act of the Twenty-fourth Year of His present Majesty, by the Masters and Owners of Vessels and Boats licensed by the Lords of the Admiralty*, as the Case may require, for or in respect of Brandy, Rum, Geneva, or other Spirits respectively, so far as the said Rules, Regulations, Restrictions, and Provisions, in or by the said Acts can or may be applied to such Brandy, Rum, Geneva, or other Spirits.

Such Spirits to be subject to the Regulations of 43 G. 3. c. 131. 45 G. 3. c. 87. 46 G. 3. c. 137.

## 48 GEORGII III. Cap. CVI.

An Act to remedy the Inconvenience which has arisen, and may arise, from the Expiration of Acts, before the passing of Acts to continue the same. [25th *June* 1808.]

WHEREAS Bills for the continuing of Acts in force only for a limited Time have sometimes not passed before the Expiration of the Act intended to be continued; and great Inconvenience may arise therefrom; be it therefore enacted by the King'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 where any Bill may have been or shall be introduced into this present or any future Session of Parliament, for the Continuance of any Act which would expire in such Sessions, and such Act shall have expired before the Bill for continuing the same shall have received the Royal Assent, such continuing Act shall be deemed and taken to have Effect from the Date of the Expiration of the Act intended to be continued, as fully and effectually, to all Intents and Purposes, as if such continuing Act had actually passed before the Expiration of such Act, except it shall be otherwise especially provided in such continuing Act: Provided nevertheless, that nothing herein contained shall extend, or be construed to extend, to affect any Person or Persons with any Punishment, Penalty, or Forfeiture whatsoever, by reason of any Thing done or omitted to be done by any such Person or Persons contrary to the Provisions of the Act so continued, between the Expiration of the same and the Date at which the Act continuing the same may have received or shall receive the Royal Assent.

When Bills for continuing Expiring Acts shall not pass before the Acts expire, such Acts shall be continued from their Expiration.

An

## 49 GEORGII III. Cap. XLI.

An Act to amend an Act made in the Forty-eighth Year of His present Majesty, to provide that *British* Ships captured by the Enemy, becoming the Property of *British* Subjects, shall not be entitled to the Privilege of *British* Ships. [12th *May* 1809.]

48 G. 3. c. 70.

WHEREAS by an Act passed in the Forty-eighth Year of His present Majesty's Reign, intituled, *An Act to provide that* British *Ships which shall be captured by the Enemy, and shall afterwards become the Property of* British *Subjects, shall not be entitled to the Privilege of* British *Ships*, it is enacted, that no *British*-built Ship or Vessel which has been captured by the Enemy, and which shall not have been registered *de novo* before the First Day of *October* One thousand eight hundred and eight, nor any *British*-built Ship or Vessel which shall thereafter be captured by the Enemy, shall be registered as a *British*-built Ship or Vessel; but every such Ship or Vessel, although owned by a *British* Subject or Subjects, shall be deemed and taken to all Intents and Purposes as a Foreign-built Ship or Vessel: And whereas it may be an Encouragement to the Recapture of such Ships and Vessels, if such recaptured Ships and Vessels were admitted to the Privilege of *British*-built Ships and Vessels as before their Capture by the Enemy; be it therefore enacted by the King'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 every *British*-built Ship or Vessel recaptured from the Enemy by any of His Majesty's Ships of War, or by any Ship or Vessel having Letters of Marque and Reprizal, or by any Ship or Vessel of War belonging to any State in Alliance with His Majesty, may be registered, and shall be deemed and taken to have the Privileges of a *British*-built Ship or Vessel, in the same Manner as if it had not been captured by the Enemy; any Thing in the said Act to the contrary in anywise notwithstanding.

British-built Vessels recaptured may be registered, and have the Privilege of British Ships.

## 49 GEORGII III. Cap. XCVIII.

An Act for repealing the several Duties of Customs chargeable in *Great Britain*, and for granting other Duties in lieu thereof. [10th *June* 1809.]

43 G. 3. c. 68.

WHEREAS by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act to repeal the Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof*; the Duties of Customs were simplified and consolidated: And whereas many new and additional Duties of Customs have been from Time to Time granted since the passing of the said Act, and which for the better ascertaining the annual Produce and Appropriation thereof have been kept distinct and carried to separate Accounts, both in the Receipt thereof and in His Majesty's Exchequer, and the Computation of the Duties of Customs has thereby again become complicated and intricate: And whereas it is expedient for the affording Facility and Accommodation to mercantile Transactions, that the several Duties of Customs now payable, (except as is herein-after provided) should be again consolidated: And whereas it is necessary for carrying into Execution the Purposes aforesaid, that all such Duties (except as in this Act mentioned) shall cease and determine, and that other Duties of Customs should be granted in lieu thereof: And whereas it will greatly simplify the keeping the public Accounts of the Revenue of Customs, if the Duties were received and accounted for annually in Two Sums only, the one being the Produce and Amount of the Revenue of Customs granted to His Majesty as permanent Additions to the Revenue, and made Part of the Consolidated Fund of *Great Britain*; and the other, being the Produce and Amount of the Duties of Customs and Tonnage granted to His Majesty during the Continuance of the present War, and until certain Periods after the Ratification of a Definitive Treaty of Peace, and to be so carried to Account in the Exchequer (except as herein-after is provided); and that separate accounts for Ten Years from the respective Periods at which any of the said Duties were granted, should no longer be kept, but that in lieu thereof, Accounts should be laid before



before Parliament for such respective Periods as aforesaid, of the Produce of such Duties as far as the same can be ascertained: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 Fifth Day of *July* One thousand eight hundred and nine, all and singular the Subsidies, Customs, Impositions, or Duties whatever, (respecting the Revenue of Customs) payable to His Majesty, His Heirs and Successors, by virtue of any Act or Acts of Parliament in force, on or immediately before the said Fifth Day of *July* One thousand eight hundred and nine, upon the Importation or Exportation respectively, of any Goods, Wares or Merchandize, into or from *Great Britain*, or upon any Goods, Wares, or Merchandize being brought or carried coastwise from one Port or Place in *Great Britain* to any other Port or Place within the same (except as in this Act mentioned), or upon any Ship or Vessel according to the Tonnage thereof, entering or clearing Outwards or Inwards at any Port within *Great Britain*, and the several and respective Drawbacks allowed upon the Exportation of any Goods, Wares, or Merchandize from *Great Britain*; and also all the additional Imposts or Duties charged upon the Product and Amount of the said several Duties of Customs, shall cease and determine, save and except in all Cases relating to the recovering, allowing or paying any Arrears thereof respectively, which may on the said Fifth Day of *July* One thousand eight hundred and nine remain unpaid, or to any Fines, Penalties or Forfeitures relating thereto respectively, which shall have been incurred at any Time before the said Fifth Day of *July* One thousand eight hundred and nine: Provided always, that nothing in this Act contained shall extend or be construed to extend to repeal or anywise alter the Duties of Package, Scavage, Baillage, or Portage, or any other Duties payable to the Mayor and Commonalty and Citizens of the City of *London*, or to the Lord Mayor of the said City for the Time being, or to any other City or Town Corporate within *Great Britain*, or any other Special Privilege or Exemption, to which any Person or Persons, Bodies Politic or Corporate, is or are now entitled by Law, but the same shall be continued as heretofore.

From July 5, 1809, the present Duties of Customs and Drawbacks shall cease.

The Duties of Package, &c. to the City of London, &c. shall be continued.

II. And whereas it is necessary that other Duties of Customs should be granted to Your Majesty in lieu of the Duties repealed by this Act; we Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, have therefore given and granted to Your Majesty the several Duties of Customs herein-after mentioned, and do humbly beseech Your Majesty that it may be enacted; and be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and nine, in lieu and stead of the Subsidies and Duties of Customs hereby made to cease and determine, there shall be raised, levied, collected and paid unto His Majesty, His Heirs and Successors, in ready Money (except as hereinafter is provided) without any Discount whatever, upon Goods, Wares, or Merchandize imported and brought into *Great Britain* from Parts beyond the Seas, and upon Goods, Wares, or Merchandize exported from *Great Britain*, and upon Goods, Wares, or Merchandize brought or carried Coastwise from One Port or Place in *Great Britain* to any other Port or Place within the same, and upon Ships or Vessels, according to the Tonnage thereof, entering Outwards or Inwards at any Port within *Great Britain*, the several Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Schedule and Tables hereunto annexed marked A. B. C. and D.; and that there shall also be paid or allowed the several Drawbacks of the said Duties of Customs, as the same are also respectively inserted, described, and set forth in Figures in the said Schedule and Tables marked A. and B.; any Law Custom, or Usage to the contrary notwithstanding.

From July 5, 1809, the Duties in the annexed Schedule and Tables shall be levied, and the Drawbacks therein inserted, allowed, in lieu of those which are then to cease.

III. And be it further enacted, That the Duties granted and imposed by this Act, and made payable according to the Weight, Tale, Gauge, Measure, or Value of any Goods, Wares, or Merchandize charged with such Duties, shall be charged and payable upon any greater or less Weight, Number, Quantity, or Value thereof than the Weight, Number, Quantity, or Value particularly inserted, described, and set forth in the Schedule and Tables hereunto annexed marked A. B. and C. in proportion to the actual Weight, Number, Quantity, or Value of such Goods, Wares, or Merchandize.

When Duties are payable by Weight, &c. they shall be paid in Proportion to the actual Weight of the Articles, &c.

IV. And be it further enacted, That the several Duties of Tonnage hereby imposed on Ships and Vessels entering Outwards or Inwards to or from Foreign Parts, shall be paid to the proper Officer appointed to receive the same on the Entry Outwards, and within Fourteen Days after the Report Inwards, each and every Voyage any such Ship or Vessel shall so enter Outwards or report Inwards at any Port within *Great Britain*, and that the Tonnage of every such Ship or Vessel, being *British*-built or *British* owned, shall be computed and taken according to the Register thereof, under the Provisions of an Act passed in the Twenty-sixth Year of His present Majesty's Reign, intituled, *An Act for the further In-*

Tonnage Duties in what Manner to be paid.

*crease and Encouragement of Shipping and Navigation,* and that the Tonnage of every other Ship or Vessel in case of any Doubt or Dispute relative thereto, shall be ascertained by admeasurement, in the Mode and Manner prescribed and directed by the said Act.

Acts relative to the Revenue of Customs to be applied in Execution of this Act.

V. And be it further enacted, That every Act of Parliament in force on and immediately before the Fifth Day of *July* One thousand eight hundred and nine, by which any Rules, Regulations, Conditions, or Restrictions were made, established, or directed, for the ascertaining the Value of any Goods, Wares or Merchandize, or for the remitting or allowing of any Deduction of any Duties on account of Damage, or for the better securing the Revenue of Customs, or for the regular Importation into or Exportation from *Great Britain*, or the bringing or carrying Coastwise, or from Port to Port within *Great Britain*, or the entering, landing, or shipping of any Goods, Wares, or Merchandize whatever, except where any Alteration is expressly made by this Act, and all Provisions, Clauses, Matters and Things relating thereto, shall, and are hereby declared to be and remain in full Force and Effect, and shall be applied to the Subject of this Act, and for carrying the same into Execution as fully and effectually as if they had been repeated and re-enacted in this present Act.

Temporary or War Duties to continue till Six Months after the Ratification of a Treaty of Peace.

VI. And be it further enacted, That the Duties of Customs by this Act imposed on Goods, Wares and Merchandize, and on Ships and Vessels according to the Tonnage thereof, and which are particularly described and set forth in Figures in the Schedule and Tables hereunto annexed, marked A, B, C, and D, under the Title and Description of Temporary or War Duties, shall continue in Force during the Continuance of the present War, and for Six Months after the Ratification of a Definitive Treaty of Peace.

The Duties on Sugar to continue till March 25, 1810, and to be applied according to 49 G. 3. c. 1.

VII. And be it further enacted, That the Duties imposed by this Act upon the Importation of Sugar, and inserted, described, and set forth in the Schedule and Tables hereunto annexed, marked A, B, and C, shall continue and be in force until the Twenty-fifth Day of *March* One thousand eight hundred and ten, and no longer, and shall be appropriated, applied, and accounted for, according to the Provisions of an Act passed in the present Session of Parliament, intituled, *An Act for continuing to His Majesty certain Duties on Malt, Sugar, Tobacco, and Snuff, in* Great Britain, *and on Pensions, Offices, and Personal Estates in* England, *for the Service of the Year One thousand eight hundred and nine*; and that a separate Account of such Duties shall be kept at the Custom House distinct and apart from all other Duties of Customs, and the same shall be paid into the Exchequer pursuant to the Provisions of the said recited Act, as to the Duties by the said Act granted on Sugar.

Suspending Part of the Duty on Sugar according to the Average Prices of Brown or Muscovado Sugar.

VIII. And be it further enacted, That whenever it shall appear by Notice in the *London Gazette*, in Manner directed by an Act passed in the Forty-sixth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty during the present War, and for Six Months after the Expiration thereof, by the Ratification of a Definitive Treaty of Peace, additional Duties on certain Goods, Wares, and Merchandize, imported into and exported from, or brought or carried Coastwise within* Great Britain, that the Average Price of Brown or Muscovado Sugar, taken in Manner directed by the said recited Act for Four Months preceding the Fifth Day of *January*, the Fifth Day of *May*, and the Fifth Day of *September*, respectively in every Year, shall be below Forty-nine Shillings the Hundred Weight, then and in such Case it shall be lawful for the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury, or any Three or more of them, for the Time being, and they are hereby authorized to suspend, until a new Average according to the said recited Act shall be published, the Sum of One Shilling in the Hundred Weight, Part of the Temporary or War Duty on Sugar by this Act granted; and if such Average Price shall be below Forty-eight Shillings, then Two Shillings of the said Duty; and if such Average Price shall be below Forty-seven Shillings, then Three Shillings of such Duty; and to continue from Time to Time, if the Case shall so require, according to the Averages published as aforesaid.

Act not to affect the Act of Union between Great Britain and Ireland, in respect to the Importation or Exportation of Goods

IX. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to repeal or alter any of the Provisions contained in Two Acts for the Union of *Great Britain* and *Ireland*, the One made in the Parliament of *Great Britain* in the Thirty-ninth and Fortieth Years of His present Majesty's Reign, and the other made in the Parliament of *Ireland* in the Fortieth Year of His present Majesty's Reign, or any other Act or Acts in force on or immediately before the said Fifth Day of *July* One thousand eight hundred and nine, by which any Goods, Wares, or Merchandize, imported from *Ireland* into *Great Britain*, or any Goods, Wares, and Merchandize, exported from *Great Britain* to *Ireland*, are respectively made to remain liable to, or are charged with or





or exempted from any Duties of Customs, whether countervailing or others, or by which any Drawbacks or Bounties are allowed or given in respect of any such Goods, Wares, or Merchandize.

Nor the Duties of Tonnage granted by

X. Provided also, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend, or alter, or repeal, or in anywise to affect any of the Duties on Ships or Vessels according to the Tonnage thereof granted and imposed by an Act passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act for rendering more commodious and for better regulating the Port of* London, or any of the Duties granted and imposed by an Act passed in the Forty-fifth Year of the Reign of His present Majesty, intituled, *An Act for making further Provision for the more effectual Performance of Quarantine.*

39 G. 3. c. 69. (*Local.*)

45 G. 3. c. 10.

Nor to affect the Duties granted by

XI. Provided also, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to or in any way to affect, alter, vary, or repeal any of the Duties granted by or any of the Provisions contained in an Act passed in the last Session of Parliament, intituled, *An Act for granting to His Majesty, until the End of the next Session of Parliament, Duties of Customs on the Goods, Wares, or Merchandize, therein enumerated, in furtherance of the Provisions of certain Orders in Council*; or in an Act passed in the same Session of Parliament, intituled, *An Act for imposing, until the End of the next Session of Parliament, a Duty on Cotton Wool, the Growth of the* British *Colonies, exported from* Great Britain; or the Provisions contained in another Act passed in the same Session of Parliament, intituled, *An Act for making valid certain Orders in Council, and Warrants of the Commissioners of the Treasury, for the Entry and Warehousing of certain Goods imported in Neutral Vessels, and for indemnifying all Persons concerned therein; for the remitting of Forfeitures in certain Cases; and for enabling His Majesty to allow, during the Continuance of Hostilities, and until Two Months after the Commencement of the next Session of Parliament, the Importation of Goods from Countries from which the* British *Flag is excluded in any Vessels whatever*; or in an Act passed in the same Session of Parliament, intituled, *An Act to amend so much of Two Acts of this Session of Parliament, for carrying into Execution certain Orders in Council, as relates to the Duties on Goods exported from the Warehouses in which they have been secured on Importation, and on certain Prize Goods imported into* Great Britain *or* Ireland.

48 G. 3. c. 26.

43 G. 3. c. 35.

48 G. 3. c. 37.

43 G. 3. c. 71.

Act not to affect the Duty granted by 45 G. 3. c. 10.

XII. Provided also, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to or in any way to affect, alter, vary, or repeal any of the Duties granted by or any of the Provisions contained in an Act passed in the Forty-fifth Year of the Reign of His present Majesty, intituled, *An Act for making further Provision for the effectual Performance of Quarantine.*

Fish of British taking and curing may be imported in British Ships Duty free.

XIII. Provided also, and be it further enacted, That Fish of every Kind or Sort whatever of *British* taking and curing, caught or taken in any Part of the Ocean by the Crews of any Ships or Vessels built in *Great Britain, Ireland*, or the Islands of *Jersey, Guernsey*, or *Man*, or in any of the Colonies, Plantations, Islands, or Territories which now belong, or at the Time of building such Ships or Vessels did belong, or which may hereafter belong to or be in the Possession of His Majesty, His Heirs or Successors, and wholly belonging to and owned by His Majesty's Subjects, and navigated and registered according to Law, shall and may be imported into *Great Britain* in Ships built, owned, navigated, and registered as aforesaid, without Payment of any Duty of Customs whatever; any Thing in this Act or any other Act or Acts to the contrary thereof in anywise notwithstanding: Provided always, that, before such Fish shall be admitted to Entry, the Master or other Person having the Command of the Ship or Vessel in which such Fish shall be imported, shall make Oath before the Collector or other Chief Officer of the Customs, at the Port of Importation (who is hereby authorized and required to administer such Oath) that such Fish was actually caught, taken, and cured wholly by His Majesty's Subjects.

Act not to charge with the Tonnage Duty, Fishing Vessels or Vessels in Ballast, &c.

XIV. Provided also, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend, to charge with the Duty of Tonnage by this Act imposed, any Ship or Vessel employed in the Fisheries on the Coast of *Great Britain*, and not entering outwards for Foreign Parts, or to charge the said Tonnage Duty on any *British*-built Ship or Vessel owned by *British* Subjects, which is not required to be registered by any Act or Acts of Parliament in force, on or immediately before the said Fifth Day of *July* One thousand eight hundred and nine, or on any Ship or Vessel whatsoever, which shall enter Outwards or Inwards in Ballast only: Provided always, that nothing in this Act contained shall extend or be construed to extend, to repeal or discontinue any Drawback of the Duties of Customs on any Sort of Wine intended for the Use of Admirals, Captains, and other Commissioned Officers serving in any of His Majesty's Ships of War by any Act or Acts of Parliament in Force on or immediately before the said Fifth Day of *July* One thousand eight hundred and nine, or

Nor repeal any Drawback allowed to Officers in the Navy on Wine, or to prevent Tobacco for the Use of the Crew being removed from Warehouses Duty free.

to

to prevent Tobacco for the Use and Consumption of the Crew of any Ship of War in actual Service, being removed for that Purpose from the Warehouse in which it may have been deposited without Payment of any Duty of Customs, in Cases wherein Tobacco might have been so removed by virtue of any Act or Acts of Parliament in force on or before the said Fifth Day of *July* One thousand eight hundred and nine: Provided always, that all the Conditions, Regulations, and Restrictions, contained in any Act or Acts of Parliament in force immediately before the said Fifth Day of *July* One thousand eight hundred and nine, relating respectively to any such Drawbacks of the Duties of Customs, or to any such Tobacco respectively, shall be duly observed and enforced in relation thereto.

Act not to compel the Proprietors to pay the Duties upon landing of Goods, in Cases where such Goods might have been secured in Warehouse before July 5, 1809.

XV. And be it further enacted, That nothing in this Act contained shall extend or be construed to extend, to compel the Proprietor or Proprietors of Goods, Wares, or Merchandize, to pay the Duties upon the Importation or Landing thereof, in Cases in which such Goods, Wares, or Merchandize, might on or immediately before the said Fifth Day of *July* One thousand eight hundred and nine, have been at the Request of the Importer or Proprietor thereof, lodged and secured in Warehouses, or in any Places approved of for that Purpose, by the Lord High Treasurer or the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, or by the Commissioners of the Customs in *England*, or any Four or more of them, or the Commissioners of the Customs in *Scotland*, or any Three or more of them, under the Provisions of any Act or Acts of Parliament in force, on and immediately before the said Fifth Day of *July* One thousand eight hundred and nine, during the Continuance of any such Act or Acts respectively: Provided also, that in case the Importer or Proprietor of any Goods, Wares, and Merchandize which shall have been lodged in Warehouses or otherwise secured, by virtue of any Act or Acts of Parliament in force on or immediately before the said Fifth Day of *July* One thousand eight hundred and nine, and on which the Duties due on the Importation thereof shall not have been paid, shall be desirous of taking any such Goods out of such Warehouse, or from any Place wherein secured, for the Purpose of being used or consumed in *Great Britain*, then and in such Case, the Duties imposed by this Act shall be payable thereon, except as herein after is provided, notwithstanding such Goods may have been imported into *Great Britain*, and warehoused before the said Fifth Day of *July* One thousand eight hundred and nine: Provided also, that nothing herein contained shall extend or be construed to extend to permit any Goods to be delivered from such Warehouse or Place, for the Purpose of being used or consumed in *Great Britain*, unless such Goods could have been lawfully so delivered, to be used or consumed before the said Fifth Day of *July* One thousand eight hundred and nine.

Duties to be paid on taking out Goods for Home Consumption, &c.

43 G 3. c. 132.

43 G 3. c. 70.

XVI. And whereas by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled, *An Act for permitting certain Goods imported into* Great Britain, *to be secured in Warehouse without Payment of Duty*, certain Goods, Wares, and Merchandize, which shall have been warehoused or otherwise secured under the Provisions of that Act, are made subject to the Payment of an additional Duty of Customs, charged by an Act passed in the same Year, intituled, *An Act for granting to His Majesty during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in* Great Britain, on being delivered for the Purpose of Exportation; it is hereby declared and enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nine, the said Duties shall not be charged or payable on any such Goods, Wares, and Merchandize so delivered for the Purpose of Exportation, notwithstanding such Goods, Wares, and Merchandize, may have been imported and warehoused, or otherwise secured as aforesaid, on or before the said Fifth Day of *July* One thousand eight hundred and nine.

Duty granted by last recited Act not to be charged on Goods delivered for Exportation.

Goods imported by the East India Company and warehoused under 39 G 3. c. 59. and Prize Goods warehoused under 43 G 3. c. 134. fraudulently removed shall be forfeited.

XVII. And be it further enacted, That if any Goods, Wares, or Merchandize imported into this Kingdom by the United Company of Merchants of *England* trading to the *East Indies*, warehoused or otherwise secured under the Authority of an Act passed in the Thirty-ninth Year of His present Majesty's Reign, intituled, *An Act for permitting certain Goods imported from the* East Indies *to be warehoused, and for repealing the Duties now payable thereon, and granting other Duties in lieu thereof*, or of any Goods, Wares, or Merchandize taken and condemned as Prize, and warehoused or otherwise secured under the Authority of an Act passed in the Forty-third Year of His present Majesty's Reign, intituled, *An Act for the Relief of the Captors of Prizes with respect to the bringing and landing certain Prize Goods in* Great Britain *during Hostilities*, shall be embezzled or fraudulently or clandestinely hid or concealed in, or fraudulently or clandestinely removed from or out of any Warehouse or Place wherein the same shall have been so lodged or secured, all such Goods, Wares, or Merchandize so embezzled or fraudulently or clandestinely hid or concealed or removed, together with the Packages containing the same, shall



shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs or of Excise in Cases where that Revenue is concerned, and the Person or Persons so embezzling, hiding, concealing or removing the same, or aiding or assisting therein, or to whose Hands the same shall knowingly come, shall be subject and liable to the like Pains and Penalties as if such Goods, Wares, and Merchandize had been fraudulently unshipped or landed without Payment of Duty.

Where the Duty on East India Goods are charged according to their Value, the same shall be ascertained by the gross Price at which the Goods sold.

XVIII. And be it further enacted, That where by the Table hereunto annexed, marked (B.), the Duties of Customs hereby imposed upon Goods, Wares, and Merchandize imported by the United Company of Merchants of *England* trading to the *East Indies*, are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Gross Price at which such Goods, Wares, or Merchandize shall be sold at the Public Sales of the said Company, and the said Duties shall be paid thereon accordingly as the same are inserted, described, and set forth in Figures in the said Table marked (B.).

Goods in the India Company's Warehouses liable to Duty.

XIX. Provided always, and be it further enacted, That the Duties by this Act imposed on Goods, Wares, and Merchandize, imported by the United Company of Merchants of *England* trading to the *East Indies*, shall be due and payable, and shall be paid on any such Goods as shall after the said Fifth Day of *July* One thousand eight hundred and nine, be and remain in the Warehouses of the said Company, and which shall not have been sold, notwithstanding such Goods may have been imported into *Great Britain* before the said Fifth Day of *July* One thousand eight hundred and nine.

No Pepper sold at the India Company's Sales after June 1, 1804, shall be taken out of Warehouse till Duty be paid.

XX. Provided always, and be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and nine no Pepper which shall have been or shall be sold at the Sales of the United Company of Merchants of *England* trading to the *East Indies* after the First Day of *June* One thousand eight hundred and four, shall be taken out of any Warehouse wherein the same may have been secured for the Purpose of being used or consumed in *Great Britain*, unless and until the Duties by this Act granted on Pepper imported by the said Company, and so taken out, shall have been first paid to the proper Officer of the Customs; any Law, Custom, or Usage to the contrary notwithstanding.

The Value of certain Articles to be valued by the Owners for the Purpose of ascertaining the Duty.

XXI. And whereas by this Act Duties of Customs are payable on certain Articles according to the true and real Value thereof, to be ascertained by the Gross Price at which such Goods shall have been publickly sold at the Sales of the United Company of Merchants of *England* trading to the *East Indies*: And whereas much Inconvenience and Delay hath arisen in the Payment of the Duties and Delivery of Articles brought from the *East Indies*, either as Presents or for private Use, particularly Specimens of Natural History, Models, Drawings, and other Articles tending to illustrate or improve the Arts or Sciences, arising from the Necessity of such Articles being exposed to Public Sale by the *East India* Company, in order to ascertain the Value according to which the Duties payable by Law are to be levied and collected, and such Articles are also thereby frequently exposed to great Injury and Damage: And whereas it is expedient in order to remedy such Inconvenience and Delay, that the Duties of Customs payable on such Goods should be ascertained without the same being in future exposed to Public Sale; be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nine, it shall and may be lawful for any Person or Persons who shall import or bring into *Great Britain* from any Port or Place within the Limits of the Charters granted to the United Company of Merchants of *England* trading to the *East Indies* any of the Articles before-mentioned, or any Articles whatever (not being prohibited to be used or consumed in *Great Britain*), on which the Duties of Customs are now chargeable according to the Value thereof, either as Presents or for private Use, and not by way of Merchandize, to enter the same with the proper Officers of His Majesty's Customs, such Goods having been first lodged and housed in Warehouses according to Law, and that the Value of such Goods according to which the Duties of Customs are due and payable, shall be ascertained according to the Declaration of the Value thereof, to be made by the Owner or Proprietor, or his known Agent, in the like Manner and Form, and under all the Rules, Regulations, and Restrictions, and subject and liable to such and the like Forfeitures and Penalties as are prescribed, directed, and imposed, with respect to Goods not imported by the *East India* Company, and on which the Duties of Customs are payable according to the Value thereof.

Such Goods may be entered and Value ascertained, although imported before July 5, 1809: Proof to be given that such Goods are for private Use.

XXII. And be it further enacted, That any such Goods on which Duties of Customs have not been paid may be entered, and the Value ascertained according to the Directions of this Act, notwithstanding such Goods may have been imported or brought into *Great Britain*, on or before the said Fifth Day of *July* One thousand eight hundred and nine: Provided always, that no such Goods shall be admitted to

Entry under the Authority of this Act, unless Proof shall be made to the Satisfaction of the Commissioners of the Customs in *England*, or any Three or more of them, that such Goods are imported or brought into *Great Britain* for private Use and not by Way of Merchandize.

After the Ratification of a Definitive Treaty of Peace, Silk Handkerchiefs of the Manufacture of Persia, China, or the East Indies, may be sold by the East India Company, and worn in Great Britain, &c.

XXIII. And be it further enacted, That from and after the Termination of the War by the Ratification of a Definitive Treaty of Peace, it shall and may be lawful for the United Company of Merchants of *England* trading to the *East Indies*, to expose to sale either for the Purpose of being worn or used in *Great Britain*, or for Exportation, any Silk Handkerchiefs of the Manufacture of *Persia*, *China*, or the *East Indies*, that shall have been or may thereafter be secured in the Warehouses of the said United Company, subject nevertheless to the Duties by this Act imposed, or which may hereafter be imposed thereon, and all such Silk Handkerchiefs on which such Duties shall have been duly paid, shall and may be worn or used in *Great Britain*, or sold or exposed to sale therein, and shall not be subject to Seizure or Forfeiture, nor shall the Person or Persons who shall wear or use the same, or who shall sell or expose to Sale the same, or have the same in his, her, or their Custody or Possession, be liable to any Penalty or Penalties, or Fine or Fines whatever on account thereof, any Law, Custom, or Usage, to the contrary notwithstanding.

Limiting the Quantity of Pieces to be sold.

XXIV. Provided always, and be it further enacted, That for the Space of Three Years from and after the said Ratification, the said United Company shall not, in any One Year, sell or expose to Sale a greater Quantity of such Silk Handkerchiefs than Fifty thousand Pieces, and that such Fifty thousand Pieces shall be of the usual Length, and of the Sorts that shall have been usually exposed to Sale.

Bounty to be allowed on the Exportation of Refined Sugar, produced from Sugar imported by the East India Company.

XXV. And whereas certain Bounties are allowed on the Exportation of Refined Sugar, produced from Raw Sugar imported from the *British* Plantations in *America*: And whereas it is expedient that the like Bounties should be allowed on the Exportation of Refined Sugar produced from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*; be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and nine, there shall be paid and allowed on the Exportation of Refined Sugar produced from Sugar imported by the United Company of Merchants of *England* trading to the *East Indies*, the like Bounty as is now or hereafter may be allowed by Law on the Exportation of the like Sort or Description of Refined Sugar, produced from Raw Sugar imported from the *British* Plantations in *America*, subject in every Respect to the Conditions, Rules, Regulations, Restrictions, Penalties, and Forfeitures, now by Law practised and applied with respect to the Bounty allowed on the Exportation of Refined Sugar.

Where Goods on Importation are chargeable according to the Value, it shall be considered the same as at the Port of Importation, which shall be ascertained according to 27 G. 3. c. 13. and if not truly valued may be detained;

XXVI. And be it further enacted, That in all Cases where by the Schedule and Tables hereunto annexed the Duties of Customs by this Act imposed upon the Importation of Goods, Wares, and Merchandize into *Great Britain*, are charged, not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Importation, without any Abatement or Deduction whatever, except of so much as the Duties payable on the Importation thereof by this Act shall amount to, and that such Value shall be ascertained (except as in this Act is provided) by the Declaration of the Importer or Proprietor of such Goods, Wares, or Merchandize so imported, or of his known Agent or Factor, in the Manner and Form, and under all the Rules and Regulations, and subject to the Rules and Regulations, and subject to the same Forfeitures and Penalties, as are prescribed, directed, and imposed for ascertaining and collecting Duties to be paid according to the Value thereof by an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the Public Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King, into this Kingdom; and for applying certain unclaimed Monies remaining in the Exchequer for the Payment of Annuities on Lives to the Reduction of the National Debt*, and in case such Goods, Wares, or Merchandize, shall not be valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, or Merchandize, shall be dealt with, and the proper Officers of the Customs shall proceed in every Respect in the Manner prescribed in such Case by the said recited Act.

And where, on Exportation according to the Value, it shall be considered the same as at the Port of Exportation, &c.

XXVII. And be it further enacted, That in all Cases where, by the Schedule annexed marked A, the Duties of Customs by this Act imposed upon the Exportation of Goods, Wares, and Merchandize from



from *Great Britain*, and charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Exportation, without any Deduction or Abatement whatever, except of so much as the Duties of Customs paid or payable thereon at the Time of the Entry of such Goods, Wares, and Merchandize shall amount to, and that such Value shall be ascertained (except as in this Act is provided) by the Declaration of the Exporter or Proprietor of such Goods, Wares, and Merchandize, or of his known Agent or Factor, in the Manner and Form, and under all the Rules, Regulations, and Restrictions, and subject to the same Forfeitures and Penalties as are prescribed, directed, and imposed for ascertaining and collecting the Duties to be paid according to the Value thereof, by the said recited Act passed in the Twenty-seventh Year of the Reign of His present Majesty; and in case any Goods, Wares, or Merchandize shall not be valued according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, or Merchandize shall be dealt with, and the proper Officers of the Customs shall proceed in every Respect, except as herein-after is provided, in the Manner prescribed in such Case by the said recited Act.

In case Goods be undervalued the Exporter to be paid according to the Declaration made on Entry, and the Goods detained.

XXVIII. Provided always and be it further enacted, That in case any Goods, Wares, or Merchandize, subject to Duty on Exportation by this Act, according to the Value thereof, shall on Examination by the proper Officers of the Customs be found to be under valued, and shall on that Account be detained, the Exporter or Proprietor shall in such Case be paid the Value of such Goods, Wares, and Merchandize, according to the Declaration made on the Entry thereof for Exportation, together with the Amount of the Customs paid thereon, at the Time of the Entry thereof, without any further Allowance whatever; any Thing in the said recited Act passed in the Twenty-seventh Year of His present Majesty, or in any other Act or Acts of Parliament to the contrary thereof notwithstanding.

Where real Value of Goods cannot be ascertained the Exportation may be permitted on the Exporter giving Bond for the Duties;

XXIX. And be it further enacted, That if at the Time of making the Entry for the Exportation of any Goods, Wares, or Merchandize, of the Growth, Produce, or Manufacture of *Great Britain*, on which the Duties of Customs by this Act granted, are charged in the Schedule hereunto annexed marked (A.), according to the Value thereof, the Exporter or Proprietor of such Goods, Wares, or Merchandize, so entered for Exportation, his known Agent or Factor shall not be able to ascertain the true and real Value thereof, it shall be lawful for the Collector and Comptroller of the Customs at the Port of Exportation, to permit such Exporter or Proprietor, Agent or Factor, to ship or export such Goods, Wares or Merchandize, upon making Oath that such real Value cannot be ascertained, and upon Bond being given either by the Exporter or Proprietor of such Goods, Wares, or Merchandize, or by the known Agent or Factor of such Exporter or Proprietor, to His Majesty, His Heirs and Successors, with One sufficient Surety in Treble the Amount of the supposed or estimated Duty on the Value of such Goods, Wares, or Merchandize, conditioned for the Payment of the Duties hereby imposed, within Three Months, and according to the true and real Value thereof, and for producing the Invoice and Bills of Parcels, or such other Documents as shall be required by the Collector and Comptroller of the Customs at the Port of Exportation, in case the Production thereof shall be thought necessary by such Officers of the Customs, for the Purpose of ascertaining the true and real Value of such Goods, Wares, or Merchandize, so exported as aforesaid.

and it shall be declared in the Entry whether the Exporter shall be the Proprietor or Agent, &c.

XXX. Provided always, and be it further enacted, That upon the Exportation of all Goods, Wares, and Merchandize, of which the real Value cannot be ascertained, and in Cases where the Duties are allowed to be secured by Bond as aforesaid, the Name of the actual and real Exporter, whether such Exporter shall be the Proprietor or the Agent or Factor of the Proprietor, shall be declared in the Entry, together with the Name of the Agent or Factor making the Entry, and giving such Bond, and the Declaration of the Value of such Goods, Wares, and Merchandize, according to which the Duties shall be ascertained and paid, and the Bond cancelled, shall in all such Cases be signed by such actual and real Exporter, and not by any Clerk, Agent, or Broker of such Exporter.

Penalty for making a false Declaration of the Value.

XXXI. And be it further enacted, That if any Exporter of any such Goods, Wares, or Merchandize, entered for Exportation, shall knowingly and fraudulently make any false Declaration of the Value of any such Goods, Wares, or Merchandize, after the same shall have been allowed to be shipped for Exportation, every such Exporter shall for every such Offence forfeit a Sum equal to the true and real Value of all such Goods, Wares, or Merchandize.

The Commissioners of the Customs may direct Goods detained to be delivered on Proof that no Fraud was intended.

XXXII. And be it further enacted, That in case any Goods, Wares, or Merchandize upon which Duties of Customs are hereby imposed, shall be detained by any Officer of the Customs on account of

the same not being valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, it shall and may be lawful for the Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, and the Commissioners of His Majesty's Customs in *Scotland* for the Time being, or any Three or more of them, upon Proof being made to their Satisfaction that no Fraud was intended, to direct the Goods to be delivered, and the Entry to be amended, upon such Terms and Conditions as under the Circumstances of the Case shall appear to the said Commissioners of the Customs in *England* and *Scotland* respectively to be reasonable, and as they shall think fit to direct: Provided always, that if the Importer, Exporter, or Proprietor of such Goods, Wares or Merchandize, shall accept the Terms or Conditions prescribed by the said Commissioners of the Customs respectively, such Importer, Exporter, or Proprietor shall not have or be entitled to any Recompence or Damage, on account of the Detention of such Goods, Wares, or Merchandize, or have or maintain any Action whatever for the same, any Law, Custom, or Usage to the contrary notwithstanding.

43 G. 3. c. 136. 46 G. 3. c. 78.

XXXIII. And whereas an Act passed in the Forty-third Year of His present Majesty's Reign, intituled, *An Act to enable the Commissioners of His Majesty's Treasury of* Great Britain *to contract for the Duties of Prisage and Butlerage of Wine:* And whereas by virtue of the said Act, the Commissioners of His Majesty's Treasury did, in pursuance of the said recited Act, treat, contract, and agree with the most Noble *Augustus Henry* Duke of *Grafton*, in whom the Right of Prisage and Butlerage of all Wines brought into the Ports of *London*, and certain other Ports in *England*, was then become vested for the absolute Purchase and Surrender of his Estate, Right, Title, and Interest, in and to the Prisage and Butlerage of Wines, in order that the same should be revested in the Crown: And whereas the said Agreement so entered into was sanctioned and confirmed by an Act passed in the Forty-sixth Year of His present Majesty's Reign, intituled, *An Act to confirm an Agreement entered into between the Commissioners of His Majesty's Treasury, and the most Noble* Augustus Henry *Duke of* Grafton, *in pursuance of an Act of the Forty-third Year of His present Majesty:* And whereas Doubts have arisen as to the Application and Appropriation of the Money arising since the Fifth Day of *July* One thousand eight hundred and six, from the Prisage and Butlerage of Wine entered in the Port of *London* and the other Ports in *England*, wherein the Right of Prisage and Butlerage had been purchased as aforesaid, of the most Noble *Augustus Henry* Duke of *Grafton*; therefore, in order to obviate those Doubts, be it enacted,

The Duties of Prisage and Butlerage of Wine received after July 5, 1806, to be paid over to the Collector of the Customs;

That from and after the Fifth Day of *July* One thousand eight hundred and nine, all Monies whatever that shall have been or may be received after the Fifth Day of *July* One thousand eight hundred and six by any Person whatever, whether employed in the Service of the Customs or otherwise, on account of the Prisage and Butlerage of Wine entered either at the Port of *London* or any of those Ports in *England* where the Right of Prisage and Butlerage has been purchased as aforesaid, shall be paid over to the Collector of the Customs in *London* or at either of the said other Ports of *England* where such Monies shall have been received; and the said Collectors respectively shall cause the said Monies to be appropriated and applied to the Account of Consolidated Customs.

and the Money arising from Composition for Prisage shall be paid in like Manner.

XXXIV. And whereas certain other Monies have, since the said Fifth Day of *July* One thousand eight hundred and six, been so received by Way of Composition for Prisage, and under that Description; be it further enacted, That all Monies so received shall be paid over to the Collector of His Majesty's Customs, either in *London*, or any of those Ports in *England* where the Right of Prisage and Butlerage has been purchased as aforesaid, and the said Collectors shall respectively cause the said Monies to be appropriated and applied to the Account of Consolidated Customs.

No Wine shall be admitted to Entry for Prisage, but shall be subject to the Duties of regular Importation.

XXXV. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nine, no Wine of any Sort shall be admitted to Entry for Prisage either in the Port of *London* or either of those Ports in *England* where the Right of Prisage has been so purchased as aforesaid, but that Wine imported into *London*, or either of the said Ports, shall from and after the said Fifth Day of *July* One thousand eight hundred and nine, be subject and liable to the Duties of Customs and no other, as in Cases of regular Importation, as the same are described and set forth in Figures in the Schedule to this Act annexed, marked (A).

Butlerage Duty to cease.

XXXVI. And be it further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nine, the Duty called Butlerage, and the Money formerly received by any or either of the Deputies of the said Duke of *Grafton*, or any other Person for him or them under the Denomination of Composition, shall cease, determine, and be no longer due and payable.

Blubber and Oil, &c. Regulations to be observed on the Importation thereof.

XXXVII. And be it further enacted, That before any Blubber, Train Oil, or Spermaceti Oil, or Head Matter, or Whale Fins, imported into *Great Britain*, as being the Produce of Fish, or Creatures living



living in the Sea, taken and caught by the Crew of a *British*-built Ship or Vessel wholly owned by His Majesty's Subjects, usually residing in *Great Britain*, *Ireland*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, registered and navigated according to Law, shall be admitted to Entry on Payment of the Duty by this Act imposed on such Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins respectively when imported in such Shipping, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in or on board of which the said Articles shall be imported, shall make Oath before the Collector or Comptroller, or other Chief Officer of the Customs at the Port in *Great Britain* into which the same shall be imported, who is hereby authorized and required to administer the same, that the same was or were *bonâ fide* the Produce of Fish or Creatures living in the Sea, actually taken and caught by the Crew of any such Ship or Vessel, and the Importer, or Proprietor, or Consignee of such Blubber, Train Oil, Spermaceti Oil or Head Matter, or Whale Fins, shall also make Oath before the Collector or Comptroller, or other Chief Officer of the Customs, (who are hereby authorized and required to administer such Oath) at the Time of the Entry, that to the best of his or their Knowledge and Belief the Articles so imported were *bonâ fide* the Produce of Fish, or Creatures living in the Sea, actually taken and caught by the Crew of a *British*-built Ship or Vessel, wholly owned by His Majesty's Subjects usually residing in *Great Britain*, *Ireland*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, registered and navigated according to Law, on Failure whereof the said Articles shall be deemed and taken to be of Foreign Fishing, and charged with the Duty imposed by this Act on such Articles of Foreign Fishery.

Blubber and Oil, &c. of the Fishery of Newfoundland, on what Condition the same shall be admitted.

XXXVIII. And be it further enacted, That before any Blubber, Train Oil, or Spermaceti Oil, Head Matter, or Whale Fins, imported into *Great Britain* as being taken and caught on the Banks and Shores of *Newfoundland* and Parts adjacent, wholly by His Majesty's Subjects carrying on such Fishery from that Island, and residing therein, or as being actually taken and caught wholly by His Majesty's Subjects usually residing in any *British* Colony or Plantation in *North America*, or usually residing in any other *British* Colony, Plantation, Territory or Settlement, shall be admitted to Entry on Payment of the Duty by this Act imposed on such Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins respectively, when imported in a *British*-built Ship or Vessel, registered and navigated according to Law, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which the same shall be imported, shall produce and deliver to the Collector or other Chief Officer of the Customs of the Port of Importation, a Certificate under the Hand and Seal of the Collector or other Chief Officer of the Customs of the Port or Place in the Colony, Plantation, Territory, or Settlement where the Articles shall have been taken on board; or if no such Officer shall be residing there, then a Certificate shall be produced under the Hand and Seal of the Governor, or in his Absence under the Hand and Seal of the Deputy Governor, of such Colony, Plantation, Territory, or Settlement, testifying that Oath had been made before him (who is hereby authorized and required in such Case to administer the same, and to grant such Certificate) by the Master of the Ship from which the Blubber, Train Oil, Spermaceti Oil, Head Matter or Whale Fins mentioned in such Certificate, had been landed in such Colony, Plantation, Territory, or Settlement; that the same was or were really and *bonâ fide* the Produce of Fish or Creatures living in the Sea, actually caught and taken wholly by His Majesty's Subjects carrying on such Fishery, and usually residing in such Colony, Plantation, Territory, or Settlement; and the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which the Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins shall be so imported into *Great Britain*, shall make Oath before such Collector or other Chief Officer at the Port of Importation (who is hereby authorized and required to administer the same) that the Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins, so imported, are the same as mentioned and referred to in the said Certificate, and the Importer or Importers, Consignee or Consignees of such Articles respectively, shall also make Oath before the Collector or Comptroller, or other proper Officer of the Customs (who are hereby authorized and required to administer such Oath) at the Time of the Entry, that to the best of his or their Knowledge and Belief the Articles so imported were actually caught and taken by *British* Subjects usually residing in such Colony, Plantation, Territory, or Settlement, as the Case may be, and on Failure of such Certificate being produced, and Proof on Oath as aforesaid being made, the Articles shall be deemed and taken to be of Foreign Fishing, and charged with the Duty by this Act imposed on such Articles of Foreign Fishing.

Foreign Goods which have been exported, and afterwards returned, to be subject to Duty.

XXXIX. And whereas Doubts have arisen whether Foreign Goods, Wares, and Merchandize, which have been regularly imported into *Great Britain*, and afterwards exported from thence to Parts beyond the Seas, are upon Re-importation subject to the Duties of Customs; be it therefore declared and enacted, That all such Goods, Wares, and Merchandize, so returned into *Great Britain*, shall be sub-

ject and liable to all such Duties of Customs as are by this Act granted upon Importation of such Goods, Wares and Merchandize.

That Part of 24 G. 2. c. 51. requiring Certificates on the Entry of Pot and Pearl Ashes repealed.

XL. And whereas by an Act passed in the Twenty-fourth Year of His late Majesty King *George* the Second, intituled, *An Act for the encouraging the making of Pot Ashes and Pearl Ashes in the* British *Plantations in* America, certain Certificates and Oaths were required to be produced and made on the Entry of any Pot and Pearl Ashes of the Product and Manufacture of any of the *British* Colonies in *America*: And whereas the Production of such Certificates, and the requiring such Oaths are no longer necessary; be it therefore enacted, That the said recited Act shall be, from and after the said Fifth Day of *July* One thousand eight hundred and nine, repealed.

Raw Linen Yarn may be imported in any Vessel of any Country in Amity, for a limited Time.

XLI. And whereas it is expedient to encourage the Importation of Raw Linen Yarn into *Great Britain*, be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and nine, and during the Continuance of Hostilities, and until Six Months after the Ratification of a Definitive Treaty of Peace, it shall and may be lawful for any Person or Persons to import into *Great Britain* any Sort of Raw Linen Yarn, in any Ship or Vessel belonging to any Kingdom or State in Amity with His Majesty, His Heirs or Successors, subject to such and the like Duties only as would have been due and payable for such Raw Linen Yarn if the same had been imported in a *British*-built Ship or Vessel, owned, navigated and registered according to Law.

Duties to be under the Management of the Commissioners of Customs.

XLII. And be it further enacted, That such of the Duties of Customs by this Act imposed as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

Duties and Drawbacks under this Act to be levied, &c. as former Duties, unless hereby altered.

XLIII. And be it further enacted, That the several Sums of Money respectively inserted, described and set forth, in Figures in the said Schedule and Tables hereunto annexed marked A. B. C. and D. as the Duties of Customs, and the Drawbacks of the Duties of Customs upon, for, or in respect of the several Goods, Wares, or Merchandize specified therein, or as the Duties of Customs on Ships or Vessels according to the Tonnage thereof, may and shall respectively be managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed, except where any Alteration is expressly made by this Act, in such and the like Manner, and by the same Means, Ways, or Methods, as former Duties of Customs and Drawbacks of Duties of Customs upon Goods, Wares, or Merchandize in general, and also by any such special Means, Ways, or Methods respectively, as former Duties of Customs and Drawbacks of Duties of Customs upon Goods, Wares, or Merchandize of the same Sorts or Kinds, or Duties on Ships or Vessels according to the Tonnage thereof respectively, were or might be managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed, and the Goods, Wares, or Merchandize whereon Duties of Customs are by this Act charged, and Drawbacks of Duties of Customs allowed as the same are respectively inserted, described, and set forth in the said Schedule and Tables hereunto annexed, marked A. B. C. and D. upon the Importation thereof into, or Exportation thereof from *Great Britain*, or on any other Account whatever, and all Ships and Vessels whereon any Duties are charged or payable according to the Tonnage thereof, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Seizures and Forfeitures, to which Goods, Wares, or Merchandize in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, Seizures, Sales, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize, or Ships or Vessels whereon any Duties are chargeable or payable according to the Tonnage thereof respectively, were subject and liable by any Act or Acts of Parliament in force on and immediately before the Fifth Day of *July* One thousand eight hundred and nine, respecting the Revenue of Customs, or such Tonnage Duties as aforesaid, except where any Alteration is expressly made by this Act, and all Pains, Penalties, Fines, and Forfeitures of whatever Nature or Kind the same may be, as well Pains of Death as others for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force on and immediately before the said Fifth Day of *July* One thousand eight hundred and nine, made for securing the Revenue of Customs, or such Tonnage Duties as aforesaid, or for the Regulation or Improvement thereof, and the several Clauses, Powers, Provisions, and Declarations contained in any such Act or Acts, shall (unless where expressly altered by this Act), and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution for and in respect of the several Duties of Customs and Drawbacks of Duties of Customs hereby charged and allowed, in as full and ample Manner to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions,



sions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act and made Part thereof.

Commissioners of Customs finally to settle the Accounts of Collectors, &c.

XLIV. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, and the Commissioners of His Majesty's Customs in *Scotland* for the Time being, or any Three or more of them, finally to settle and close the Accounts of any Collectors or Receivers of any Part of the Revenue of Customs, or other Duties under their Management, notwithstanding any erroneous Application of any Duties of Customs received by them; and the said Commissioners are hereby respectively empowered to correct such Application, in order to prevent the Accounts of any such Collectors or Receivers from being kept open, unsettled, and unliquidated; and all such Corrections shall and are hereby directed to be allowed by the Commissioners for better examining and auditing the Public Accounts of the Kingdom, in the passing the general Account of Customs, Subsidies, or Impositions.

Duties of Customs though the Amount may have been computed, &c. before July 5, 1809, shall be applied in like Manner as the Duties by this Act granted, except otherwise provided.

XLV. And be it further enacted, That all Monies arising from any Duties of Customs, or any Arrears thereof that shall be raised, levied, collected, paid, or received from and after the said Fifth Day of *July* One thousand eight hundred and nine, for or on Account of any Goods, Wares, or Merchandize whatever, imported or brought into *Great Britain*, or exported from *Great Britain*, or brought or carried Coastwise, or from Port to Port within *Great Britain*, although the Amount of the said Duties may have been computed and ascertained as such Duties have been usually computed and ascertained before the said Fifth Day of *July* One thousand eight hundred and nine, and although the Goods, Wares or Merchandize, whereon any such Duties of Customs may have been charged, or may be charged, may have been imported or exported, or brought or carried Coastwise, or from Port to Port within *Great Britain*, before the said Fifth Day of *July* One thousand eight hundred and nine, and although any Duties of Customs due and payable, or charged or chargeable thereon, may have been secured by Bond or otherwise, on or before the said Fifth Day of *July* One thousand eight hundred and nine, shall from and after the said Fifth Day of *July* One thousand eight hundred and nine, be appropriated and applied in like Manner and to the same Purposes as the Duties of Customs by this Act granted, and herein-after directed to be appropriated and applied, except as is in this Act provided, any Act or Acts of Parliament, Law, Usage, or Custom, to the contrary notwithstanding; and that all Monies arising by any of the Revenues of Customs hereafter to be paid or allowed, either upon Bond or otherwise, either by way of Drawback, Bounty, Certificate, Premium, or Allowance, or by any other legal Document whatever, from and after the said Fifth Day of *July* One thousand eight hundred and nine, although the Amount of the same shall have been computed and ascertained in like Manner in which they have heretofore been usually computed and ascertained, or shall have become due before the said Fifth Day of *July* One thousand eight hundred and nine, shall and may be paid or allowed in like Manner by the proper Officer or Officers of the Customs out of any Monies in their Hands, arising from the Duties of Customs respectively.

Duties to be carried to the Consolidated Fund.

XLVI. And be it further enacted, That all the Monies arising by the Duties of Customs imposed by this Act, described in the Schedule and Tables hereunto annexed, marked A. B. C. and D. under the Head of Permanent Duties (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, and be carried to and made Part of the Consolidated Fund of *Great Britain*, except as by this Act is specially provided, and shall be appropriated in like Manner and to the same Services as the Permanent Duties hereby repealed would have been if this Act had not been passed.

Permanent Duties to be kept separate, &c.

XLVII. And whereas by divers Acts for granting several of the Duties hereby repealed, it is provided, that during the Space of Ten Years then next ensuing, there should be provided and kept in the Office of the Auditor of the Receipt of the Exchequer, a Book or Books in which all the Monies arising from the said respective Duties should, together with such other Duties as were respectively granted for the Purpose of making permanent Additions to the Public Revenue, and of defraying any Charges occasioned by certain Loans made, and Stocks created by the Authority of Parliament, be entered, separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever: And whereas it is expedient, that the Permanent Duties, by this Act granted and described as Permanent Duties, except where special Provision is otherwise made by this Act, should be entered in one Account, but that Provision should nevertheless be hereby made for ascertaining the Produce of such several Grants of Duties for the Remainder of such respective Periods; be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and nine, the Duties of Customs and Tonnage granted by this Act as Permanent Duties, except as by this Act is otherwise specially provided, shall be entered together in one Account,

and that from and after the said Fifth Day of *July* One thousand eight hundred and nine, the Lord High Treasurer or Lords Commissioners of His Majesty's Treasury, or any Three or more of them for the Time being, shall for and during the Remainder of the respective Periods of Ten Years to be computed from the Time of granting such of the said Duties as aforesaid, as were so directed to be entered separately as aforesaid, cause separate and distinct Accounts of what such Duties would have amounted to in case the same had not been and were not respectively hereby consolidated and collected with other Duties of Customs and Tonnage, to be made out in such Manner and Form as shall appear to the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury for the Time being, best adapted to ascertain such Amounts respectively, which Accounts the said Lord High Treasurer, or Lords Commissioners for the Time being, are hereby required to cause to be laid before Parliament, together with the Public Accounts directed to be laid before Parliament, pursuant to the Provisions of the said recited Act passed in the Forty-second Year of the Reign of His present Majesty aforesaid, intituled, *An Act for directing certain Public Accounts to be laid annually before Parliament, and for discontinuing certain other Forms of Account now in Use.*

42 G. 3. c. 70.

105,000*l.* the estimated Increase of Duties, deemed an Addition made to the Revenue.

XLVIII. And whereas in the Consolidation of the Duties of Customs on Goods, Wares, and Merchandize, under this Act, such Duties are in various Instances increased, be it therefore enacted, That of the Monies arising or to arise out of such Increase of the Duties hereby granted, and which Duties are denominated and described in the Schedule and Tables hereunto annexed, marked A. B. C. and D. under the Title of Permanent Duties, the Sum of One hundred and five thousand Pounds, being the estimated Produce of such Increase, shall be deemed an Addition made to the Revenue for the Purpose of defraying the increased Charge occasioned by any Loan made or to be made by virtue of any Act or Acts passed or to be passed in this Session of Parliament.

Treasury to direct an Account of the Hereditary Revenue to be kept.

XLIX. And whereas by the Consolidation of the different Branches of the Public Revenue, and of the several Duties payable on the Importation and Exportation of Goods, Wares, and Merchandize, and the Appropriation thereof, as directed by the said recited Act of the Twenty-seventh Year of His present Majesty's Reign and subsequent Acts, the Hereditary and Temporary Revenues of the Crown, of Subsidies of Tonnage and Poundage, and of other Duties upon Goods, Wares, and Merchandize, are not now kept distinct and separate at the several Offices, but have become blended with other Duties of Customs and Tonnage, both in the Collection and Appropriation thereof: And whereas it is expedient that Provision should be made for ascertaining the annual Amount of what such Hereditary Revenues would have produced in case the same had not been so consolidated, and that an Account should hereafter be kept of such annual Amount; be it therefore enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and nine, the Lord High Treasurer or Lords Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, shall cause to be prepared and kept, an Account of what such Hereditary Revenue would have amounted to in case the same had not been and was not hereby consolidated and collected with other Duties of Customs and Tonnage in the Collection and Appropriation thereof, in such Manner and Form as shall appear to the Lord High Treasurer, or the Lords Commissioners of His Majesty's Treasury for the Time being, best adapted to ascertain such Amount, which Account the Lord High Treasurer or Lords Commissioners for the Time being are hereby required to make out, or cause to be made out and laid before Parliament, together with the Public Accounts directed to be laid before Parliament pursuant to the Provisions of an Act passed in the Forty-second Year of the Reign of His present Majesty, intituled, *An Act for directing certain Public Accounts to be laid annually before Parliament, and for discontinuing certain other Forms of Account now in Use.*

42 G. 3. c. 70.

Hereditary Revenue in Scotland not to be affected.

L. Provided also, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to affect or alter the Hereditary Revenue of His Majesty, His Heirs and Successors, in *Scotland*, or other Revenues there granted to His late Majesty King *George* the Second during His Life, and reserved to His present Majesty during His Life by an Act made in the First Year of His Majesty's Reign; but the same and the Civil Establishment payable out of the same shall continue to be paid in like Manner as heretofore; any Thing in this Act contained to the contrary notwithstanding.

47 G. 3. c. 55.

LI. And whereas by an Act passed in the Forty-seventh Year of the Reign of His present Majesty, intituled, *An Act for charging the Sum of Twelve Millions, Part of the Loan of Twelve Millions two hundred thousand Pounds, raised for the Service of* Great Britain *for the Year One thousand eight hundred and seven, upon the Duties of Customs and Excise granted to His Majesty during the Continuance of the present War, and for certain Periods after the Ratification of a Definitive Treaty of Peace; and for providing a Sinking Fund for the Redemption of the Stocks or Funds thereby created;* in order to defray the Charge of Twelve Millions Part of the Loan for the Service of the then Year, it was directed that the annual Sum of One



One Million two hundred thousand Pounds should be, during the Continuance of the present War, and until Six Months after the Ratification of a Definitive Treaty of Peace, set apart, and appropriated to the Consolidated Fund out of the Produce of the Duties of Customs and Excise granted to His Majesty during the Continuance of the War, and until certain Periods after the Ratification of a Definitive Treaty of Peace; be it therefore enacted, That the Duties of Customs described in the Schedule and Tables hereunto annexed, marked A. B. C. and D. under the Head of "Temporary or War Duties," shall be chargeable with the same annual Sum of One Million two hundred thousand Pounds in like Manner, in the same Proportion, and for the like Period, and under the same Regulations and Provisions in all Respects, as the Duties of Customs in the said last recited Act mentioned, which are hereby repealed, and all the Provisions contained in the said last recited Act with respect to the Duties of Customs hereby repealed shall be in force, and applied to the Duties of Customs described as last aforesaid, under the Head "Temporary or War Duties."

Temporary or War Duties chargeable with the Annual Sum of 1,200,000*l.*

Temporary or War Duties to be kept separate, and applied in aid of the Services for 1809.

LII. And be it further enacted, That the Monies arising by the Duties of Customs described in the Schedule and Tables hereunto annexed, marked A. B. C. and D. under the Head of "Temporary or War Duties" (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer distinctly and apart from all other Branches of the Public Revenues, and that there shall be provided and kept in the Office of the Auditor of the said Receipt of the Exchequer, a Book or Books in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever, and the said Monies so paid into the said Receipt (subject to the Appropriation directed by the said last recited Act of the Forty-seventh Year aforesaid, with respect to the Duties therein mentioned and hereby repealed, as is herein-before mentioned) shall, from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament, for the Service of the Year One thousand eight hundred and nine, or shall be voted for the Service of any subsequent Year, and the Commissioners of His Majesty's Treasury for the Time being, or any Three or more of them, are hereby authorized to issue and apply the same accordingly.

Limitation of Actions.

Defendant may plead General Issue.

Treble Costs.

LIII. And be it further enacted, That if any Action or Suit shall be brought or commenced against any Person or Persons for any Thing done in pursuance of this Act, such Action or Suit shall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and shall be laid in the County or Place where the Cause of Complaint did arise, and not elsewhere; and the Defendant or Defendants in every such Action or Suit may plead the General Issue, and give this Act and the Special Matter in Evidence at any Trial to be had thereupon, and if the Jury shall find for the Defendant or Defendants in any such Action or Suit, or if the Plaintiff or Plaintiffs shall be nonsuited or discontinue his, her, or their Action or Suit after the Defendant or Defendants shall have appeared; or if upon Demurrer Judgement shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants shall have Treble Costs, and have the like Remedy for the same as any Defendant had in other Cases to recover Costs by Law.

Act may be altered or repealed.

LIV. And be it further enacted, That this Act may be varied, altered or repealed by any Act or Acts to be made in this present Session of Parliament.

[*Schedule A. is omitted.*]

## TABLE (B.)

A Table of the DUTIES of CUSTOMS payable on the Goods, Wares, and Merchandize therein enumerated or described, imported into Great Britain by the United Company of Merchants of England trading to the East Indies, and secured in Warehouses:

ALSO,

Of the Duties of Customs on such Goods, Wares, and Merchandize, when taken out of such Warehouses to be used or consumed in Great Britain; together with the Drawbacks to be allowed on the Exportation of certain of those Goods, Wares, and Merchandize from Great Britain.

| | Permanent. Duty. £ s. d. | Permanent. Drawback. £ s. d. | Temporary or War Duty. £ s. d. |
|---|---|---|---|
| Goods, Wares, and Merchandize, imported by the United Company of Merchants of England trading to the East Indies and secured in Warehouses under the Conditions, Regulations, and Restrictions directed and required by 39 Geo. 3. cap. 59. *viz.* | | | |
| —— Muslins, plain, Nanquin Cloths, Muslins or White Callicoes flowered or stitched, for every 100 l. of the Value | 7 10 0 | — | 2 10 0 |
| —— Plain White Callicoes, plain White Dimity, and all Goods, Wares, and Merchandize, prohibited to be worn or used in Great Britain, for every 100 l. of the Value | 2 10 0 | — | 0 16 8 |
| —— Coffee and Cocoa Nuts, for every 100 l. of the Value | 2 10 0 | — | 0 16 8 |
| —— Sugar, for every 100 l. of the Value | 1 0 0 | — | — |
| —— All other Goods, Wares, and Merchandize (except Bullion, Cotton Wool, Saltpetre, and Tea) for every 100 l. of the Value | 2 0 0 | — | 0 13 4 |
| Which several Values shall be ascertained according to the gross Price at which such Goods respectively shall have been sold at the Public Sales of the said Company, without any Deduction or Abatement whatever. | | | |
| For the Conditions, Regulations, and Restrictions under which the said Duties may be secured by Bond, *See* 39 Geo. 3. cap. 59. | | | |
| —— Goods, Wares, and Merchandize, so imported and warehoused (not being prohibited to be worn or used in Great Britain) may be delivered from such Warehouses for the Purpose of being used or consumed in Great Britain, on Payment of the following Duties of Customs, exclusive of the Duties before mentioned, paid or secured by the said Company on warehousing any of the said Goods; and also on Payment of such Excise or other Duties as shall be due or payable thereon at the Time of such Delivery, *viz.* | | | |



| TABLE (B.) | Permanent. Duty. £ s. d. | Permanent. Drawback. £ s. d. | Temporary or War Duty. £ s. d. |
|---|---|---|---|
| Almonds, *viz.* | | | |
| —— Bitter, the cwt. | 1 0 0 | — | 0 6 8 |
| —— of any other Sort, the cwt. | 3 0 0 | — | 1 0 0 |
| Aloes, *viz.* | | | |
| —— Socotorina, the lb. | 0 1 6 | — | 0 0 6 |
| —— of any other Sort, the lb. | 0 0 9 | — | 0 0 3 |
| Alum, the cwt. | 0 11 0 | — | 0 3 8 |
| —— Roch Alum, the cwt. | 0 7 0 | — | 0 2 4 |
| Amber, *viz* | | | |
| —— Beads, *See* Beads. | | | |
| —— rough, the lb. | 0 1 0 | — | 0 0 4 |
| —— not otherwise enumerated or described, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Ambergris, the oz. | 0 3 0 | — | 0 1 0 |
| Ammoniacum Gum, *See* Gum Ammoniacus. | | | |
| —— Sal, *See* Sal Ammoniacus. | | | |
| Animi Gum, *See* Gum. | | | |
| Aniseed, *See* Seed. | | | |
| Annotto, the cwt. | 1 5 0 | — | 0 8 4 |
| Aquafortis, the cwt. | 0 9 0 | — | 0 3 0 |
| Arabic Gum, *See* Gum | | | |
| Arangoes or Arangoe Beads, for every 100l. of the Value | 53 16 3 | — | 17 18 9 |
| Arrack, *See* Spirits. | | | |
| Arsenic, the cwt. | 0 9 0 | — | 0 3 0 |
| Asafœtida, the lb. | 0 0 6 | — | 0 0 2 |
| Auripigmentum, *See* Orpiment. | | | |
| Balsam, *viz.* | | | |
| —— Artificial, the lb. | 0 3 0 | — | 0 1 0 |
| —— Natural the lb. | 0 2 6 | — | 0 0 10 |
| Bamboo Canes, *See* Canes. | | | |
| Barilla, the cwt. | 0 8 6 | — | 0 2 10 |
| Bark, *viz.* | | | |
| —— Jesuits Bark, *See* Cortex Peruvianus. | | | |
| —— not otherwise enumerated or described, for every 100l. of the Value | 37 10 0 | — | 12 10 0 |
| Bdellium, the lb. | 0 0 6 | — | 0 0 2 |
| Beads, *viz.* | | | |
| —— Amber Beads, the lb. | 0 7 6 | — | 0 2 6 |
| —— Arangoe Beads, *See* Arangoes. | | | |
| —— Coral Beads, the lb. | 0 10 0 | — | 0 3 4 |
| —— Crystal Beads, the 1000 | 0 18 0 | — | 0 6 0 |
| —— not otherwise enumerated or described, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Bees Wax, *See* Wax. | | | |
| Benjamin, the lb. | 0 1 0 | — | 0 0 4 |
| Bezoar Stones, the oz. | 0 1 6 | — | 0 0 6 |
| Books, viz. | | | |
| —— bound, the cwt. | 4 2 0 | — | 1 7 4 |
| —— unbound, the cwt. | 3 1 6 | — | 1 0 6 |
| Borax, *viz.* | | | |
| —— refined, the lb. | 0 1 0 | — | 0 0 4 |
| —— unrefined or Tincal, the lb. | 0 0 4½ | — | 0 0 1½ |
| Bottles of Green or Common Glass full or empty, not of less content than one Pint, and not being Phials, the Dozen Quarts | 0 5 0 | — | 0 1 8 |

| TABLE (B.) | Permanent. Duty. | Permanent. Drawback. | Temporary or War Duty. |
|---|---|---|---|
| | £ s. d. | £ s. d. | £ s. d. |
| Brandy, *See* Spirits. | | | |
| Bullion and foreign Coin of Gold or Silver, Duty free. | | | |
| Cajaputa, Oil of, *See* Oil. | | | |
| Cake-lac, *See* Lac in Gum. | | | |
| Calaminaris Lapis, *See* Lapis. | | | |
| Calicoes, *viz.* | | | |
| ——— Plain White Calicoes for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Drawback to be allowed on Exportation of such of the said Goods which shall have been printed, stained, painted, or dyed, in Great Britain, for every 100l. of the Value | — | 50 0 0 | — |
| ——— White flowered or stitched, *See* Muslins. | | | |
| Calve Skins, *See* Skins. | | | |
| Cambogium, *See* Gamboge. | | | |
| Camel Hair, *See* Hair. | | | |
| Camphire, *viz.* | | | |
| ——— refined, the lb. | 0 1 3 | — | 0 0 5 |
| ——— unrefined, the lb. | 0 0 9 | — | 0 0 3 |
| Candles of Wax, the lb. | 0 1 6 | — | 0 0 6 |
| Canes, *viz.* | | | |
| ——— Bamboo, the 1000 | 1 1 6 | — | 0 7 2 |
| ——— Rattans, (not ground Rattans,) the 1000 | 1 1 6 | — | 0 7 2 |
| ——— Reed Canes, the 1000 | 0 16 9 | — | 0 5 7 |
| ——— Walking Canes or Sticks mounted, painted, inlaid, or otherwise ornamented or manufactured, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| ——— Wanghees Jumboo, Ground Rattans, Dragons Blood, and other Walking Canes or Sticks, the 1000 | 2 10 0 | — | 0 16 8 |
| Cantharides, the lb. | 0 2 0 | — | 0 0 8 |
| Caps of Cotton, for every 100l. of the Value | 54 0 0 | — | 18 0 0 |
| Cardamoms, the lb. | 0 1 3 | — | 0 0 5 |
| Carmenia Wool, *See* Goat Hair in Hair. | | | |
| Carmine, the oz. | 0 2 6 | — | 0 0 10 |
| Carpets, *viz.* | | | |
| ——— of Persia, the Yard square | 1 10 9 | — | 0 10 3 |
| ——— of Turkey, under 4 Yards square, the Carpet | 0 15 0 | — | 0 5 0 |
| - - - - - 4 Yards square and not exceeding 6 Yards square, the Carpet | 3 0 0 | — | 1 0 0 |
| - - - - - exceeding 6 Yards square, the Carpet | 5 0 0 | — | 1 13 4 |
| Cashew Gum, *See* Gum. | | | |
| Cassia Buds, the lb. | 0 1 0 | — | 0 0 4 |
| —— Fistula, the lb. | 0 0 6 | — | 0 0 2 |
| —— Lignea, the lb. | 0 1 6 | — | 0 0 6 |
| —— Oil of, } *See* Oil. | | | |
| Castor, Oil of } | | | |
| Cayenne Pepper, *See* Pepper. | | | |
| Chemical Oil, *See* Oil. | | | |
| China Root, the lb. | 0 0 9 | — | 0 0 3 |
| China Ware, for every 100l. of the Value | 82 0 0 | — | 27 6 8 |
| Cinnabar, *See* Vermillion. | | | |
| Cinnabaris Nativa, the lb. | 0 1 3 | — | 0 0 5 |
| Cinnamon, the lb. | 0 1 6 | — | 0 0 6 |
| ——— Oil of, *See* Oil. | | | |
| Cloves, the lb. | 0 3 6 | — | 0 1 2 |
| ——— Oil of, *See* Oil. | | | |



| TABLE (B.) | Permanent. Duty. | Permanent. Drawback. | Temporary or War Duty. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Cochineal, the lb. | 0 0 6 | — | 0 0 2 |
| ——— Dust, the lb. | 0 0 1½ | — | 0 0 0½ |
| Cocoa Nuts, the lb. | 0 0 3 | — | 0 0 1 |
| Subject also to a Duty of Excise. | | | |
| Coculus Indus, the lb. | 0 1 6 | — | 0 0 6 |
| Coffee, the lb. | 0 0 3 | — | 0 0 1 |
| Subject also to a Duty of Excise. | | | |
| Coin, Foreign, of Gold or Silver, *See* Bullion. | | | |
| Colocynth, *See* Coloquintida. | | | |
| Coloquintida or Colocynth, the lb. | 0 1 0 | — | 0 0 4 |
| Colours for Painters, *See* Painters Colours. | | | |
| Columbo Root, the lb. | 0 1 0 | — | 0 0 4 |
| Contrayervæ Lapis, *See* Lapis. | | | |
| ——— Radix, *See* Radix. | | | |
| Copal Gum, *See* Gum. | | | |
| Copper, *viz.* | | | |
| ——— Ore, the cwt. | 0 0 6 | — | 0 0 2 |
| ——— old, fit only to be re-manufactured, the cwt. | 0 5 9 | — | 0 1 11 |
| ——— unwrought, *viz.* | | | |
| - - - - - Copper in Bricks or Pigs, Rose Copper, and all cast Copper, the cwt. | 0 5 9 | — | 0 1 11 |
| - - - - - Copper in Plates and Copper Coin, the cwt. | 0 9 6 | — | 0 3 2 |
| ——— part wrought, *viz.*, Bars, Rods, or Ingots, hammered or raised, the cwt. | 0 19 3 | — | 0 6 5 |
| ——— Manufactures of Copper, not otherwise enumerated or described, Copper enamelled, and Copper Plates engraved, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Coral, *viz.* | | | |
| ——— Beads, *See* Beads. | | | |
| ——— in Fragments, the lb. | 0 0 7½ | — | 0 0 2½ |
| ——— whole polished, the lb. | 0 7 6 | — | 0 2 6 |
| - - - unpolished, the lb. | 0 3 6 | — | 0 1 2 |
| Coriander Seed, *See* Seed. | | | |
| Cortex Peruvianus or Jesuits Bark, the lb. | 0 1 3 | — | 0 0 5 |
| Costos, the lb. | 0 0 7½ | — | 0 0 2½ |
| Cotton, *viz.* | | | |
| ——— Manufactures of, not otherwise enumerated or described, for every 100l. of the Value | 54 0 0 | — | 18 0 0 |
| ——— Thread, *See* Thread. | | | |
| ——— Wool, *See* Wool. | | | |
| ——— Yarn, *See* Yarn. | | | |
| Cowries, for every 100l. of the Value | 53 16 3 | — | 17 18 9 |
| Crystal Beads, *See* Beads. | | | |
| Cubebs, the lb. | 0 0 6 | — | 0 0 2 |
| Cummin Seed, *See* Seed. | | | |
| Diagrydium, *See* Scammony. | | | |
| Diamonds, Duty free. | | | |
| Dimity, *viz.* | | | |
| ——— Plain White Dimity, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Drawback to be allowed on the Exportation of such of the said Goods, which shall have been printed, stained, painted, or dyed in Great Britain, for every 100l. of the Value | — | 50 0 0 | — |

| TABLE (B.) | Permanent. Duty. £ | s. | d. | Permanent. Drawback. £ | s. | d. | Temporary or War Duty. £ | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| Dog Skins, *See* Skins. | | | | | | | | | |
| Drawings coloured, each | 0 | 2 | 0 | — | | | 0 | 0 | 8 |
| ——— plain, each | 0 | 1 | 0 | — | | | 0 | 0 | 4 |
| Drugs, on which specific Duties are payable according to the Quantity, *See* the several Articles in Alphabetical Course. | | | | | | | | | |
| ——— manufactured, not particularly enumerated or described or otherwise charged with Duty, for every 100 l. of the Value | 51 | 5 | 0 | — | | | 17 | 1 | 8 |
| ——— unmanufactured, not particularly enumerated or described or otherwise charged with Duty, for every 100 l. of the Value | 37 | 10 | 0 | — | | | 12 | 10 | 0 |
| Earthenware, *See* China. | | | | | | | | | |
| Ebony, *See* Wood. | | | | | | | | | |
| Elemi Gum, *See* Gum. | | | | | | | | | |
| Elephants Teeth, the cwt. | 2 | 10 | 0 | — | | | 0 | 16 | 8 |
| Elk Skins, *See* Skins. | | | | | | | | | |
| Emeralds, Rubies, and all other Precious Stones and Jewels (except Diamonds) for every 100 l. of the Value | 10 | 0 | 0 | — | | | 3 | 6 | 8 |
| Feathers, viz. | | | | | | | | | |
| ——— Ostrich Feathers dressed, the lb. | 1 | 15 | 0 | — | | | 0 | 11 | 8 |
| - - - - - - - - undressed, the lb. | 0 | 10 | 0 | — | | | 0 | 3 | 4 |
| ——— of any other Sort, for every 100 l. of the Value | 37 | 10 | 0 | — | | | 12 | 10 | 0 |
| Flax, rough or undressed, the cwt. | 0 | 0 | 3 | — | | | 0 | 0 | 1 |
| Forest Seed, *See* Seed. | | | | | | | | | |
| Furs, *See* Skins. | | | | | | | | | |
| Galanga, the lb. | 0 | 0 | 3 | — | | | 0 | 0 | 1 |
| Galbanum, the lb. | 0 | 0 | 9 | — | | | 0 | 0 | 3 |
| Galls, the cwt. | 0 | 7 | 0 | — | | | 0 | 2 | 4 |
| Gamboge, the lb. | 0 | 1 | 0 | — | | | 0 | 0 | 4 |
| Garden Seed, *See* Seed. | | | | | | | | | |
| Garnet, *viz.* | | | | | | | | | |
| ——— cut, the lb. | 0 | 17 | 6 | — | | | 0 | 5 | 10 |
| ——— rough, the lb. | 0 | 6 | 0 | — | | | 0 | 2 | 0 |
| Gem Sal, *See* Sal. | | | | | | | | | |
| Geneva, *See* Spirits. | | | | | | | | | |
| Ginger, the cwt. | 0 | 14 | 6 | — | | | 0 | 4 | 10 |
| ——— preserved, the lb. | 0 | 2 | 0 | — | | | 0 | 0 | 8 |
| Ginseng, the lb. | 0 | 0 | 10½ | — | | | 0 | 0 | 3½ |
| Glass, *viz.* | | | | | | | | | |
| —— Bottles, *See* Bottles. | | | | | | | | | |
| —— broken, fit only to be remanufactured, the cwt. | 0 | 2 | 0 | — | | | 0 | 0 | 8 |
| —— rough Plate Glass, and ground or polished Plate or Crown Glass, for every 100 l. of the Value | 71 | 15 | 0 | — | | | 23 | 18 | 4 |
| and besides for every Foot superficial Measure | 0 | 2 | 6 | — | | | — | | |
| —— Manufactures of, not otherwise enumerated or described, for every 100l. of the Value | 71 | 15 | 0 | — | | | 23 | 18 | 4 |
| —— Paintings on Glass, for every 100l. of the Value | 51 | 5 | 0 | — | | | 17 | 1 | 8 |
| Glass is subject also to a Duty of Excise. | | | | | | | | | |
| Goat Hair, *See* Hair. | | | | | | | | | |
| Gold Coin, *See* Bullion. | | | | | | | | | |
| —— Plate, *See* Plate. | | | | | | | | | |
| Granilla, the lb. | 0 | 0 | 3 | — | | | 0 | 0 | 1 |
| Gum, *viz.* | | | | | | | | | |
| —— Ammoniacus, the lb. | 0 | 0 | 9 | — | | | 0 | 0 | 3 |



| TABLE (B.) | Permanent. Duty. £ | s. | d. | Permanent. Drawback. £ | s. | d. | Temporary or War Duty. £ | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| Gum *continued.* | | | | | | | | | |
| —— Animi, the lb. | 0 | 0 | 6 | — | | | 0 | 0 | 2 |
| —— Arabic, the cwt. | 0 | 7 | 6 | — | | | 0 | 2 | 6 |
| —— Cashew, the cwt. | 0 | 4 | 6 | — | | | 0 | 1 | 6 |
| —— Copal, the lb. | 0 | 1 | 0 | — | | | 0 | 0 | 4 |
| —— Elemi, the lb. | 0 | 0 | 4½ | — | | | 0 | 0 | 1½ |
| —— Juniper, *See* Gum Sandrake. | | | | | | | | | |
| —— Lac, *viz.* | | | | | | | | | |
| - - - Cake Lac, the lb. | 0 | 0 | 3 | — | | | 0 | 0 | 1 |
| - - - Shellac, or Seed Lac, the lb. | 0 | 0 | 4½ | — | | | 0 | 0 | 1½ |
| - - - Stick Lac, the cwt. | 0 | 5 | 0 | — | | | 0 | 1 | 8 |
| —— Opoponax, the lb. | 0 | 2 | 3 | — | | | 0 | 0 | 9 |
| —— Sagapenum, the lb. | 0 | 0 | 6 | — | | | 0 | 0 | 2 |
| —— Sandrake or Juniper, the cwt. | 0 | 12 | 0 | — | | | 0 | 4 | 0 |
| —— Sarcocolla, the lb. | 0 | 0 | 6 | — | | | 0 | 0 | 2 |
| —— Senega, the cwt. | 0 | 7 | 6 | — | | | 0 | 2 | 6 |
| —— Tragacanth, the lb. | 0 | 0 | 7½ | — | | | 0 | 0 | 2½ |
| —— not otherwise enumerated or described, for every 100l. of the Value | 37 | 10 | 0 | — | | | 12 | 10 | 0 |
| Hair, *viz.* | | | | | | | | | |
| —— Camel, the lb. | 0 | 1 | 0 | — | | | 0 | 0 | 4 |
| —— Goat or Carmenia Wool, the lb. | 0 | 0 | 3 | — | | | 0 | 0 | 1 |
| —— Human, the lb. | 0 | 3 | 0 | — | | | 0 | 1 | 0 |
| Handkerchiefs, of Silk printed, stained, painted, or dyed, for every 100l. of the Value | 25 | 12 | 6 | — | | | 8 | 10 | 10 |
| For the Conditions, Regulations, and Restrictions under which Silk Handkerchiefs may be admitted to Entry for Home Consumption, *See* 43 Geo. 3. cap. 68. | | | | | | | | | |
| Hemp, rough or undressed, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes, the Ton containing 20 cwt. | 0 | 5 | 0 | — | | | 0 | 1 | 8 |
| Hides, *viz.* | | | | | | | | | |
| —— Buffalo, Bull, Cow, or Ox in the Hair, not tanned, tawed, or in any Way dressed, the Hide | 0 | 0 | 6 | — | | | 0 | 0 | 2 |
| - - - - - - tanned and not otherwise dressed, the lb. | 0 | 0 | 7½ | — | | | 0 | 0 | 2½ |
| —— Horse, Mare, or Gelding, in the Hair, not tanned or in any Way dressed, the Hide | 0 | 0 | 6 | — | | | 0 | 0 | 2 |
| - - - - tanned, and not otherwise dressed, the lb. | 0 | 0 | 7½ | — | | | 0 | 0 | 2½ |
| —— or Pieces of Hides, raw or undressed, not particularly enumerated or described, or otherwise charged with Duty, for every 100l. of the Value | 30 | 0 | 0 | — | | | 10 | 0 | 0 |
| —— or Pieces of Hides, tanned, tawed, or in any Way dressed, not particularly enumerated or described, or otherwise charged with Duty, for every 100l. of the Value | 90 | 0 | 0 | — | | | 30 | 0 | 0 |
| Horns, viz. | | | | | | | | | |
| ——— Buffalo, Bull, Cow, or Ox, the 100 | 0 | 3 | 6 | — | | | 0 | 1 | 2 |
| ——— manufactured, for every 100l. of the Value | 51 | 5 | 0 | — | | | 17 | 1 | 8 |
| ——— unmanufactured, not otherwise enumerated or described, for every 100l. of the Value | 20 | 0 | 0 | — | | | 6 | 13 | 4 |
| Horses, Mares, or Geldings, each | 4 | 4 | 0 | — | | | 1 | 8 | 0 |
| Human Hair, *See* Hair. | | | | | | | | | |
| Husse Skins, *See* Skins. | | | | | | | | | |
| Japanned Ware, for every 100l. of the Value | 51 | 5 | 0 | — | | | 17 | 1 | 8 |
| Jesuits Bark, *See* Bark. | | | | | | | | | |

| TABLE (B.) | Permanent. Duty. | Permanent. Drawback. | Temporary or War Duty. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Jewels, *See* Emeralds. | | | |
| Indigo, the 100 lbs. | 0 10 9 | — | 0 3 7 |
| This Duty on Indigo is payable when taken out of the Warehouse either for Exportation or to be used in Great Britain. | | | |
| Iris Root, *See* Orrice. | | | |
| Juniper Gum, *See* Gum Sandrake. | | | |
| Knubs of Silk, *See* Silk. | | | |
| Lac, *See* Gum. | | | |
| Lacquered Ware, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Lamb's Wool, *See* Sheep's Wool in Wool. | | | |
| Lapis, *viz.* | | | |
| —— Caliminaris, the cwt. | 0 5 0 | — | 0 1 8 |
| —— Contrayervæ, the oz. | 0 1 3 | — | 0 0 5 |
| —— Lazuli, the lb. | 0 2 0 | — | 0 0 8 |
| —— Tutiæ, the lb. | 0 0 4½ | — | 0 0 1½ |
| Lazuli Lapis, *See* Lapis. | | | |
| Lead, *viz.* | | | |
| —— White Lead, the cwt. | 0 6 6 | — | 0 2 2 |
| Leopard Skins, *See* Skins. | | | |
| Linseed, Oil of, *See* Oil. | | | |
| Long Pepper, *See* Pepper. | | | |
| Mace, the lb. | 0 5 9 | — | 0 1 11 |
| —— Oil of, *See* Oil. | | | |
| Madder Root, the cwt. | 0 3 0 | — | 0 1 6 |
| Mangoes, the Gallon | 0 3 0 | — | 0 1 0 |
| Manna, the lb. | 0 0 9 | — | 0 0 3 |
| Maps, the Piece | 0 0 9 | — | 0 0 3 |
| Martin Skins, *See* Skins. | | | |
| Mastich, *viz.* | | | |
| —— Red, the lb. | 0 0 6 | — | 0 0 2 |
| —— of any other Sort, the lb. | 0 0 9 | — | 0 0 3 |
| Melasses, the cwt. | 0 4 9 | — | 0 1 7 |
| Mother of Pearl Shells, rough, the lb. | 0 0 6 | — | 0 0 2 |
| Musk, the oz. | 0 3 0 | — | 0 1 0 |
| Muslins, plain, Nanquin Cloths, Muslins or white Callicoes flowered or stitched, for every 100l. of the Value | 20 10 0 | — | 6 16 8 |
| Drawback to be allowed on the Exportation of such of the said Goods which shall have been printed, stained, painted or dyed in Great Britain, for every 100l. of the Value | — | 20 0 0 | — |
| Myrobalanes, *viz.* | | | |
| —— Candied, the lb. | 0 0 6 | — | 0 0 2 |
| —— dryed, the cwt. | 0 7 0 | — | 0 2 4 |
| Myrrh, the lb. | 0 1 0 | — | 0 0 4 |
| Nanquin Cloths, *See* Muslins. | | | |
| Nutmegs, the lb. | 0 3 6 | — | 0 1 2 |
| —— Oil of, *See* Oil. | | | |
| Nux Vomica, the lb. | 0 0 9 | — | 0 0 3 |
| Oil, *viz.* | | | |
| —— of Cajaputa, the oz. | 0 1 6 | — | 0 0 6 |
| —— of Cassia, the oz. | 0 1 6 | — | 0 0 6 |
| —— of Castor, the lb. | 0 0 9 | — | 0 0 3 |
| —— Chemical Oil, not otherwise enumerated or described, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |



| TABLE (B.) | Permanent. Duty. | Permanent. Drawback. | Temporary or War Duty. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Oil, *continued.* | | | |
| —— of Cinnamon, the oz. | 0 3 0 | — | 0 1 0 |
| —— of Cloves, the oz. | 0 1 0 | — | 0 0 4 |
| —— of Linseed, the Tun containing 252 Gallons | 21 0 0 | — | 7 0 0 |
| —— of Mace, the oz. | 0 1 3 | — | 0 0 5 |
| —— of Nutmegs, the oz. | 0 1 3 | — | 0 0 5 |
| —— of Turpentine, the lb. | 0 0 4½ | — | 0 0 1½ |
| —— not otherwise enumerated or described, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Oker, the cwt. | 0 4 3 | — | 0 1 5 |
| Olibanum, the cwt. | 1 10 0 | — | 0 10 0 |
| Opium, the lb. | 0 5 6 | — | 0 1 10 |
| Opopanax Gum, *See* Gum. | | | |
| Orange Flower Water, the Gallon | 0 2 0 | — | 0 0 8 |
| Ore, *viz.* | | | |
| —— Copper, *See* Copper. | | | |
| —— Gold or Silver, *See* Bullion. | | | |
| Orpiment or Auripigmentum, the cwt. | 0 18 0 | — | 0 6 0 |
| Orrice or Iris Root, the cwt. | 0 18 0 | — | 0 6 0 |
| Ostrich Feathers, *See* Feathers. | | | |
| Painters Colours, not otherwise enumerated or described, the lb. | 0 0 6 | — | 0 0 2 |
| Paintings on Glass, *See* Glass. | | | |
| Paper, *viz.* | | | |
| —— Brown Paper made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith, the lb. | 0 0 6 | — | 0 0 2 |
| —— Printed, painted, or stained Paper or Paper Hangings, the Yard square | 0 0 9 | — | 0 0 3 |
| —— of any other Sort not particularly enumerated or described, or otherwise charged with Duty, the lb. | 0 1 0 | — | 0 0 4 |
| Pearls, for every 100l. of the Value | 10 0 0 | — | 3 6 8 |
| Pepper, the lb. | 0 1 3 | — | 0 0 5 |
| —— Cayenne, the lb. | 0 3 0 | — | 0 1 0 |
| —— Long Pepper, the lb. | 0 0 6 | — | 0 0 2 |
| Pickles of all Sorts, not otherwise enumerated or described, the Gallon | 0 3 0 | — | 0 1 0 |
| Pictures, *viz.* | | | |
| —— under 2 Feet square the Picture | 2 3 0 | — | 0 14 4 |
| —— of 2 Feet square and under 4 Feet square the Picture | 4 6 0 | — | 1 8 8 |
| —— of 4 Feet square or upwards the Picture | 6 9 0 | — | 2 3 0 |
| Plate, *viz.* | | | |
| —— battered, fit only to be re-manufactured, *See* Bullion. | | | |
| —— of Gold, the oz. Troy | 2 8 6 | — | 0 15 2 |
| —— of Silver gilt, the oz. Troy | 0 4 0 | — | 0 1 4 |
| —— part gilt, the oz. Troy | 0 3 9 | — | 0 1 3 |
| —— ungilt, the oz. Troy | 0 2 9 | — | 0 0 11 |
| Precious Stones, *See* Emeralds. | | | |
| Prints, *viz.* | | | |
| —— Paper Prints plain, the Piece | 0 1 0 | — | 0 0 4 |
| —— coloured, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Provisions. | | | |
| Note—His Majesty is authorized to permit, for a limited Time, by Order in Council, the Importation into Great Britain from any Port or Place whatever, in any | | | |

| TABLE (B.) | Permanent. Duty. £. s. d. | Permanent. Drawback. £. s. d. | Temporary or War Duty. £. s. d. |
|---|---|---|---|
| Provisions, *continued.* British Ship or Vessel, or in any other Ship or Vessel belonging to Persons of any Kingdom or State in Amity with His Majesty, and navigated in any Manner whatever, of any Beans called Kidney or French Beans, Tares, Lentiles, Callivances and all other Sorts of Pulse; and also Bulls, Cows, Oxen, Calves, Sheep, Lambs, and Swine, Beef, Pork, Mutton, Veal and Lamb, whether salted or otherwise; Bacon, Hams, Tongues, Butter, Cheese, Potatoes, Rice, Sago, Sago Powder, Tapioca, Vermicelli, Millet Seed, Poultry, Fowls, Eggs, Game and Sour Crout, Duty free, provided due Entry be made. His Majesty is likewise authorised in like Manner to recall such Permission, either in Part or in the Whole, if Circumstances shall seem so to require. *See* 39 Geo. 3 cap. 87. continued by subsequent Acts, and by 49 Geo. 3. cap. 23. revived and further continued until the 25th March 1810. | | | |
| Quicksilver, the lb. | 0 1 0 | — | 0 0 4 |
| Radix Contrayervæ, the lb. | 0 1 0 | — | 0 0 4 |
| Rattans, *See* Canes. | | | |
| Red Wood, *See* Wood. | | | |
| Reed Canes, *See* Canes. | | | |
| Rhubarb, the lb. | 0 1 3 | — | 0 0 5 |
| Rice, the cwt. | 0 4 9 | — | 0 1 7 |
| *See* the Note under the Head of Provisions. | | | |
| Roch Alum, *See* Alum. | | | |
| Rose Wood, *See* Wood. | | | |
| Rubies, *See* Emeralds. | | | |
| Rum, *See* Spirits. | | | |
| Safflower, the cwt. | 0 5 6 | — | 0 1 10 |
| Saffron, the lb. | 0 4 6 | — | 0 1 6 |
| Sagapenum Gum, *See* Gum | | | |
| Sago, the lb. | 0 0 4½ | — | 0 0 1½ |
| *See* the Note under the Head of Provisions. | | | |
| Sago Powder, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| *See* the Note under the Head of Provisions. | | | |
| Sal, *viz.* | | | |
| —— Ammoniacus, the lb. | 0 0 3 | — | 0 0 1 |
| —— Gem, the cwt. | 0 5 0 | — | 0 1 8 |
| Salep or Salop, the lb. | 0 0 9 | — | 0 0 3 |
| Saltpetre, the cwt. | 0 0 3 | — | 0 0 1 |
| Sandrake Gum, *See* Gum. | | | |
| Sanguis Dracones, the lb. | 0 1 0 | — | 0 0 4 |
| Sarcocolla Gum, *See* Gum. | | | |
| Saunders, *viz.* | | | |
| —— Red, the cwt. | 0 2 6 | — | 0 0 10 |
| —— White or Yellow, the lb. | 0 0 6 | — | 0 0 2 |
| Scammony, the lb. | 0 4 0 | — | 0 1 4 |
| Sea Cow, Sea Horse, or Sea Morse Teeth, the lb. | 0 1 0 | — | 0 0 4 |
| Seal Skins, *See* Skins. | | | |
| Seed, *viz.* | | | |
| —— Aniseed, the cwt. | 1 8 6 | — | 0 9 6 |
| —— Coriander Seed, the cwt. | 0 6 0 | — | 0 2 0 |



| TABLE (B.) | Permanent. Duty. £. s. d. | Permanent. Drawback. £. s. d. | Temporary or War Duty. £. s. d. |
|---|---|---|---|
| Seed, *continued.* | | | |
| —— Cummin Seed, the cwt. | 0 10 0 | — | 0 3 4 |
| —— Fore t Seed, for every 100l. of the Value | 20 0 0 | — | 6 13 4 |
| —— Garden Seed, not particularly enumerated or described, the lb. | 0 0 4½ | — | 0 0 1½ |
| —— Worm Seed, the lb. | 0 0 9 | — | 0 0 3 |
| —— not particularly enumerated or described, or otherwise charged with Duty, for every 100l. of the Value | 37 10 0 | — | 12 10 0 |
| Seed Lac, *See* Lac in Gum. | | | |
| Sena, the lb. | 0 0 9 | — | 0 0 3 |
| Senega Gum, *See* Gum. | | | |
| Sheep's Wool, *See* Wool. | | | |
| Shellac, *See* Lac in Gum. | | | |
| Silk, *viz.* | | | |
| —— Handkerchiefs, *See* Handkerchiefs. | | | |
| —— Knubs or Husks of Silk, the lb. | 0 2 6 | — | 0 0 10 |
| —— Raw Silk, *viz.* | | | |
| - - - Bengal raw Silk, the lb. | 0 3 0 | — | 0 1 0 |
| - - - of any other Sort, the lb. | 0 4 3 | — | 0 1 5 |
| —— Waste Silk, the lb. | 0 2 6 | — | 0 0 10 |
| Silver Coin, foreign, *See* Bullion. | | | |
| Silver Plate, *See* Plate. | | | |
| Skins, *viz.* | | | |
| —— Calve Skins in the Hair, not tanned, tawed, or in any way dressed, the Dozen Skins | 0 1 3 | — | 0 0 5 |
| —— Dog Skins in the Hair, not tanned, tawed, or in any way dressed, the dozen Skins | 0 0 6 | — | 0 0 2 |
| —— Elk Skins in the Hair, not tanned, tawed, or in any way dressed, the Skin | 0 0 7½ | — | 0 0 2½ |
| —— Husse Skins, undressed, the Skin | 0 0 3 | — | 0 0 1 |
| —— Leopard Skins, undressed, the Skin | 0 6 0 | — | 0 2 0 |
| —— Martin Skins, undressed, the Skin | 0 0 9 | — | 0 0 3 |
| —— Seal Skins in the Hair, not tanned, tawed, or in any way dressed, the Skin | 0 0 1½ | — | 0 0 0½ |
| —— Squirrel Skins, undressed, the 100 Skins | 0 7 3 | — | 0 2 5 |
| —— Tyger Skins, undressed, the Skin | 0 6 0 | — | 0 2 0 |
| Skins and Furs, or Pieces of Skins and Furs, raw or undressed, not particularly enumerated or described, or otherwise charged with Duty, for every 100l. of the Value | 37 10 0 | — | 12 10 0 |
| Skins and Furs, or Pieces of Skins and Furs, tanned, tawed, or in any Way dressed, not particularly enumerated or described, or otherwise charged with Duty, for every 100l. of the Value | 90 0 0 | — | 30 0 0 |
| Snuff, the lb. | 0 1 0 | — | 0 0 4 |
| Subject also to a Duty of Excise. | | | |
| Socotorina Aloes, *See* Aloes. | | | |
| Spikenard, the lb. | 0 1 9 | — | 0 0 7 |
| Spirits, *viz.* | | | |
| —— Arrack, the Gallon | 0 1 3 | — | 0 0 5 |
| —— Brandy, the Gallon | 0 1 1½ | — | 0 0 4½ |
| —— Geneva, the Gallon | 0 1 1½ | — | 0 0 4½ |
| —— Rum, the Gallon | 0 0 9 | — | 0 0 3 |
| —— the Produce of the Settlement of the Cape of Good Hope, its Territories or Dependencies, the Gallon | 0 0 9 | — | 0 0 3 |
| Spirits are subject also to a Duty of Excise. | | | |

| TABLE (B.) | Permanent. Duty. £ s. d. | Permanent. Drawback. £ s. d. | Temporary or War Duty. £ s. d. |
|---|---|---|---|
| Squills, the cwt. | 0 3 3 | — | 0 1 1 |
| Squinan'h m, the lb. | 0 0 6 | — | 0 0 2 |
| Squirrel Skins, *See* Skins. | | | |
| Stick Lac, *See* Lac in Gum. | | | |
| Stockings of Cotton, for every 100l. of the Value | 54 0 0 | — | 18 0 0 |
| Storax, *viz.* | | | |
| —— Calamita or Liqui'a, the lb. | 0 0 9 | — | 0 0 3 |
| —— in the Tear, or Gum, the lb. | 0 5 3 | — | 0 1 9 |
| Su ca.es, the lb. | 0 2 0 | — | 0 0 8 |
| Sugar, the cwt. | 1 2 6 | — | 0 10 6 |
| For the Rules, Regulations, and Conditions under which the Lords Commissioners of His Majesty's Treasury are authorized to suspend according to the Average Price of Sugar as published in the London Gazette, either One Shilling in the Hundred Weight, Two Shillings in the Hundred Weight, or Three Shillings in the Hundred Weight, being Part of the Temporary or War Duty, *See* the Act to which this Table is annexed. | | | |
| Note.—The Duties on Sugar imported into Great Britain are to continue in Force until the 25th March 1810. *See* the Act to which this Table is annexed. | | | |
| Sugar Candy, *viz.* | | | |
| —— Brown, the cwt. | 3 12 0 | — | 1 4 0 |
| —— White, the cwt. | 5 15 0 | — | 1 18 4 |
| Talc, the lb. | 0 0 4½ | — | 0 0 1½ |
| Tamarin's, the lb. | 0 0 4½ | — | 0 0 1½ |
| Tea, for every 100l. of the Value | 6 0 0 | 6 0 0 | — |
| Subject also to a Duty of Excise. | | | |
| For the Conditions, Regulations, and Restrictions under which Tea may be taken out of the Warehouse, Duty free, for Exportation to Ireland, *See* 41 Geo. 3. cap. 75. | | | |
| Teake Wood, *See* Wood. | | | |
| Terra Japonica, the lb. | 0 0 6 | — | 0 0 2 |
| Thread, *viz.* Cotton Thread, for every 100l. of the Value | 54 0 0 | — | 18 0 0 |
| Tincal, *See* Borax unrefined. | | | |
| Tobacco, the 100 lbs. | 2 11 3 | — | 0 12 6 |
| Having been delivered out of the Warehouse for Home Trade Consumption or Manufacture in Great Britain, and afterwards manufactured according to Law in o Short Cut Tobacco, Shag Tobacco, Roll Tobacco, or Carrot Tobacco, and exported, the 100lbs. | — | 2 10 0 | — |
| Subject also to a Duty of Excise. | | | |
| Tonnage Duty on Ships or Vessels entering Inwards or Outwards, (except in Ballast) from or to foreign Parts, *See* Table (D.) | | | |
| Tortoise Shell, *viz.* | | | |
| —— Manufactures of, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| —— rough and unmanufactured, the lb. | 0 2 6 | — | 0 0 10 |
| Tragacanth Gum, *See* Gum. | | | |
| Turbith, the lb. | 0 1 6 | — | 0 0 6 |
| Turmerick, the lb. | 0 0 4½ | — | 0 0 1½ |
| Turpentine, Oil of, *See* Oil. | | | |



| TABLE (B.) | Permanent. Duty. £ s. d. | Permanent. Drawback. £ s. d. | Temporary or War Duty. £ s. d. |
|---|---|---|---|
| Turtiæ Lapis, *See* Lapis. | | | |
| Tyger Skins, *See* Skins. | | | |
| Vermicelli, the lb. | 0 0 4½ | — | 0 0 1½ |
| *See* the Note under the Head of Provisions. | | | |
| Vermilion or Cinnabar, the lb. | 0 1 3 | — | 0 0 5 |
| Walking Canes, ——— Sticks, Wanghee Canes, } *See* Canes. | | | |
| Wax, *viz.* | | | |
| —— Bees Wax unmanufactured, the cwt. | 2 2 0 | — | 0 14 0 |
| ——— White or manufactured, the cwt. | 3 18 0 | — | 1 6 0 |
| —— Candles, *See* Candles. | | | |
| Wood, *viz.* | | | |
| ——— Ebony, the Ton, containing 20 cwt. | 5 2 6 | — | 1 14 2 |
| ——— Red Wood, the Ton, containing 20 cwt. | 1 4 0 | — | 0 8 0 |
| ——— Rose Wood, the cwt. | 1 8 9 | — | 0 9 7 |
| ——— Teake Wood, 8 Inches square or upwards, the Load, containing 50 Cubic Feet | 0 19 6 | — | 0 6 6 |
| Wool, *viz.* | | | |
| ——— Carmenia Wool, *See* Goat Hair in Hair. | | | |
| ——— Cotton Wool, the 100lbs. | 0 8 7 | — | 0 8 4 |
| ——— Lamb's Wool, *See* Sheep's Wool. | | | |
| ——— Sheep's Wool or Lamb's Wool, the cwt. | 0 5 0 | — | 0 1 8 |
| Worm Seed, *See* Seed. | | | |
| Yarn, *viz.* | | | |
| —— Cotton Yarn, the lb. | 0 0 6 | — | 0 0 2 |
| Zedoaria, the lb. | 0 0 9 | — | 0 0 3 |
| Goods, Wares, and Merchandize, imported by the United Company of Merchants of England trading to the East Indies, being either in Part or wholly manufactured, not being enumerated or described, or otherwise charged with Duty when so imported, and not prohibited, to be imported into or used in Great Britain, for every 100l. of the Value | 51 5 0 | — | 17 1 8 |
| Goods, Wares, and Merchandize, imported by the United Company of Merchants of England trading to the East Indies, not being either in Part or wholly manufactured, not being enumerated or described or otherwise charged with Duty when so imported and not prohibited to be imported into or used in Great Britain, for every 100l. of the Value | 20 0 0 | — | 6 13 4 |

## TABLE (C.)

A Table of the DUTIES of CUSTOMS payable on Goods, Wares, and Merchandize taken and condemned as Prize, or seized and condemned as Droits of Admiralty, and imported or brought into Great Britain.

| | Permanent Duty. £. s. d. | Temporary or War Duty. £. s. d. |
|---|---|---|
| Goods, Wares, or Merchandize, taken and condemned as Prize, or seized and condemned as Droits of Admiralty, shall and may be landed and secured in approved Warehouses, on Payment (by the Captors or their Agents,) of the following Duties, *viz.* | | |
| —— Brandy, if taken by a Ship of War or seized as Droits of Admiralty, the Tun containing 252 Gallons | 2 5 0 | 0 15 0 |
| - - - - if taken by a Private Vessel, the Tun containing 252 Gallons | 0 15 0 | 0 5 0 |
| —— Cocoa, if taken by a Ship of War, or seized as Droits of Admiralty, the cwt. | 0 3 9 | 0 1 3 |
| - - - - if taken by a Private Vessel, the cwt. | 0 1 3 | 0 0 5 |
| —— Coffee, if taken by a Ship of War, or seized as Droits of Admiralty, the cwt. | 0 10 6 | 0 3 6 |
| - - - - if taken by a Private Vessel, the cwt. | 0 3 6 | 0 1 2 |
| —— Sugar, if taken by a Ship of War, or seized as Droits of Admiralty, the cwt. | 0 6 0 | 0 2 0 |
| - - - - if taken by a Private Vessel, the cwt. | 0 2 0 | 0 0 8 |
| —— Vinegar, if taken by a Ship of War, or by a Private Vessel, the Tun containing 252 Gallons | 2 0 0 | — |
| —— Wine, if taken by a Ship of War, or by a Private Vessel, the Tun containing 252 Gallons | 2 0 0 | — |
| —— All other Goods, Wares and Merchandize, not particularly excepted or otherwise charged with Duty, | | |
| - - - - - if taken by a Ship of War, or seized as Droits of Admiralty, for every 100l. of the Value thereof | 7 10 0 | 2 10 0 |
| - - - - - if taken by a Private Vessel, for every 100l of the Value thereof | 2 10 0 | 0 16 8 |
| —— Corn, *viz.* | | |
| - - - Wheat, Wheatmeal, or Flour, Rye, Barley, Beer, or Bigg, Oats, Oatmeal, Pease, Beans, Indian Corn or Maize, taken and condemned as Prize, shall and may be warehoused in like manner, and subject to such Rules, Regulations, and Restrictions, Duties, Drawbacks, Penalties, and Forfeitures, as are provided and enacted by any Act or Acts of Parliament in force with respect to any Foreign Corn imported into Great Britain, *See* 43 Geo. 3. cap. 134. | | |
| —— Goods of the Growth, Production, or Manufacture of China or the East Indies, taken and condemned as Prize, are subject to such Duties and entitled to such Drawbacks as the like Goods are or may be subject and entitled to when imported by the East India Company. | | |
| For the Conditions, Regulations, and Restrictions under which such Goods may be sold, *See* 43 G. 3. cap. 134. and 46 Geo. 3. cap. 113. (Local and Personal.) | | |
| —— Tobacco taken and condemned as Prize, and secured in Warehouses according to Law may be exported therefrom without Payment of any Duty, or taken out of such Warehouses for | | |



| TABLE (C.) | Permanent Duty. £. s. d. | Temporary or War Duty. £. s. d. |
|---|---|---|
| Goods, *continued.* | | |
| Home Consumption or Manufacture, on Payment of the Duties due and payable on Tobacco of the Growth or Production of His Majesty's Colonies, Plantations, Islands, or Territories in America. | | |
| For the Conditions, Regulations and Restrictions under which such Tobacco may be warehoused, *See* 43 Geo. 3. cap 124. and 48 Geo. 3. cap. 99. | | |
| —— Snuff, taken and condemned as Prize and secured in Warehouses according to Law, may be exported therefrom, without Payment of any Duty, or taken out of such Warehouses for Home Consumption, on Payment of the Duties due and payable on Snuff of the Growth or Production of His Majesty's Colonies, Plantations, Islands, or Territories in America. | | |
| For the Conditions, Regulations and Restrictions under which such Snuff may be warehoused, *See* 43 Geo. 3. cap. 134 and 48 Geo. 3. cap. 99. | | |
| —— Ships or Vessels condemned as Prize or as Droits of Admiralty (except Ships of War or Private Ships or Vessels of War) with their Tackle, Apparel, and Furniture, (except Sails) for every 100l. of the Value | 10 0 0 | 3 6 8 |
| Note.—Ships of War or Private Ships or Vessels of War taken and condemned as Prize, or as Droits of Admiralty, with the Sails, Tackle, Apparel and Furniture belonging to such Ships or Vessels, are Duty Free. | | |
| —— Ships or Vessels condemned as Prize in any of His Majesty's Dominions out of Great Britain (not being Ships of War or Private Ships or Vessels of War) are subject to Duty, which shall be paid on the first Arrival of any such Ships or Vessels at any Port in Great Britain, *See* 43 Geo. 3. cap 134. | | |
| For the Conditions, Regulations and Restrictions under which Goods taken as Prize and condemned Abroad may, on Importation, be warehoused on Payment of the Duty charged in this Table, *See* 43 Geo. 3. cap. 134. and 48 Geo. 3. cap. 99. | | |
| Note.—No Duties whatever shall be demanded or taken for any Goods condemned as Prize consisting of Military or Ship Stores, *viz.* Sails, Cordage, Anchors and Cables, Masts, Yards, Bowsprits, Blocks, Guns, Gunpowder, Shot, Match, Gun Carriages, Cartridges and other Materials thereto belonging, and all Timber and Iron converted into and made fit for Ship Building, or for any of the Uses and Purposes aforesaid; Salted Beef, Pork, and Butter, Biscuit, Small Beer, Pease and Oatmeal, Sailors Clothes, Hammocks, Bedding and Apparatus, and Instruments belonging to Surgeons, Bullion, or for any Goods which may be imported into Great Britain Duty free. | | |
| For the Conditions, Regulations, and Restrictions under which Prize Goods may on Condemnation be secured in Warehouses, *See* 43 Geo. 3. cap. 134. and 48 Geo. 3. cap. 99. | | |
| Note.—Goods, Wares, and Merchandize condemned as Prize or as Droits of Admiralty, having been secured in Warehouses according to Law, may be taken out of such Warehouses to be used or consumed in Great Britain on Payment of the Remainder of the Duties which would at the Time of such taking out have been due and payable to His Majesty thereon, if the same had been regularly imported by Way of Merchandize into Great Britain. | | |

| TABLE (C.) | Permanent Duty. | Temporary or War Duty. |
|---|---|---|
| | £. s. d. | £. s. d. |
| Goods, *continued*. For the Conditions, Regulations, and Restrictions under which Goods Wares, and Merchandize, condemned as Prize or as Droits of Admiralty, having been Warehoused according to Law, may be exported from thence without Payment of any further Duty imposed by the Act to which this Table is annexed, *See* 43 Geo. 3. cap. 134. | | |

## TABLE (D.)

TONNAGE DUTY on Ships and Vessels entering Inwards or Outwards (except in Ballast) in any Port in Great Britain, from or to Foreign Parts.

| TONNAGE DUTY. | Permanent Duty. | Temporary or War Duty. |
|---|---|---|
| | £. s. d. | £. s. d. |
| On Ships and Vessels entering Inwards or Outwards, (except in Ballast) in any Port of Great Britain from or to Foreign Parts, For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to the Islands of Guernsey, Jersey, Sark, or Alderney, the Greenland Seas, or the Southern Whale Fishery | 0 0 6 | 0 0 6 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place within the Streights of Gibraltar | 0 1 0 | 0 1 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place in Russia or within the Baltic Sea | 0 1 0 | 0 1 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place in Europe, except the Isle of Man | 0 1 0 | 0 1 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies | 0 3 0 | 0 3 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to the Cape of Good Hope | 0 2 6 | 0 2 6 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place in Africa, not otherwise enumerated or described | 0 1 0 | 0 1 0 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to the Island of Newfoundland, the Islands of Cape Breton, St. John, or Prince Edward's Island, or the Coast of Labrador | 0 0 6 | 0 0 6 |
| For every Ton Burthen of every Ship or Vessel entering Inwards or Outwards (except in Ballast) from or to any Port or Place in the United States of America, any British Island, Colony or Plantation in America, or any other Part of America, not otherwise enumerated or described | 0 1 0 | 0 1 0 |

# APPENDIX,

CONTAINING

## ACTS, AND PARTS OF ACTS,

RELATING TO

## Shipping, Duties, Regulations for Export and Import, &c. &c.

WHICH IN GENERAL DO NOT RELATE SOLELY TO

## *THE EAST INDIA COMPANY.*

# APPENDIX.

## 13 & 14 CAROLI II. Cap. XI.

### An Act for preventing Frauds, and regulating Abuses in His Majesty's Customs.

Ships and Vessels arriving from beyond the Seas at Gravesend.

II. FOR the better preventing of which Frauds and Violences in Time to come, it is enacted and ordained by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in Parliament assembled, and be it enacted and ordained by the Authority thereof, That no Ship or Vessel arriving from the Parts beyond the Seas, shall be above Three Days coming from *Gravesend* to the Place of her Discharge (within the River of *Thames*) without touching or staying at any Wharf, Key, or Place adjoining to either Shore between *Gravesend* and *Chesters Key*, (unless apparently hindered by contrary Winds, Draught of Water, or other just Impediment to be allowed by such Person or Persons as are or shall be appointed by His Majesty for managing the Customs, the Collectors Inwards or other principal Officers of the Customs) and then, or before the Master or Purser (for that Voyage) of such Ship or Vessel, shall make a just and true Entry upon Oath, of the Burthen, Contents and Lading of every such Ship or Vessel, with the particular Marks, Numbers, Qualities, and Contents of every Parcel of Goods therein laden, to the best of his Knowledge; also where and in what Port she took in her Lading, of what Country built, how manned, who was Master during the Voyage, and who are Owners thereof; and in all Out-Ports or Members, to come directly up to the Place of unlading, as the Condition of the Port requires and will admit, and making Entries as aforesaid, upon the Penalty of the Forfeiture of One hundred Pounds.

True Entries of Lading to be made upon Oath.

The Penalty.

The Duty of Captains, Master, and others taking Charge of Ships and Vessels bound for Parts beyond the Seas.

III. And be it further enacted by the Authority aforesaid, That no Captain, Master, Purser, or any other Person or Persons taking Charge of any Ship or Vessel bound for the Parts beyond the Seas, or into the Kingdom of *Scotland*, whether the same Ship or Vessel shall have Commission from or belong unto the King's Majesty that now is, His Heirs or Successors, or shall belong to, or have Commission from any Foreign Prince or State, or otherwise shall take in, or suffer to be taken into, or laden aboard any such Ship or Vessel, any *English* Goods, Wares, or Merchandize, to be exported into the Parts beyond the Seas, or into the Kingdom of *Scotland*, until such Captain, Master, Purser, or other Person as aforesaid, shall have entered such Ship or Ships in the Book of the Commissioners, Customer or Collector and Comptroller outwards of such Port where he shall load or take in Goods, together with the Name of such Captain or Master, the Burden of such Ship or Vessel, the Number of Guns and Ammunition she carries, and to what Port or Place she intends to pass or sail, and before he or they shall depart with his or their Ship or Vessel out of such Port or Place, shall bring and deliver unto the said Person or Persons which are or shall be appointed by His Majesty for managing the Customs, the Customer or Collector and Comptroller of such Port or Place, a Content in Writing under his or their Hands, of the Names of every Merchant, and other Person or Persons that shall have laden and put on board any such Ship or Vessel, any such Goods or Merchandize, together with the Marks and Numbers of such Goods and Merchandize, and shall likewise publicly in the open Custom House, upon his Corporal Oath, to the best of his Knowledge, have answered to such Question or Questions as shall be demanded of him by the said Person or Persons which are or shall be appointed by His Majesty for the managing the Customs, the Customer or Collector and Comptroller, or their Deputies, concerning such Goods and Merchandize as shall be aboard such Ship or Vessel, upon pain of Forfeiture of One hundred Pounds; and that no such Captain, Master, Purser, or other Person or Persons taking Charge of any Ship or Vessel of War, as aforesaid, wherein any Goods, Wares, or Merchandizes shall have been laden or brought from the Ports beyond the Seas, or out of the Realm of *Scotland*, shall unload or put on board any Lighter, Boat or Bottom, or lay on Land, or suffer to be discharged or put into any Lighter, Boat, or Bottom, or to be laid on Land out of any Ship or Vessel as aforesaid, any Goods, Wares, or Merchandize whatsoever, before such Captain, Master,

To take in no English Goods till Entry thereof be made at the Custom House.

Ships or Vessels of War bringing Goods.

Master, Purser, or other Person taking Charge of the Ship or Merchants Goods for that Voyage as aforesaid, shall have signified and declared in Writing under his or their Hands, unto the Person or Persons which are or shall be appointed by His Majesty for managing the Customs, the Customer or Collector and Comptroller Inwards of the Port where he arriveth, the Names of every Merchant or Lader of any Goods or Merchandizes aboard the said Ship or Vessel, together with the Number and Marks, and the Quantity and Quality of every Parcel of Goods and Merchandizes, to the best of his Knowledge, and shall have answered upon his or their Corporal Oath, to such Questions concerning such Goods and Merchandizes, as shall be publicly administered unto him in the open Custom House, by such Person or Persons which are or shall be appointed for managing the Customs, Customer or Collector and Comptroller, or their Deputies, and shall be liable to all Searches and other Rules which Merchants Ships are subject unto, by the Usage of His Majesty's Custom House (Victualling Bills and entering excepted) upon Pain to forfeit One hundred Pounds, and upon Refusal to make such Entries as aforesaid, as well Outwards as Inwards, the said Person or Persons which are or shall be appointed for managing the Customs and Officers of His Majesty's Customs, and their Deputies, shall and may freely enter and go on board all and every such Ship or Vessel of War, and bring from thence on Shore into His Majesty's Storehouse belonging to the Port where such Ship shall be, all Goods and Merchandizes prohibited or uncustomed, which shall be found aboard any such Ship as aforesaid.

The Power of Officers for managing the Customs to enter and search Ships and Vessels.

IV. And be it hereby also enacted, That the said Person or Persons which are or shall be appointed for managing the Customs and Officers of His Majesty's Customs, and their Deputies, are hereby authorized and enabled to go and enter aboard any Ship or Vessel, as well Ships of War as Merchant Ships, and from thence to bring on Shore all Goods prohibited or uncustomed, except Jewels, if they be Outwards bound; and if they be Ships or Vessels Inwards bound, from thence to bring on Shore into His Majesty's Store House as aforesaid, all small Parcels of Fine Goods or other Goods which shall be found in Cabbins, Chests, Trunks, or other small Package, or in any private or secret Place, in or out of the Hold of the Ship or Vessel, which may occasion a just Suspicion that they were intended to be fraudulently conveyed away; and all other Sorts of Goods whatsoever, for which the Duties of Tunnage and Poundage were not paid or compounded for within Twenty Days after the first Entry of the Ship, to be put and remain in the Storehouse aforesaid, until His Majesty's Duties thereupon be justly satisfied, unless the said Person or Persons which are or shall be appointed by His Majesty for managing the Customs and Officers of the Customs, shall see just Cause to allow a longer Time, and that the said Person or Persons which are or shall be so appointed to manage the Customs and the Officers of the Customs, and their Deputies, may freely stay and remain aboard until all the Goods are delivered and discharged out of the said Ships or Vessels: And if any Master, Purser, or Boatswain, or other taking charge in any Ship or Vessel, or any other Person whatsoever, shall suffer any Truss, Bale, Pack, Fardel, Cask, or other Package to be opened aboard the said Ship or Vessel and the Goods therein to be embezzled, carried away, or put into any other Form or Package, after the Ship comes into the Port of her Discharge, in every such Case the said Master, Purser, Boatswain or others, shall forfeit the Sum of One hundred Pounds.

Goods concealed in any Ship after Clearing.

V. And be it further enacted by the Authority aforesaid, That in case after the clearing of any Ship or Vessel, by the Person or Persons which are or shall be appointed by His Majesty for managing the Customs, or any their Deputies, and discharging the Watchmen or Tidesmen from Attendance thereupon, there shall be found on board such Ship or Vessel any Goods, Wares, or Merchandizes, which have been concealed from the Knowledge of the said Person or Persons which are or shall be so appointed to manage the Customs, and for which the Custom, Subsidy, and other Duties due upon the Importation thereof, have not been paid, then the Master, Purser, or other Person taking Charge of such Ship or Vessel, shall forfeit the Sum of One hundred Pounds: And it shall be lawful to or for any Person or Persons, authorized by Writ of Assistance, under the Seal of His Majesty's Court of Exchequer to take a Constable, Headborough or other Public Officer inhabiting near unto the Place, and in the Day-time to enter, and go into any House, Shop, Cellar, Warehouse or Room, or other Place, and in case of Resistance, to break open Doors, Chests, Trunks, and other Package, there to seize, and from thence to bring any kind of Goods or Merchandize whatsoever, prohibited and uncustomed, and to put and secure the same in His Majesty's Storehouse, in the Port next to the Place where such Seizure shall be made.

The Penalty.

An Account to be given of all Foreign Ships in all Ports of England.

12 Car. 2. c. 18.

VI. And for the better Increase of Shipping and Navigation, be it further enacted, That the Collectors and other Officers of His Majesty's Customs in all the Ports of *England*, shall forthwith give an Account unto the Collectors and Surveyor in the Port of *London*, (appointed by His Majesty for all Duties and Matters relating to a late Act, intituled, *An Act for increasing and encouraging of Shipping and Navigation*)



*Navigation*) of all Foreign-built Ships in their Ports, owned and belonging to the People of *England*, of what Built and Burden they are, for which Certificates have been made according to the said Act, and that the said Collector and Surveyor shall make a true and perfect List of all such Ships, attested under their Hands, and transmit the same into His Majesty's Court of Exchequer, on or before the Month of *December*, in the Year One thousand six hundred and sixty-two, there to remain upon Record; and that no Foreign-built Ship (that is to say), not built in any of His Majesty's Dominions of *Asia*, *Africa* or *America*, or other than such as shall (*bonâ fide*) be bought before the First of *October*, One thousand six hundred sixty-two, next ensuing, and expressly named in the said List, shall enjoy the Privilege of a Ship belonging to *England* or *Ireland* although owned or manned by *English* (except such Ships only as shall be taken at Sea by Letters of Mart or Reprizal, and Condemnation made in the Court of Admiralty, as lawful Prize) but all such Ships shall be deemed as Aliens Ships, and be liable unto all Duties that Aliens Ships are liable unto by virtue of the said Act for increase of Shipping and Navigation: And whereas it is required by the said Act, that in sundry Cases the Master and Three-fourths of the Mariners are to be *English*, it is to be understood, that any of His Majesty's Subjects of *England*, *Ireland*, and His Plantations are to be accounted *English*, and no others, and that the Number of Mariners be accounted according to what they shall have been during the whole Voyage: And whereas of late some of the Persons appointed by His Majesty for the managing the Customs and the Officers of the Customs and their Deputies, have been hindered, affronted, abused, beaten, and wounded, to the Hazard of their Lives, in the due Execution of their several Trusts and Services in their respective Places, by armed Companies and Multitudes of Men, and Goods prohibited and uncustomed, have by Force and Violence, as well by Land as by Water, been forcibly carried and conveyed away; be it enacted by the Authority aforesaid, That where any Officer or Officers shall be by any Person or Persons armed with Club, or any Manner of Weapons, forcibly hindred, affronted, abused, beaten or wounded as aforesaid, either on board any Ship or Vessel, or upon the Land or Water, in the due Execution of their Office, all and every Person and Persons so resisting, affronting, abusing, beating, or wounding the said Officer or Officers, or their Deputies, or such as shall act in their Aid or Assistance, shall by the next Justice of the Peace, or other Magistrate, be committed to Prison, there to remain till the next Quarter Sessions; and the Justices of the Peace of the said Quarter Sessions shall, and are hereby empowered to punish the Offender by Fine, not exceeding One hundred Pounds, and the Offender is to remain in Prison till he be discharged by Order of the Exchequer, both of the Fine and of the Imprisonment, or discover the Person that set him on work, to the End he may be legally proceeded against.

Foreign-built Ships not to have the Privilege of Ships belonging to England or Ireland.

The Punishment for beating and abusing Officers of the Customs.

## 15 CAROLI II. Cap. VII.

### An Act for the Encouragement of Trade.

VI. Be it enacted, and it is hereby enacted, That from and after the Five and Twentieth Day of *March* One thousand six hundred and sixty-four, no Commodity of the Growth, Production or Manufacture of *Europe*, shall be imported into any Land, Island, Plantation, Colony, Territory or Place to His Majesty belonging, or which shall hereafter belong unto or be in the Possession of His Majesty, His Heirs and Successors, in *Asia*, *Africa*, or *America*, (*Tangier* only excepted) but what shall be *bonâ fide*, and without Fraud, laden and shipped in *England*, *Wales*, or the Town of *Berwick-upon-Tweed*, and in *English*-built Shipping, or which were *bonâ fide* brought before the First Day of *October*, One thousand six hundred sixty and two, and had such Certificate thereof as is directed in One Act passed in the last Sessions of this present Parliament, intituled, *An Act for preventing Frauds, and regulating Abuses in His Majesty's Customs*; and whereof the Master and Three Fourths of the Mariners at least are *English*, and which shall be carried directly thence to the said Lands, Islands, Plantations, Colonies, Territories, or Places, and from no other Place or Places whatsoever; any Law Statute, or Usage to the contrary notwithstanding; under the Penalty of the Loss of all such Commodities of the Growth, Production, or Manufacture of *Europe*, as shall be imported into any of them from any other Place whatsoever, by Land or Water; and if by Water, of the Ship or Vessel also in which they were imported, with all her Guns, Tackle, Furniture, Ammunition, and Apparel; One Third Part to His Majesty, His Heirs and Successors; One Third Part to the Governor of such

Commodities of the Growth and Manufacture of Europe, how to be imported in English built Shipping. Repealed as to Irish Linen by 3 & 4 Annæ. c. 8. sect. 1. 13. 14 Car. 2. c. 11.

The Penalty.



Land,

Land, Island, Plantation, Colony, Territory, or Place into which such Goods were imported, if the said Ship, Vessel, or Goods be there seized, or informed against, and sued for; or otherwise that Third Part also to His Majesty, His Heirs and Successors; and the other Third Part to him or them who shall seize, inform, or sue for the same in any of His Majesty's Courts in such of the said Lands, Islands, Colonies, Plantations, Territories, or Places where the Offence was committed, or in any Court of Record in *England*, by Bill, Information, Plaint, or other Action, wherein no Essoign, Protection, or Wager of Law shall be allowed.

## 7 & 8 GULIELMI III. Cap. 22.

### An Act for preventing Frauds, and regulating Abuses in the Plantation Trade.

Goods not to be imported or exported to or from the Plantations, but in Ships built in England, Ireland, or in the Plantations;.

except Prize Ships, &c.

II. BE it enacted, and it is hereby enacted and ordained by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in Parliament assembled, and by the Authority of the same, That after the Five and Twentieth Day of *March* One thousand six hundred ninety-eight, no Goods or Merchandize whatsoever shall be imported into or exported out of any Colony or Plantation to His Majesty, in *Asia*, *Africa*, or *America*, belonging, or in His Possession, or which may hereafter belong unto or be in the Possession of His Majesty, His Heirs or Successors, or shall be laden in, or carried from any One Port or Place in the said Colonies or Plantations to any other Port or Place in the same, the Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick-upon-Tweed*, in any Ship or Bottom, but what is or shall be of the Built of *England*, or of the Built of *Ireland*, or the said Colonies or Plantations, and wholly owned by the People thereof, or any of them, and navigated with the Masters and Three Fourths of the Mariners of the said Places only, (except such Ships only as are or shall be taken as Prize, and Condemnation thereof made in One of the Courts of Admiralty in *England*, *Ireland*, or the said Colonies or Plantations, to be navigated by the Master and Three Fourths of the Mariners *English*, or of the said Plantations as aforesaid, and whereof the Property doth belong to *English* Men; and also except, for the Space of Three Years, such Foreign-built Ships as shall be employed by the Commissioners of His Majesty's Navy for the Time being, or upon Contract with them, in bringing only Masts, Timber, and other naval Stores for the King's Service, from His Majesty's Colonies or Plantations to this Kingdom, to be navigated as aforesaid, and whereof the Property doth belong to *English* Men), under Pain of Forfeiture of Ship and Goods; One Third Part whereof to be to the Use of His Majesty, His Heirs and Successors. One Third Part to the Governor of the said Colonies or Plantations, and the other Third Part to the Person who shall inform and sue for the same, by Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, or in any Court in His Majesty's Plantations, where such Offence shall be committed.

Penalty.

Goods may be imported and exported in Prize Ships the Master and Three Fourths of the Mariners being English.

III. And be it further enacted by the Authority aforesaid, That (from and after the said Five and twentieth Day of *March*) Goods or Merchandizes may be exported or imported to and from this Kingdom, the Colonies, Plantations, and Places aforesaid, in any such Ships as are or shall be taken as Prize, and whereof Condemnation shall be made in One of the Courts of Admiralty aforesaid, and shall be navigated as aforesaid, by the Master, Three Fourths of the Mariners *English*, and whereof the Property shall belong to *English* Men, and also Masts, Timber, and other naval Stores for His Majesty's Service for the Space of Three Years, may be imported from His Majesty's Colonies or Plantations to this Kingdom, in such Foreign-built Ships as shall be employed by the Commissioners of the Navy for the Time being, or by Contract with them; any Law or Statute to the contrary notwithstanding.

12 Car. 2. c. 18.

IV. And whereas by One Clause in the said Act passed in the Twelfth Year of the Reign of the late King *Charles* the Second, intituled, *An Act for the encouraging and encreasing of Shipping and Navigation*, all Governors of His Majesty's Colonies or Plantations in *Asia*, *Africa*, or *America*, are required to take a solemn Oath to do their utmost that every the Clauses therein-before mentioned, and all the Matters and Things therein contained, shall be punctually and *bonâ fide* observed according to the true Intent and Meaning thereof, so that the said Governors are not strictly obliged by that Oath to put in Execution the subsequent Clauses of the said Act, although some of the Clauses following are of great Importance, and tend greatly to the Security of the Plantation Trade: And whereas divers other good Laws have been made for the better regulating and securing the Plantation Trade since the said

13 & 14 Car. 2. c. 11. 4 & 5 W. & M. c. 17. Governors of English Plantations to take an



said last-mentioned Act; be it further enacted by the Authority aforesaid, That all the present Governors and Commanders in Chief of any *English* Colonies or Plantations, shall before the Five and twentieth Day of *March*, One thousand six hundred and ninety-seven, and all who hereafter shall be made Governors or Commanders in Chief of the said Colonies or Plantations, or any of them, before their Entrance into their Government, shall take a solemn Oath to do their utmost, that all the Clauses, Matters and Things, contained in the before recited Acts of Parliament heretofore passed, and now in Force relating to the said Colonies and Plantations, and that all and every the Clauses contained in this present Act, be punctually and *bonâ fide* observed, according to the true Intent and Meaning thereof (which Oath shall be taken before such Person or Persons as shall be appointed by His Majesty, His Heirs and Successors, who are hereby authorized to administer the same), so far as appertains unto the said Governors or Commanders in Chief respectively; and upon Complaint and Proof made before His Majesty, His Heirs and Successors, or such as shall be by him or them thereunto authorized and appointed, by the Oath of Two or more credible Witnesses, that any the said Governors or Commanders in Chief have neglected to take the said Oath at the Times aforesaid, or have been wittingly or willingly negligent in doing their Duty accordingly, the said Governor so neglecting or offending shall be removed from his Government, and forfeit the Sum of One thousand Pounds Sterling.

Oath to observe all the Clauses in this and the other Acts relating to the said Plantations. Farther provided for by 8 & 9 W. 3. c. 20. sect. 69.

English-built Ships to be registered, and Proof made on Oath before the Collector of the Customs, &c.

XVII. And for a more effectual Prevention of Frauds which may be used to elude the Intention of this Act, by colouring foreign Ships under *English* Names; be it further enacted by the Authority aforesaid, That from and after the Five and twentieth Day of *March*, which shall be in the Year of our Lord One thousand six hundred ninety-eight, no Ship or Vessel whatsoever shall be deemed or pass as a Ship of the Built of *England*, *Ireland*, *Wales*, *Berwick*, *Guernsey*, *Jersey*, or any of His Majesty's Plantations in *America*, so as to be qualified to trade to, from or in any of the said Plantations, until the Person or Persons claiming Property in such Ship or Vessel shall register the same as followeth; that is to say, if the Ship at the Time of such Register doth belong to any Port in *England*, *Ireland*, *Wales*, or to the Town of *Berwick-upon-Tweed*, then Proof shall be made upon Oath of One or more of the Owners of such Ship or Vessel, before the Collector and Comptroller of His Majesty's Customs of such Port; or if at the Time of such Register the Ship belong to any of His Majesty's Plantations in *America*, or to the Islands of *Guernsey* or *Jersey*, then the like Proof to be made before the Governor together with the principal Officer of His Majesty's Revenue residing on such Plantation or Island, which Oath the said Governors and Officers of the Customs respectively are hereby authorized to administer in the Tenor following, *viz.*

The Oath.

'JURAT *A. B.* That the Ship [Name] of [Port] whereof [Master's Name] is at present Master, being a [Kind of Built] of [Burthen] Tuns; was built at [Place where] in the Year [Time when] and that [Owners Name] of and of, *&c.* are at present Owners thereof; and that no Foreigner, directly or indirectly, hath any Share or Part, or Interest therein.'

Oath to be attested by the Governor, and a Duplicate to be transmitted, &c.

XVIII. Which Oath being attested by the Governor, or Custom Officer respectively, who administered the same, under their Hands and Seals, shall, after having been registered by them, be delivered to the Master of the Ship for the Security of her Navigation, a Duplicate of which Register shall be immediately transmitted to the Commissioners of His Majesty's Customs in the Port of *London*, in order to be entered in a general Register, to be there kept for this Purpose, with Penalty upon any Ship or Vessel trading to, from, or in any of His Majesty's Plantations in *America*, after the said Five and twentieth Day of *March*, and not having made Proof of her Built and Property, as is here directed, that she shall be liable, and she is hereby made liable, to such Prosecution and Forfeiture as any foreign Ship (except Prizes condemned in the High Court of Admiralty) would for trading with these Plantations by this Law be liable to.

Prize Ships to be registered, &c.

XIX. Provided always, That all such Ships as have been or shall be taken at Sea by Letters of Mart or Reprizal, and Condemnation thereof made in the High Court of Admiralty of *England* as lawful Prize, shall be specially registered, mentioning the Capture and Condemnation instead of the Time and Place of building, with Proof also upon Oath, that the entire Property is *English*, before any such Prize shall be allowed the Privilege of an *English*-built Ship, according to the Meaning of this Act.

Fisher-boats, Hoys, &c. not to be registered.

XX. Provided also, That nothing in this Act shall be construed to require the registering any Fisher-boats, Hoys, Lighters, Barges, or any open Boats or other Vessels (though of *English* or Plantation-built) whose Navigation is confined to the Rivers or Coasts of the same Plantation or Place where they trade

trade respectively, but only of such of them as cross the Seas to or from any of the Lands, Islands, Places or Territories, in this Act before recited, or from one Plantation to another.

Ship's Name not to be altered without registering de novo, &c.

XXI. And be it further enacted by the Authority aforesaid, That no Ship's Name registered shall be afterwards changed, without registering such Ship *de novo*, which is hereby required to be done upon any Transfer of Property to another Port and delivering up the former Certificate to be cancelled under the same Penalties, and in the like Method, as is herein-before directed; and that in case there be any Alteration of Property in the same Port, by the Sale of One or more Shares in any Ship after registering thereof, such Sale shall always be acknowledged by Indorsement on the Certificate of the Register before Two Witnesses, in order to prove that the entire Property in such Ship remains to some of the Subjects of *England*, if any Dispute arises concerning the same.

Farther Provisions concerning Plantations, see Index, tit. Plantations.

## 11 & 12 GULIELMI III. Cap. X.

### An Act for the more effectual employing the Poor, by encouraging the Manufactures of this Kingdom.

WHEREAS it is most evident, that the Continuance of the Trade to the *East Indies*, in the same Manner and Proportions as it hath been for two Years last past, must inevitably be to the great Detriment of this Kingdom, by exhausting the Treasure thereof, and melting down the Coin, and taking away the Labour of the People, whereby very many of the Manufacturers of this Nation are become excessively burdensome and chargeable to their respective Parishes, and others are thereby compelled to seek for Employment in Foreign Parts: For Remedy whereof, be it enacted by the King'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 Twenty-ninth Day of *September* one thousand seven hundred and one, all wrought Silks, Bengalls, and Stuffs mixed with Silk or Herba, of the Manufacture of *Persia*, *China*, or *East India*, and all Calicoes, painted, dyed, printed, or stained there, which are or shall be imported into this Kingdom, shall not be worn, or otherwise used within this Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick-upon-Tweed*, but under such Limitations as are herein-after mentioned and expressed.

After 29 Sept. 1701, no wrought Silks, &c. of Persia, China, or India, or Calicoes, &c. shall be worn, &c.

II. And for the better effecting the same, be it enacted by the Authority aforesaid, That from and after the said Twenty-ninth Day of *September* one thousand seven hundred and one, all such wrought Silks, Bengalls, and Stuffs mixed with Silk or Herba, of the Manufacture of *Persia*, *China*, or *East India*, as aforesaid, and all Calicoes, painted, dyed, printed, or stained there, which are or shall be imported into this Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick-upon-Tweed*, shall, after Entry thereof, be forthwith carried and put into such Warehouse or Warehouses, as shall be for that Purpose approved of by the Commissioners of His Majesty's Customs for the Time being, so as none of them shall be taken or carried out thence upon any Account whatsoever, other than in order for Exportation, and not until sufficient Security be first given to the King's Majesty, His Heirs and Successors (which the said Commissioners are hereby required and impowered to take), that the same and every Part thereof shall be exported, and not landed again in any Part of this Kingdom of *England*, Dominion of *Wales*, and Town of *Berwick-upon-Tweed*; which said Securities shall be discharged without any Fee or Reward, upon Certificate returned under the Common Seal of the Chief Magistrate in any Place or Places beyond the Seas, or under the Hands and Seals of two known *English* Merchants upon the Place, that such Goods were there landed, or upon Proof by credible Persons that such Goods were taken by Enemies or perished in the Seas; the Examination and Proof thereof being left to the Judgement of the said Commissioners; and all such of the aforesaid Goods, whether the same shall be mixed, sewed, or made up together for Sale, with any other Goods or Materials, or otherwise, which shall be found in any House, Shop, or Warehouse, or other Place whatsoever (other than in such Warehouses as shall be approved of by the said Commissioners, as aforesaid) shall be forfeited, and subject and liable to be searched for and seized, in like Manner as prohibited and uncustomed Goods are, by an Act (intituled, *An Act for preventing Frauds, and regulating Abuses in His Majesty's Customs*) made in the Fourteenth Year of the Reign of our late Sovereign Lord King *Charles* the Second; and all such Goods so forfeited as aforesaid, shall, upon Seizure thereof, be carried to the next Custom-House,

Such Goods imported after 29th Sept. 1701,

after Entry thereof shall be put into Warehouses,

and shall be exported again and not landed in England, &c.

'These Securities when to be void, 8 Annæ, c. 13. § 24.'

Penalty.

13 & 14 Car. 2. c. 11. Goods forfeited to be sold, &c.



House, and after Condemnation shall be sold to the best Advantage for Exportation, at Public Sale by the Candle; the Buyer and Buyers giving Security for the Exportation thereof in Manner as aforesaid; and One-third Part of the Monies to be raised by such Sale shall be paid to the King's Majesty, His Heirs and Successors, and the other Two-third Parts thereof to him, her, or them that shall seize or prosecute for the same; and over and above the loss of the said Goods, the Person or Persons in whose Custody, knowing thereof, the same shall be found or seized, or that shall sell or dispose thereof to any Person or Persons whatsoever, shall forfeit and lose the Sum of two hundred Pounds, One-third Part thereof to the King's Majesty, His Heirs and Successors, and the other Two-third Parts thereof to such Person or Persons that shall sue for the same, to be recovered by Action of Debt, Bill, Plaint, Suit, or Information, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoin, Protection, or Wager of Law, shall be allowed, or any more than One Imparlance.

III. And for preventing all clandestine importing or bringing into this Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick-upon-Tweed*, any of the aforesaid Goods hereby prohibited, or intended to be prohibited from being worn or used in *England*; be it further enacted by the Authority aforesaid, That if any Person or Persons, or Bodies Corporate, from and after the said Twenty-ninth Day of *September* One thousand seven hundred and one, shall import or bring into any Port of or in this Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick-upon-Tweed*, other than the Port of *London*, any of the aforesaid prohibited Goods, or into the Port of *London*, and shall not make due Entries of such Goods so imported or brought in, the same shall be, and is hereby adjudged, deemed, accounted, and taken to be clandestine running thereof, and such Person or Persons, or Bodies Corporate, so offending therein, and their Abettors, shall not only forfeit and lose the said Goods so clandestinely run, as aforesaid, but also the Sum of Five hundred Pounds, to be recovered and divided in such Manner as aforesaid.

Penalty on importing such Goods, otherwise than into the Port of London, and there making Entry thereof.

VIII. Provided always and be it further enacted, That it shall and may be lawful to and for the Proprietor or Proprietors of the said Goods so lodged in any Warehouse or Warehouses, as aforesaid, to affix one Lock to every such Warehouse or Warehouses, the Key of which shall remain in the Custody of the said Proprietor or Proprietors; and that he or they may view, sort, or deliver the said Goods, in order for Exportation, as aforesaid, in the Presence of the said Warehouse-keeper or Warehouse-keepers, who is and are hereby obliged, at seasonable Times, to give Attendance for that Purpose.

Proprietors of such Goods may affix one Lock to Warehouse, &c.

X. And be it further enacted by the Authority aforesaid, That from and after the said Twenty-ninth Day of *September*, which shall be in the Year of our Lord One thousand seven hundred and one, there shall be no Customs or Duties whatsoever paid or secured to be paid for any of the said Goods or Commodities, which shall be imported at any Time from and after the said Twenty-ninth Day of *September* one thousand seven hundred and one, other than and except the Half Subsidy, which is to remain by Law after the Goods are exported; but that all other Customs and Duties, now chargeable upon or payable for the said Goods, shall from that Time cease and determine.

After 29 Sept. no Duties to be paid for such Goods imported, except the Half Subsidy.

## 12 & 13 GULIELMI III. Cap. XI.

### An Act for granting to His Majesty several Duties upon Low Wines or Spirits of the first Extraction, and continuing several additional Duties upon Coffee, Tea, Chocolate, Spices, and Pictures, and certain Impositions upon Hawkers, Pedlars, and Petty Chapmen, and the Duty of Fifteen *per Centum* upon Muslins, and for improving the Duties upon japanned and lacquered Goods, and for continuing the Coinage Duty for the several Terms and Purposes therein mentioned.

Species of Muslins.

XIV. AND it is hereby declared, That by Muslins the several Species following are meant, *viz* *Awbrooks*, *Abdaties*, *Betelles*, plain, striped *Pandavarts*, *Rowallew*, *Golconda*, *Oringall*, *Junays*, and also *Doreas*, *Cossaes*, plain and flowered *Tanjebs*, plain and flowered *Jamdannes*, *Mullmulls*, plain and flowered *Jecolsies*, *Mamolwhiates*, plain and flowered Neckcloths, *Reching*, *Sallows*, *Comervilles*, *Seerbands*, Night Rails, Aprons, *Tirindames*, Calico Lawns, and all other thin Calicoes, commonly called *Muslins*; and that by painted, dyed, and stained Calicoes, mentioned in the said Act of the eleventh Year of his Majesty's Reign, for laving the said Duty of Fifteen Pounds *per Centum* on several Commodities from *Persia*, *China*, and the *East Indies*, are meant not only all Calicoes painted, dyed, or stained, after the Weaving thereof, but all such whereof the Yarn or other Materials were painted, died, or stained before the making of such Calicoes.

What is meant by painted Calicoes, &c. in the Act 11 W. 3. c. 3.

## 1 ANNÆ. Stat. 2. Cap. IX.

### An Act for punishing of Accessories to Felonies, and Receivers of stolen Goods, and to prevent the wilful burning and destroying of Ships.

Captain, Master, &c. wilfully casting away or burning, &c. any Ship, shall suffer Death.

IV. AND for the effectual preventing the wilful casting away, burning, or otherwise destroying, by Masters and Mariners, of Ships under their Charge; be it enacted by the Authority aforesaid, That if any Captain, Master, Mariner, or other Officer belonging to any Ship, shall after the said Twelfth Day of *February* One thousand seven hundred and two, wilfully cast away, burn, or otherwise destroy the Ship unto which he belongeth, or procure the same to be done, to the Prejudice of the Owner or Owners thereof, or of any Merchant or Merchants that shall load Goods thereon, he shall suffer Death as a Felon.

Such Offence committed on the High Seas may be tried in any Shire in England, as by 28 H. 8. c. 15.

Person convicted thereof, to suffer Death without Benefit of Clergy.

V. And be it further enacted by the Authority aforesaid, That all and every the said Offence and Offences committed on the High Seas, or where the Admiralty hath Jurisdiction, shall be inquired, tried, heard, determined, and judged, in such Shires and Places in the Realm, as shall be limited by the Queen's Commission under the Great Seal of *England*, in such Manner and Form, as in and by an Act made in the Twenty-eighth Year of the Reign of the late King *Henry* the Eighth is directed and appointed for the Trial of Pirates; and that all and every Person and Persons, who, from and after the said Twelfth Day of *February* One thousand seven hundred and two, shall be convict of any of the said Offence or Offences last mentioned, or shall stand mute, or peremptorily challenge above the Number of Twenty Persons returned to serve of the Jury, shall suffer Death without Benefit of Clergy.

## 3 & 4 ANNÆ. Cap. IV.

### An Act for continuing Duties upon Low Wines, and upon Coffee, Tea, Chocolate, Spices, and Pictures, and upon Hawkers, Pedlars, and Petty Chapmen, and upon Muslins; and for granting new Duties upon several of the said Commodities, and also upon Calicoes, *China* Ware, and Drugs.

Additional Duties on White Calicoes, Porcelan, and Drugs. Continued by 6 Ann. c. 22. for 4 Years, and perpetuated by 7 Ann. c. 7. s. 26.

Calicoes 15l. China Wares 12l. per Cent.

Drugs (except dying Drugs) 10l. per Cent.

VIII. AND Her Majesty's said dutiful and loyal Subjects, the Commons of *England* in Parliament assembled, being desirous by the most reasonable Ways and Means to raise the Monies necessary for carrying on the said War, and other Her Majesty's important Occasions, have for that End and Purpose also given and granted to Her Majesty the further Duties herein-after mentioned: And be it enacted, and it is hereby further enacted by the Authority aforesaid, That there shall be answered and paid to Her Majesty, Her Heirs and Successors, for and upon all White Calicoes, Porcelan, commonly called *China* Ware, and Drugs (except Drugs for dying) which from and after the First Day of *February* One thousand seven hundred and four, and at any Time or Times before the said Four and Twentieth Day of *June* One thousand seven hundred and ten, are or shall be imported into the Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick-upon-Tweed* (over and above all other Duties payable for the same at the Custom-house), the further Rates and Sums following; that is to say, for and upon all White Calicoes (by which are meant, all Calicoes which do not pay Duties as Muslins, and all Dimities and other Manufactures made of Cotton) which within the Times aforesaid shall be imported as aforesaid, a Duty after the Rate of Fifteen Pounds of lawful *English* Money for every Hundred Pounds of the true and real Value of the said Calicoes, to be ascertained upon the Sale at the Candle, as is herein-after mentioned; and for and upon all Porcelan, commonly called *China* or *Japan* Ware, made of Earth, which within the Times aforesaid are or shall be imported as aforesaid, a Duty after the Rate of Twelve Pounds of like Money for every hundred Pounds of the true and real Value thereof, to be also ascertained by the Sale at the Candle as is herein-after mentioned; and for and upon all Drugs (dying Drugs excepted) which are rated in the Book of Rates, and are or shall be imported as aforesaid, a Duty after the Rate of Ten Pounds of like Money for



for every hundred Pounds Worth thereof, according to the several Values charged on them respectively in the said Book of Rates; and for and upon unrated Drugs (dying Drugs excepted) which are or shall be imported within the Days and Times last mentioned, a Duty after the Rate of Four Pounds of like Money for every hundred Pounds of the true and real Value thereof, to be ascertained as is herein-after mentioned and so proportionably for any greater or lesser Quantity of any the Commodities last mentioned respectively: And it is hereby declared, That by *unrated Drugs*, chargeable by this Act, are meant, all Bark called *Clove Bark*, all Bark called *Jesuits Bark*, *Callabasha*, *Cassena*, *Feechia*, *Brugiata*, *Grana Germanica*, Gum Mountjack, Jessamine Ointment, *Lapis Hyacinthiæ*, Oil of Anniseeds, Oil of Carraway-seeds, Oil of Cinnamon, Oil of Cloves, Oil of *Copavia*, or Balsam of *Copuvia*, Oil of Juniper, Oil of *Lignum Rhodium*, Oil of Peony, Oil of Sassafrass, Pomatum, *Sal Tamariscæ*, and all Chymical Salts, Snake Root, *Terra Dulcis*, Turpentine of *Germany*, all Chymical Preparations, Physical Oils and Medicinal Drugs (excepting unrated Drugs used for dying, and except Coffee, Tea, Chocolate, Cocoa Paste, and Cocoa Nuts): And it is hereby also declared, that by such dying Goods as are by this Act, or any other Acts, exempted from Payment of the respective Duties by this or the said other Acts granted, are meant the Goods following, *(viz.) Aqua-fortis*, *Argoll*, *Anotto*, Allom of all Sorts, *Archelia* or *Spanish* Weed, Cocheneal, Cream of Tartar, Copperas of all Sorts, Gum Arabick, Gum *Seneca*, Sticklack, Cakelack, Madder Roots, or *Rubea Tinctorum*, Saunders Red, Sal Armoniack, Sal Gem, Turnesole, Verdigrease, Ising Glass, Platain, Litharge of all Sorts, Bayberries, Antimony, Pomegranate, Pills, Arsenick, Agarick, Senna, Gauls, Indico of all Sorts, Litmus, Madder of all Sorts, Orchall, Safflore, Shumack, *Cassumba*, Log Wood, Brazile Wood, Brazeletto Wood, Nickerago Wood, Fustick, Red Wood, Sapan Wood, Woad, Weld, Valonia Grain or Scarlet Powder, Grain of *Sevil* in Berries, and Grains of *Portugal* or *Rota*, *English* Berries from the Plantations, *French* Berries, and Salt Petre.

Unrated Drugs, 4l. per Cent.

What is meant by unrated Drugs.

By 1 G. 1 stat. 2. c. 45. § 3. Senna is to pay Duties.

[These Drugs exempted from Duties on Importation for a further Term, by 6 Ann. cap. 22. and the Exemption perpetuated by 7 Ann. cap. 7. sect. 26.].

## 7 ANNÆ. Cap. VII.

### An Act for enlarging the Capital Stock of the Bank of *England*, and for raising a further Supply to Her Majesty, for the Service of the Year One thousand seven hundred and nine.

During the Bank no Company in Partnership to take up Money on their Bills, payable under 6 Months.

LXI. AND it is hereby further enacted by the Authority aforesaid, That during the Continuance of the said Corporation of the Governor and Company of the Bank of *England*, it shall not be lawful for any Body Politic or Corporate whatsoever erected or to be erected (other than the said Governor and Company of the Bank of *England*) or for any other Persons whatsoever united or to be united in Covenants or Partnership, exceeding the Number of Six Persons, in that Part of *Great Britain* called *England*, to borrow, owe, or take up any Sum or Sums of Money on their Bills or Notes payable at Demand, or at any less Time than Six Months from the borrowing thereof.

[A similar Clause in 3 Geo. 1. cap. 8. sect. 44.]

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## 8 ANNÆ. Cap. XIII.

An Act for continuing several Impositions, additional Impositions and Duties upon Goods imported to raise Money by Way of Loan, for the Service of the Year One thousand seven hundred and ten; and for taking off the Oversea Duty on Coals exported in *British* Bottoms; and for better preventing Frauds in Drawbacks upon Certificate Goods; and for ascertaining the Duties of Corans imported in *Venetian* Ships; and to give further Time to Foreign Merchants for Exportation of certain Foreign Goods imported; and to limit a Time for Prosecutions upon certain Bonds given by Merchants; and for continuing certain Fees of the Officers of the Customs; and to prevent Imbezzlements by such Officers; and for appropriating the Monies granted to Her Majesty; and for replacing Monies paid or to be paid for making good any Deficiencies on the Annuity Acts; and for Encouragement to raise Naval Stores in Her Majesty's Plantations; and to give further Time for registering Debentures, as is therein mentioned.

Clause to prevent Frauds in Drawbacks upon Certificate Goods.

XVI. AND whereas by the Laws of this Realm, every Person importing Tobacco, and other Foreign Goods, from any Part of *Great Britain*, is intitled to a Drawback of Part of the Duties paid or secured at the Importation thereof; and it hath been found by Experience, that great Quantities of such Tobacco and other Foreign Goods after they have been shipped for Exportation, have been privately relanded in this Realm; and the Remedies already provided by Law have not been sufficient to obviate a Practice so very prejudicial to Her Majesty's Revenue, and to all fair and honest Traders in such Goods; for the better Prevention whereof for the future, be it further enacted by the Authority aforesaid, That from and after the Seven and Twentieth Day of *March* One thousand seven hundred and ten, in case any Tobacco, or other Foreign Goods, contained or specified in any Certificate, whereupon any such Drawback is to be made, or whereupon any Debenture is to be made forth for any such Drawback, shall not be really and *bonâ fide* shipped and exported (the Danger of the Seas and Enemies excepted) or shall be landed again in any Part of *Great Britain*, unless in case of Distress to save the Goods from perishing, which shall be presently made known to the Person or Persons which are or shall be appointed by her Majesty to manage her Customs, or principal Officers of the Port; then not only all such Tobacco and other Certificate Goods shall be forfeited and lost, but also the Person or Persons (being the Exporters, or any others) who shall bring back, or cause or procure to be re-landed such Tobacco, and other Certificate Goods, or any of them, in any Part of *Great Britain*, or be assisting or otherwise concerned in the unshipping the same, or to whose Hands the same shall knowingly come after the unshipping thereof, or by whose Privity, Knowledge, or Direction the said Tobacco and other Goods, or any Part thereof, shall be so relanded, shall forfeit Double the Amount of the said Drawback for such Goods, together with the Vessels and Boats, and all the Horses or other Cattle and Carriages whatsoever, made use of in the landing, removing, Carriage or Conveyance of the same; one Moiety of all which Penalties or Forfeitures shall be to the Use of Her Majesty, and the other Moiety to him or them that shall inform, seize, or sue for the same, to be recovered by Bill, Plaint, or Information, in any of Her Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland*, at any Time or Times within Five Years after the Offence shall be committed; wherein no Essoin, Protection, or Wager of Law shall be allowed.

See 12 Ann. stat. 2 c. 8. § 12. & 5 G. 1. c. 11. § 5.

Such Goods relanded, forfeited, and double the Value of the Drawback, with the Vessel, &c.

Seizures made by virtue of this Act, to be determined by Two Justices of the Peace, 8 G. 1. c. 18. § 16.

Recital of 1 & 3 Annæ, c. 9.

XXII. And whereas by an Act of Parliament made and passed in the Second and Third Year of the Reign of Her present Majesty our most gracious Sovereign Lady Queen *Anne*, intituled, *An Act for granting to Her Majesty, an additional Subsidy of Tonnage and Poundage for Three Years, and for laying a further Duty upon* French *Wines condemned as lawful Prize, and for ascertaining the Value of unrated Goods imported from the* East Indies, it is therein amongst other Things enacted, That all *English* Merchants should from and after the Eighth Day of *March* One thousand seven hundred and three, have Eighteen Months Time allowed them from the Entry Inwards for the Exportation of all Tobacco, Sugar, Ginger, Pepper, Bugles, Cast and Bar Iron, Dying Wood, Dying Wares and Drugs, and should have the like Benefit and Drawback by such Exportations, as if the same had been exported within Twelve Months: And whereas the Time allowed to Foreigners for Exportation of such Goods is limited to Nine Months, which by Experience is found to be too short, and very inconvenient to Trade; be it therefore enacted by the Authority aforesaid, That all Foreign Merchants, or all *British* Merchants commissioned by them, shall

Foreign Merchants to have 15 Months Time for Exportation of certain Foreign Goods.



shall from and after the Seven and Twentieth Day of *March* One thousand seven hundred and ten, have Fifteen Months Time from the Entry Inwards of all Tobacco, Sugar, Ginger, Pepper, Bugles, Cast and Bar Iron, Dying Wood, Dying Wares, and Drugs (already imported or to be imported) allowed them to export the same, and shall have the like Benefit and Drawback by such Exportation, as if the same had been exported within Nine Months, according to the Second Rule in the Book of Rates; the said Rule, or any other Law or Custom now in force relating thereunto notwithstanding: Provided Certificates be taken forth, and Oath made, and all other Requisites performed, according to the Laws now in being.

Enlarged to 3 Years, &c. by 7 G. 1. stat. 1. c. 21. § 10.

Clause to limit a Time for Prosecutions upon Plantation Bonds.

XXIII. And whereas the Laws of this Realm do require, That for Ships trading to or in Her Majesty's Plantations, lading Sugars and other enumerated Commodities there, Bonds be given, which are commonly called Plantation Bonds, with Condition to bring the same Goods to *Great Britain*, or to some other of Her Majesty's Plantations, or to that Effect: Now to prevent the Discouragement which Persons trading to and from the said Plantations, do or may lie under by the said Bonds lying out against them, although the Conditions thereof are or shall have been performed; be it enacted by the Authority aforesaid, That as to such of the said Plantation Bonds as have been entered into at any Time or Times before the Eight and Twentieth Day of *March* One thousand seven hundred and ten, and are now remaining in the Hands of any of Her Majesty's Officers, in case there shall be no Prosecution for some Breach or Non-performance of the respective Conditions thereof before the Eight and Twentieth Day of *March* One thousand seven hundred and thirteen, or if upon such Prosecution Judgement be not obtained for Her Majesty before the Eight and Twentieth Day of *March* One thousand seven hundred and fifteen, then such of the said Plantation Bonds, so already entered into shall (for Want of such Prosecution or Judgement) be void; and as to such Plantation Bonds as shall be entered into after the said Eight and Twentieth Day of *March* One thousand seven hundred and ten, in case there shall be no Prosecution for some Breach or Non-performance of the respective Conditions thereof, within Three Years after the Dates thereof, or if upon such Prosecution as is last mentioned, Judgement be not obtained for Her Majesty within the Space of Two Years after the same Prosecution commenced; then every such Plantation Bond, which shall hereafter be entered into as aforesaid (in Default of such Prosecution to be commenced, and Judgement to be obtained within the Times before limited) shall also be void; and all the said Plantation Bonds so made void by this Act, shall be delivered up by the Officers having the same in their Keeping, to be cancelled without Fee or Reward.

12 Car. 2. c. 18. 22 & 23 Car. 2. c. 26. 25 Car. 2. c. 7. Concerning Plantations, see farther Index, tit. Plantations.

## 9 ANNÆ. Cap. XXI.

An Act for making good Deficiencies, and satisfying the publick Debts; and for erecting a Corporation, to carry on a Trade to the *South Seas*, and for the Encouragement of the Fishery; and for Liberty to trade in unwrought Iron with the Subjects of *Spain*; and to repeal the Acts for registering Seamen.

[The *South Sea* Company first incorporated under the Provisions of this Act.]

The Limits of the Company's Charter in the South Seas in America.

XLVI. AND whereas it is of the greatest Consequence to the Honour and Welfare of this Kingdom, and for the Increase of the Strength and Riches thereof, and for the vending the Product and Manufacture, Goods and Merchandizes of or brought into this Kingdom, and Employment of the Poor, that a Trade should be carried on to the *South Seas*, and other Parts of *America*, within the Limits herein-after mentioned; which cannot so securely and successfully be begun and carried on, as by a Corporation with a Joint Stock exclusive of all others: Now for the better Encouragement of all and every the Person and Persons, Bodies Politick or Corporate, who shall be or become Members of the said Company or Corporation, to be erected as aforesaid; and to the End and Intent that a Trade to the *South Seas*, and other Parts of *America* within the Limits herein-after mentioned, may be carried on and promoted, for the Advantage and Honour of this Kingdom; be it enacted by the Authority aforesaid, That the Corporation to be erected in pursuance of this Act, and their Successors, shall have and be entitled unto, and they are hereby entitled unto and vested, from the First Day of *August* One thousand

thousand seven hundred and eleven, for ever, in the sole Trade and Traffick into, unto, and from all the Kingdoms, Lands, Countries, Territories, Islands, Cities, Towns, Ports, Havens, Creeks, and Places of *America*, on the East Side thereof, from the River of *Aranoco* to the Southernmost Part of the *Terra del Fuego*; and on the West Side thereof, from the said Southernmost Part of the said *Terra del Fuego*, through the *South Seas*, to the Northernmost Part of *America*; and into, unto, and from all Countries, Islands, and Places within the said Limits, which are reputed to belong to the Crown of *Spain*, or which shall hereafter be found out or discovered within the said Limits, not exceeding Three hundred Leagues from the Continent of *America*, between the Southernmost Part of *Terra del Fuego*, and the Northernmost Part of *America*, on the said West Side thereof, (except the Kingdom of *Brazil*, and such other Places on the said East Side of *America*, as are now in the actual Possession of the Crown of *Portugal*, and the Country of *Surinam* in the Possession of the States General of the *United Provinces*:) it not being intended that the sole Trade to any Part of the East Side of *America*, now in the actual Possession of the Crown of *Portugal*, or the States General, shall be granted or construed to be granted by this Act; but that it may be and remain lawful for all, and every, or any the Subjects of Her Majesty, Her Heirs or Successors, to trade and traffick to any Part on the East Side of *America*, now in the actual Possession of the Crown of *Portugal*, or the States General (but to no other Part of *America* within the Limits aforesaid), as fully and freely, in all Respects, as they might or could do if this Act had not been made; any Clause, Proviso, Power, Privilege, Matter, or Thing, herein contained to the contrary thereof in anywise notwithstanding.

Company not to sail beyond the Southernmost Part of Terra del Fuego, or into the Indies, &c. except through the Streights of Magellan, or round Terra del Fuego:

LVIII. Provided always, and be it further enacted, That it shall not be lawful for the Company to be erected by virtue of this Act, or their Successors, Agents, or Factors, or any Person or Persons licensed by them, to proceed, sail, navigate, or go into any the Limits before mentioned, beyond the Southernmost Part of *Terra del Fuego*, except only through the Streights of *Magellan*, or round *Terra del Fuego*, nor to go from thence into any Part of the *East Indies*, nor return to *Great Britain* or any other Port or Place in *Europe*, *Asia*, *Africa*, or *America*, by any other Way except through the said Streights of *Magellan*, or by *Terra del Fuego* aforesaid, under the Penalties and Forfeitures to be sued for and recovered, as is herein-after mentioned; and also that it shall not be lawful for the said Company or their Successors, Agents or Factors, or any Person or Persons licensed by them, to trade, traffick, or adventure in any Goods, Wares, Commodities, or Merchandizes whatsoever, of the Growth, Product or Manufacture of the *East Indies*, *Persia*, *China*, or any other the Countries, Ports, or Places within the Limits granted to, or now vested in, the United Company of Merchants of *England* trading to the *East Indies*, and not hereby granted or intended to be granted to the Corporation to be erected by virtue of this Act, or with any Ships or Vessels coming from the Countries or Places aforesaid (such *East India* Goods, Wares, Commodities or Merchandize, as shall be actually exported from *Great Britain*, and also such Gold, Silver, and Wrought Plate, Goods, and Commodities that are the Produce, Growth, or Manufactures of the *West Indies*, or Continent of *America*, only excepted), under the Penalties and Forfeitures to be sued for and recovered as is herein-after mentioned; and further, that it shall not be lawful for the said Company intended to be erected as aforesaid, or their Successors, Agents, or Factors, or any Person or Persons licensed by them, to send, employ, or use any Ship, Vessel, Boat, or Bark whatsoever, within the said *South Seas*, from *Terra del Fuego* to the Northernmost Part of *America*, above Three hundred Leagues to the Westward of and distant from the Lands, Countries, and Shores of *Chili*, *Peru*, *Mexico*, *California*, or any other the Lands and Shores of Southern or Northern *America*, contained between the said *Terra del Fuego* and the said Northernmost Part of *America*; upon Pain and Penalty that all such Ships Vessels, Boats, and Barks whatsoever going in or returning from the *South Seas*, otherwise than as aforesaid, or sent, employed or used, sailing, proceeding, or being contrary to the true Intent and Meaning hereof, and all the Goods, Wares, and Merchandizes on board them, together with their Guns, Tackle, Apparel, and Furniture, and likewise all the Goods, Wares, Commodities, and Merchandizes of the *East Indies*, *Persia*, *China*, or other the Limits aforesaid, so traded in as aforesaid (except as before excepted,) shall and may be seized and forfeited, and double the Value thereof shall also be forfeited by the Owners, Masters, or Employers thereof, or Traders therein; One-third Part of all which Forfeitures to be to Her Majesty, Her Heirs and Successors, and the other Two-third Parts thereof to the said United Company of Merchants of *England*, trading to the *East Indies*, to be recovered with full Costs of Suit in any of Her Majesty's Courts of Record at *Westminster*, by Action of Debt, Bill, Plaint, or Information.

Not to trade in East India Goods, &c.

Not to send Ships in the South Seas above 300 Leagues to the Westward of Chili, &c. on Forfeiture of Ships, Goods, &c.

Governor, &c. not to be Governor, &c. of the Bank or East India Company at the same Time.

LXI. And be it enacted by the Authority aforesaid, That no Person shall be capable of being elected a Governor, Deputy-Governor, or Director of the said intended Corporation, during the





the Time that he shall be a Governor, Deputy-Governor or Director of either of the respective Corporations of the Bank of *England*, or of the United Company of Merchants of *England* trading to the *East Indies*, and every Person who shall be elected a Governor, Deputy Governor, or Director of the said intended Corporation, shall during the Time he shall be such Governor, Deputy-Governor, or Director, be incapable of being chosen a Governor, Deputy-Governor, or Director of either of the said respective Corporations of the Bank of *England*, or of the United Company of Merchants of *England* trading to the *East Indies*.

## 10 ANNÆ. Cap. XXVI.

An Act for laying additional Duties on Hides and Skins, Vellum and Parchment, and new Duties on Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, and Policies of Insurance, to secure a yearly Fund for Satisfaction of Orders to the Contributors of a further Sum of One million eight hundred thousand Pounds towards Her Majesty's Supply; and for the better securing the Duties on Candles; and for obviating Doubts concerning certain Payments in *Scotland*; and for suppressing unlawful Lotteries, and other Devices of the same Kind; and concerning Cake Soap; and for Relief of *Mary Ravenall*, in relation to an Annuity of Eighteen Pounds *per Annum*; and concerning Prize Cocoa Nuts brought from *America*; and certain Tickets which were intended to be subscribed into the Stock of the *South Sea* Company; and for appropriating the Monies granted in this Session of Parliament.

Values of Drugs how to be ascertained.

XXXIII. AND it is hereby declared and enacted, That the Values of such of the said Drugs chargeable by this Act, as had any particular Valuation set thereupon in the Book of Rates annexed to the Act of Tonnage and Poundage made in the Twelfth Year of the Reign of King *Charles* the Second, shall be valued according to the gross Valuations contained in the said Book for the Payment of the said Duty, after the Rate of Twenty *per Centum* by this Act charged thereupon, without any Abatement in respect of the Clause contained in the said Book for Drugs imported in *English* built Shipping; and that all such unrated Drugs as shall be brought from any Places within the Limits of the Charter granted to the *East India* Company, shall be valued by the Price thereof upon Sale at the Candle, for the Payment of the Duty by this Act granted, in the same Manner, and with such Allowances, as are prescribed by the Laws now in force for Payment of the other Duties upon unrated Goods brought from Places within those Limits; and that the Values of all other the Drugs chargeable by this Act, shall, in all Cases, be taken to be so much as such imported Kinds are really worth to be sold at the Port of Importation, without any Abatement for the Duties thereupon charged by this or any former Acts; and that the respective Customer, Collector or other Person or Persons, Officer or Officers of the Customs for the Time being, shall receive and levy the same Duties of the said Drugs so payable *ad valorem*, upon the Oath of the Merchant or Importer accordingly; and such Oath shall and may be administered, and all other Matters done for ascertaining the said Duties of such Drugs as are last mentioned, in the same Manner and Form as are lawfully used and practised for ascertaining any Duties payable *ad valorem* by the Oath of the Importer upon any other Commodities imported.

12 Car. 2. c. 4.

Coffee and Tea imported after 16 June, 1712, to be warehoused,

XXXIV. And for the better securing the Duties upon Coffee imported from any Foreign Parts and all such Tea as shall be imported from any Places within the Limits of the Charter granted to the *East India* Company by this and other Acts of Parliament imposed; and to the Intent the same may not be too burdensome on the Importers of such Coffee and Tea, as shall again be exported to Parts beyond the Seas; it is hereby provided and further enacted by the Authority aforesaid, That from and after the Sixteenth Day of *June* One thousand seven hundred and twelve, during the Continuance of the said Duties on Coffee and Tea hereby granted, all such Coffee as shall be imported into the Kingdom of *Great Britain* from any Foreign Parts, and all such Tea as shall be imported from any Places within the Limits of the said Charter granted to the *East India* Company, shall upon Entry thereof, be forthwith carried

carried and put into such Warehouse or Warehouses as shall for that Purpose be provided, by and at the Charge of the Importers of such Coffee and Tea, and be approved of by the Commissioners of Her Majesty's Customs for the Time being; and so much of the Duties of the same Coffee and Tea as (in case of Exportation) would remain, or not be drawn back by any former Laws now in force, shall be paid down in ready Money by the Importer or Importers thereof, who shall have Power to garble such Coffee, as hath been usual, to make it merchantable; which said Coffee and Tea so brought into such Warehouse or Warehouses shall not be taken or carried out thence upon any Account whatsoever, other than as is herein after mentioned, that is to say, such of the said Coffee and Tea as shall be sold to be consumed in *Great Britain*, shall be delivered out of such Warehouse or Warehouses upon Payment of Her Majesty's Duties payable by this and any other Act or Acts for the same Coffee and Tea (other than and except so much as was before paid down, as aforesaid); and such of the said Coffee and Tea as shall be for Exportation to Parts beyond the Seas, shall be delivered out of such Warehouse or Warehouses unto the Importers, or such Buyers or other Person or Persons as such Importers shall appoint in that Behalf, upon sufficient Security to be first given to Her Majesty, Her Heirs and Successors (which Security the said Commissioners of the Customs, or such Officers of the Customs as they shall appoint, are hereby required and impowered to take), that the same, and every Part thereof, shall be exported, and not relanded in *Great Britain*; which said Securities shall be discharged without Fee or Reward, upon Certificate returned or produced to the Commissioners of the Customs, or such Officers as foresaid, under the Common Seal of the Chief Magistrate in any Place or Places in Parts beyond the Seas, or under the Hands and Seals of Two known *British* Merchants then being at such Place or Places, that such Coffee or Tea was there landed, or upon Proof by credible Persons, that such Coffee or Tea was taken by Enemies, or perished in the Seas; the Examination and Proof thereof being left to the Judgement of the said Commissioners of the Customs for the Time being.

and so much of the Duty as would not be drawn back on Exportation to be paid down, and if to be consumed in Great Britain, the remaining Duty to be paid on Delivery out: If to be exported, Security to be given, &c.

Farther Provisions made for Coffee and Tea exported to Ireland, by 5 G. 1. c. 11. § 5.

XXXV. And for preventing all clandestine importing or bringing of Coffee or such Tea, as aforesaid, into this Kingdom of *Great Britain*; be it further enacted, That if any Person or Persons, Bodies Politick or Corporate, from and after the said Sixteenth Day of *June* One thousand seven hundred and twelve, during the Continuance of the said Duties upon Coffee and Tea, shall import or bring any Coffee, or such Tea as is to be secured in such Warehouses, as aforesaid into *Great Britain*, and shall not make due Entries thereof, and bring the same into the said Warehouse or Warehouses as aforesaid, the same shall be and is hereby adjudged to be clandestine running, and unlawful Importation thereof; and such Person and Persons, or Bodies Politick or Corporate, offending therein, and their Abettors, shall forfeit all the Coffee and Tea so clandestinely run, and the Sum of Five hundred Pounds to be recovered and divided; One Moiety thereof to the Queen, and the other Moiety, together with full Costs of Suit, to the Person or Persons that shall seize, inform or sue for the same in any of Her Majesty's Courts aforesaid.

What shall be deemed clandestine Importation of Coffee and Tea.

XXXVI. And for preventing the clandestine carrying any the said Coffee or Tea out of the said Warehouses; be it enacted, That the Keeper or Keepers of the said Warehouse and Warehouses (who shall be appointed by the Commissioners of the Customs, and be at the Charge of the Importers) shall keep One or more Book or Books, wherein he or they shall fairly enter or write down an exact particular and true Account of all Coffee and Tea which shall be brought into and carried out of his or their said Warehouse and Warehouses, and the Days and Times when the same was so brought in and carried out and how much thereof was delivered out to be consumed and spent in *Great Britain*, and how much for Exportation, as aforesaid, and shall at the End of every Six Months transmit in Writing an exact Account thereof, upon Oath to the Commissioners of the Customs for the Time being, together with an exact Account of how much shall be remaining in his or their said Warehouse or Warehouses respectively; and the said Commissioners are hereby impowered and enjoined, within One Month after the same shall be transmitted to them, as aforesaid, to appoint One or more Person or Persons to inspect the said Book or Books, Warehouse or Warehouses, and to examine the same Accounts; and if upon Examination it shall appear that any of the said Coffee or Tea was delivered out otherwise than as aforesaid, or before Payment of Her Majesty's Duties for such of the said Coffee or Tea as shall be sold to be consumed in *Great Britain*, or giving such Security as aforesaid, for such of the said Coffee or Tea as shall be delivered out for Exportation, as aforesaid, then the Warehouse-keeper or Warehouse-keepers offending therein shall not only be disabled to hold or enjoy any publick Employment, but also shall forfeit the Sum of One hundred Pounds for every such Offence, to be recovered and divided, to wit, One Moiety thereof to the Queen's Majesty, and the other Moiety thereof, with full Costs of Suit, to the Person or Persons who shall seize, sue, or inform for the same in any the Courts aforesaid.

What shall be deemed clandestine carrying out of Coffee and Tea.

XXXIX. Provided



XXXIX. Provided always, That if any Importers of Coffee or Tea shall pay down all Her Majesty's Duties for the same, upon the Importation and before the Landing thereof, then such Importers shall not be obliged to secure the same in a Warehouse or Warehouses as aforesaid.

Importers on paying down all the Duties, not obliged to warehouse their Coffee, &c.

XLI. Provided always, and be it further enacted and declared, That in case any of the said Tea and Drugs hereby charged (and except as before excepted) upon which the said new Duties by this Act granted, shall, upon the Importation thereof, be duly paid, or secured to be paid, be again exported at any Time or Times within Eighteen Months by *British* Merchants, or within Nine Months by Aliens, to be accounted from the respective Times of the Importation of the said Goods inwards, and that Proof be first made upon Oath, that the said Tea or Drugs, except as before excepted, so exported be the same for which the said Duties are paid, or secured to be paid as aforesaid, that then and in every such Case, and not otherwise, the same Duties so paid shall, without any Delay or Reward, be wholly repaid out of any the Duties upon Tea and Drugs by this Act granted, or the Security for such of the said Duties as shall be secured shall be vacated (on a Debenture or Debentures regularly certified and sworn to), as to so much of the said Tea and Drugs as shall be so exported; any Thing in this Act contained to the contrary notwithstanding.

New Duties on Tea and Drugs to be repaid on Exportation. These 18 & 9 Months enlarged to 3 Years by 7 G. 1. stat. 1. c. 21. § 10. Farther Provisions made on Exportation of Drugs to Ireland by 5 G. 1. c. 11. § 5.

XLV. And whereas upon the Garbling and Cleaning of Pepper, great Quantities of Stones, Dirt, and Trash have been found, and now remaining in the Warehouses appointed by the Commissioners of the Customs for receiving of Pepper by virtue of the Act of the Ninth of the Queen, and more of the same may probably be found among the Pepper, to be imported, and the same being of no Use either to the Importers or Buyers; be it enacted by the Authority aforesaid, That the Commissioners of Her Majesty's Customs for the Time being, shall have hereby, at the Request of the Importers or Buyers, Power to cause such Stones, Dirt, or other Trash, to be destroyed from Time to Time, in such Manner as they shall think fit, so as no Prejudice doth or shall arise to the Revenue thereby; and the said Commissioners shall have the like Power with respect to any Stones, Dirt, or Trash that may be found amongst Coffee to be lodged in Warehouses, in pursuance of this Act; and the respective Warehouse-keepers shall be discharged in their respective Books, of so much Pepper or Coffee as shall be so destroyed as aforesaid.

8 Annæ, c. 7. § 7.

Stones, Dirt, &c. found among Pepper or Coffee, to be destroyed.

## 12 ANNÆ. Stat. 2. Cap. IX.

An Act for laying additional Duties on Soap and Paper, and upon certain Linens, Silks, Calicoes, and Stuffs, and upon Starch, and exported Coals, and upon Stampt Vellum, Parchment and Paper; for raising One million four hundred thousand Pounds by way of a Lottery for Her Majesty's Supply; and for Allowances on exporting made Wares of Leather, Sheep Skins, and Lamb Skins, and for Distribution of Four thousand Pounds due to the Officers and Seamen for Gun-Money; and to adjust the Property of Tickets in former Lotteries; and touching certain Shares of Stock in the Capital of the *South Sea* Company; and for appropriating the Monies granted to Her Majesty.

XV. AND whereas great Quantities of Silks, Calicoes, and Linens that are printed, painted, stained, or dyed in *Great Britain*, are frequently shipt off in order to be exported, as is pretended, for which the Exporter doth receive a very great Drawback; and notwithstanding the Law already made to prevent the relanding of them, yet very great Quantities are frequently relanded, to the great lessening of Her Majesty's Revenue, and Prejudice of the fair Trader: To prevent which evil Practices for the future, and to secure the Duties upon the said Goods, be it enacted by the Authority aforesaid, That from and after the said Second Day of *August* One thousand seven hundred and fourteen, all and every Person and Persons that shall export any Silks, Calicoes, or Linens, that are printed, painted, stained, or dyed, for which a Drawback is to be allowed, such Person or Persons (before he or they shall ship the

Persons exporting Silks, &c. to give Notice to the proper Officer of packing the said Goods.

said Goods) in order to obtain the Drawback for the same, shall be obliged to give Notice to the proper Officer or Officers to be appointed for that Purpose by the respective Commissioners of the Customs, when and where he will pack up the said Goods in order to be exported; and the said Commissioners of the Customs are hereby impowered and directed to cause such Officer to take care to see that such Seal or Seals, Stamps or Marks, be taken off from every Piece so intended to be exported; and the said Officer or Officers shall take an Account of the Kinds and Quantities of the Goods so intended to be exported, and make a Return thereof to the Officer that shall be appointed by such Commissioners to receive the same, without any Fee or Reward for so doing.

who is to take care that the Seals be taken off from every Piece, &c.

## 12 ANNÆ. Stat. 2. Cap. XVIII.

**An Act for the preserving all such Ships and Goods thereof, which shall happen to be forced on Shore, or stranded upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions.**

[This Act was to continue for Three Years, but it was made perpetual by 4 Geo. 1. c. 12.]

3 Ed. 1. c. 4.

WHEREAS by an Act made in the Third Year of the Reign of King *Edward* the First concerning Wrecks at Sea, it is enacted, That where a Man, a Dog, or a Cat, escape quick out of the Ship, that such Ship, nor Barge, nor any Thing in them, shall be adjudged a Wreck, but the Goods shall be saved, and kept by View of the Sheriff, Coroner, or the King's Bailiff, and delivered into the Hands of such as are of the Town where the Goods were found; so that if any sue for those Goods, and after prove that they were his, or perished within his keeping, within a Year and a Day, they shall be restored to him without Delay, and if not, they shall remain to the King, or to such others to whom Wreck belongeth; and he that otherwise doth, and thereof be attainted, shall be awarded to Prison, and make Fine at the King's Will: And whereas by another Act made in the Fourth Year of the Reign of the said King *Edward* the First, intituled, *De officio Coronatoris*, concerning the Wreck of the Sea, it is enacted, That wheresoever it be found, if any lay Hands of it, he shall be attached by sufficient Pledges, and the Price of the Wreck shall be valued, and delivered to the Town: And whereas great Complaints have been made by several Merchants, as well Her Majesty's Subjects as Foreigners, trading to and from this Kingdom, that many Ships of Trade, after all their Dangers at Sea escaped, have unfortunately near Home run on Shore, or been stranded on the Coast thereof; and that such Ships have been barbarously plundered by Her Majesty's Subjects, and their Cargoes imbezzled, and when any Part thereof has been saved, it has been swallowed up by exorbitant Demands for Salvage, to the great Loss of Her Majesty's Revenue, and to the much greater Damage of Her Majesty's trading Subjects: For Remedy whereof 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, That the Sheriffs, Justices of the Peace of every County, or County of a City or Town, and also all Mayors, Bailiffs, and other Head Officers of Corporations and Port Towns near adjoining to the Sea, and all Constables, Headboroughs, Tythingmen, and Officers of the Customs in all and every such Places, shall, upon Application made to them, or any of them, by or on the Behalf of any Commander or Chief Officer of any Ship or Vessel of any of Her Majesty's Subjects, or others being in danger of being stranded or run on Shore, or being stranded or run on Shore, are hereby impowered and required to command the Constables of the several Ports within Her Majesty's Dominions nearest to the Sea Coasts where any such Ship or Vessel shall be in danger as aforesaid, to summon and call together as many Men as shall be thought necessary to the Assistance and for the Preservation of such Ship or Vessel so in distress, as aforesaid, and their Cargoes; and that if there shall be any Ship or Vessel, either Man of War or Merchant Ship, belonging to Her Majesty, or any of Her Subjects, riding at Anchor near the Place where such Ship or Vessel is in distress or danger, as aforesaid, the Officers of the Customs and Constables above-mentioned, or any of them, are hereby impowered and required to demand of the Superior Officers of such Ship or Vessel so riding at Anchor as aforesaid, Assistance by their Boats, and such Hands as they can conveniently spare for the said Service and Preservation of the said Ship or Vessel so in distress, as aforesaid; and that in case such superior Officer of such Ship or Vessel riding at Anchor, as aforesaid, shall refuse or neglect to give such Assistance, he shall

4 Ed. 1. stat. 2.

Sheriffs, Mayors, &c. and Custom-house Officers to summon Men to assist Ships in Distress.

All Ships to assist,



shall forfeit for the same the Sum of One hundred Pounds, to be recovered by the Superior Officer of the said Ship or Vessel so in Distress as aforesaid, together with their Costs of Suit, in any of Her Majesty's Courts of Record, by Action, Debt, Bill, Plaint, or Information, wherein no Essoin, Wager of Law, or Protection shall be allowed.

on Forfeiture of 100l.

II. And for the Incouragement of such Persons as shall give their Assistance to such Ships or Vessels so in Distress as aforesaid, be it further enacted, That the said Collectors of the Customs, and the Master or Commanding Officer of any Ships or Vessels, and all others who shall act or be imployed in the preserving of any such Ship or Vessel in Distress, as aforesaid, or their Cargoes, shall within Thirty Days after the Service performed be paid a reasonable Reward for the same, by the Commander, Master, or other Superior Officer, Mariners or Owners of the Ship or Vessel so in Distress, as aforesaid or by the Merchant, whose Ship, Vessel, or Goods shall be so saved, as aforesaid; and in default thereof, the said Ship, Vessel, or Goods so saved, as aforesaid, shall remain in the Custody of such Officer of the Customs or his Deputy, until such Time that all Charges shall be paid, and until the said Officer of the Customs, or his Deputy, and the said Master or other Officer of the Ship or Vessel, and all others so imployed as aforesaid, shall be reasonably gratified for their said Assistance and Trouble, or good Security given for that Purpose, to the Satisfaction of the several Parties that are to receive the same; and that in case after such Salvage, the Commander or other Superior Officer, Mariners or Owners of such Ship or Vessel so saved as aforesaid, or Merchant whose Goods shall be so saved, as aforesaid, shall disagree with the said Officer of the Customs or his Deputy, touching the Monies deserved by any of the Persons so imployed, as aforesaid, it shall be lawful for the Commander of such Ship or Vessel so saved, or the Owner of the Goods, or the Merchant interested therein, and also for the said Officer of the Customs or his Deputy, to nominate Three of the neighbouring Justices of the Peace, who shall thereupon adjust the *Quantum* of the Monies or Gratuities to be paid to the several Persons acting or being employed in the Salvage of the said Ship, Vessel, or Goods; and such Adjustments shall be binding to all Parties, and shall be recoverable in an Action at Law to be brought in any of Her Majesty's Courts of Record, by the respective Persons to whom the same shall be allotted by the said Justices of Peace; and in case it shall happen, that no Person shall appear to make his Claim to all or any the Goods that shall be saved, that then and in such Case, the Chief Officer of the Customs of the nearest Port to the Place where the said Ship or Vessel was so in Distress as aforesaid, shall apply to Three of the nearest Justices of Peace, who shall put him or some other responsible Person in Possession of the said Goods, such Justices of Peace taking an Account in Writing of the said Goods, to be signed by such Officer of the Customs; and if the said Goods shall not be legally claimed within the Space of Twelve Months next ensuing, by the rightful Owner thereof, then Publick Sale shall be made thereof, and if perishable Goods, forthwith to be sold, and after all Charges deducted, the Residue of the Monies arising by such Sale, with a fair and just Account of the Whole, shall be transmitted to Her Majesty's Exchequer, there to remain for the Benefit of the rightful Owner when appearing, who upon Affidavit or other Proof made of his or their Right or Property thereto, to the Satisfaction of One of the Barons of the Coife of the Exchequer, shall upon his Order receive the same out of the Exchequer.

Reasonable Salvage to be made. By 5 G. 1. c. 11. § 23. Goods saved from stranded Ships are to pay Custom.

Three Justices to adjust the Quantum.

Goods not claimed in 12 Months to be sold;

and the Monies transmitted into the Exchequer, &c.

III. And it is hereby also enacted, That if any Person or Persons whatsoever, besides those impowered by the said Officer of the Customs or his Deputy, and the Constables, as aforesaid, shall enter or endeavour to enter on board any such Ship or Vessel so in Distress as aforesaid, without the Leave or Consent of the Commander, or other Superior Officer of the said Ship, or of the said Officer of the Customs or his Deputy, or of the said Constable, or some or one of them imployed for the Service and Preservation of the said Ship or Vessel, as aforesaid; or in case any Persons shall molest him, them, or any of them, in the saving of the said Ship, Vessel, or Goods, or shall endeavour to impede or hinder the saving of any such Ship, Vessel, or Goods, or when any such Goods are saved, shall take out or deface the Marks of any such Goods, before the same shall be taken down in a Book or Books for that Purpose provided by the Commander or ruling Officer, and the first Officer of the Customs as aforesaid, such Person or Persons shall, within the Space of Twenty Days, make double Satisfaction to the Party grieved, at the Discretion of the Two next Justices of Peace, or in default thereof, shall by such Justices of Peace be sent to the next House of Correction, where he shall continue and be imployed in hard Labour by the Space of Twelve Months then next ensuing; and that it shall be lawful for any Commander or Superior Officer of the said Ship or Vessel so in Distress as aforesaid, or for the said Officer of the Customs, or Constables on board the same Ship or Vessel, to repel by Force any such Person or Persons as shall without such Leave or Consent from the said Commander or Superior Officer, or the said Officer of the Customs or his Deputy, or such Constables as aforesaid, press on board

Persons entering Ship without Leave,

or hindering the saving the Ship, to make double Satisfaction.

Masters may repel Pressers into the Ship.

board the said Ship or Vessel so in Distress, as aforesaid, and thereby molest them in the Preservation of the said Ship or Vessel so in Distress, as aforesaid.

Goods carried off, to be immediately delivered up.

IV. And it is hereby likewise enacted, That in case any Goods shall be found upon any Person or Persons, that were stolen or carried off from any such Ship or Vessel so in Distress, as aforesaid, he, she, or they on whom such Goods shall be found, shall immediately, upon Demand, deliver the same to the Owner thereof, or to such Person by such Owner, authorized to receive the same, or in default thereof, shall be liable to pay Treble the Value of such Goods, to be recovered by such Owner in an Action at Law to be brought for the same.

Penalty Treble the Value.

Making Holes in the Ship, &c. Felony.

V. And it is hereby moreover enacted, That if any Person or Persons shall make or be assisting in the making any Hole in the Bottom, Side, or any other Part of any Ship or Vessel so in Distress as aforesaid, or shall steal any Pump belonging to any Ship or Vessel so in Distress as aforesaid, or shall be aiding or abetting in the stealing such Pump as aforesaid, or shall wilfully do any Thing tending to the immediate Loss or Destruction of such Ship or Vessel, such Person or Persons shall be and are hereby made guilty of Felony, without any Benefit of his, her, or their Clergy.

## 3 GEORGII I. Cap. XIII.

### An Act for the better regulating of Pilots for the conducting of Ships and Vessels from *Dover*, *Deal*, and the Isle of *Thanet*, up the Rivers of *Thames* and *Medway*.

See 1 Stra. 249. and 5 Bur. 2602.

WHEREAS there hath been Time out of Mind, and now is, a very useful and well regulated Society or Fellowship, of Pilots of the *Trinity House* of *Dover*, *Deal*, and the Isle of *Thanet*, who have always had the sole Piloting and Load-manage of all Ships and Vessels from the said Place up the Rivers of *Thames* and *Medway*: And whereas by the Usage and good Rules and Orders of the said Society every Person must appear at a Court of Load-manage, and be publicly examined by some of the elder and more experienced Members of the said Society and Fellowship, touching the Skill and Abilities in Pilotage, before he is to be admitted a Member of the said Society or Fellowship, or ought to undertake the conducting and piloting any Ship or Vessel from the before-mentioned Places up the said Rivers, whereby ignorant and dangerous Persons have been prevented from undertaking such Pilotage; and there hath been from Time to Time a sufficient Number of safe and able Pilots for the said Rivers maintained and kept up: And whereas notwithstanding the many and great Advantages of the said Society or Fellowship to the Public, several unqualified Persons have of late taken upon them the piloting and conducting Ships and Vessels by and from the Places before-mentioned up the said Rivers of *Thames* and *Medway*, who have not been admitted into the said Society or Fellowship, or undergone any Examination of their Abilities for such Service, whereby the said useful Society or Fellowship hath been discouraged, and several Ships and Vessels, with their Cargo and Mariners, have been lost or in the utmost Danger and Hazard: For Remedy whereof, be it therefore enacted by the King'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 if any Person or Persons shall, from and after the First Day of *August* One thousand seven hundred and seventeen, take upon him or themselves to conduct or pilot any Ship or Vessel by or from *Dover*, *Deal* or the Isle of *Thanet*, to any Place or Places in or upon the said Rivers of *Thames* and *Medway*, before he or they shall be first examined, as has been usual, by the Master and Wardens of the said Society or Fellowship for the Time being, touching his or their Abilities, and shall be approved and admitted into the said Society or Fellowship at a Court of Load-manage by the Lord Warden of the Cinque-ports for the Time being or his Deputy, and the said Master and Wardens for the Time being, every such Person or Persons shall for the first Offence forfeit Ten Pounds, for the second Twenty Pounds, and for every other Offence Forty Pounds, to be sued for and recovered with full Costs of Suit, by any Person or Persons, by Suit or Action to be brought in the Court of Admiralty for the Cinque-ports, in case such Offender shall live and be found within the Jurisdiction of the said Court, or else by Action of Debt, Bill, Plaint or Information in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Privilege, Protection or Wager of Law shall be allowed, and

No Person shall pilot any Ship from Dover, &c. unless examined by Trinity House and admitted into that Society. First Offence 10l. second 20l. and every other 40l.



and no more than One Imparlance; which said Sum or Sums of Money, so to be forfeited and recovered, shall go and be as to one Moiety thereof, to the Informer, and as to the other Moiety thereof, to be paid to and received by the Master and Wardens of the said Society for the Time being, to be by them distributed to and amongst such superannuated Pilots, and the Widows of Pilots of the said Society, in like Manner and Proportion as the said Master and Wardens for the Time being shall think fit and appoint, and as heretofore hath been used and practised by the said Society.

How the Penalty shall be recovered and disposed of.

II. Provided always, That this Act shall not extend to prevent or hinder the Master or Mate of any Ship or Vessel, or Part Owner residing at *Dover*, *Deal*, or the Isle of *Thanet*, from conducting or piloting his own Ship or Vessel from any of the Places aforesaid up the said Rivers; nor subject any Person or Persons (though not of the said Society or Fellowship) to the Penalties aforesaid, who shall be hired by any Master to conduct or pilot his Ship or Vessel from the said Places, provided no One of the said Society or Fellowship shall, within the Space of One Hour after such Ship or Vessel shall arrive at any of the said Places, be ready to conduct and pilot the same.

Masters residing at Dover, &c. may pilot their own Ships if none of the Society be ready,

III. Provided always, That all Masters of Merchant Ships shall have Liberty to make Choice of such Pilot of the said Society or Fellowship as he shall think fit; and that no Person shall continue in the said Society or Fellowship, who shall not conduct or pilot a Ship at least twice in any One Year (unless prevented by Sickness) to and from the Places above-mentioned.

IV. And for preventing any exorbitant Demands from any Pilot or Pilots of the said Society for the conducting and piloting any Ships or Vessels from *Dover*, *Deal* or the Isle of *Thanet*, to any Places in or upon the said Rivers of *Thames* and *Medway*, That the following and no greater or other Prices shall be taken or demanded than what is or are herein-after mentioned, *viz.* For every Ship or Vessel drawing Seven Foot Water, the Sum of Three Pounds Ten Shillings: For every Ship or Vessel drawing Eight Foot Water the Sum of Four Pounds: For every Ship or Vessel drawing Nine Foot Water, the Sum of Four Pounds Ten Shillings: For every Ship or Vessel drawing Ten Foot Water, the Sum of Five Pounds: For every Ship or Vessel drawing Eleven Foot Water, the Sum of Five Pounds Ten Shillings: For every Ship or Vessel drawing Twelve Foot Water, the Sum of Six Pounds: For every Ship or Vessel drawing Thirteen Foot Water, the Sum of Six Pounds Ten Shillings: For every Ship or Vessel drawing Fourteen Foot Water, the Sum of Seven Pounds: For every Ship or Vessel drawing Fifteen Foot Water, the Sum of Seven Pounds Ten Shillings: For every Ship or Vessel drawing Sixteen Foot Water, the Sum of Eight Pounds: and for every Ship or Vessel drawing Seventeen Foot Water, the Sum of Eight Pounds Ten Shillings: and no Allowance to be made for odd Inches.

Prices of piloting.

V. Provided also, That if any Pilot as aforesaid shall negligently or carelessly lose the Ship under his Care, and be thereof convicted by due course of Law, he shall be for ever after such Conviction incapacitated for acting as a Pilot; and that the Number of such Pilots shall not be less than One hundred and twenty, whose Names, Ages and Places of Abode shall every Five and twentieth Day of *March* be affixed in some public Place at the Custom Houses at *London* and *Dover*, to which all Persons may have Recourse at seasonable Hours; and for neglect of not returning every such List of Pilots, the Master and Wardens of the said Society shall forfeit Ten Pounds, to be recovered in the Cinque-ports by any Person who shall sue for the same.

Pilot losing a Ship, incapacitated.

To be 120 in Number, and their Names, &c. to be affixed, &c.

VI. And whereas divers Ships and Vessels in bad Weather are forced from their Anchors and Cables, and unreasonable Sums of Money demanded for Salvage by such Persons who take up and carry the said Anchors and Cables on Shore, before the Owners can have such Cables and Anchors restored to them, or else they must apply themselves to the Admiralty Court at *Dover*; and such Ships and Vessels must either leave their Cables and Anchors behind them, or suffer much more than the Value thereof by being delayed in their Voyage by the necessary Forms of Proceedings, should they stay to have the same determined in the said Admiralty Court: for Remedy whereof, and for preventing the like Inconveniencies for the future, be it further enacted by the Authority aforesaid, That from and after the Nine and twentieth Day of *September* One thousand seven hundred and seventeen the Lord Warden of the Cinque-ports for the Time being shall nominate and appoint, by an Instrument under his Hand and Seal, three or more substantial Persons in each of the Cinque-ports, Two ancient Towns, and their Members, to adjust and determine any Difference relating to Salvage, if any such shall arise between the Master of any Vessel and the Person or Persons bringing such Cable and Anchor ashore, which said Persons the said Lord Warden is hereby authorized and empowered, from Time to Time, to nominate and appoint; and in case any Ship or Vessel shall be forced from her Cables and Anchors by Extremity of Weather, and leave the same in any Roads within the Jurisdiction of the Cinque-ports, and the Salvage cannot be adjusted between the Persons concerned, that then the same shall be determined within

Differences concerning Salvage of Anchors, &c. how to be adjusted; and

determined in 12 Hours.

within the Space of Twelve Hours by any One or more of the said Persons appointed as aforesaid; any Custom or Usage to the contrary in anywise notwithstanding.

VII. Provided always, That this Act shall not extend or be construed to hinder any Person or Persons from assisting any Ship or Vessel in Distress at any Time, or subject such Person or Persons to the Penalties of this Act; any Thing herein contained to the contrary thereof in anywise notwithstanding.

Master, &c. appointed to examine into the Ability of Pilots shall be sworn.

VIII. And be it further enacted by the Authority aforesaid, That the Master and such Two Wardens of the said Society or Fellowship for the Time being, as shall be appointed to examine into the Skill and Ability of any Person or Persons on their being first admitted as a Pilot into the said Society or Fellowship, shall take the following Oath, to be given them by the Register of the said Court of Load-manage for the Time being or his Deputy, who are hereby impowered to administer the same, *viz.*

The Oath.

'I *A. B.* do swear, That I will impartially examine and inquire into the Capacity and Skill of in the Art of Pilotage over the *Flats* and round the *Long Sand* 'Head, and the Coasts of *Flanders* and *Holland*, and will make true and speedy Return thereof to the 'Lord Warden of the Cinque-ports for the Time being, or his Deputy, without Favour, Affection, 'Fee, or Reward: So help me God.'

Not to extend to the Corporation of Trinity House of Deptford Strond.

IX. Provided also, and it is hereby further enacted and declared, That this Act, or any Thing herein contained, shall not extend or be construed to extend to the taking away, abridging, hindring, prejudicing or impeaching of any Grants, Liberties, Franchises and Privileges heretofore granted to and vested in the Corporation of the *Trinity House* of *Deptford Strond*; but that the said Corporation shall hold and enjoy the same, as fully as they might have done in case this Act had never been had or made; any Thing in this Act contained to the contrary thereof in anywise notwithstanding.

To be taken as a Public Act.

X. And be it further enacted and declared by the Authority aforesaid, That this Act shall be taken and allowed, in all Courts within this Kingdom, as a Public Act; and all Judges and Justices are hereby required to take Notice thereof as such, without special pleading the same.

Continuance of this Act. Farther continued by 8 Geo. 2. c. 21. 23 Geo. 2. c. 26. See farther, concerning Ships, &c. Index. tit. Pilots, Ships.

XI. Provided always, That this Act shall continue in Force for Seven Years, and from thence to the End of the next Session of Parliament, and no longer. By 7 *Geo.* 1. *Stat.* 1. *c.* 21. *Power is given to the Lord Warden of the Cinque-ports, with the Assent of others in the said Act mentioned, to make Orders for the Government of Pilots from* Dover, *&c.*

## 4 GEORGII I. Cap. XII.

An Act for enforcing and making perpetual an Act of the Twelfth Year of Her late Majesty, intituled, *An Act for the preserving of all such Ships and Goods thereof, which shall happen to be forced on Shore or stranded upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions*; and for inflicting the Punishment of Death on such as shall wilfully burn or destroy Ships.

12 Ann. Stat. 2. c. 18. 3 Ed. 1. c. 4. 4 Ed. 1. Stat. 2.

WHEREAS the Act made in the Twelfth Year of the Reign of Her late Majesty Queen *Anne*, intituled, *An Act for the preserving of all such Ships and Goods thereof, which shall happen to be forced on Shore or stranded upon the Coasts of this Kingdom or any other of Her Majesty's Dominions*, will expire at the End of this present Session of Parliament, unless the same be continued: And whereas the said Act hath been found by Experience to be of great Use and Benefit to the Seafaring Men and Merchants of this Kingdom, and other His Majesty's Dominions: be it therefore enacted by the King'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 recited Act, intituled, *An Act for the preserving of all such Ships and Goods thereof which shall happen to be forced on Shore, or stranded upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions*, and all the





the Clauses, Matters and Things therein contained, shall be and is hereby declared to be made perpetual.

Not extend to the Admiralty Court of the Cinque ports.

II. Provided always, and it is hereby further enacted, That the said Act, or any Thing therein contained, shall not be construed to extend to, or anyways affect the ancient Jurisdiction and Usage of the Admiralty Court of the Cinque-ports, or the Officers thereto belonging; but the proper Officers of the said Admiralty Court shall be and are hereby authorized and impowered to put the said Act in Execution within the Jurisdiction of the said Cinque-ports, in as full and ample Manner, to all Intents and Purposes, as any other Person or Persons are by the said Act appointed to do in any other Parts of this Kingdom.

Any Owner &c. wilfully destroying any Ship to prejudice the Insurers, shall suffer Death. By 11 Geo. 1. c. 29. sect. 6. This Clause is explained and the Offenders ousted of Clergy.

III. And for the effectual preventing the wilful casting away, burning or otherwise destroying of Ships by the Owners, Masters and Mariners thereof, and thereto belonging; be it enacted by the Authority aforesaid, That if any Owner of, or Captain, Master, Mariner, or other Officer belonging to any Ship shall, after the Twenty-fourth Day of *June* which shall be in the Year of our Lord One thousand seven hundred and eighteen, wilfully cast away, burn or otherwise destroy the Ship of which he is Owner, or unto which he belongeth, or in any Manner of wise direct or procure the same to be done, to the Prejudice of any Person or Persons that shall underwrite any Policy or Policies of Insurance thereon, or of any Merchant or Merchants that shall load Goods thereon, he shall suffer Death.

## 5 GEORGII I. Cap. XI.

An Act against clandestine Running of uncustomed Goods, and for the more effectual preventing of Frauds relating to the Customs.

Rum imported in Casks under 20 Gallons forfeited. For the Continuance of this Clause, see 9 Geo. 1. c. 8. sect. 8. & 2 Geo. 2. c. 28. sect. 3. 2 Geo. 2. c. 35. Unless such Rum were for the Use of the Master, &c.

II. AND whereas Rum is now imported in much greater Proportions than formerly; and whereas the importing thereof in small Casks or Vessels is many Times done with Design that the same may more easily, privately and clandestinely be carried off and conveyed without paying the Duties; for Remedy whereof be it enacted by the Authority aforesaid, That if after the Twenty-ninth Day of *September* One thousand seven hundred and nineteen, any Rum shall be imported or brought into *Great Britain*, or into any Port, Harbour, Haven, or Creek thereof, in any Cask or Vessel, not containing Twenty Gallons at the least (excepting only for the Use of the Seamen, then belonging to and on board such Ship or Vessel) all such Rum, or the Value thereof, shall be forfeited; nevertheless, if it shall be made appear, to the Satisfaction of the principal Officers of the Customs at the Port of Importation, that such Rum so imported in small Casks, was for the Use of the Master or Seamen belonging to the Ship or Vessel in the Voyage, or imported by Merchants or Traders, without Fraud or Concealment, that then and in every such Case the said Officers are hereby impowered and directed to admit such Rum to an Entry, and cause the Duties thereof to be accepted, instead of the Forfeiture thereof before-mentioned; any Thing herein contained to the contrary notwithstanding.

Foreign Goods taken in at Sea by any Collier, &c. to be landed or put on board any other Vessel without Payment of the Duties, forfeited. For the Continuance of this Clause see 9 Geo. 1. c. 8. s. 8. & 2 Geo. 2. c. 28. sect. 3.

III. And be it further enacted by the Authority aforesaid, That in case any Foreign Goods, Wares or Merchandizes, shall after the Five and twentieth Day of *March* One thousand seven hundred and nineteen, by any Collier, Fisher-boat, or other coasting Vessel or Boat, be taken in at Sea, or out of any Ship or Vessel whatsoever, in order to be landed or put into any other Ship, Vessel or Boat, within the Limits of any Port, without Payment of the Customs and other Duties due and payable for the same, such Goods, Wares and Merchandizes shall be forfeited, and the Master of such Collier, Fisher-boat, or other coasting Vessel or Boat, shall forfeit Treble the Value of such Goods unless in case of Necessity, which such Master shall immediately give Notice of, and make Proof before the Chief Officers of the Customs of the first Port of this Kingdom where he shall arrive; and the Master, Purser, or other Person taking Charge of the Ship or Vessel, out of which such Goods shall be taken in at Sea, unless in case of Necessity as aforesaid, shall forfeit Treble the Value of such Goods so unshipt; one Moiety of which Forfeiture to be for the Use of His Majesty, His Heirs and Successors, and the other Moiety to him, her, or them who will inform or sue for the same, and shall and may be recovered in like Manner as is herein-after mentioned.

IV. And

Goods not reported, and found after clearing the Ship, forfeited.
For the Continuance of this Clause, see 9 Geo. 1. c. 8. sect. 8. & 2 Geo. 2. c. 28. sect. 3.

IV. And whereas in Ships from Foreign Parts, Goods are often found at clearing such Ships concealed in false Bulk-heads between the Linings and false Knees, or in concealed Lockers, in order to their being landed without Payment of Duties, so that 'tis almost impossible for Officers of the Customs to discover them without having some previous Information; for Prevention of which fraudulent Practices, be it enacted by the Authority aforesaid, That from and after the Five and twentieth Day of *March* One thousand seven hundred and nineteen, all Goods not reported, and found after the clearing the Ship by the proper Officer or Officers of the Customs, shall be liable to Forfeiture, and such Goods shall and may be seized and prosecuted in the Manner herein-after mentioned; any Law or Custom to the contrary notwithstanding.

10 Ann. c. 26.

V. And whereas by an Act made in the Tenth Year of the late Queen's Reign, for laying additional Duties on Hides and Skins, Vellum and Parchment, and new Duties on Starch, Coffee, Tea, Drugs, and other Things, Certificates for the Discharge of Bonds given at the Custom House upon the Exportation of Coffee or Tea, that the same shall not be relanded in any Part of *Great Britain*, are to be under the Common Seal of the Chief Magistrate in such Place or Places in Parts beyond the Seas, or under the Hands and Seals of Two known *British* Merchants then being at such Place or Places, that such Coffee, Tea or Drugs was there landed; which Provision is found insufficient for the Security of the Revenue of Customs against any secret relanding such Coffee, Tea or Drugs, in some Part of this Kingdom: And in regard a better Provision may be made with respect to such Goods exported to *Ireland*, as is made in the Case of Tobacco, by an Act made in the Eighth Year of Her said late Majesty's Reign, be it therefore enacted by the Authority aforesaid, That from and after the First Day of *May* One thousand seven hundred and nineteen, no such Bond given for the Exportation of Coffee, Tea, or other Certificate Goods exported to *Ireland*, shall be delivered up, or any Drawback allowed for any Goods entitled thereto, until a Certificate shall be produced under the Hands and Seals of the Collector, Controller and Surveyor of the Customs of some Port in *Ireland*, or any Two of them, where such Goods shall be landed, testifying the landing thereof; and for the future the Condition of all such Bonds, required by Law to be given for the Exportation of any of the said Goods to *Ireland*, shall be, to produce such Certificate in Six Months from the Date thereof (the Danger of the Seas and Enemies excepted) and in case no such Certificate shall be produced within the said Time of Six Months, it shall and may be lawful for the Commissioners of the Customs in *England* or *Scotland* respectively to cause such Bonds to be put in Suit, unless they shall find sufficient Cause to forbear the same; any Law, Custom or Usage to the contrary notwithstanding.

8 Ann. c. 13. No Bond for Exportation of Certificate Goods to Ireland to be delivered up, or any Drawback allowed, till Certificate from the Collector, &c. where the Goods were landed, &c.
For the Continuance of this Clause, see 9 Geo. 1. c. 8. sect. 8. & 2 Geo. 2. c. 28. sect. 3.

VI. And whereas the Remedies already provided by Law, to prevent the relanding Goods prohibited to be worn in this Kingdom, and foreign Goods shipped out for Parts beyond the Seas, have not been sufficient to put a Stop to the fraudulent relanding such Goods, to the Prejudice of the Revenue and the fair Traders; be it therefore enacted by the Authority aforesaid, That from and after the Five and twentieth Day of *March* One thousand seven hundred and nineteen, if any such Goods shall be unshipped, or put on Shore (unless in case of Distress to save the Ship from perishing, or in the Presence of an Officer of the Customs) the said Goods shall be forfeited; and if the Master, Purser, or other Person, taking care of any Ship wherein the said Goods shall be laden, shall suffer or permit any of the said Goods to be landed or unshipped (unless as aforesaid) the said Master, Purser, or other Person, taking care of such Ship, shall forfeit the Value of such Goods so unshipped or landed; and the Person or Persons to whose Hands or Possession the said Goods shall come, after the unshipping or landing thereof, he or they knowing the same to be so unshipped, shall forfeit Double the Value of the said Goods, unless he or they shall make Discovery thereof to the principal Officers of the Customs in Six Days after the said Goods shall so come to his or their Hands; provided the said Goods shall not have been seized by, or Information given thereof, to any Officer of the Customs before such Discovery.

Goods prohibited to be worn here, and foreign Goods relanded, forfeited.
For the continuance of this Clause, see 9 Geo. 1. c. 8 sect. 8 & 2 Geo. 2. c. 28. sect. 3.

VII. And whereas the Persons concerned in carrying on the said fraudulent Practices do frequently cause the Package of such Goods to be opened on board the Ship, during the Time she continues in Port, whereby they have a better Opportunity to reland the said Goods: for the Prevention whereof, be it further enacted by the Authority aforesaid, That if the Package of any such Goods shall, with the Privity or Consent of the Master, Purser, or other Persons taking care of such Ship or Vessel, be opened on board any Ship or Vessel, or put into other Form or Package, during the Time the said Ship or Vessel remains in Port, without Leave of One or more of the principal Officers of the Port, the said Master, Purser, or other Person taking care of such Ship or Vessel, shall forfeit One hundred Pounds; and if the said Master, Purser or other Person, taking care of such Ship or Vessel, shall permit or suffer any of the said Goods to be unshipped or landed, or the Package of any such Goods to be

Penalty on Masters &c. permitting the package of such Goods to be opened on board without leave.

For the Continuance of this Clause see 9 Geo. 1. c. 8 §. 8. & 2 Geo. 2. c. 28. §. 3.



be opened, or put into any other Form, without Leave, as aforesaid, then such Master, Purser, or other Person, shall also suffer Six Months Imprisonment, without Bail or Mainprize.

Coffee to be exported in the original Bale, or in some Bale containing the same Quantity, or not less than 400lb. &c.
For the Continuance of this Clause see 9 Geo. 1. c. 8. §. 8. & 2 Geo. 2. c. 28. §. 3.

X. And whereas altering the Package of Coffee for Exportation hath been found to be prejudicial to His Majesty's Customs: be it therefore enacted by the Authority aforesaid, That from and after the Five and twentieth Day of *March* One thousand seven hundred and nineteen, no Coffee shall be exported but such only as shall be contained in the original Bale or Package, or in some Bale or Package containing the same Quantity therein, or in some Bale or Package containing not less than Four hundred Weight, and the same Marks and Numbers thereon with which it was first entered at His Majesty's Custom House; excepting only such Coffee as shall be exported to His Majesty's Plantations, or *Ireland*.

Continuation of the several Parts of this Act. Further continued by 29 Geo. 2. c. 47.
For the further continuance of several Clauses in this Act, see 27 Geo. 2. c. 18. & lastly 33 Geo. 2. c. 16.

XI. Provided, and be it further enacted, That so much of this Act as relates to the Importation of Foreign Brandy, Arrack, Rum, Strong Waters or Spirits, in any Ship, Vessel or Boat, under the Burthen of Fifteen Tons; and so much of this Act as relates to such Foreign Goods, Wares and Merchandizes, as shall be taken in at Sea, and out of any Ship or Vessel, in order to be landed or put into any other Ship, Vessel or Boat; and so much of this Act as relates to Goods not reported, and found after clearing Ships; and so much of this Act as provides further Remedies against relanding Goods prohibited to be worn in this Kingdom, and Foreign Goods shipped out for Parts beyond the Seas; and so much of this Act as relates to the opening or altering the Package of Goods on board Ships outward-bound; and so much of this Act as relates to hovering Ships or Vessels of the Burthen of Fifty Tons, or under; and so much of this Act as concerns the Bales or Packages in which Coffee shall be exported, shall continue and be in Force for Three Years, from the Five and twentieth Day of *March* One thousand seven hundred and nineteen, and from thence to the End of the then next Session of Parliament, and no longer: And so much of this Act as relates to Rum imported in Casks or Vessels not containing Twenty Gallons at the least, shall continue and be in Force from the Nine and twentieth Day of *September* One thousand seven hundred and nineteen, for Three Years, and from thence to the End of the then next Session of Parliament, and no longer; and so much of this Act as relates to Certificate Goods entered in order to be exported for *Ireland*, shall continue and be in Force for Three Years from the First Day of *May* One thousand seven hundred and nineteen, and from thence to the End of the then next Session of Parliament, and no longer.

[These Clauses further continued by the following Acts:

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| 9 Geo. 1. | Cap. 8. | Sec. 8. | 7 Geo. 3. | Cap. 35. | Sec. 1. |
| 2 Geo. 2. | Cap. 28. | Sec. 1 & 3. | 14 Geo. 3. | Cap. 86. | Sec. 2. |
| 8 Geo. 2. | Cap. 21. | Sec. 3. | 21 Geo. 3. | Cap. 29. | Sec. 5. |
| 15 Geo. 2. | Cap. 33. | Sec. 3. | 28 Geo. 3. | Cap. 23. | Sec. 1. |
| 20 Geo. 2. | Cap. 47. | Sec. 5. | 36 Geo. 3. | Cap. 40. | Sec. 12. |
| 27 Geo. 2. | Cap. 18. | Sec. 4. | 43 Geo. 3. | Cap. 29. | Sec. 2. |
| 33 Geo. 2. | Cap. 16. | Sec. 1. | | | |

to the Twenty-ninth *September*, One thousand eight hundred and nine, and from thence to the End of the then next Session of Parliament.

[Section Twelve printed in the Body of the Work.]

22 Ann. st. 2. c. 18.

XIII. And whereas an Act was made in the Twelfth Year of the late Queen, intituled, *An Act for the preserving all such Ships and Goods thereof, which shall happen to be forced on Shore, or stranded upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions*; wherein is recited (amongst other Things) that many Ships of Trade, after all their Dangers at Sea escaped, have unfortunately near Home run on Shore or been stranded on the Coasts thereof, and been barbarously plundered by His Majesty's Subjects, and their Cargoes imbezilled; and when any Part has been saved, it has been swallowed up by the exorbitant Demands for Salvage, to the great Loss of His Majesty's Revenue and Damage of His Majesty's trading Subjects; and therefore it is by the said Act (among other Things) enacted, That such Ships, Vessels, or Goods so to be saved, as therein is mentioned, shall remain in the Custody of the Officer of the Customs or his Deputy for the Purposes of the said Act; and if such Goods shall not be legally claimed by the rightful Owner within the Time therein limited, that then public Sale shall be made thereof (and if perishable Goods, forthwith to be sold) and after all Charges deducted, the Residue of the Monies arising by such Sale, with a fair and just Account of the whole, shall be transmitted to his Majesty's Exchequer, there to remain for the Benefit of the Owner; which Act was made perpetual by another Act of the Fourth Year of His Majesty's Reign made in that Behalf:

4 Geo. 1. c. 12.

half: And whereas from the Want of express Words whereby to subject stranded Goods so saved to the Payment of Customs and other Duties, a Doubt has arisen, whether such Goods are liable to pay the same, to the great Loss of His Majesty's Revenue and contrary to the true Intent and Meaning of the said Acts: be it therefore enacted and declared by the Authority aforesaid, That all Goods, Wares and Merchandizes, which from and after the Five and twentieth Day of *March* One thousand seven hundred and nineteen, shall be salved out of any Ship or Vessel that shall happen to be forced on Shore or stranded upon the Coasts of this Kingdom (not being wrecked Goods, or *Jetsham*, *Flotsham*, or *Lagan*) shall, after Charges of Salvage and other Charges paid as aforesaid, be subject and liable to the Payments of the like Customs and other Duties, with such Drawbacks upon Exportation, and the like Allowances and Abatements, as such Goods, Wares or Merchandizes would, by any Law or Laws now in Force, be liable unto and entitled to have in case the same were regularly imported; any Thing in the aforesaid Acts or any other Act to the contrary notwithstanding.

Goods saved out of any stranded Ship, after Salvage and Charges paid, liable to Customs, &c.

XV. And whereas great Quantities of Silks, Callicoes, Linens or Stuffs, printed, painted, stained or dyed, in *Great Britain*, are exposed to Sale without having a Mark or Stamp to denote the Payment of the Duties: And whereas such as have been so marked or stamped are frequently shipped off in order to be exported into Parts beyond the Seas, whereby the Person or Persons exporting the said Goods are entitled to a great Drawback; and it hath been found by Experience, that great Quantities of such Goods after they have been shipped for Exportation, have been privately relanded in this Realm; and the Remedies already provided by Law have not been sufficient to obviate a Practice so prejudicial to His Majesty and all fair and honest Traders in such Goods: be it enacted by the Authority aforesaid, That from and after the First Day of *May* One thousand seven hundred and nineteen, during the Continuance of the said Duties, in case any Silks, Callicoes, Linens or Stuffs printed, painted, stained, or dyed, in *Great Britain*, shall be found in any Place whatsoever, on Land or Water, without being marked or sealed with a Stamp or Seal, denoting, that the Duties have been duly paid or charged (except on Board such Ships or Vessels on which such Goods have been shipped for Exportation) the same shall be forfeited, and shall and may be seized by any Officer of the Customs or Excise; and the Person or Persons in whose Custody or Possession the Goods so seized shall be found, shall for every such Offence forfeit the Sum of Fifty Pounds; One Moiety of which Forfeitures and Penalties shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them that shall seize, inform or sue for the same in His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland*, wherein no Protection or Wager of Law shall be allowed: Provided always, that the Goods so recovered shall not be delivered out of the Custom House Warehouse, until the same shall be marked or sealed with a proper Mark or Stamp, to be provided by the Commissioners of the Customs for that Purpose; and they are hereby directed and authorized to provide the same, and to cause the said Goods to be stamped therewith accordingly; any Law to the contrary notwithstanding.

After 1 May 1719, printed Silks, Callicoes, &c. unmarked, forfeited.

Penalty on Possessor.

XXIII. And whereas divers evil-disposed Persons have at the Time, or soon after the roasting of Coffee, made use of Water, Grease, Butter, or such like Materials, whereby the same is rendered unwholesome, and greatly increased in Weight, to the Prejudice of His Majesty's Revenue, the Health of His Subjects, and to the Loss of all honest and fair Dealers in that Commodity: For the Prevention whereof, be it enacted by the Authority aforesaid, That from and after the Five and twentieth Day of *March* One thousand seven hundred and nineteen, if any Person or Persons whatsoever shall at the roasting of any Coffee, or before or at any Time afterwards, make use of Water, Grease, Butter, or any other Material whatsoever, which will increase the Weight, or damnify and prejudice the said Coffee in its Goodness, he, she, or they shall forfeit the Sum of Twenty Pounds for every such Offence; and if any Trader or Dealer in Coffee shall knowingly buy or sell any such Coffee, he, she or they shall forfeit the Sum of Twenty Pounds for every such Offence; One Moiety whereof to His Majesty, and the other Moiety to him or them who will sue for the same.

Roasters of Coffee making Use of Water, Grease, Butter, &c. to forfeit 20l.

The same Penalty on Traders in Coffee. See 10 Geo. 1. c. 10.

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## 6 GEORGII I. Cap. XIX.

An Act for making perpetual so much of an Act made in the Tenth Year of the Reign of Queen *Anne*, for the reviving and continuing several Acts therein mentioned, as relates to the building and repairing County Gaols; and also an Act of the Eleventh and Twelfth Years of the Reign of King *William* the Third, for the more effectual Suppression of Piracy; and for making more effectual the Act of the Thirteenth Year of the Reign of King *Charles* the Second, intituled, *An Act for establishing Articles and Orders for the regulating and better Government of His Majesty's Ships of War and Forces by Sea.*

The Act of 11 & 12 W. 3. c. 7. made perpetual.

III. And be it further enacted by the Authority aforesaid, That the Act made in the Eleventh and Twelfth Years of the Reign of His late Majesty King *William* the Third, intituled, *An Act for the more effectual Suppression of Piracy*, shall be and is hereby made perpetual.

"Persons in the Sea Service, who shall commit any of the Crimes mentioned in 13 Car. 2. Stat. 1. c. 9. upon the Shore in foreign Parts, shall be tried and punished as if they had been committed on the main Sea. Rep. 22 Geo. 2. c. 33."

[The Act of 11 & 12 Gul. 3. cap. 7. printed in the Body of the Work.]

## 6 GEORGII I. Cap. XXI.

An Act for preventing Frauds and Abuses in the public Revenues of Excise, Customs, Stamp Duties, Post Office, and House Money.

Sections 39 to 44 abstracted as follows:

"Customable or prohibited Goods found in Lighters, &c. or coming directly from the Waterside without the Presence of an Officer, or after Search made, (according to 13 & 14 Car. 2. cap. 11.) in any House, &c. may be stopped and placed in His Majesty's Warehouse, till claimed by Owner thereof. Proof of Goods claimed to be made within Ten Days, or they may be seized and prosecuted. Proof to lie on the Claimant. Manner of Claim and Proceeding, with Place of Trial if contested."

3 & 4 Ann. c. 4.

XLV. And whereas by an Act passed in the Third Year of the Reign of Her late Majesty Queen *Anne*, intituled, *An Act for continuing Duties upon Low Wines, and upon Coffee, Tea, Chocolate, Spices, and Pictures, and upon Hawkers, Pedlars, and petty Chapmen, and upon Muslins; and for granting new Duties upon several of the said Commodities, and also upon Calico*, China *Ware and Drugs*, it is enacted, That any Person or Persons may import into this Kingdom, Nutmegs, Cinnamon, Cloves, Mace and Tea, subject to the several Duties payable for the same, from any Parts beyond the Seas, in *British* Ships, navigated as therein mentioned, and so as Notice be first given to the Commissioners of Her Majesty's Customs of the Quantity and Quality of the said Spices and Tea so intended to be imported, and the Place to which they intend to import the same, and taking a Licence under the Hands of the said Commissioners for the Time being for the landing and importing thereof as aforesaid: And whereas by an Act passed in the Eighth Year of the Reign of her said late Majesty, intituled, *An Act for granting to Her Majesty new Duties of Excise, and upon several imported Commodities*, and for other Purposes therein mentioned, it is enacted, That Nutmegs, Cinnamon, Cloves and Mace, may be imported into *Great Britain*, subject to the several Duties payable for the same, from any Parts beyond the Seas, in *British* Ships, navigated as therein mentioned, the Importer thereof first giving Notice to the said Commissioners of the Quantity and Quality of the said Spices, and the Place into which he intends to import the same, and taking a Licence under the Hands of the said Commissioners for the importing thereof, which Importation is to be continued during the Continuance of the said respective Acts, which are still in force;

8 Ann. c. 7. s. 13.

Force: And whereas many ill-disposed Persons having taken out Licences for great Quantities of the said Spices and Tea, do import the same at several Times in small Parcels, with Intent secretly to land the same as Opportunity shall offer; but if the said Spices or Tea are found by the Officers of the Customs on board the Ship, the Importers to prevent the Seizure thereof, do produce their Licences, and pretend that those Spices or Tea are Part of the Quantities mentioned in the said Licences, whereby there is good Reason to suspect that great Frauds are frequently committed, to the lessening of His Majesty's Revenue, and Prejudice to the fair Merchant: be it therefore enacted and declared by the Authority aforesaid, That in every Licence to be granted from and after the First Day of *August* One thousand seven hundred and twenty, in pursuance of the said Acts, and during their Continuance, for the importing of Nutmegs, Cinnamon, Cloves, Mace and Tea, shall be expressed the Quantity and Quality of the said Spices and Tea, and the Place or Port into which the same are intended to be imported; and that if any greater Quantity of the said Spices or Tea shall be imported, than what is expressed in the said Licence, the same so imported shall be deemed to be imported without a Licence; and such Licence shall and may be granted without any Fee or Reward by the Commissioners or chief Managers of the Customs for the Time being, or any Three of them, or by the Customer or Collector and Comptroller of the Port into which the said Spices and Tea are to be imported, so as that all Nutmegs, Cloves, Mace and Cinnamon, to be imported into this Kingdom by virtue of such Licence from any Place or Places beyond the Seas, other than directly from the *East Indies*, be not in any other Package than in Casks or Bales; which Casks or Bales shall contain the Quantity hereafter mentioned, that is to say, each Cask of Nutmegs, Cloves or Mace to weigh neat Three hundred Pounds Weight, or upwards, each Bale of Cinnamon to weigh neat Seventy Pounds Weight or upwards.

In every Licence for importing Nutmegs, &c. the Quantity and Place of landing to be expressed, &c. Repealed as to the Licence for Tea by 7 G. 1. st. 1. c. 21. § 12.

XLVI. And be it further enacted, That the Licence so taken out for Spice and Tea as aforesaid shall be delivered to the Merchant demanding the same; which Licence shall be produced and delivered up by the Master, Purser, or other Person taking Charge of the Ship wherein such Spice or Tea shall be imported, with the Name of the Ship and Master, together with the Marks and Numbers of each Cask, Bale or Parcel, and the Quantity and Quality of such Spice or Tea indorsed on the Back thereof, to the Collector and Comptroller of the Port into which the same shall be imported, at the Time of his or their entring the Ship; any Law, Custom or Usage to the contrary notwithstanding.

Licence to be delivered up at entering the Ship. Enforced by 8 G. 1. c. 18. sect. 21.

XLVII. And whereas such Spices are frequently imported in Bags and other small Parcels packed in Hog heads, Casks, Bales, or other Package, in order to run the same clandestinely; be it enacted by the Authority aforesaid, That if any of the Spices above-mentioned shall be found on board any Ship or Vessel in Bags or other small Parcels packed in Hogsheads, Casks, or Bales, the same shall be forfeited; One Moiety whereof to be to the Use of His Majesty, His Heirs and Successors, and the other Moiety to him or them who will inform or sue for the same in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland*, wherein no Essoign, Protection or Wager of Law shall be allowed.

Spices in Bags or small Parcels, &c. forfeited. Concerning Spices, see farther Index, tit. Spices.

## 7 GEORGII I. Cap. VII.

An Act to preserve and encourage the Woollen and Silk Manufactures of this Kingdom, and for more effectually employing the Poor, by prohibiting the Use and Wear of all printed, painted, stained, or dyed Callicoes in Apparel, Household Stuff, Furniture, or otherwise, after the Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, (except as therein is excepted.)

WHEREAS it is most evident, that the wearing and using of printed, painted, stained, and dyed Callicoes in Apparel, Household Stuff, Furniture, and otherwise does manifestly tend to the great Detriment of the Woollen and Silk Manufactures of this Kingdom, and to the excessive Increase of the Poor, and if not effectually prevented, may be the utter Ruin and Destruction of the said Manufactures, and of many Thousands of Your Majesty's Subjects and their Families, whose Livelihoods do intirely depend thereupon; for Remedy thereof, may it please Your most Excellent Majesty that it may be enacted and



and be it enacted by the King'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 Twenty-fifth Day of *December*, which shall be in the Year of our Lord One thousand seven hundred and twenty-two, it shall not be lawful for any Person or Persons whatsoever to use or wear, in *Great Britain*, in any Garment or Apparel whatsoever, any printed, painted, stained, or dyed Calico, under the Penalty of forfeiting to the Informer the Sum of Five Pounds of lawful Money of *Great Britain*, for every such Offence, being lawfully convicted thereof, by the Oath or Oaths of One or more credible Witness or Witnesses, before any One or more Justice or Justices of the Peace; which Justice or Justices is and are hereby respectively authorized and strictly enjoined and required, upon any Complaint or Information upon Oath exhibited or brought of any such Offence committed, contrary to this Act, within Six Days after Commitment thereof, to summon the Party accused, and upon his or her Appearance or Contempt to proceed to Examination of the Matter of Fact, and upon due Proof made thereof, either by voluntary Confession of the Party, or by the Oath or Oaths of One or more credible Witness or Witnesses (which Oath or Oaths the said Justice or Justices is and are hereby respectively impowered and required to administer) to hear and determine the same, and upon such Conviction to cause the said Penalty, by Warrant under his or their Hand and Seal or Hands and Seals respectively, to be levied by Distress and Sale of the Offender's Goods and Chattels, rendering to the Party the Overplus (the Charge of such Distress and Sale being first deducted;) nevertheless it shall be lawful for any Party aggrieved to appeal to the Justices of the Peace at the next General Quarter Sessions to be holden for the County, City, Riding, or Place where the said Offence or Offences shall have been committed, giving Six Days Notice at the least of such Appeal to the Prosecutor or Prosecutors; which Justices at such General Quarter Sessions are hereby authorized and impowered to hear and determine the same, and their Judgement therein shall be final.

None shall wear in Great Britain any Garment of printed, &c. Calico, under the Penalty of 5 l. to the Informer, on Conviction before a Justice, and Complaint within Six Days after Offence committed.

Appeal to Sessions, whose Judgement shall be final.

II. And be it further enacted by the Authority aforesaid, That if any Mercer, Draper, Upholder, or any other Person or Persons or Corporation whatsoever, shall at any Time or Times after the said Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, sell, utter, or expose to Sale, any printed, painted, stained, or dyed Calico, or any Bed, Chair, Cushion, Window-curtain, or other Household Stuff or Furniture whatsoever, made up of or mixed with any printed, painted, stained, or dyed Calico, unless for Exportation thereof, and unless the same shall be cleared outwards accordingly, as is usual in case of Sale for Exportation; every such Person or Corporation so offending shall, for every such Offence, being lawfully convicted thereof, forfeit and pay the Sum of Twenty Pounds of lawful Money of *Great Britain*, to be recovered as is herein-after directed; and every Steward or other Officer of such Corporation, or his Deputy, offending herein, and being lawfully convicted of such Offence, shall, over and besides the Forfeiture or Penalty aforesaid, forfeit and lose his Office and Employment, and be incapable to hold the same.

Mercer, &c. selling any printed, &c. Calico, or any Bed, &c. made thereof, unless for Exportation, shall forfeit 20 l.

and Officer of a Corporation offending shall moreover lose his Office.

III. And be it further enacted by the Authority aforesaid, That from and after the said Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, it shall not be lawful for any Person or Persons to use or wear in *Great Britain*, in or about any Bed, Chair, Cushion, Window-curtain, or any other Sort of Household Stuff or Furniture, any printed, painted, stained or dyed Calico (except as herein after is excepted) under the Penalty of forfeiting (being thereof lawfully convicted) the Sum of Twenty Pounds of lawful Money of *Great Britain*, to be recovered as herein-after is directed.

No such Calico to be used in any Bed, Chair, &c. on Pain of 20 l.

X. And be it further enacted by the Authority aforesaid, That the Prohibition of Calicoes intended by this Act and the Penalties thereby inflicted for wearing or using printed, painted, stained, or dyed Calico in Apparel, Household Stuff or Furniture, after the Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, contrary to this Act, shall respectively extend to prohibit, and shall be levied and recovered for wearing or using in Apparel, Household Stuff or Furniture, after the said Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, any Stuff made of Cotton or mixt therewith, which shall be printed or painted with any Colour or Colours, or any Calico chequered or striped, or any Calico stitched or flowered in Foreign Parts with any Colour or Colours, or with coloured Flowers made there (Muslins, Necklo hs, and Fustains excepted), in such Manner as the Penalties inflicted by this Act for wearing or using printed, painted, stained or dyed Calico in Apparel, Household Stuff or Furniture, after the said Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, contrary to this Act, are to be levied or recovered; but under such Limitations, and with such Liberties, Privileges, and Advantages, as are mentioned and expressed in this Act, or in any other Act or Acts of Parliament now in Force relating thereto, or relating to printed, painted, stained, or dyed Calicoes.

The like Penalties for wearing or using in Apparel or Household Stuff any Stuff made of or mixed with Cotton printed, &c. except Muslins, &c.

Amended by 9 G. 2. c. 4.

XI. Provided, That nothing in this Act contained shall extend, or be construed to extend, to such Calicoes as shall be dyed all Blue.

Not to extend to Calicoes dyed all blue. See farther 10 G. 1. c. 11, 15 G. 2. c. 31.

# 8 GEORGII I. Cap. XV.

An Act for Encouragement of the Silk Manufactures of this Kingdom; and for taking off several Duties on Merchandizes exported; and for reducing the Duties upon Beaver-Skins, Pepper, Mace, Cloves, and Nutmegs imported; and for the Importation of all Furs of the Product of the *British* Plantations, into this Kingdom only; and that the Two Corporations of Assurance on any Suits, brought on their Policies, shall be liable only to single Damages and Costs of Suit.

On Entry Dying Drugs, &c. imported Duty free. Refer to 8 & 9 W. 3. c. 34. 3 Ann. c. 4. s. 8. 7 Ann. c. 8. s. 12. 1 Geo. 1. c. 43.

X. AND for the further Encouragement of the Manufactures of this Kingdom, by the promoting the Importation of Drugs, and other Goods used for Dying; be it enacted, by the Authority aforesaid, That from and after the Twenty-fifth Day of *March* One thousand seven hundred and twenty-two, it shall and may be lawful to import into this Kingdom all Sorts of Drugs and other Goods hereinafter particularly enumerated which are used for Dying; that is to say, *Agarick*, *Annotto*, *Antimonium Crudum*, *Aqua-fortis*, *Argoil*, *Arsenick*, *Bayberries*, *Brazil Wood*, *Braziletto Wood*, *Cochineal*, *Cream* of *Tartar*, *Fustick*, *Galls*, *Gum Arabick*, or *Gum Seneca*, *Indico* of all Sorts, *Isinglass*, *Litmus*, *Logwood*, *Madder* of all Sorts, *Madder Roots*, *Nicaragua Wood*, *Orchal*, *Orchelia*, *Pomegranate Peels*, *Red Wood*, *Saflower*, *Sal-Armoniack*, *Sal-gem*, *Sappan Wood*, *Red Saunders*, *Shoemack*, *Sticklack*, *Turnsole*, *Valonia*, and *Verdigrease*, without paying any Subsidy, Custom, Imposition, or other Duty whatsoever for the same (*Salt-Petre* always excepted) so as a due Entry be first made thereof in the Custom-house belonging to the Port into which such Drugs or other Dying Goods, shall be imported, in the same Manner and Form, expressing the Quantities and Qualities of the respective Goods, as was used and practised before the making of this Act, and so as the same be landed in the Presence of the proper Officer appointed for that Purpose, and so as such Importation be according to the Rules prescribed and enjoined by an Act of Parliament passed in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for the encouraging and increasing of Shipping and Navigation*; and on Failure of the said Conditions or Directions herein last-mentioned, such Drugs or Dying Goods shall be liable to the Payment of the respective Duties, as if this Act had never been made; any Law, Statute, Provision, or Usage to the contrary in anywise notwithstanding.

12 Car. 2. c. 18.

XI. And, to the End the Encouragement given to the Manufactures of this Kingdom in allowing the before-mentioned Foreign Drugs, or other Goods used in Dying, to be imported Duty free, according to the true Meaning of this Act, may in no wise tend to the Benefit of Manufactures made in Foreign Parts, as it may do, should such Drugs or other Goods used in dying, be again carried out of this Kingdom, without paying any Duty for the same, whereby they may be sold in Foreign Markets so much cheaper: We, Your Majesty's said dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, do give and grant to Your Majesty, and do humbly beseech Your Majesty that it may be enacted, and be it enacted by the Authority aforesaid, That for and upon all Foreign Goods, Commodities, or Materials used in dying, which shall be imported into this Kingdom free of Duty by virtue of this present Act, and which from and after the Twenty-fifth Day of *March* One thousand seven hundred and twenty-two, shall be again exported thereout, there shall be paid and answered to His Majesty, His Heirs and Successors, a Subsidy of Poundage upon the Value of Twenty Shillings according to the several Rates and Values hereafter mentioned, the Sum of Sixpence, and so after that Rate for greater or lesser Quantities: that is to say,

Foreign Goods, &c. used in dying, imported Duty free, and after 25 March 1722 exported to pay 6d. upon every 20 s.

Agarick trimmed. *Agarick* trimmed or pared, the Pound Weight, Six Shillings and Eight-pence.

Agarick rough. *Agarick* rough and untrimmed, the Pound Weight, One Shilling and Eight-pence.

Annotto. *Annotto*, the Pound Weight, One Shilling.

Antimonium Crudum. *Antimonium Crudum*, the Hundred Weight, containing One hundred and twelve Pounds, Six Shillings and Eight-pence.

qua-fortis. *Aqua-Fortis*, the Bottle, containing Four Gallons, Two Pounds Five Shillings, and after that Rate for a greater or lesser Quantity.

Argoil. *Argoil*, the Hundred Weight, containing One hundred and twelve Pounds, One Pound Three Shillings and Four-pence.

Arsenick. *Arsenick*, the Pound Weight, One Penny and One-third Part of a Penny.

Bayberries. *Bayberries*, the Hundred Weight, containing One hundred and twelve Pounds, Four Shillings and One-third Part of a Penny.

*Brazil*



*Brazil* or *Furnamback Wood*, the Hundred Weight, containing One hundred and twelve Pounds, One Pound Fifteen Shillings. Brazil.

*Braziletto* or *Jamaica Wood*, the Hundred Weight, containing One hundred and twelve Pounds, One Pound One Shilling and Eight-pence. Braziletto.

*Cochineal*, the Pound Weight, Six Shillings and Eight-pence. Cochineal.

*Cream* of *Tartar*, the Hundred Weight, containing One hundred and twelve Pounds, Forty Shillings. Cream of Tartar.

*Fustick*, the Hundred Weight, containing One hundred and twelve Pounds, Five Shillings. Fustick.

*Galls*, the Hundred Weight, containing One hundred and twelve Pounds, Forty Shillings. Galls.

*Gum Arabick* or *Gum Seneca*, the Hundred Weight, containing One hundred and twelve Pounds, Ten Shillings. Gum Arabick.

*Indico* of all Sorts, the Pound Weight, Three Shillings and Four-pence. Indico.

*Isinglass*, the Hundred Weight, containing One hundred and twelve Pounds, One Pound Thirteen Shillings and Four-pence. Isinglass.

*Litmus*, the Hundred Weight, containing One hundred and twelve Pounds, Twenty Shillings. Litmus.

*Logwood*, the Hundred Weight, containing One hundred and twelve Pounds, Forty Shillings. Logwood.

*Madder* of all Sorts, the Hundred Weight, containing One hundred and twelve Pounds, One Pound Ten Shillings. Madder.

*Madder Roots*, the Pound Weight, Four-pence. Madder Roots.

*Nicaragua Wood*, the Ton Weight, Eight Pounds. Nicaragua Wood.

*Orchal*, the Hundred Weight, containing One hundred and twelve Pounds, Forty Shillings. Orchal.

*Orchelia*, the Hundred Weight, containing One hundred and twelve Pounds, Twenty Shillings. Orchelia.

*Pomegranate-Peels*, the Hundred Weight, containing One hundred and twelve Pounds, Thirteen Shillings and Four-pence. Pomegranate Peels.

*Red Wood* or *Guinea Wood*, the Hundred Weight, containing One hundred and twelve Pounds, One Pound Ten Shillings. Red Wood.

*Saflower*, the Pound Weight, One Shilling. Saflower.

*Sal Armoniack*, the Pound Weight, Sixpence and Two third Parts of a Penny. Sal Armoniack.

*Sal-gem*, the Pound Weight, Two-pence and Two-third Parts of a Penny. Sal-gem.

*Sapan Wood*, the Hundred Weight, containing One hundred and twelve Pounds, Ten Shillings. Sapan Wood.

*Red Saunders*, the Hundred Weight, containing One hundred and twelve Pounds, One Pound Six Shillings and Eight-pence. Red Saunders.

*Shoemack*, the Hundred Weight, containing One hundred and twelve Pounds, Thirteen Shillings and Four-pence. Shoemack.

*Sticklack*, the Pound Weight, Four pence. Sticklack.

*Turnsole*, the Pound Weight, Two-pence and Two-third Parts of a Penny. Turnsole.

*Valonia*, the Ton Weight, Seven Pounds. Valonia.

*Verdigrease*, the Pound Weight, Sixpence and Two-third Parts of a Penny. Verdigrease.

Subsidy of 6 d. on Goods, &c. used for Dying to be recovered as Subsidy of Poundage on Goods exported.

Which Subsidy of Sixpence upon the said Goods, Commodities or Materials used in Dying, and exported according to the several and respective Rates and Values thereof, set down in this Act as aforesaid, shall have such or the like respective Continuances, and shall and may from Time to Time, be raised, received, levied, and recovered, by such Ways and Means, and under such Penalties and Forfeitures, and with such Allowances for Goods lost or taken at Sea, and in such Manner and Form, as the Subsidy of Poundage on Goods or Merchandizes exported, may be raised, received, levied, or recovered, by any Law of the Customs now in force.

Beaver Skins, &c. after 25 March 1722, to be imported directly from British Plantations. 12 Car. 2. c. 18.

XXIV. And be it enacted by the Authority aforesaid, That all Beaver Skins, and other Furs of the Product of any of the *British* Plantations in *America*, *Asia*, or *Africa*, shall from and after the Twenty-fifth Day of *March* One thousand seven hundred and twenty-two, be imported directly from thence into *Great Britain*, and laid on Shore there and not elsewhere, under the Penalties and Forfeitures contained in an Act passed in the Twelfth Year of the Reign of the late King *Charles* the Second, intituled, *An Act for the encouraging and increasing Shipping and Navigation*, in relation to Sugars, Tobacco, and other enumerated Goods, of the Growth, Production, or Manufacture of any of the *English* Plantations therein mentioned, to be recovered and distributed in such Manner, as the Penalties and Forfeitures relating to the said enumerated Goods are, by the said recited Act, to be recovered and distributed.

An

## 8 GEORGII I. Cap. XVIII.

An Act to prevent the Clandestine Running of Goods and the Danger of Infection thereby; and to prevent Ships breaking their Quarantine; and to subject Copper Ore of the Production of the *British* Plantations to such Regulations, as other enumerated Commodities of the like Production are subject.

(The following Sections abstracted.)

Sections VI. to X.—"Persons passing with Foreign Goods landed without Entry, and being more than Five, resisting Officers, &c. to be transported; and if they return before Expiration of the Term, to be executed as Felons. Provisions for prosecuting Offenders, &c."

Section XVIII.—"Foreign Goods coming Coastwise, not to be landed, except in the Presence of an Officer of the Customs, under Penalty of Forfeiture."

Section XXI.—"Relates to Licences for the Importation of Nutmegs, &c. from Places not in the *East Indies*."

Section XXII.—"Copper Ore the Produce of the *British* Plantations in *Asia*, *Africa*, or *America*, subjected to the same Regulations as other Commodities, notwithstanding it is not specified in the Acts of 12 Car. 2. Cap. 18. Sec. 18. 25 Car. 2. Cap. 7. 3 & 4 Ann. Cap. 5. Sec. 12."

Section XXVII.—"Act to continue for Two Years from the Twenty-fifth *March* One thousand seven hundred and twelve, and further continued (except Clause Fourteen regarding Quarantine) by the following Acts,

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| 11 Geo. 1. | Cap. 29. Sec. 4. | 33 Geo. 2. | Cap. 16. Sec. 2. |
| 2 Geo. 2. | Cap. 28. Sec. 6. | 7 Geo. 3. | Cap. 35. |
| 8 Geo. 2. | Cap. 21. Sec. 4. | 14 Geo. 3. | Cap. 86. |
| 15 Geo. 2. | Cap. 33. Sec. 4. | 21 Geo. 3. | Cap. 29. Sec. 6. |
| 20 Geo. 2. | Cap. 47. Sec. 6. | 28 Geo. 3. | Cap. 23. Sec. 8. |
| 21 Geo. 2. | Cap. 34. Sec. 3. | 36 Geo. 3. | Cap. 40. Sec. 3. |
| 27 Geo. 2. | Cap. 18. Sec. 5. | 43 Geo. 3. | Cap. 29. Sec. 9. |

made perpetual by 49 Geo. 3. Cap. 20. Sec. 4."

## 10 GEORGII I. Cap. X.

An Act for repealing certain Duties therein mentioned, payable upon Coffee, Tea, Cocoa Nuts, Chocolate, and Cocoa Paste imported, and for granting certain Inland Duties in lieu thereof; and for prohibiting the Importation of Chocolate ready made, and Cocoa Paste; and for better ascertaining the Duties payable upon Coffee, Tea, and Cocoa Nuts imported; and for granting Relief to *Robert Dalzell*, late Earl of *Carnwath*.

(The following Sections abstracted.)

Section VIII.—"Former Acts relating to levying, mitigating, recovering, &c. Inland Duties by the Excise, on Beer and other Liquors, to have Force and Effect in like Manner regarding Inland Duties on Coffee, Tea and Chocolate."

Sections IX. to XX.—"Various Provisions for regulating the taking out of Licences, &c. by Dealers in Coffee, Tea and Chocolate, and in regard to the Conduct of Officers in visiting, making search,



earch, &c. &c. Coffee, Tea, &c. exceeding in Quantity Six Pounds Weight, carried from Place to Place without a Permit, forfeited."

Section XXVI.—"Coffee, Tea, &c. may be landed and warehoused on paying certain Duties, to be taken out for Home Consumption on paying the Inland Duties thereon, and for Exportation on entering into Security that the same shall not be relanded; such Securities to be given up on the Production of a Certificate of the landing of the Articles at a Foreign Port."

Section XXVII. and XXVIII.—"Coffee, Tea, &c. not so entered and brought into Warehouse (and which ought to be so secured) may be seized with Horses carrying the same. Proof of having paid the Duties to lay on the Claimant."

Sections XXIX. and XXX.—"Warehouse-keepers to keep Books of Receipts and Deliveries, and if any Coffee, &c. unduly delivered, to be incapable of Offices and fined One hundred Pounds. Proprietors of Goods may have Lock and Key to Warehouse, and Warehouse-keepers to attend at reasonable Times."

Sections XXXI. to XXXV.—"Various Regulations for roasting, &c. Coffee."

Sections XL. to XLV.—"Various Provisions respecting Penalties, &c."

Section L.—"No Authority given by this Act to import Tea beyond what allowed by former Acts."

## 11 GEORGII I. Cap. 7.

An Act for rating such unrated Goods and Merchandizes as are usually imported into this Kingdom, and pay a Duty *ad Valorem* upon the Oath of the Importer; and for ascertaining the Value of all Goods and Merchandizes not inserted in the former or present Book of Rates; and for repealing certain Duties upon Drugs and Rags; and for continuing the Duty upon Apples; and for ascertaining the Method of admeasuring of Pictures imported.

How Goods not rated in the Books of Rates are to pay.

VII. AND whereas it may happen that several Goods and Merchandizes may be imported, which are omitted to be rated in either of the said Books of Rates; be it enacted by the Authority aforesaid, That in such Case the Value and Price of such Goods and Merchandizes shall be ascertained by the Oath or Affirmation of the Merchant, in the Presence of the Customer, Collector, Comptroller, and Surveyor, or any Two of them, and the Old Subsidy, and other Duties which are payable in Proportion to the said Old Subsidy, are to be paid according to such Value and Price.

Proper Officer may examine Goods paying ad Valorem, and if not valued to the true Price,

may warehouse the Goods for the Use of the Crown, and pay to the Importer the Value sworn to with the Customs paid, and 10l. per Cent. over.

VIII. And the better to prevent Frauds to the Revenue, and that all Merchants may be upon a more equal Foot in Trade, be it enacted by the Authority aforesaid, That it shall and may be lawful for the Collector and Comptroller, or other proper Officers of the Customs, to open, view, and examine such Goods and Merchandizes paying Duty *ad Valorem*, and compare the same with the Value and Price thereof so sworn to or affirmed; and if upon such View and Examination it shall appear, that such Goods or Merchandizes are not valued by such Oath or Affirmation according to the true Value and Price thereof, according to the true Intent and Meaning of this or any other Act or Acts of Parliament, that then and in such Case the Importer or Proprietor shall on Demand made in Writing by the Customer or Collector, and Comptroller of the Port where such Goods or Merchandizes are entered, deliver or cause to be delivered all such Goods and Merchandizes into His Majesty's Warehouse at the Port of Importation, for the Use and Benefit of the Crown; and upon such Delivery the Customer or Collector of such Port, with the Privity of the Comptroller, shall, out of any Money in his Hands, arising by Customs or other Duties belonging to the Crown, pay to such Importer or Proprietor, the Value of such Goods and Merchandizes so sworn to or affirmed for the said Old Subsidy as aforesaid, together with an Addition of the Customs and other Duties paid for such Goods, and of Ten Pounds *per Centum* over and above the Value thereof,

thereof, taking a Receipt for the same from such Importer or Proprietor, in full Satisfaction for the said Goods, as if they had been regularly sold; and the respective Commissioners of the Customs shall cause the said Goods to be fairly and publickly sold for the best Advantage; and out of the Produce thereof the Money so paid or advanced as aforesaid, shall be repaid to such Collector, to be replaced to such Funds from whence he borrowed the same, and the Overplus (if any) shall be paid into His Majesty's Exchequer towards the Sinking Fund; any Law, Custom, or Usage to the contrary in anywise notwithstanding.

## 11 GEORGII I. Cap. XXIX.

An Act to continue several Acts therein mentioned for preventing Frauds committed by Bankrupts; for encouraging the Silk Manufactures of this Kingdom; for preventing the clandestine Running of Goods; for making Copper Ore of the *British* Plantations an enumerated Commodity; and for explaining and amending a late Act for more effectual Punishment of such as shall wilfully burn or destroy Ships.

4 Geo. 1. c. 12. V. AND whereas by an Act made in the Fourth Year of His Majesty's Reign, intituled, *An Act for enforcing and making perpetual an Act of the Twelfth Year of Her late Majesty, intituled, 'An Act for preserving all such Ships and Goods thereof, which shall happen to be forced on Shore or stranded on the Coast of this Kingdom, or any other of His Majesty's Dominions, and for inflicting the Punishment of Death on such as shall wilfully burn or destroy Ships,'* it is amongst other Things enacted, That if any Owner of, or Captain, Master, Mariner, or other Officer belonging to any Ship, shall after the Twenty-fourth Day of *June* which shall be in the Year of Our Lord One thousand seven hundred and eighteen, wilfully cast away, burn, or otherwise destroy the Ship, of which he is Owner, or unto which he belongs, or in any Manner or wise direct or procure the same to be done, to the Prejudice of any Person or Persons that shall underwrite any Policy or Policies of Insurance thereon, or of any Merchant or Merchants that shall load Goods thereon, he shall suffer Death.

Wilfully destroying Ships, Death. VI. And whereas some Doubts have arisen touching the Nature of the Offence provided against by the said recited Act, and the Trial and Punishment to be had and inflicted for the same, be it therefore enacted and declared by the Authority aforesaid, That if any Owner of, or Captain, Master, Officer, or Mariner belonging to any Ship or Vessel, shall after the Four and twentieth Day of *June* One thousand seven hundred and twenty-five, wilfully cast away, burn, or otherwise destroy the Ship or Vessel of which he is Owner, or to which he belongeth, or in anywise direct or procure the same to be done, with Intent or Design to prejudice any Person or Persons, that hath or shall underwrite any Policy or Policies of Insurance thereon, or of any Merchant or Merchants that shall load Goods thereon, or of any Owner or Owners of such Ship or Vessel, the Person or Persons offending therein, being thereof lawfully convicted, shall be deemed and adjudged as Felon or Felons, and shall suffer as in Cases of Felony without Benefit of Clergy.

How these Offences are to be tried. VII. And be it further enacted by the Authority aforesaid, That if any of the said Offences, in wilfully casting away, burning or otherwise destroying any Ship or Vessel as aforesaid, shall be committed within the Body of any County of this Realm, the same shall and may be enquired of, tried, determined, and adjudged in the same Courts, in such Manner and Form, as Felonies done within the Body of any County by the Laws of this Realm, are to be enquired of, tried, determined, and adjudged; and if any of the said Offences shall be committed upon the High Seas, the same shall be enquired of, tried, determined, and adjudged before such Court, and in such Manner and Form, as in and by an Act made 28 H. 8. c. 15. in the Eight and twentieth Year of the Reign of King *Henry* the Eighth, intituled, *For Pirates*, is directed and appointed for the enquiring, trying, determining, and adjudging of Felonies done upon the High Seas.





## 11 GEORGII I. Cap. XXX.

An Act for more effectual preventing Frauds and Abuses in the Publick Revenues; for preventing Frauds in the Salt Duties, and for giving Relief for Salt used in the curing of Salmon and Codfish, in the Year One thousand seven hundred and nineteen, exported from that Part of *Great Britain* called *Scotland*; for enabling the Insurance Companies to plead the General Issue in Actions brought against them; and for securing the Stamp Duties upon Policies of Insurance.

Sellers of Brandy, &c. having more than 6lb. of Coffee, &c. to be deemed Dealers. IV. AND be it further enacted by the Authority aforesaid, That from and after the said Twenty-fourth Day of *June* One thousand seven hundred and twenty-five, all and every Person and Persons whatsoever, who shall keep a Publick House, Shop, Cellar, or Warehouse for selling of Brandy, Arrack, Rum, Spirits, or Strong Waters, and shall have in his, her, or their Custody, or in the Custody of any other Person or Persons for his, her, or their Use, any Coffee, Tea, Chocolate, or Cocoa Nuts, exceeding the Quantity of Six Pounds of any of the said Commodities, shall be deemed and taken to be Sellers and Dealers in the said Commodities within the Meaning of this and the said former Act for charging Inland Duties upon Coffee, Tea, and Chocolate.

Adulterating Tea forfeits 5l. and 100l. V. And be it further enacted by the Authority aforesaid, That from and after the said Twenty-fourth Day of *June* One thousand seven hundred and twenty-five, no Dealer in Tea, or Manufacturer or Dyer thereof, or pretending so to be, shall counterfeit or adulterate Tea, or cause or procure the same to be counterfeited or adulterated, or shall alter, fabricate or manufacture Tea with *Terra Japonica*, or with any Drug or Drugs whatsoever, nor shall mix or cause or procure to be mixed with Tea, any Leaves, other than Leaves of Tea, or other Ingredients whatsoever; on Pain of forfeiting and losing the Tea so counterfeited, adulterated, altered, fabricated, manufactured or mixed, and other Thing or Things whatsoever added thereto, or mixed or used therewith, and also the Sum of One hundred Pounds.

No Tea to be imported but from the Place of its Growth. VIII. And whereas great Quantities of Tea imported into *Flanders*, *Holland*, and other Parts beyond the Seas, directly from the *East Indies* by Foreigners, are from thence imported into this Kingdom on Pretence that such Tea was formerly exported from hence, to the great Prejudice of the Trade and Navigation of this Kingdom, and to the great Discouragement and Loss of the fair Importers of the said Commodity from the Place of its Growth; be it therefore enacted by the Authority aforesaid, That from and after the said Twenty-fourth Day of *June* One thousand seven hundred and twenty-five, no Tea whatsoever shall be imported into this Kingdom from any Place whatsoever, other than from the Place of its Growth, although the same may have been formerly exported from hence, or upon any other Pretence whatsoever, on Pain of Forfeiture of all such Tea; one Moiety whereof shall be to the Use of His Majesty, His Heirs and Successors, and the other Moiety to the Use of such Person and Persons as shall seize and sue for the same; any Law, Statute, Custom, or Usage to the contrary whatsoever notwithstanding.

(The following Sections abstracted.)

Section IX.—"No Butter, &c. to be used in roasting Coffee, or added thereunto afterwards, under Penalty of One hundred Pounds, with the like Penalty on Dealers buying the same, being privy thereto."

Sections X. to XII.—"Various Regulations in respect to granting Permits to Dealers in Spirits, Tea, &c. with Penalties on Deviations therefrom."

Sections XVI. and XVII.—"Persons concealing prohibited Goods, or such as are subject to Duty, to forfeit the same and Treble the Value, to be ascertained according to the Prices of the best Articles of the Kind."

Sections XVIII. and XIX.—"Goods prohibited or run, or pretended to be run, and offered for Sale, may be seized and lodged in a Warehouse or Place belonging to His Majesty. Offering such Goods subjects the Party to a Penalty Three Times the Value of the Goods, to be ascertained as before, besides the Loss of the Goods."

Sections XX. and XXI.—"Such Goods may also be seized from the Buyer and lodged as before stated; the Buyer also forfeiting Three Times the Value as before. But Buyer and Seller not to be prosecuted for the same Goods."

## 12 GEORGII I. Cap. XXVIII.

### An Act for the Improvement of His Majesty's Revenues of Customs, Excise, and Inland Duties.

5 Geo. 1. c. 11.

WHEREAS in and by an Act made and passed in the Fifth Year of His present Majesty's Reign, several Penalties were inflicted on Officers of the Revenue, and others concerned in making collusive Seizures of Foreign Goods, and for giving Rewards to Persons discovering the same; notwithstanding which such Practices are still carried on to the Diminution of His Majesty's Revenues and the Detriment of the fair Traders: For the better preventing whereof, with respect to Tea, Coffee, Foreign Brandy, Rum, or other Foreign exciseable Liquors, be it enacted by the King'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 Twenty-fourth Day of *June* in the Year of Our Lord One thousand seven hundred and twenty-six, it shall and may be lawful to and for the respective Commissioners of the Customs, Excise, and Inland Duties, to cause all such Goods which shall be seized by any Officers of the Customs or Excise, and Inland Duties or others, for unlawful Importation, or for Non-payment of Duties, or for any other Cause of Forfeiture, to be proceeded against according to the several Laws now in force concerning the same; and the said respective Commissioners may cause all such Tea and Coffee, which shall be seized within the Limits of the City of *London* or *Edinburgh*, and condemned, to be publickly sold there respectively; and for such Tea and Coffee as shall be seized in any other Ports or Places within this Kingdom, the said Commissioners may cause the same after Condemnation, to be brought to and publickly sold in the said Cities of *London* or *Edinburgh* respectively; and for all such Foreign Brandy, Rum, or other Foreign exciseable Liquors, which shall be seized for Non-payment of Duty, or for being prohibited to be imported, the said respective Commissioners shall, after Condemnation, cause the same to be publickly sold to the best Bidder, at such Places as the said Commissioners shall think proper; any Law, Custom, or Usage to the contrary in anywise notwithstanding.

After 24 June 1726, forfeited Goods to be proceeded against by the Laws in force.

Tea, Coffee, and Foreign Brandy how to be sold.

Tea not worth 5s. per lb. to be burnt.

III. Provided always, and be it further enacted by the Authority aforesaid, That the said respective Commissioners, if they shall think fit, may cause such Tea, as cannot be sold at a publick Sale for Five Shillings the Pound Weight, to be burnt or otherwise destroyed, and the Officer or other Person making the Seizure, to be rewarded in such Manner as the said Commissioners shall think proper, such Reward not exceeding One Shilling and Sixpence for each Pound Weight of such Tea.

Onus probandi for Foreign Goods to lie on the Owner.

VIII. And be it declared and enacted by the Authority aforesaid, That if any Foreign Goods shall be seized for Non-payment of Duties, or any other Cause of Forfeiture, and any Dispute shall arise, whether the Customs, Excise, or Inland Duties have been paid for the same, or the same have been lawfully imported, or legally compounded for or condemned, or concerning the Place from whence such Goods were brought, then and in such Cases the Proof thereof shall lie on the Owner or Claimer of such Goods, and not on the Officer, who shall seize or stop such Goods; any Thing in an Act of Parliament made in the Sixth Year of His Majesty's Reign, intituled, *An Act for preventing Frauds and Abuses in the Public Revenues of Excise, Customs, Stamp Duties, Post Office, and House Money*, to the contrary notwithstanding.

6 Geo. 1. c. 21.

Searcher, after Entry, to examine any Bale, whereon there is a Drawback, &c.

XVII. And for the better preventing Frauds in the entering for Exportation any Goods, whereon there is a Drawback, Bounty, or *Præmium*, or of Goods prohibited to be worn or used here, or Pepper, to the Prejudice of the Revenue; be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Searcher, or other proper Officer of the Customs, after the Entry of any of the said Goods, and before or after the Shipping thereof, to open and strictly examine any Bale, Truss, Chest, or other Package, to see if the Goods are right entered; and if on such Examination the same shall be found to be right entered, the Searcher or other proper Officer shall, at his own Charge, cause the same to be repacked (which Charge shall be allowed to the said Officer by the Commissioners of the Customs, if they think it reasonable) but in case the Officer shall on Examination find such Goods to be less in Quantity or Value than is expressed in the Exporter's Indorsement upon his Entry, or that shall be entred under a wrong Denomination, whereby His Majesty would have been defrauded, all such Goods may be seized, and the same shall be forfeited and lost, and the Owner or Merchant shall lose the Benefit of receiving the Drawback or Bounty for such Goods, and the Value thereof.

On Discovery of Fraud may seize.

XVIII. And



Goods shipped for Exportation without Warrant or Presence of Officer, forfeited.

XVIII. And whereas great Quantities of the Goods and Merchandizes, on which considerable Duties are due and payable to His Majesty, and divers other Sorts of Goods prohibited to be exported, are by evil-disposed Persons frequently Shipped for Parts beyond the Seas, without the Presence of the proper Officer of the Customs, to the great Prejudice of the Revenue, and all fair Traders: For the preventing so great an Evil, be it enacted by the Authority aforesaid, That if any such Goods or Merchandizes shall be shipped for Parts beyond the Seas, without a Warrant, or without the Presence of an Officer of the Customs appointed for that Purpose, all such Goods and Merchandizes, or the Value thereof, shall be forfeited and lost; One Moiety whereof to the Use of His Majesty, and the other Moiety to him or them that will seize or sue for the same; any Law to the contrary notwithstanding.

Goods brought into His Majesty's Warehouses remaining there Six Months to be sold.
12 Ann. st. 2. c. 8. § 11.

XIX. And whereas by an Act made and passed in the Twelfth Year of Her late Majesty's Reign, it is enacted, That the Commissioners of the Customs for the Time being shall in all Cases where Goods are brought into His Majesty's Store-houses for Security of the Customs, or other Duties due thereon, and which shall have remained there for the Space of Twelve Months, the Duties not paid, compounded for, or otherwise secured, cause them to be publickly sold, and the Produce to be applied as in the said Act is directed: And whereas it is found by Experience that the said Time is too long, several Goods being liable to Decay, and thereby lessened in their Value; be it therefore declared and enacted, by the Authority aforesaid, That it shall and may be lawful for the Commissioners of the Customs for the Time being, to cause all such Goods, which are or shall be brought into His Majesty's Warehouses, and shall have remained there for the Space of Six Months, to be publickly sold, and the Produce to be applied as in the said Act is directed and appointed; any Thing in the said Act, or in any other Act to the contrary notwithstanding.

## 13 GEORGII I. Cap. XXV.

### An Act for the Free Importation of Cochineal, during the Time therein limited.

Revived by 7 G. 2. c. 18. and continued by 20 G. 2. c. 47. 1754, &c. 27 G. 2. c. 18. and 33 G. 2. c. 16.

WHEREAS Cochineal of the Growth of the *Spanish West Indies*, is of principal Use in dying Cloth, and other the Woollen Manufactures of this Kingdom of Scarlet, Purple, and other Colours called Grain Colours, to the great Improvement thereof, by which great Numbers of His Majesty's Subjects are employed in finishing and perfecting such Woollen Manufactures: And whereas such Cochineal by the Laws in being, cannot be imported but from *Spain*, or the Places of its Growth, and *British* Ships are not at present admitted into the Ports of *Spain*, and the Territories thereunto belonging, so that this Kingdom is not likely to be furnished with a sufficient Quantity of Cochineal for the necessary Service thereof, unless some Provision be made for the free importing of the same, during the Interruption of the Commerce with *Spain*, whereby great Quantities of Cloths, and other Woollen Manufactures of this Kingdom, are like to remain White in the Makers and Merchants Hands, for want of Cochineal to dye the same into Grain Colours for Exportation: And whereas in several Parts of *Europe* Cochineal is now sold at much cheaper Rates than in this Kingdom, and it is now used abroad in dying Foreign Manufactures, at lower Prices than His Majesty's Subjects can dye the Manufactures of this Kingdom therewith, to the great Encouragement of Foreign Woollen Manufactures, the great Prejudice of the Woollen Manufactures of this Kingdom, and Impoverishment of many of His Majesty's Subjects employed therein: For Remedy whereof, be it enacted, by the King'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 Twentieth Day of *May* One thousand seven hundred and twenty-seven, during the Space of Six Months, and to the End of the then next Session of Parliament, it shall and may be lawful to and for any Person or Persons to import and bring Cochineal into this Kingdom, in any Ship or Ships, Vessel or Vessels belonging to *Great Britain*, or to any Kingdom or State in Amity with His Majesty, from any Port or Place whatsoever; any Act or Acts of Parliament to the contrary in anywise notwithstanding.

[Further continued by 2 Geo. 2. Cap. 28. Sect. 2. and for its further Continuation, See under 7 Geo. 2. Cap. 18.]

## 2 GEORGII II. Cap. XXVIII.

An Act to revive the Laws therein mentioned, relating to the Importation of Foreign Brandy and other Waters and Spirits; for Importation of Cochineal; to continue several Acts for preventing Frauds in the Customs; for Encouragement of the Silk Manufactures of this Kingdom; for making Copper Ore of the *British* Plantations an enumerated Commodity; for making perpetual an Act therein mentioned, for suppressing of Piracy; for enabling Persons prosecuted upon the *Capias*, in relation to the running of Goods, to defend in *Forma Pauperis*; for more effectual debarring of unlawful Games; for licencing Retailers of Brandy, and other distilled Liquors, and for better Regulation of Licences for common Inns and Alehouses.

8 Geo. 1. c. 24. for suppressing Piracy, made perpetual.

VII. AND be it further enacted by the Authority aforesaid, That the Act made in the Eighth Year of His said late Majesty's Reign, intituled, *An Act for the more effectual Suppression of Piracy*, which was to continue in Force for Seven Years, from the Twenty-fifth Day of *March* One thousand seven hundred and twenty-two, and from thence to the End of the then next Session of Parliament, and is near expiring, shall be and is hereby made perpetual.

[The Act of 8 Geo. 1. Cap. 24. printed in the Body of the Work.]

## 7 GEORGII II. Cap. XV.

An Act to settle how far Owners of Ships shall be answerable for the Acts of the Masters or Mariners.

WHEREAS it is of the greatest Consequence and Importance to this Kingdom, to promote the Increase of the Number of Ships and Vessels, and to prevent any Discouragement to Merchants and others from being interested and concerned therein: And whereas it has been held, That in many Cases, Owners of Ships or Vessels are answerable for Goods and Merchandize shipped or put on board the same, although the said Goods and Merchandize, after the same have been so put on board, should be made away with by the Masters or Mariners of the said Ships or Vessels, without the Knowledge or Privity of the Owner or Owners, by means whereof Merchants and others are greatly discouraged from adventuring their Fortunes, as Owners of Ships or Vessels; which will necessarily tend to the Prejudice of the Trade and Navigation of this Kingdom: Therefore, for ascertaining and settling how far Owners of Ships and Vessels shall be answerable for any Gold, Silver, Diamonds, Jewels, precious Stones, or other Goods or Merchandizes, which shall be made away with by the Masters or Mariners, without the Privity of the Owners thereof; be it enacted by the King'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 no Person or Persons, who is, are, or shall be Owner or Owners of any Ship or Vessel, shall be subject or liable to answer for, or make good, to any One or more Person or Persons, any Loss or Damage by reason of any Imbezzlement, secreting, or making away with (by the Master or Mariners, or any of them) of any Gold, Silver, Diamonds, Jewels, precious Stones, or other Goods or Merchandize, which, from and after the Twenty-fourth Day of *June*, which shall be in the Year of our Lord One thousand seven hundred and thirty-four, shall be shipped, taken in, or put on board any Ship or Vessel, or for any Act, Matter, or Thing, Damage, or Forfeiture, done, occasioned, or incurred, from and after the said Twenty-fourth Day of *June*, One thousand seven hundred and thirty-four, by the said Master or Mariners, or any of them, without the Privity and Knowledge of such Owner or Owners, further than the Value of the Ship or Vessel, with all her Appurtenances, and the full Amount of the Freight due or to grow due for and during the Voyage, wherein such Embezzlement, secreting, or making away

Owners of Ships liable only to forfeit Value of Ship and Freight, for Embezzlements committed without their Knowledge.



away with, as aforesaid, or other Malversation of the Master or Mariners, shall be made, committed, or done; any Law, Usage, or Custom to the contrary thereof in anywise notwithstanding.

If several Proprietors suffer by Imbezzlement, and Value of Ship, &c. be not sufficient to compensate the Loss, their Proportions to be determined by Average; and the Freighters or Owners may exhibit a Bill for discovering Amount of such Losses, &c.

II. And it is hereby further enacted by the Authority aforesaid, That if several Freighters or Proprietors of any such Gold, Silver, Diamonds, Jewels, Precious Stones, or other Goods or Merchandize shall suffer any Loss or Damage by any of the Means aforesaid in the same Voyage, and the Value of the Ship or Vessel with all her Appertenances, and the Amount of the Freight due or to grow due during such Voyage, shall not be sufficient to make full Compensation to all and every of them, then such Freighters or Proprietors shall receive their Satisfaction thereout in Average, in Proportion to their respective Losses or Damages: And in every such Case it shall and may be lawful to and for such Freighters or Proprietors, or any of them, on behalf of himself, and all other such Freighters or Proprietors, or to and for the Owners of such Ship or Vessel, or any of them, on behalf of himself and all the other Part-Owners of such Ship or Vessel, to exhibit a Bill in any Court of Equity for a Discovery of the total Amount of such Losses or Damages, and also of the Value of such Ship or Vessel, Appurtenances, and Freight, and for an equal Distribution and Payment thereof amongst such Freighters or Proprietors, in Proportion to their respective Losses or Damages, according to the Rules of Equity.

Part Owners exhibiting such Bill, to annex an Affidavit, that they do not collude with Defendants.

III. Provided always, That if any such Bill shall be exhibited by or on the Behalf of the Part-Owners of such Ship, the Plaintiff or Plaintiffs shall annex an Affidavit to such Bill or Bills, that he or they do not collude with any of the Defendants thereto, and shall thereby offer to pay the Value of such Ship or Vessel, Appurtenances and Freight, as such Court shall direct; and such Court shall thereupon take such Method for ascertaining such Value, as to them shall seem just, and shall direct the Payment thereof in like Manner as is now used and practised in cases of Bills of Interpleader.

Act not to lessen any Remedy which Person aggrieved hath for Imbezzlements.

IV. Provided always, and it is hereby declared and enacted, That nothing in this present Act contained shall extend, or be construed to extend, to impeach, lessen, or discharge any Remedy, which any Person or Persons now hath, or shall or may hereafter have, against all, every, or any the Master and Mariners of such Ship or Vessel, for or in respect of any Imbezzlement, secreting, or making away with any Gold, Silver, Diamonds, Jewels, precious Stones, or Merchandize, shipped, or loaded on board such Ship or Vessel, or on Account of any Fraud, Abuse, or Maleversation, of and in such Master and Mariners respectively; but that it shall and may be lawful to and for every Person or Persons, so injured or damaged, to pursue and take such Remedy for the same, against the said Master and Mariners respectively, as he or they might have done before the making of this Act.

## 7 GEORGII II. Cap. XVIII.

An Act for the Revival of an Act made in the Thirteenth Year of the Reign of His late Majesty King *George* the First, intituled, *An Act for the free Importation of Cochineal, during the Time therein limited*; and also for the Free Importation of Indico.

12 Car. 2. c. 18.

WHEREAS Cochineal and Indico are of principal Use in dying of Cloths, and other Woollen Manufactures of this Kingdom, to the great Improvement thereof, by which great Numbers of His Majesty's Subjects are employed in finishing and perfecting such Manufactures, and the Importation thereof ought therefore to be encouraged in the most extensive Manner, that the Dyers may at all Times be supplied with Cochineal and Indico on the cheapest Terms possible: And whereas the said Commodities cannot at present be imported into this Kingdom, but according to the Rules prescribed and enjoined by an Act of Parliament passed in the Twelfth Year of King *Charles* the Second, intituled, *An Act for the encouraging and encreasing of Shipping and Navigation*, which hath been found inconvenient, tending to make them dearer in these Kingdoms than they would be, if they could be freely imported from any Place where they may be purchased cheapest: And whereas by an Act of Parliament passed in the Thirteenth Year of His late Majesty King *George*, intituled, *An Act for the free Importation of Cochineal, during the Time therein mentioned*; Liberty was therein granted for the free Importation of Cochineal, during the Continuance of the said Act, which is now expired: May it therefore please your most Excellent Majesty that it may be enacted, and be it enacted by the King's most Excellent

13 Geo. 1. c. 25.

cellent 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 last mentioned Act of the Thirteenth of His late Majesty King *George*, shall, from and after the Twenty-fourth Day of *June* One thousand seven hundred and thirty-four, be revived, and is hereby revived, and shall remain in full Force and Virtue.

The Act 13 G. 1. for the free Importation of Cochineal revived.

II. And be it further enacted by the Authority aforesaid, That from and after the said Twenty-fourth Day of *June* One thousand seven hundred and thirty-four, it shall and may be lawful to and for any Person or Persons to import and bring into this Kingdom, in any Ship or Vessel belonging to *Great Britain*, or to any Kingdom or State in Amity with His Majesty, His Heirs and Successors, from any Port or Place whatsoever, Indico of all Sorts; any Act or Acts of Parliament to the contrary in anywise notwithstanding.

Indico of all Sorts may be imported.

The Acts of 13 Geo. 1. Cap. 25. and 7 Geo. 2. Cap. 18. further continued by the following Acts:

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| 14 Geo. 2. Cap. 34. Sec. 2. | 22 Geo. 3. Cap. 13. |
| 20 Geo. 2. Cap. 47. Sec. 7. | 29 Geo. 3. Cap. 55. |
| 27 Geo. 2. Cap. 18. Sec. 2. | 36 Geo. 3. Cap. 40. Sec. 5. |
| 33 Geo. 2. Cap. 16. | 43 Geo. 3. Cap. 29. Sec. 8. |
| 7 Geo. 3. Cap. 36. | 46 Geo. 3. Cap. 29. Sec. 12. |
| 14 Geo. 3. Cap. 86. | 49 Geo. 3. Cap. 18. Sec. 1. |

to Twenty-fifth *March* One thousand eight hundred and fourteen.

Mem. By the 6th Ann. Cap. 33. Spanish West Indian Cochineal was permitted to be imported from certain Spanish Ports for a limited Time; but made perpetual by 12 Ann. Stat. 1. Cap. 18. sec. 3.

## 9 GEORGII II. Cap. IV.

An Act to amend an Act passed in the Seventh Year of the Reign of His late Majesty King *George* the First, intituled, *An Act to preserve and encourage the Woollen and Silk Manufactures of this Kingdom, and for more effectually employing the Poor, by prohibiting the Use and Wear of all printed, painted, stained or dyed Callicoes, in Apparel, Household Stuff, Furniture or otherwise, after the Twenty-fifth Day of* December, *One thousand seven hundred and twenty-two* (*except as is therein excepted*) so far as relates to Goods made of Linen Yarn, and Cotton Wool, manufactured in *Great Britain*.

7 G. 1. c. 7.

WHEREAS by an Act passed in the Seventh Year of the Reign of His late Majesty King *George* the First, intituled, *An Act to preserve and encourage the Woollen and Silk Manufactures of this Kingdom, and for more effectual employing the Poor, by prohibiting the Use and Wear of all printed, painted, stained, or dyed Callicoes, in Apparel, Household Stuff, Furniture or otherwise, after the Twenty-fifth Day of* December, *One thousand seven hundred and twenty-two* (*except as is therein excepted*) it is enacted, That the Prohibition of Callicoes intended by the said Act, and the Penalties thereby inflicted, for wearing or using printed, painted, stained, or dyed Callicoes, in Apparel, Household Stuff, or Furniture, after the Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, contrary to the said Act, should respectively extend to prohibit, and should be levied and recovered for wearing or using in Apparel, Household Stuff, or Furniture, after the said Twenty-fifth Day of *December* One thousand seven hundred and twenty-two, any Stuff made with Cotton, or mixed therewith, which should be printed or painted with any Colour or Colours, or any Callicoe chequered or striped, or any Callicoe stitched or flowered in foreign Parts with any Colour or Colours, or with coloured Flowers made there (Muslins, Neckcloths, and Fustians excepted) in such Manner as the Penalties inflicted by the said Act, for wearing or using printed, painted, stained, or dyed Callicoes, in Apparel, Household Stuff or Furniture, after the said Twenty-fifth Day of *December* One thousand seven hundred and twenty-





twenty-two, contrary to the said Act, are to be levied or recovered, but under such Limitations, and with such Liberties, Privileges, and Advantages, as are mentioned and expressed in the said Act, or in any other Act or Acts of Parliament then in force relating thereto, or relating to printed, painted, stained or dyed Callicoes: And whereas great Quantities of Stuffs made of Linen Yarn, and Cotton Wool, have for several Years past been manufactured, and have been printed and painted within this Kingdom of *Great Britain*, and the said Manufactures so printed or painted are a Branch of the ancient Fustian Manufacture of this Kingdom, and have been and are now used and worn in Apparel and Furniture: And whereas some Doubt hath lately arisen whether the Use and Wearing of the said Stuffs, when the same are so printed or painted, be prohibited by the said recited Act, whereby the said Manufacture is discouraged, and may be utterly lost, and great Numbers of His Majesty's Subjects and their Families, whose Livelihoods entirely depend thereupon, may be ruined and the Poor greatly increased, if not timely prevented: For remedy whereof, be it enacted by the King'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 nothing in the said recited Act shall extend, or be construed to prohibit the wearing or using in Apparel, Household Stuff, Furniture or otherwise, any Sort of Stuff made of Linen Yarn and Cotton Wool manufactured and printed or painted with any Colour or Colours within the Kingdom of *Great Britain*, provided that the Warp thereof be entirely Linen Yarn; and that no Person shall incur, or be deemed or adjudged, or taken to incur, any Penalty or Forfeiture whatsoever for wearing or using such Manufacture so printed or painted as aforesaid; any Thing in the said Act to the contrary thereof in anywise notwithstanding.

Stuff made of Linen Yarn, and Cotton Wool, manufactured in Great Britain, if the Warp be intirely Linen, may be worn, notwithstanding the said Act.

II. And be it further enacted by the Authority aforesaid, That none of the Penalties in the said former Act, which may have been incurred for the wearing or using any Sort of Stuff made of Linen Yarn and Cotton Wool manufactured and printed or painted within this Kingdom as aforesaid, shall be recovered or levied, unless some Prosecution for the same hath been already commenced, and Judgement obtained thereupon; any Thing in the said former Act contained to the contrary in anywise notwithstanding.

No Penalty for such wearing to be recovered unless where Judgment hath been already obtained.
See farther 15 Geo. 2. c. 31.

## 9 GEORGII II. Cap. XXXV.

An Act for indemnifying Persons who have been guilty of Offences against the Laws made for securing the Revenues of Customs and Excise, and for enforcing those Laws for the future.

(Following Sections abstracted)

Sections I. to XXXVIII.—"Regulations and Provisions for indemnifying Offenders against the Excise Laws, &c. and also Penalties and Forfeitures for running Goods, &c. &c."

Section XXXVI.—"Not to indemnify Persons against whom the *East India* Company have commenced or may commence Suits, either for the King and themselves, jointly or for the Company alone."

[Section XX. of the above Act repealed by 48 Geo. 3. Cap. 84. Sec. 7. and other Provisions enacted against the vending of Tea, &c. by Hawkers, &c.]

## 13 GEORGII II. Cap. III.

An Act for the better Supply of Mariners and Seamen to serve in His Majesty's Ships of War, and on Board Merchant Ships, and other trading Ships and Privateers.

(Section I. to IV. abstracted as follows.)

"Authorizes Merchant Ships to be navigated during the War, by Three Fourths Foreigners, who after having served Two Years in Merchant Ships, Ships of War, or Privateers, to be deemed Natural born Subjects. By the last Clause, a Power is reserved to His Majesty to revive the Act by Proclamation in any future War."

## 14 GEORGII II. Cap. XXXVI.

An Act for opening a Trade to and from *Persia* through *Russia*.

Preamble, reciting the Patent of 1 & 2 Philip and Mary,

WHEREAS by Letters Patent, dated at *Westminster* the Twenty-sixth Day of *February*, in the First and Second Years of the Reign of King *Philip* and Queen *Mary*, their Majesty's did give and grant to certain Persons therein mentioned, by *The Name of Merchants Adventurers of* England for the Discovery of Lands, Territories, Isles, Dominions, and Seignories unknown, and not before

and the Act 8 Eliz.

for the Discovery of Lands, Territories, Isles, Dominions, and Seignories unknown, and not before their late Adventure or Enterprize, by Seas or Navigation commonly frequented, the sole Privilege of trading to the Dominions and Territories of the Emperor of *Russia*: And whereas the Liberties, Powers, and Privileges granted by the said Letters Patent, were afterwards, by an Act of Parliament, made in the Eighth Year of the Reign of Queen *Elizabeth*, confirmed to the said Merchants, and their Successors, by the Name of *The Fellowship of* English *Merchants*, for Discovery of new Trades (now commonly called *The Russia Company*), by which the said Fellowship are to have the sole Privilege of trading to and from the Dominions and Territories of the Emperor of *Russia*, lying Northwards, North-eastwards, and North-westwards, from the City of *London*; as also to the Countries of *Armenia*

and 10 & 11 Will. 3.

*Major* or *Minor*, *Assyria*, *Hyrcania*, *Persia*, or the *Caspian* Sea: And whereas by an Act made in the Tenth and Eleventh Years of the Reign of King *William* the Third, to enlarge the Trade to *Russia*, any Subject of this Realm hath a Right to be made free of the said Fellowship, paying for such his Admission Five Pounds, and no more: And whereas by an Act of Parliament passed in the Twelfth

and 12 Car. 2.

Year of the Reign of His late Majesty King *Charles* the Second, intituled, *An Act for encouraging and increasing of Shipping and Navigation*, it is (amongst other Things) enacted, That no Goods of foreign Growth, Production, and Manufacture, which by the said Act are to be brought into *England*, *Ireland*, *Wales*, the Islands of *Guernsey* or *Jersey*, or Town of *Berwick-upon-Tweed*, in *English*, or other Shipping, navigated in such Manner as therein is mentioned, shall be shipped or brought from any other Place or Places, Country or Countries, but only from those of the said Growth, Production, or Manufacture, or from those Ports where the said Goods and Commodities could only, or were, or usually had been first shipped for Transportation, and from none other Places or Countries, under the Penalties of the Forfeiture of all such Goods, as also the Ship in which they are imported, with all her Guns, Furniture, Ammunition, Tackle, and Apparel, to be divided and recovered, as in the said Act is directed, with Proviso that the said Act shall not extend, or be meant to restrain and prohibit the importing of any of the Commodities of the *Streights* or *Levant* Seas, in *English*-built Shipping, and navigated as therein is directed, from the usual Ports or Places for lading them within the said *Streights* or *Levant* Seas, or the importing any *East India* Commodities, loaden in the like Shipping, and so navigated from the usual Place or Places for lading of them, in any Part of those Seas, to the Southward and Eastward of *Cabo bona Speranza*, although the said Commodities be not of the very Growth of the said Ports or Places respectively: And whereas at the Time of passing the said Act last mentioned, it was not usual to bring to his Kingdom Raw Silk, and other Goods and Commodities of the Growth, Produce, or Manufacture of *Persia*, through the Dominions and Territories of the Emperor of *Russia*: And whereas





whereas it may be of great Advantage to this Kingdom to open a Trade to and from *Persia* through *Russia*, by promoting the Consumption of the Woollen and other Manufactures, Goods and Commodities thereof, if Raw Silk, and other the Goods and Commodities of the Growth, Produce, and Manufacture of *Persia*, be permitted to be imported into this Kingdom from *Russia*, in Return for such Woollen and other Manufactures as shall be exported from hence into *Russia*, and from thence carried into *Persia*, and not otherwise; be it enacted by the King'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 Twenty-fourth Day of *June*, One thousand seven hundred and forty-one, it shall and may be lawful to and for any Person or Persons free or to be free of the said Fellowship of *English* Merchants, for Discovery of new Trades, commonly called *The Russia Company*, exclusive of all others, to bring and import into this Kingdom, in *British*-built Shipping, navigated according to Law, from any Port or Place of or belonging to the Czar or Emperor of *Russia*, Raw Silk, or any other Goods or Commodities of the Growth, Produce, or Manufacture of *Persia* (provided such Manufacture be made of the Growth or Produce of *Persia*) being purchased by Barter, with Woollen or other Manufactures, Goods, or Commodities, exported from *Great Britain* to *Russia*, and from thence carried into *Persia* (Gold and Silver in Coin or Bullion excepted) or with the Produce arising from the Sales of such Manufactures, Goods, or Commodities so exported to *Russia*, and carried into *Persia* as aforesaid, and not otherwise, upon paying or securing the Customs and other Duties now payable for the same, by any Law now in Force, according to such Rules, Methods, and Directions, and in the same Manner and Form, and with such Allowances, Abatements, Discounts, and Drawbacks, and under such Penalties, Forfeitures, and Disabilities, as are by Law prescribed and practised on the Importation of the like Goods of the Growth, Produce, or Manufacture of *Persia*, imported into this Kingdom, from any Port or Place in the *Levant* Seas, by any Person or Persons free of the *Levant* or *Turkey* Company; any Thing in the said recited Act made in the Twelfth Year of the Reign of King *Charles* the Second, to the contrary thereof in anywise notwithstanding.

The Russia Company may import Persian Commodities,

being purchased by Barter with British Manufactures,

or with the Produce of such Manufactures exported to Russia,

II. And be it further enacted by the Authority aforesaid, That no Silk, or other Produce, Commodities, or Manufactures of *Persia*, shall be imported into *Great Britain* through *Russia*, by virtue of this Act, unless the Importer or Importers thereof do take an Oath, or, being of the People called *Quakers*, a solemn Affirmation, before the Collector, Customer, or Comptroller of His Majesty's Customs (who are hereby empowered to administer the same) at the Port or Place of Importation, that to the best of his or their Knowledge and Belief, the Silk, and other the Produce, Commodities, or Manufactures of *Persia*, contained in his or their Entry or Entries, was or were really and truly purchased by Barter with Woollen or other Manufactures, Goods, or Commodities, exported from *Great Britain* to *Russia*, and from thence carried into *Persia* (not being Gold or Silver in Coin or Bullion) or with the Produce arising from the Sales of such Woollen or other Manufactures, Goods, or Commodities so exported as aforesaid, and not otherwise; and in Default of taking such Oath or Affirmation, all such Silk, or other the Produce, Commodities, or Manufactures of *Persia*, so imported from *Russia*, shall be liable to be seized and forfeited, in like Manner, as if the same had been imported contrary to the said Act made in the Twelfth Year of the Reign of His late Majesty King *Charles* the Second, intituled, *An Act for encouraging and increasing of Shipping and Navigation*.

on Oath of the Importer.

III. Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend to the permitting the using or wearing, in this Kingdom, any wrought Silks, or other the Goods or Commodities of the Manufacture of *Persia*, mentioned in the Act passed in the Eleventh Year of the Reign of His late Majesty King *William* the Third, intituled, *An Act for the more effectual employing the Poor, by encouraging the Manufactures of this Kingdom*, which may be imported by virtue hereof through *Russia*; but the same Act, and every Clause therein contained, so far as the same relates to the importing the said Goods into the Port of *London* only, and to the Entry thereof, and Payment of the Duties, and putting the same into proper Warehouses, and exporting them on Security, and to the seizing and prosecuting those Goods, and dividing the Produce of such Seizures, and keeping proper Accounts thereof, and subjecting the Persons concerned to Penalties and Disabilities, for Breach of the said Act, shall be practised, and be of full Force and Effect for the Purposes aforesaid, as if the said Act, and the several Clauses therein contained, were particularly and at large repeated and set down in the Body of this Act.

Persian Manufactures not to be worn in England;

but shall be exported again on Security.

IV. And be it further enacted by the Authority aforesaid, That if any Question, Dispute, or Doubts shall arise, whether any of the Goods or Commodities to be imported by virtue of this Act, be of the Growth, Produce, or Manufacture of *Persia*, or not, or were imported contrary to the true Intent and

On Seizure, the Proof of their being Persian Goods, or not, shall be on the Importer.

Meaning of this Act, and the same shall, for that Reason, be seized as forfeited; the Proof thereof shall be incumbent on the Importer or Claimer, and not upon the Officer or Informer; and the Commissioners of the Customs, if they see sufficient Cause, shall and may direct the Officer of the Customs who made the Seizure, to proceed in the Prosecution thereof, or not; and Judgement thereupon shall be given for Recovery of the Forfeiture.

General Issue.

V. And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be commenced against any Person or Persons, for any Thing done in pursuance of this Act, the Defendant or Defendants, in such Action or Suit may plead the General Issue, and give this Act, and the Special Matter in Evidence, at any Trial to be had thereupon; and that the same was done in pursuance and by the Authority of this Act; and if it shall appear so to have been done, then the Jury shall find for the Defendant or Defendants; and if the Plaintiff shall be nonsuited, or discontinue his Action, after the Defendant or Defendants shall have appeared, or if Judgement shall be given upon any Verdict or Demurrer against the Plaintiff, the Defendant or Defendants shall and may recover Treble Costs, and have the like Remedy for the same, as Defendants have in other Cases by Law.

Treble Costs.

This Act not to affect the East India Company.

VI. Provided also, That any Thing in this Act contained shall not extend, or be construed to extend to hinder or deprive the Corporation of the united Company of Merchants of *England* trading to the *East Indies* from having and enjoying all and every such Powers, Privileges, Franchises, Benefits, Matters, or Things, as do or shall belong to them, or which they could or might enjoy in any Manner of wise, if this Act had not been made; any Thing in this Act to the contrary notwithstanding.

Public Act,

VII. And be it further enacted by the Authority aforesaid, That this Act shall be adjudged and deemed to be a Public Act, and shall be judicially taken Notice of as such by all Judges, Justices, and other Persons, without specially pleading the same.

## 19 GEORGII II. Cap. XXVII.

An Act for the more effectual securing the Duties now payable on Foreign-made Sail Cloth imported into this Kingdom; and for charging all Foreign-made Sails with a Duty; and for explaining a Doubt concerning Ships being obliged at their first setting out to Sea, to be furnished with one complete set of Sails made of *British* Sail Cloth.

Sails brought from the East Indies exempted from Duty.

IV. PROVIDED always, and it is hereby further enacted and declared, That nothing herein contained shall be deemed, construed, adjudged, or taken to charge or make liable any Captain or Master of any Ship or Vessel coming from the *East Indies*, with any of the Duties or Forfeitures aforesaid, for or upon account of such Ship or Vessel being navigated with, or having on board any Foreign-made Sail or Sails, which shall be by such Captain or Master, *bonâ fide*, brought from the *East Indies*; any Thing in this Act to the contrary in anywise notwithstanding.

[By Sec. 13. this Act was continued for Seven Years, &c. and further continued by the following Acts.]

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| 26 Geo. 2. | Cap. 32. | Sec. 3. | 22 Geo. 3. | Cap. 13. | Sec. 5. |
| 32 Geo. 2. | Cap. 23. | Sec. 6. | 29 Geo. 3. | Cap. 55. | Sec. 6. |
| 6 Geo. 3. | Cap. 44. | Sec. 5. | 36 Geo. 3. | Cap. 108. | Sec. 3. |
| 14 Geo. 3. | Cap. 80. | Sec. 2. | 39 & 40 Geo. 3. | Cap. 45. | Sec. 5. |

and made perpetual by 45 Geo. 3. Cap. 68. Sec. 3.

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## 21 GEORGII II. Cap. XIV.

An Act for permitting Tea to be exported to *Ireland*, and His Majesty's Plantations in *America*, without paying the Inland Duties charged thereupon by an Act of the Eighteenth Year of His present Majesty's Reign; and for enlarging the Time for some of the Payments to be made on the Subscription of Six Millions three hundred thousand Pounds by virtue of an Act of this Session of Parliament.

Preamble, reciting an Act intituled, *An Act for repealing the present Inland Duty of Four Shillings per Pound Weight Avoirdupois Tea sold in* Great Britain, *and for granting to His Majesty certain other Inland Duties in lieu thereof; and for better securing the Duty upon Tea and other Duties of Excise; and for pursuing Offenders out of One County into another*, an Inland Duty of One Shilling *per* Pound Weight Avoirdupois, and in that Proportion for a greater or lesser Quantity, is charged upon all Tea which should be sold in *Great Britain* from and after the Twenty-fourth Day of *June* One thousand seven hundred and forty-five; and also a further Duty of Twenty-five Pounds for every One hundred Pounds of the gross Price at which such Tea should be sold at the public Sales of the United Company of Merchants of *England* trading to the *East Indies*, and proportionably for a greater or lesser Sum, over and above all Customs, Subsidies, and Duties payable to His Majesty for the same, upon the Importation thereof; which said several Duties of One Shilling *per* Pound Weight, and Twenty-five Pounds *per Centum*, it is thereby enacted should be paid down in ready Money by the Proprietor or Proprietors of such Tea, or such Person or Persons as should be appointed by him, her, or them, to the Receiver or Collector of the said Inland Duties, before such Proprietor or Proprietors, or other Person or Persons, should receive or take out for any Purpose whatsoever such Tea, from the Warehouse or Warehouses wherein the same was appointed to be lodged, by an Act made in the Tenth Year of the Reign of His late Majesty King *George* the First, according to the Directions of the said Act: And whereas the Importation of Tea into this Kingdom, by the said United Company of Merchants of *England*, trading to the *East Indies* may be greatly encreased, if the same be permitted to be exported to *Ireland*, and His Majesty's Plantations in *America*, without paying the Duties charged thereupon by the said Act, we Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, do most humbly beseech Your Majesty, that it may be enacted, and be it enacted by the King'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 First Day of *June* One thousand seven hundred and forty-eight, all such Tea as shall then have been, or hereafter shall be imported into the Kingdom of *Great Britain* from any Foreign Parts, and which shall be afterwards exported to the Kingdom of *Ireland*, or to His Majesty's Plantations in *America*, and which shall have been duly entered, and for which the several Subsidies and additional Imposts due on the Importation thereof, shall have been paid or secured to be paid, and which shall have been carried or put into such Warehouse or Warehouses, as aforesaid, shall and may, from and after the said First Day of *June* One thousand seven hundred and forty-eight, upon due Entry thereof being made by the Proprietor or Proprietors thereof, or by such Person or Persons whom they shall appoint for that Purpose, be delivered out of any such Warehouse to the respective Proprietor or Proprietors thereof, or such Person or Persons as shall be appointed by him, her, or them, and who shall before such Delivery have duly entered the same for Exportation to *Ireland*, or His Majesty's Plantations in *America*, without Payment being made of all or any the respective Inland Duties charged or imposed upon the same by the said Act; any Thing therein contained to the contrary thereof in anywise notwithstanding; such Proprietor or Proprietors, or other Person or Persons, first giving Bond, with sufficient Security to His Majesty, His Heirs and Successors, to be approved of by the Commissioners of the said Inland Duties for the Time being, or any Three of them, or by such Person or Persons as they shall, from Time to Time, appoint for that Purpose, in double the Value of the Goods, that the same, and every Part thereof shall (the Dangers of the Seas and Enemies excepted) be really and truly exported to, and landed in such Port of the Kingdom of *Ireland*, or such Place in His Majesty's Plantations in *America*, for which the same has been so entered for Exportation, and that the same shall not be exported, or carried to any other Place or Country whatsoever, nor relanded in any Part of *Great Britain*, or the Islands of *Guernsey*, *Jersey*, or *Man*, or either of them; and such Bonds so entered into,

Act 10 Geo. 1.

Tea permitted to be exported to Ireland and America without paying the Inland Duties.

Proprietor to give Bond for Exportation.

Bond not to be discharged till a Certificate be produced of the landing of the Tea.

Condition of the Bond.

into for the carrying such Tea to the Kingdom of *Ireland*, or to any of His Majesty's Plantations in *America*, which has not paid the Inland Duty herein-before mentioned, shall not be delivered up nor discharged, until a Certificate shall be produced under the Hands and Seals of the Collector, Comptroller, or Surveyor of the Customs of the Port in *Ireland*, or the Plantations in *America*, where such Tea shall be landed, testifying the landing thereof; and for the future, the Condition of all such Bonds to be given for the Exportation of any such Tea to *Ireland*, shall be to produce such Certificate in Six Months from the Date thereof (the Danger of the Seas and Enemies excepted) and the Condition of all such Bonds to be given for the Exportation of any such Tea to the Plantations in *America*, shall be to produce such Certificate in Eighteen Months from the Date thereof (the Danger of the Seas and Enemies excepted) and in case no such Certificate shall be produced within the respective Times herein-before mentioned, it shall and may be lawful for the said Commissioners of the said Inland Duties, to cause Bond, be put in Suit, unless they shall find sufficient Cause to forbear the same, any Law, Custom, or Usage to the contrary notwithstanding: And upon such Proprietor or Proprietors, or other Person or Persons, producing to the respective Keeper or Keepers of such Warehouses a Certificate or Certificates, signed by such Person or Persons as the Commissioners of His Majesty's Customs for the Time being, or any four of them, shall for that Purpose appoint, signifying that such Entry has been made, and that the several Subsidies and additional Imposts, due on the Importation thereof, have been paid or secured; and also producing a Certificate under the Hands of the Commissioners of the said Inland Duties, or any Three of them, that such Security for Exportation hath been given as herein-before mentioned; which Certificate or Certificates the said Commissioners are hereby required to give accordingly; such Warehouse-keeper or Warehouse-keepers shall deliver out of such Warehouse or Warehouses, to such Proprietor or Proprietors, or other Person or Persons, in the same Package, and no other, than that in which it was imported, so much Tea intended and entered for Exportation to the aforesaid Places, and no other, as shall be mentioned or expressed in such Certificate or Certificates respectively, without Payment being made of all or any the respective Inland Duties charged or imposed thereon by the said Act; and the respective Warehouse-keeper and Warehouse-keepers are thereupon to give such such Proprietor or Proprietors, or other Person or Persons, a Permit or Certificate to accompany such Tea so delivered out, till the same is shipt for Exportation; which Permit or Certificate shall be also signed by an Officer attending the said Warehouse or Warehouses, who shall be appointed by the Commissioners of the said Inland Duties, or the major Part of them, to prevent the seizing thereof; and such Proprietor or Proprietors, or other Person or Persons, shall, at and before the Tea therein mentioned is shipt or laden on Board the Ship or Vessel in which it is entered, and intended to be exported, deliver such Permit or Certificate to the Searcher, or other proper Officer of the Customs of the Port from which such Tea is entered for Exportation, who is hereby enjoined and required (if he shall have Cause to suspect the Tea to be deficient in Quantity or Quality, from what is or shall be specified in the said Permit or Certificate) to open, weigh, search, and strictly examine all the Chests, Casks, and other Package, in which such Tea is contained, to see if the Goods agree in Quantity and Quality with the Permit or Certificate signed by the Officer of the said Inland Duties, as before mentioned, and whether the same has been rightly and duly entered outwards, and the Quantity and Quality rightly and truly expressed in the Exporter's Indorsement upon his Entry; and if on such Examination the same shall be found to be right entered, and that they agree in Quantity and Quality with the Permit or Certificate of the Officers of the said Inland Duties, the Searcher or other proper Officer shall at his own Charge cause the same to be repacked (which Charge shall be allowed to the said Officer by the Commissioners of the Customs, if they think it reasonable); but in case the Officer shall on Examination find such Goods to be of any other Species or Quality, or to be more in Quantity or Quality than is expressed in such Permit or Certificate, or in the Exporter's Indorsement upon his Entry outwards, or that they shall have been entered under a wrong Denomination, whereby His Majesty would have been defrauded, all such Goods, together with the Chests, Casks, and other Package containing the same, shall be forfeited and lost, and shall and may be seized and prosecuted by any Officer or Officers of the Customs, in such Manner and Form as herein-after is expressed.

Warehouse-keeper to deliver to the Proprietor the Tea specified in the Certificate;

and to give a Permit with it.

Proprietor to deliver the Permit to the Searcher.

Searchers Duty in examining the Tea certified, &c.

II. And it is hereby further enacted, That from and after the said First Day of *June* One thousand seven hundred and forty-eight, no Tea shall be exported to the Kingdom of *Ireland*, or to any of His Majesty's Plantations in *America*, in any Chest, Cask, Tub, or Package whatsoever, other than that in which it was originally imported into *Great Britain*, nor in any less Quantities than in the entire Lot or Lots in which the same was sold at the Sale of the said United Company, under the Penalty of the Forfeiture of such Tea, and the Package containing the same.

Tea to be exported in the same Package in which it was imported, &c.

III. And it is hereby further enacted, That from and after the said First Day of *June* One thousand seven hundred and forty-eight, when any Tea is entered for Exportation to *Ireland*, or any of His Majesty's

Tea entered for Exportation to be marked on the outside Package;



jesty's Plantations in *America*, the outside Package in which it is contained shall, by the Searcher or Searchers belonging to the Customs at the Port from whence the same is intended to be exported, after the Entry thereof, and before the same is shipped, be marked on Four different Parts, on the Outside thereof, in such Manner as the Commissioners of the Customs shall direct; and if any Chest, Cask, Tub, or other Package shall, after the same has been marked and shipt as aforesaid, be landed, or found again on Shore, having such Marks thereon, such Chest, Cask, Tub, or other Package, with the Tea therein contained, shall be forfeited and lost, and shall and may be seized and prosecuted by any Officer or Officers of the Customs or Inland Duties, in such Manner as herein-after is expressed.

and if found on Shore again to be seized.

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## 23 GEORGII II. Cap. XXXIV.

An Act for permitting Raw Silk of the Growth or Produce of *Persia*, purchased in *Russia*, to be imported into this Kingdom from any Port or Place belonging to the Empire of *Russia*.

WHEREAS by an Act made in the Fourteenth Year of His present Majesty's Reign, intituled, *An Act for opening a Trade to and from* Persia *through* Russia) it is (amongst other Things) enacted, That from and after the Twenty-fourth Day of *June* One thousand seven hundred and forty-one, it shall and may be lawful to and for any Person or Persons, free, or to be free, of the Fellowship of *English* Merchants for Discovery of new Trades, commonly called *The Russia Company*, exclusive of all others, to bring and import into this Kingdom, in *British*-built Shipping, navigated according to Law, from any Port or Place of or belonging to the Czar or Emperor of *Russia*, Raw Silk, or any other Goods or Commodities of the Growth, Produce, or Manufacture of *Persia* (provided such Manufacture be made of the Growth or Produce of *Persia*) being purchased by Barter with Woollen, or other Manufactures, Goods, or Commodities, exported from *Great Britain* to *Russia*, and from thence carried into *Persia* (Gold and Silver in Coin or Bullion excepted) or with the Produce arising from the Sales of such Manufactures, Goods, or Commodities, so exported to *Russia*, and carried into *Persia*, as aforesaid, and not otherwise: And it is by the said Act also further enacted, That no Silk, or other Produce, Commodities, or Manufactures of *Persia*, shall be imported into *Great Britain* through *Russia*, by virtue of the said Act, unless the Importer or Importers thereof do take an Oath, or (being of the People called *Quakers*) a solemn Affirmation, before the Collector, Customer, or Comptroller of His Majesty's Customs (who are by the said Act impowered to administer the same) at the Port or Place of Importation, that, to the best of his or their Knowledge and Belief, the Silk and other the Produce, Commodities, or Manufactures of *Persia*, contained in his or their Entry or Entries, was or were really and truly purchased by Barter with Woollen, or other Manufactures, Goods, or Commodities, exported from *Great Britain* to *Russia*, and from thence carried into *Persia* (not being Gold or Silver in Coin or Bullion) or with the Produce arising from the Sales of such Woollen, or other Manufactures, Goods or Commodities, so exported as aforesaid, and not otherwise; and that in Default of taking such Oath or Affirmation, all such Silk or other the Produce, Commodities, or Manufactures of *Persia*, so imported from *Russia*, shall be liable to be seized and forfeited, in like Manner, as if the same had been imported contrary to the Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for encouraging and increasing of Shipping and Navigation*: And whereas, soon after the Commencement of the said Act made in the Fourteenth Year of His present Majesty's Reign, a very beneficial Trade between *Great Britain* and *Persia*, through *Russia*, was opened, by Means whereof great Quantities of Raw Silk, and other the Goods and Commodities of the Growth, Produce or Manufacture of *Persia*, were imported into this Kingdom, in Return for the Woollen and other Manufactures, Goods, and Commodities of *Great Britain*, upon much easier and more advantageous Terms than such Silk, and other Goods and Commodities of the Growth, Produce, or Manufacture of *Persia* could have been otherwise procured: But whereas the said Trade between *Great Britain* and *Persia*, through *Russia*, hath been, for some Time past, interrupted, the Subjects of *Great Britain* not having been of late permitted to transport *British* Manufactures, Goods, and Commodities into *Persia*, through the Dominions or Territories of or belonging to the Empire of *Russia*, in consequence whereof the Importation of Raw Silk, and other Commodities of the Growth, Produce or Manufacture of *Persia*, from *Russia*, hath been discontinued: And whereas

14 Geo. 2.

whereas it would be of great Advantage to the Trade of this Kingdom in general, as well as contribute to the Increase and Improvement of the Silk Manufactures in particular, if Raw Silk of the Growth or Produce of *Persia* purchased in *Russia*, were permitted to be imported from any of the Countries, Dominions, or Territories of the Empire of *Russia*, in return for Woollen and other Manufactures exported from *Great Britain* to *Russia*, although the same be not carried from thence into *Persia*; May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 Twenty-fifth Day of *December* One thousand seven hundred and fifty, it shall and may be lawful to and for any Person or Persons, free, or to be free, of the said Fellowship of *English* Merchants for Discovery of new Trades, commonly called *The Russia Company*, exclusive of all others, to bring and import into this Kingdom, in *British*-built Shipping, navigated according to Law, from any Port or Place within the Countries, Territories, or Dominions of or belonging to the Empire of *Russia*, Raw Silk of the Growth or Produce of *Persia*, which shall be purchased by Barter with Woollen or other Manufactures, Goods, or Commodities exported from *Great Britain* to *Russia*, although the same be not carried from thence into *Persia*, (Gold and Silver in Coin or Bullion excepted) or with the Produce arising from the Sale of such Manufactures, Goods, or Commodities, exported from *Great Britain* to *Russia*, as aforesaid, and not otherwise, upon paying, or securing to be paid, the Customs and other Duties now payable for the same, by any Law now in force, according to such Rules, Methods, and Directions, and in the same Manner and Form, and with such Allowances, Abatements, Discounts, and Drawbacks, and under such Penalties, Forfeitures, and Disabilities, as are by Law prescribed and practised, on the Importation of Raw Silk of the Growth or Produce of *Persia*, imported into this Kingdom from any Port or Place in the *Levant* Seas, by any Person or Persons free of the *Levant* or *Turkey* Company; any Thing in the said Act made in the Fourteenth Year of His present Majesty's Reign, or in the said Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for encouraging and increasing of Shipping and Navigation*, to the contrary notwithstanding.

An exclusive Right granted to the Russia Company, to import from Russia, Raw Silk of the Produce of Persia.

II. Provided always, and be it further enacted by the Authority aforesaid, That no Silk of the Growth or Produce of *Persia*, shall be imported into *Great Britain*, from any of the Countries, Dominions, or Territories of or belonging to the Empire of *Russia*, by virtue of this Act, unless the Importer or Importers thereof do make Oath before the Collector, Customer, or Comptroller of His Majesty's Customs, (who are hereby impowered and required to administer such Oath) at the Port or Place of Importation, that to the best of his or their Knowledge and Belief the Silk contained in his or their Entry or Entries was really and truly purchased by Barter with Woollen or other Manufactures, Goods, or Commodities, exported from *Great Britain* to *Russia*, (not being Gold or Silver in Coin or Bullion) or with the Produce arising from the Sale of such Woollen, or other Manufactures, Goods, or Commodities, so exported as aforesaid and not otherwise; and in Default of making such Oath, all such Silk so imported from any of the Countries, Dominions, or Territories of or belonging to the Empire of *Russia*, shall be liable to be seized and forfeited, in like Manner as if the same had been imported contrary to the said Act, made in the Twelfth Year of the Reign of King *Charles* the Second, intituled, *An Act for encouraging and increasing of Shipping and Navigation*.

Importers to make Oath of the Silk being purchased by Barter with Goods exported from Great Britain to Russia.

III. Provided also, That nothing herein contained shall extend, or be construed to extend, to deprive the Corporation of the United Company of Merchants of *England*, trading to the *East Indies*, of any of the Powers, Privileges, Franchises, and Benefits which do or shall belong to them, or which they could or might have had and enjoyed in any Manner whatsoever, if this Act had not been made; any Thing herein contained to the contrary notwithstanding.

Rights of the East India Company reserved to them.

IV. And be it further enacted by the Authority aforesaid, That this Act shall be deemed a Publick Act, and shall be judicially taken Notice of as such by all Judges, Justices, and other Persons whatsoever, without specially pleading the same.

Publick Act.

An



## 28 GEORGII II. Cap. XXI.

An Act for making more effectual the Laws prohibiting the Importation of Spirituous Liquors in Casks or Vessels not containing Sixty Gallons, and of Tea above the Quantity of Six Pounds, found on board any *British* Ship or Vessel, not belonging to, or employed by, the *East India* Company.

(The following Section abstracted)

Section I.—"All Tea exceeding in Quantity Six Pounds, found in any *British*-built Ship, &c. arriving from Foreign Parts, except in Ships belonging to or employed by the *East India* Company, to be forfeited, whether such Tea is intended or reported for Exportation or not."

## 31 GEORGII II. Cap. XXXVI.

An Act for continuing certain Laws therein mentioned relating to *British* Sail Cloth, and to the Duties payable on Foreign Sail Cloth; and to the Allowance upon the Exportation of *British* made Gunpowder; and to the Encouragement of the Trade of the Sugar Colonies in *America*; and to the Landing of Rum or Spirits of the *British* Sugar Plantations, before the Duties of Excise are paid thereon; and for regulating the Payment of the Duties on Foreign Exciseable Liquors; and for the Relief of *Thomas Watson*, with regard to the Drawback on certain *East India* Calicoes; and for rendering more commodious the new Passage leading from *Charing Cross*.

(The following Section abstracted)

Section V.—"Foreign Liquors imported and liable to Duty of Excise to be entered within Thirty Days after the Report of the Ship, and Duties thereon paid, under Penalty of Forfeiture."

## 5 GEORGII III. Cap. XXX.

An Act for more effectually supplying the Export Trade of this Kingdom to *Africa*, with such coarse printed Calicoes, and other Goods of the Product or Manufacture of the *East Indies*, or other Places beyond the *Cape of Good Hope*, as are prohibited to be worn and used in *Great Britain*; for encouraging the Importation of Bugles into this Kingdom; for the better Supply of the Export Trade thereof; and for discontinuing the Bounty payable in *Great Britain*, and all Bounties and Allowances in *Ireland*, upon the Exportation of Corn, Grain, Malt, Meal, and Flour, from thence to the *Isle of Man*.

WHEREAS the exporting to *Africa* coarse printed Calicoes, and other Goods of the Product or Manufacture of the *East Indies*, or other Places beyond the *Cape of Good Hope*, which are prohibited to be worn and used in *Great Britain*, and also certain *East India* Goods called *Cowries* and *Arangoes*, is very beneficial to the Trade of this Kingdom: And whereas it may happen, that the Quantity of such

Goods imported from the *East Indies* by the United Company of Merchants of *England* trading thither, may not always be sufficient to answer that Purpose, and to keep the Price of such Goods in this Kingdom at a reasonable Rate: Be it therefore enacted by the King'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 First Day of *June* One thousand seven hundred and sixty-five, in every such Case, it shall and may be lawful for the said United Company of Merchants of *England* trading to the *East Indies*, and their Successors, to import into *Great Britain* in *British* Ships navigated according to Law, from any Part of *Europe* not within His Majesty's Dominions, such Quantities of the said Goods, being the Product or Manufactures of the *East Indies*, as they shall think necessary for the *African* Trade, subject to the same Duties, and to the same Rules, Regulations, and Restrictions, in all Respects, as are prescribed and practised with respect to such Goods imported by them from the *East Indies*; so as Notice be first given to the Commissioners of His Majesty's Treasury, or the Lord High Treasurer for the Time being, of the Quantities and Species of Goods so intended to be imported, with the Name of the Ship and Master in which the same are to be laden; and taking a Licence under the Hands of the said Commissioners of the Treasury, or any Three or more of them, or the said High Treasurer for the Time being, for the lading and importing thereof as aforesaid; which Licence they are hereby authorized and impowered to grant to the said Company without any Fee or Reward, or any other Charge; any Law, Custom or Usage, to the contrary notwithstanding.

East India Company allowed to import from Abroad such coarse printed Calicoes and other Goods of the Growth or Manufacture of the East Indies, &c. as shall be fit for the *African* Trade; upon Payment of the usual Duties, and giving Notice to the Treasury, and obtaining a Licence from them.

II. Provided always and be it further enacted by the Authority aforesaid, That if the said United Company of Merchants of *England* trading to the *East Indies* shall at any Time neglect or refuse to keep this Market supplied with a sufficient Quantity of such Goods at reasonable Prices, to answer the *African* Trade, it shall and may be lawful to and for the said Commissioners of the Treasury, or any Three or more of them, or the said High Treasurer for the Time being, if he or they shall think proper, to grant Licences to any other Person or Persons, Body or Bodies Politick or Corporate, to import such Goods into any Port of *Great Britain*, from any Parts of *Europe* not within His Majesty's Dominions, in such and the like Manner, and under such Restrictions and Limitations, as are herein-before prescribed and directed, with respect to such Goods to be imported by the said United Company of Merchants of *England* trading to the *East Indies*; and that the Goods so imported by virtue of such last-mentioned Licences, shall be liable to the Payment of One Half of the Old Subsidy granted by the Act of Tonnage and Poundage, passed in the Twelfth Year of the Reign of King *Charles* the Second, which shall be paid down in ready Money, and shall not be afterwards drawn back or repaid upon the Exportation of the same Goods; and such Goods shall, upon Landing, be immediately lodged and secured in such Warehouse belonging to His Majesty, His Heirs and Successors, as the Commissioners of His Majesty's Customs, or any Three or more of them for the Time being, shall direct and appoint; and shall not be delivered out of such Warehouse, otherwise than on Condition to be exported to *Africa* only, under the like Security, Regulations and Restrictions, Penalties and Forfeitures, as *East India* Goods prohibited to be worn or used in *Great Britain*, are liable to by Law.

If they shall not furnish the Market with a sufficient Supply of such Goods at reasonable Prices, the Treasury may grant Licences to other Persons; they paying One-half of the Old Subsidy on Importation; and lodging the Goods in the King's Warehouses; but to have no Drawback; and to give Security on Exportation.

(The following Sections abstracted.)

Sections IV. to VII.—"Encourages the Importation of Bugles for Exportation, under certain Conditions and Restrictions."

Section XII.—"Secures the Rights and Privileges of the *East India* Company."

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## 5 GEORGII III. Cap. XXXV.

An Act for granting to His Majesty certain Duties on the Exportation of Coals; and of several *East India* Goods; and upon Policies of Assurance for retaining, upon the Exportation of White Calicoes and Muslins, a further Part of the Duties paid on the Importation thereof; and for obviating a Doubt with respect to Stamp Duties imposed upon Deeds by Two former Acts.

Addition to the Oath to be made on Exportation of White Calicoes and Muslins.

VII. AND it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of *June*, if any White Calicoes or Muslin shall be entered for Exportation from this Kingdom to any Part of *Africa*, in every Case where the Exporter is required by any Law now in force



force to swear that such Goods are not landed, or intended to be landed in *Great Britain*, *Ireland*, the *Isle of Man*, or any *British* Colonies or Plantations in *America*, there shall also be added to and included in the Oath upon the Debenture for such Goods, "or any other Place whatsoever in Parts beyond the Seas (except *Africa*:)" And if any such White Calicoes or Muslins so entered for *Africa*, shall nevertheless be carried to, and landed at, any other Place or Country in Parts beyond the Seas, the Exporter of such Goods, and the Master or Person having the Charge of the Ship or Vessel on board which the same were loaden and exported, shall forfeit Double the Amount of the Drawback paid, or to be paid, for the same, and also Treble the Value of the said Goods.

Landing the said Goods &c. otherwise than where entered for; is Forfeiture of Double the Amount of the Drawback, and Treble Value of the Goods.

X. And whereas some Doubts have arisen whether Vellum, Parchment, and Paper, containing Policies of Assurance and Charter Parties, are subject to the Stamp Duties, granted in respect of Deeds by Two Acts of Parliament made in the Twelfth Year of the Reign of Her late Majesty Queen *Anne*, and the Thirtieth Year of the Reign of His late Majesty King *George* the Second; it is hereby declared and enacted by the Authority aforesaid, That the Stamp Duty of Sixpence imposed by an Act made in the Twelfth Year of the Reign of Her said late Majesty Queen *Anne*; and also the Stamp Duty of One Shilling imposed by an Act made in the Thirtieth Year of the Reign of His said late Majesty King *George* the Second, on every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, in *Great Britain*, any Indenture, Lease, Bond, or other Deed, not thereby respectively otherwise charged, shall be deemed and taken to extend to, and are hereby extended to charge every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Policy of Assurance, or any Charter Party, made or entered into within *Great Britain*, after the said First Day of *June*.

Policies of Assurance and Charter Parties subject to the 6 d. Duty imposed by Act 12 Ann. and to the 1s. Duty imposed by Act 30 G. 2.

XI. And be it further enacted by the Authority aforesaid, That every Deed, Instrument, Note, Memorandum, Letter, or other Minument or Writing, between the Captain or Master, or Owner of any Ship or Vessel, and any Merchant, Trader, or other Person, in respect to the Freight or Conveyance of any Money, Goods, Wares, Merchandize, or Effects, laden or to be laden on board of any such Ship or Vessel, shall be deemed and adjudged to be a Charter Party.

What shall be deemed a Charter Party.

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## 5 GEORGII III. Cap. XLIII.

An Act for the better securing, and further Improvement of the Revenues of Customs, Excise, Inland, and Salt Duties; and for encouraging the Linen Manufacture of the *Isle of Man*; and for allowing the Importation of several Goods the Produce and Manufacture of the said Island, under certain Restrictions and Regulations.

Most Gracious Sovereign,

YOUR Majesty having been most graciously pleased, at the opening of this Session of Parliament, to recommend from the Throne to Your faithful Commons, the Continuance of that Attention which hath hitherto been shewn to the Improvement of the Publick Revenue, we have thought it our Duty to apply ourselves with the utmost Zeal and Assiduity to carry into Execution every proper Measure for the Attainment of that End; and though we have already prepared several Bills for that Purpose, which have received Your Royal Approbation, we are desirous to establish still further Regulations, which by a more exact and equal Collection of the Publick Revenue, and without laying any new Burthens on Your People, may tend to the Accomplishment of so great and salutary a Design: And whereas by an Act passed in the Fourteenth Year of the Reign of His late Majesty King *Charles* the Second, (intituled, *An Act for preventing Frauds, and regulating Abuses in His Majesty's Customs*) it is amongst other Things enacted, That the Person or Persons which were or should be appointed for managing the Customs, and Officers of His Majesty's Customs, and their Deputies, should be thereby authorized and enabled to go and enter aboard any Ship or Vessel, as well Ships of War as Merchant Ships, from thence to bring on Shore all Goods prohibited or uncustomed, except Jewels, if they be outwards bound; and if they be Ships or Vessels, inwards bound, from thence to bring on Shore into His Majesty's Storehouse, all small Parcels of fine Goods, or other Goods, which should be found in Cabins,

14 Car. 2.

Cabins, Chests, Trunks, or other small Package, or in any private or secret Place in or out of the Hold of the Ship or Vessel, which might occasion a just Suspicion that they were intended fraudulently to be conveyed away; and all other Sorts of Goods whatsoever, for which the Duties of Tonnage and Poundage were not paid or compounded for within Twenty Days after the First Entry of the Ship, to be put and remain in the Storehouse aforesaid, until His Majesty's Duties thereupon be paid; unless the said Person or Persons which were or should be appointed by His Majesty for managing the Customs, and Officers of the Customs, should see just Cause to allow a longer Time, as in and by the said recited Act more at large appears: And whereas in the Chests, Trunks, Bales, Casks, and other Package, which contained Goods so sent and carried to His Majesty's Storehouse by the Officers of the Customs, in pursuance of the said Act, and likewise in Packages which are brought on Shore by virtue of a Special Sufferance or Order from the Commissioners or Principal Officers of the Customs, to be examined before Entry and Payment of Duties, at the Request and Application of the Owners thereof; and also in and amongst such Goods themselves, there are often found concealed and enclosed Lace and other fine Goods and Merchandizes, which lie in little Compass, and of which no Entries are often intended to be made, or Duties paid for, by the Owners or Proprietors thereof, or their Agents, unless and until the same are discovered by the Officers of His Majesty's Customs; by which fraudulent Concealments the Revenue thereof is greatly defrauded: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King'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 First Day of *June* One thousand seven hundred and sixty-five, all Goods, Wares, and Merchandizes whatsoever, which shall be found enclosed and concealed as aforesaid, in any Chest, Trunk, Bale, Cask, or other Package, or in or amongst any of the Goods, Wares, or Merchandizes contained therein, at any Time after the same shall have been carried or sent to His Majesty's Storehouse by any Officer or Officers of His Majesty's Customs in pursuance of the said Act, and which shall not have been, within the Space of Twenty Days after the first Entry of the Ship in which they were imported, duly entered, and His Majesty's Customs and other Duties, for them paid or secured; or which shall be found concealed as aforesaid in any Chest, Trunk, Bale, Cask, or other Package, or inclosed in or amongst any of the Goods therein contained, which shall be brought on Shore by Special Sufferance, or Order from the Commissioners or Principal Officers of the Customs, at the Request and Application of the Proprietor or his Agent, and shall not be particularly specified and described in such Application, the same shall, in every such Case, be forfeited and lost, and shall and may be seized and prosecuted by any Officer or Officers of His Majesty's Customs; One Moiety of which Forfeitures shall be to the Use of His Majesty, His Heirs and Successors, and the other Moiety shall be to the Use of such Person and Persons as shall seize, inform, or sue for the same, after deducting the Charges of Condemnation and Sale from the gross Produce thereof; and such Seizures and Forfeitures shall and may be prosecuted, tried, and determined, in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer at *Edinburgh* respectively; wherein no Essoin, Protection, Wager of Law, or more than One Imparlance shall be allowed.

Unentered Goods found concealed in any Package, or Merchandize sent to the King's Storehouses,

or in any Package, or Goods brought on Shore by Special Sufferance, or Order, and not specified therein,

are liable to Seizure and Forfeiture.

II. And whereas it does frequently happen, that Goods and Merchandizes imported, paying Duty *ad Valorem*, do upon View and Examination by the proper Officers of the Customs appear not to have been valued, by the Oath or Affirmation of the Importer according to the true Value and Price thereof; and notwithstanding Demand is made in Writing by the Customer, or Collector and Comptroller of the Port where such Goods are entered, for Delivery of the same into His Majesty's Warehouse at the Port of Importation, for the Use and Benefit of the Crown, agreeable to the Directions of an Act of Parliament made in the Eleventh Year of the Reign of His late Majesty, King *George* the First, (intituled, *An Act for rating such unrated Goods and Merchandizes as are usually imported into this Kingdom, and pay Duty* ad Valorem, *upon the Oath of the Importer; and for ascertaining the Value of all Goods and Merchandizes not inserted in the former or present Book of Rates; and for repealing certain Duties upon Drugs and Rags; and for continuing the Duties upon Apples; and for ascertaining the Method of admeasuring Pictures imported)* yet the Importers or Proprietors of such Goods or Merchandizes do sometimes neglect or refuse to deliver the same, or to cause the same to be delivered, into His Majesty's Warehouse; by which Means the said recited Act is rendered ineffectual to answer the Purposes thereby intended; the Officers of the Customs not being thereby impowered to carry such Goods or Merchandizes to His Majesty's Warehouse, although the Importers or Proprietors thereof shall neglect or refuse so to do: Now, to remedy this Inconvenience for the future, and for an Encouragement to the Officers of the Customs to be diligent in the Execution of their Duty, be it enacted, That from and after the First Day of *June* One thousand seven hundred and sixty-five, upon the Importation of any Goods, or Merchandizes, paying Duty *ad Valorem*, where, upon View and Examination thereof by the proper Officers of the

11 Geo. 1.

Where any Goods or Merchandizes paying Duty ad Valorem, appear to be under-rated by the Importer or Proprietors



the Customs, it shall appear to them that such Goods and Merchandizes are not valued, by the Oath or Affirmation of the Importer or Proprietor, according to the true Price or Value thereof, according to the true Intent and Meaning of the said recited Act, or any other Act or Acts of Parliament, it shall and may be lawful for the said Officers of the Customs to take and detain such Goods and Merchandizes, and to cause the same to be carried and conveyed into His Majesty's Warehouse at the Port of Importation, for the Use and Benefit of the Crown; and the Collector of the Customs for such Port, with the Privity of the Comptroller, shall, out of any Money in his Hands arising by Customs or other Duties belonging to the Crown, pay to the Importer or Proprietor of such Goods and Merchandizes, upon Demand, the Value of such Goods and Merchandizes so sworn to or affirmed, together with an Addition of Ten Pounds *per Centum* thereon; and also the Customs and other Duties which shall have been paid for such Goods and Merchandizes, taking a Receipt for the same from such Importer or Proprietor, in full Satisfaction for the said Goods and Merchandizes, as if they had been regularly sold; and it shall and may be lawful to and for the Commissioners of the Customs for the Time being (whether the Value of the Goods sworn to, or affirmed, together with the Ten Pounds *per Centum* thereon, and the Duties which shall have been paid for such Goods, be demanded or not, or whether the Receipt herein directed to be taken be given or not) to cause the said Goods to be fairly and publicly sold, as soon as may be, for the best Advantage; and out of the Produce thereof, the Money herein-before directed to be paid or advanced for such Goods, shall be paid to such Collector, to be by him replaced to such Funds from whence he borrowed the same, provided the same shall have been by him so paid or advanced; but if it has not, then the same shall remain in the Hands of the said Collector, until the Importer or Proprietor shall demand the same, and give a Receipt (which is herein-before directed to be taken for the same; and after deducting from the Overplus (if any) the Charges arising by the Warehousing and Sale of such Goods and Merchandizes, the said Commissioners of the Customs shall and may order the several and respective Officers of the Customs, concerned in the View and Examination of such Goods and Merchandizes, to be paid, as an Encouragement for the faithful Discharge of their Duty thereon, One Moiety of the Remainder of such Overplus (if any) and the other Moiety thereof shall be paid into His Majesty's Exchequer towards the Sinking Fund; any Thing in the herein-before recited Act contained, or any other Law, Custom, or Usage, to the contrary notwithstanding.

the Officer may carry them to the King's Warehouses, for the Use of the Crown;

and the Collector of the Port is thereupon to pay the Proprietor, &c. the Value sworn to, with the Addition of 10 l. per Cent. and the Duties paid.

the Goods to be afterwards sold publicly, and the Money advanced to be replaced;

and after all Charges deducted, One Moiety of the Surplus to go to the Officers concerned,

and the other Moiety to the Sinking Fund.

[ XXXIV. And, for preventing the Frauds frequently used in importing Coffee in small Quantities, whereby the same is more easily conveyed away without Payment of any Duties for the same, be it hereby enacted by the Authority aforesaid, That from and after the Fifth Day of *July* One thousand seven hundred and sixty-five, no Coffee shall be brought or imported from any Part of *Europe*; or from and after the First Day of *December* One thousand seven hundred and sixty-five, shall be brought or imported from any Part of *Asia*, *Africa*, or *America*, into *Great Britain*, or into any Port, Harbour, Haven, or Creek thereof, in any Ship or Vessel, from any Place or Places whatsoever beyond the Seas, otherwise than in Cask, Chest, Case, Bag, or other Package, each Cask, Chest, Case, Bag, or other Package whereof shall contain One hundred and twelve Pounds of Neat Coffee at the least, to be stowed openly in the Hold of such Ship or Vessel importing the same; on Pain to forfeit all the Coffee so brought or imported contrary to this Act with the Package containing the same, which shall and may be seized by any Officer of the Customs or Excise.

No Coffee to be imported in less Packages than 112lb. Neat Coffee,

on Penalty of Forfeiture.

XXXVI. Provided always, and it is hereby enacted and declared by the Authority aforesaid, That the last-mentioned Provision shall not extend, or be construed to extend, to any Coffee or Tea imported, or to be imported, by the *East India* Company.

but this is not to extend to any Tea or Coffee imported by the East India Company.

## 6 GEORGII III. Cap. XXVIII.

An Act to prohibit the Importation of Foreign Wrought Silks and Velvets, for a limited Time; and for preventing unlawful Combinations of Workmen employed in the Silk Manufacture.

Certain Goods not within the Extent of this Act.

XIII. PROVIDED always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend, to any Wrought Silk or Velvet which shall be manufactured in, and imported from the *East Indies*; or to any Silk, Crapes, or Tiffanies, of the Manufacture of *Italy*.

[This Act made perpetual by 48 Geo. 3. Cap. 22. Sec. 3. except so far as repugnant to 43 Geo. 3. Cap. 68.]

## 12 GEORGII III. Cap. XLVI.

An Act for the more effectual preventing of Frauds in the Revenues of Excise, with respect to Tea, Soap, Low Wines, and Spirits.

(The following Sections abstracted)

Sections I. and II.—"Dealers in Tea to mark Canisters, &c. containing the same, with the Words Black and Green respectively, according to the sort contained therein. Black Tea being such as is usually known by the Names of Bohea, Congou, Souchong or Pekoe Tea; and Green Tea, such as is not known by those Names."

Sections III. to VI.—"Officers may seize Green or Black Teas in the Custody of Sellers or Dealers beyond the Quantity for which they may have Permits. Sellers of Tea under Six Pounds to keep distinct Accounts of Green and Black Tea sold. No Tea exceeding Six Pounds to be moved without a Permit. No Tea to be sold but out of Warehouses and Shops approved of by 10 Geo. 1. Cap. 10.

## 13 GEORGII III. Cap. LXXIV.

An Act for the better ascertaining the Tonnage and Burthen of Ships and Vessels importing and exporting Goods into and from this Kingdom, or hovering upon the Coasts thereof; for amending so much of an Act made in the last Session of Parliament, for lowering the Duty payable upon the Importation of Oak Bark, as relates to the suing for the Penalties and Forfeitures thereby inflicted in the Court of Exchequer in *Scotland*; for appropriating the Duty on Oak Bark, granted by the said Act; and for obviating Doubts which have arisen with respect to the allowing the Drawback upon certain Callicoes; and the Bounty upon *British*-made Cordage exported to the Islands of *Madeira*, the *Canary* Islands, and the *Azores* or Western Islands.

8 G. 2.

WHEREAS by an Act of Parliament, made in the Sixth Year of the Reign of His late Majesty King *George* the First, intituled, *An Act for preventing Frauds and Abuses in the Public Revenues of Excise, Customs, Stamp Duties, Post Office, and House Money*, and by several subsequent Acts of Parliament



Parliament, a Rule is prescribed for admeasuring of Ships and Vessels importing Brandy and other Spirits, and hovering upon the Coasts of this Kingdom with various Goods prohibited to be imported here; but no Rule being prescribed by Law for the admeasuring of Ships or Vessels exporting Spirits from *Great Britain* into foreign Parts, and in various other Cases where the Tonnage and Burthen of Ships or Vessels, trading to and from this Kingdom, is necessary to be known and ascertained; and it being expedient that One certain Rule for this Purpose should be settled and established in all Cases, to prevent any Disputes that may arise concerning the Tonnage and Burthen of such Ships or Vessels, be it therefore enacted by the King'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 First Day of *August* One thousand seven hundred and seventy-three, the Tonnage and Burthen of any Ship or Vessel importing or exporting Brandy, or other Spirituous Liquors, or any other Goods whatsoever, into or from this Kingdom, or hovering upon the Coasts thereof, and where the Owner or Proprietor, or other Person, shall be intituled to any Bounty or Allowance, according to the Tonnage of any Ship or Vessel, and in all other Cases whatsoever where the Tonnage and Burthen of any Ship or Vessel shall be necessary to be ascertained and known by any Act or Acts of Parliament made, or hereafter to be made, concerning the Revenues of Customs, Excise, or Salt Duty, the Rule for admeasuring such Ships or Vessels shall be as follows, (that is to say,) the Length shall be taken on a straight Line along the Rabbet of the Keel of the Ship, from the Back of the Main Stern Post to a perpendicular Line from the Forepart of the Main Stem under the Bowsprit, from which substracting Three-fifths of the Breadth, the Remainder shall be esteemed the just Length of the Keel to find the Tonnage; and the Breadth shall be taken from the outside of the outside Plank, in the broadest Place of the Ship, be it either above or below the Main Whales, exclusive of all Manner of doubling Planks that may be wrought upon the Sides of the Ship, then multiplying the Length of the Keel by the Breadth so taken, and that Product by Half the Breadth and dividing the Whole by ninety-four, the Quotient shall be deemed the true Contents of the Tonnage; according to which Rule the Tonnage of all such Ships and Vessels shall be measured and ascertained, any Thing in the said recited Act of the Sixth of King *George* the First, or any other Act or Acts of Parliament, to the contrary notwithstanding.

Rule by which Ships are to be measured for ascertaining the Tonnage.

VII. And be it further enacted by the Authority aforesaid, That from and after the said First Day of *August* One thousand seven hundred and seventy-three, the said Islands of *Maderia*, the *Canary* Islands, and the *Azores* or Western Islands, shall be added to, and included in, the Oath, upon all Debentures for such Calicoes and Cordage exported, whereon the Exporter is to swear that the same are not landed, or intended to be landed, in *Great Britain* or *Ireland*.

After Aug. 1, 1773, the Islands of Madeira, &c. to be added to the Oath upon Debentures for Calicoes and Cordage exported.

## 14 GEORGII III. Cap. XXXIV.

An Act for granting further Time to the United Company of Merchants of *England*, trading to the *East Indies*, to expose to Sale the Singlo and Bohea Teas remaining in their Warehouses unsold, on the Fifth Day of *April* One thousand seven hundred and seventy-four; and for allowing the Drawbacks on the Exportation of such Teas.

The United Company to keep the Market supplied in Great Britain, with Tea;

or the Treasury may order other Persons to import the same.

III. PROVIDED always, and be it further enacted by the Authority aforesaid, That if the said United Company of Merchants of *England*, trading to the *East Indies*, shall at any Time neglect to keep the Market supplied with a sufficient Quantity of Tea at reasonable Prices to answer the Consumption thereof in *Great Britain*, it shall and may be lawful to and for the Commissioners of the Treasury, or any Two or more of them, or the Lord High Treasurer for the Time being, to grant Licences to any other Person or Persons, Body or Bodies Politic or Corporate, to import into *Great Britain*, from any Parts of *Europe*, in such and the like Manner, and subject to such Duties, and under such Restrictions and Limitations, and upon such Notices, and with such Licences, as are, by any Act or Acts now in force, prescribed and directed with respect to Tea to be imported from any Parts of *Europe* by the said United Company of Merchants of *England* trading to the *East Indies*; any Thing in this Act contained to the contrary thereof in anywise notwithstanding.

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## 14 GEORGII III. Cap. XLVIII.

An Act for regulating Insurances upon Lives, and for prohibiting all such Insurances, except in Cases where the Persons insuring shall have an Interest in the Life or Death of the Persons insured.

Not to extend to Insurances on Ship's Goods, &c.

IV. PROVIDED always, That nothing herein contained shall extend, or be construed to extend, to Insurances *bonâ fide* made by any Person or Persons, on Ships, Goods, or Merchandizes, but every such Insurance shall be as valid and effectual in the Law, as if this Act had not been made.

## 19 GEORGII III. Cap. IX.

An Act for allowing the Importation of fine organzined *Italian* Thrown Silk in any Ships or Vessels, for a limited Time.

Certain Kinds of Thrown Silk to which the Liberty of Importation hereby given shall not extend.

II. PROVIDED always, That this Act, nor any Thing herein contained, shall extend to give Liberty to import any *Italian* Thrown Silk that shall be coarser than a Sort thereof known and distinguished by the Name of *Third Bolonia*, nor any Sorts of Silks commonly called *Tram*, of the Growth of *Italy*, nor any other Thrown Silk of the Growth or Production of *Turkey*, *Persia*, *East India*, or *China*, under the Penalty of forfeiting all such Thrown Silks as shall be brought over and imported contrary to the Purport, true Intent, and Meaning of this Act; One Moiety whereof to the Use of His Majesty, His Heirs and Successors, and the other Moiety to such Person or Persons who shall seize, inform, or sue for the same; to be recovered by Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Protection, or Wager of Law, shall be allowed.

## 21 GEORGII III. Cap. XXXIX.

An Act for further securing the Property of the Owners in such Ships or Vessels as are liable to Forfeiture for importing Spirits or other Goods, by the Misconduct of the Masters, Mates, and Seamen.

19 G. 3. c. 69. recited,

WHEREAS by an Act made in the Nineteenth Year of the Reign of His present Majesty, intituled *An Act for the more effectually preventing the pernicious Practices of Smuggling in this Kingdom*; *and for indemnifying Persons who have been guilty of Offences against the Laws of the Customs and Excise, upon the Terms therein mentioned*; it is amongst other Things enacted, That where any foreign Brandy, or other foreign Spirituous Liquors, shall be imported or brought into *Great Britain*, or into any Port, Harbour, Haven, or Creek thereof, from any Part of *Europe*, in any Vessel or Cask which shall not contain Sixty Gallons at the least, (excepting only for the Use of the Seamen then belonging to and on board the Ship or Vessel in which the same shall be imported, not exceeding Two Gallons for each Seaman), then not only the said Brandy, and other Foreign Spirituous Liquors, but also the Ship or Vessel in which the same shall be so imported, of whatever Burthen the same may be, with all her Guns, Furniture, Ammunition, Tackle, and Apparel, shall be forfeited and lost: And whereas, by the



the said recited Act, it is further enacted, That when any Tea, Coffee, foreign Brandy, or other foreign Spirituous Liquors, are liable to Forfeiture for being found on Board any Ships or Vessels coming or arriving from foreign Parts, at Anchor, or hovering within the Limits of any of the Ports of this Kingdom, or within Two Leagues of the Coasts thereof, or for having been discovered to have been within the Limits of any Port contrary to any Act of Parliament now in Force, the Ship or Vessel, if coming or arriving from any Part of *Europe*, on Board of which such Goods shall be so found, together with all her Guns, Furniture, Ammunition, Tackle, and Apparel, shall be forfeited, provided such Ship or Vessel doth not exceed the Burthen of Two hundred Tons: And whereas by the aforesaid in Part recited Act, and several other Acts of Parliament, Ships or Vessels of the Descriptions therein mentioned, are liable to Seizure and Forfeiture for clandestinely importing, or having on Board, any Quantity of foreign Spirituous Liquors, Tea, or Coffee whatsoever, over and above the limited Quantities of such Goods now allowed by Law to be imported, whereby the Owners of such Ships or Vessels may sustain great Loss and Injury in their Property, by the Misconduct of the Masters, Mates, and Mariners, navigating such Ships or Vessels: And whereas it would not only tend to the further Security of the Owners of Ships or Vessels of all Descriptions, and of whatever Burthen the same may be, which by any Law now in Force are liable to Forfeiture, but also be a Means to prevent the illicit Practice of Smuggling, if some further Punishment was inflicted upon the Masters, Mates, and Seamen, having the Charge and Command of such Ships or Vessels; may it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 Twenty-fourth Day of *June* One thousand seven hundred and eighty-one, if the Master of any Ship or Vessel, of which he has the Charge and Command, shall clandestinely hide or conceal, or suffer to be clandestinely hid or concealed, by his Mate or Seamen, or any of them, in any Part of such Ship or Vessel, or in any Chest or other Thing belonging thereto, any Quantity of foreign Spirituous Liquors, over and above the Quantity of Two Gallons for each Seaman on Board, or any Quantity of Tea above the Weight of Six Pounds, or any Quantity of Coffee above the Weight of Nineteen Pounds; or if the Master of such Ship or Vessel shall clandestinely import, or suffer to be clandestinely imported therein, any such foreign Spirituous Liquors, or any other uncustomed Goods whatsoever, whereby the Owner or Owners of such Ship or Vessel become liable to any Penalties, or whereby such Ship or Vessel itself is liable to be forfeited, the Master of such Ship or Vessel shall not only forfeit to the Owner or Owners of such Ship or Vessel all his Wages that shall be then due to him, but shall also forfeit Treble the Value of all such foreign Spirituous Liquors, Tea, Coffee, or any other uncustomed Goods whatsoever, over and above the Penalties to which the Master of such Ship or Vessel shall be subject and liable by any of the Laws now in Force; which said Penalties of Treble the Value of such Goods so inflicted by this Act as aforesaid, shall be recovered of the said Master by, and shall go to, the Owner or Owners of such Ship or Vessel, and to no other Person whatsoever.

After June 24, 1781, if the Master of any Vessel shall conceal, &c. foreign Spirits, Tea, or Coffee, above a limited Quantity, or any other uncustomed Goods, he shall forfeit to his Owners all his Wages, and Treble the Value of the Goods so concealed, &c.

II. And be it further enacted by the Authority aforesaid, That if the Mates or Seamen, serving on Board any Ship or Vessel of any Burthen whatsoever, shall clandestinely hide or conceal on Board thereof, or shall import any Quantity of foreign Spirituous Liquors whatsoever, (over and above the ordinary Allowance of Two Gallons for each Seaman on Board), or any Quantity of Tea above the Weight of Six Pounds, or any Quantity of Coffee above the Weight of Nineteen Pounds, then such Mates or Seamen, or any of them, so offending therein, shall forfeit, to the Owner or Owners of such Ship or Vessel, all the Wages that shall be then due to him or them, and shall also forfeit the Sum of Ten Shillings each for every Gallon of such foreign Spirituous Liquors, and Ten Shillings a Pound for every Pound of such Tea, and also a like Sum of Ten Shillings for every Pound of such Coffee, so by them clandestinely concealed or imported, over and above the Quantities of such Goods now limited by Law to be imported.

If the Mates or Seamen shall conceal any of the said Goods (above the Quantity allowed by Law), they shall forfeit their Wages, and also 10s. for every Gallon of foreign Spirits, and 10s. for every Pound of Tea or Coffee:

III. And be it further enacted by the Authority aforesaid, That if such Mates or Seamen shall commit such Offences as aforesaid, or any of them, in Time of War, and which, according to the true Intent and Meaning of this or any other Act, they are restrained from committing, it shall and may be lawful to and for the Owner of such Ship or Vessel to send such Mates or Seamen or any of them, on Board some of His Majesty's Ships of War, there to serve for the Space of Three Years, except such as are old, disabled, or otherwise unfit for such Service.

And, if in Time of War, they shall serve Three Years on Board a Man of War.

IV. And be it further enacted by the Authority aforesaid, That this Act shall be printed, put up, and continued on some conspicuous Part of every *British* Ship or Vessel trading to or from any Port of this Kingdom; and that wherever the said printed Clauses shall be damaged, defaced, or destroyed, the

A printed Copy of this Act to be put up on some conspicuous Part of every British trading Vessel.

the Master of such Ship or Vessel shall cause the same to be immediately replaced, under the Penalty of One Shilling a Day for every Day during such Omission thereof; to be recovered of the said Master by, and be paid to the Owner or Owners of such Ship or Vessel, by virtue of a Warrant under the Hands and Seals of One or more of His Majesty's Justices of the Peace.

Mates or Seamen who shall refuse to pay the Penalties, &c. may be committed for Three Months.

V. And be it further enacted by the Authority aforesaid, That if such Mates or Seamen who shall be so disabled from serving in any of His Majesty's Ships of War in Time of War, as aforesaid, or if such or any other Mates or Seamen shall be found offending against the Provisions of this Act in Time of Peace, and shall neglect or refuse to pay the aforesaid Penalties, being duly convicted thereof, or shall not have sufficient Effects to answer the same, it shall and may be lawful (at the Instance of the Owner or Owners of such Ship or Vessel) for One or more of His Majesty's Justices of the Peace, by Warrant under his or their Hands and Seals, to commit such Offender or Offenders to the County Gaol where such Offence shall be committed, or where such Offender or Offenders shall be apprehended or taken, for the Space of Three Months, and not less than Six Weeks.

Justices may mitigate Penalties.

VI. And it is hereby further enacted by the Authority aforesaid, That it shall and may be lawful to and for the said Justice or Justices to mitigate, compound, or lessen, any of the Penalties incurred under this Act, so as such Mitigation do not extend to remit above One Moiety or Half Part of the said Penalties respectively.

Proceedings not to be quashed for Want of Form, or removeable by Certiorari, &c.

VII. And it is hereby further enacted by the Authority aforesaid, That no Order which shall be made by the said Justice or Justices of the Peace by virtue or in pursuance of this Act, or any other Proceedings to be had, touching the Conviction or Convictions of any Offender or Offenders against this Act, shall be quashed or vacated, or be removed or removable by *Certiorari*, or any other Writ or Process whatsoever, into any of His Majesty's Courts of Record at *Westminster*, or to the General Quarter Sessions of the Peace; but that the Order and Determination of such Justice or Justices shall be final and conclusive in all Cases, and to all Intents and Purposes whatsoever.

Limitation of Actions.

VIII. And it is hereby further enacted by the Authority aforesaid, That if any Person or Persons shall at any Time or Times be sued or prosecuted for any Thing by him or them done or executed in pursuance of or by colour of this Act, or of any Matter or Thing in this Act contained, such Action or Prosecution shall be commenced within the Space of Six Months after the Offence shall be committed;

General Issue.

and such Person or Persons shall and may plead the General Issue, and give this Act and the Special Matter in Evidence for his and their Defence, and that the same was done in pursuance and by the Authority of the said Act: And if it shall appear so to have been done, then the Jury shall find for the Defendant or Defendants;

Treble Costs.

and if the Plaintiff shall be nonsuited, or discontinue his Action after the Defendant or Defendants have appeared, or if Judgement shall be given, upon any Verdict or Demurrer, against the Plaintiff, the Defendant or Defendants shall and may recover Treble Costs, and have the like Remedy for the same as the Defendant or Defendants hath or have in other Cases by Law.

## 21 GEORGII III. Cap. LV.

An Act for repealing the Duties payable upon Chocolate made in *Great Britain*, and for granting certain Inland Duties upon Cocoa Nuts in lieu thereof; for the better and more effectual securing the Revenue of Excise, and of the Inland Duties under the Management of the Commissioners of Excise, and for preventing Frauds therein; for the more punctual and ready Payment of the Allowances to be made to Brewers out of the additional Duties imposed on Malt; and for rectifying a Mistake in an Act made in this present Session of Parliament, with respect to the exempting of Candles from the additional Duty of Five Pounds *per Centum* upon the Duties of Excise imposed by the said Act.

Damaged Coffee, or damaged Cocoa Nuts, under certain Prices, not to be sold for Home Consumption;

XVII. AND whereas damaged Coffee, and damaged Cocoa Nuts, have frequently been imported into this Kingdom, and have been sold for Salvage, or on other Accounts, and the same have been afterwards taken into the Stocks of Persons dealing in Coffee, Tea, and Cocoa Nuts, by



by which Means great Frauds have been carried on, and Smuggling encouraged, to the great Loss of the Revenue, and to the great Injury of the fair Trader; for preventing of which Mischiefs, be it enacted by the Authority aforesaid, That, from and after the said Fifth Day of *July* One thousand seven hundred and eighty-one, no damaged Coffee whatever, which cannot be sold at a publick Sale for One Shilling and Sixpence the Pound Weight Avoirdupois, nor any damaged Cocoa Nuts, whatever, which cannot be sold at a publick Sale for One Shilling the Pound Weight Avoirdupois, shall, on any Account whatever, be sold to be consumed within this Kingdom; but all such damaged Coffee and Cocoa Nuts respectively, under their respective Value aforesaid, shall as soon as landed in this Kingdom, be secured, by the proper Officer of Excise, in some Warehouse or Warehouses to be provided for that Purpose, at the Charge of the respective Importer or Importers, Proprietor or Proprietors, of such damaged Coffee or Cocoa Nuts, and to be approved of by the respective Commissioners of Excise, or the major Part of them, for the Time being; and shall there remain until the same shall be delivered out of such Warehouse or Warehouses unto the Proprietor or Importer, or other Persons, as such Proprietors or Importers shall appoint in that Behalf; upon sufficient Security to be first given to His Majesty, His Heirs and Successors, (which Security the Commissioners of Excise for the Time being, or such Person or Persons as they shall, from Time to Time, appoint for that Purpose, are hereby required and impowered to take) that the same, and every Part thereof, shall be exported, and not relanded in *Great Britain*; which Security shall be discharged, without Fee or Reward, upon Certificate returned or produced to the Commissioners of Excise, or such Person as aforesaid, under the Common Seal of the Chief Magistrate in any Place or Places beyond the Seas, or under the Hands and Seals of Two known *British* Merchants, then being in such Place or Places, that such Coffee or Cocoa Nuts were there landed; or upon Proof, by credible Persons, that the same were taken by Enemies, or perished in the Seas; the Examination and Proof thereof being left to the Judgement of the Commissioners of Excise for the Time being.

but secured in Warehouses.

Not to be taken thereout, until sufficient Security be given for the Exportation thereof.

(The Following Sections abstracted)

Section XX.—"Tea exceeding Six Pounds Weight, not to be removed from Places without the Bills of Mortality or Limits of the Chief Office of Excise in *London*, to Places within those Limits, under Penalty of Forfeiture.

Section XXII.—"Dealers may send Two or more Packages of Forty Pounds Weight each on the same Day to the same Person, so that they are sent under different Permits, and by different Conveyances."

Section XXIV.—"Dealers may, on giving sufficient Notice, have a Permit granted to return any Tea they may have received into Stock, so it is the identical Tea received without Addition or Alteration."

Section. XXV.—"Officers may demand a Sample of Tea intended to be removed paying for the same, and if Dealer shall refuse to give such Sample, or deliver a wrong Sample, to forfeit for every Offence Twenty Pounds."

Section XXVI.—"Tea above Six Pounds Weight removed in the Night from one Town to another, except in Carriages usually travelling such Hours, to be forfeited, with Carriages, &c."

Sections XXVII. and XXVIII.—"Permits to state Time for receiving and delivering Exciseable Goods."

Section XXIX.—"Any Increase in the Stocks of Dealers of Tea, &c. beyond the Quantity for which they may have Permits, to be forfeited and lost, and also Twenty Pounds."

An

## 22 GEORGII III. Cap. LXVIII.

An Act for repealing the Duties payable for Beer and Ale above Six Shillings the Barrel, exclusive of the Duties of Excise, and not exceeding Eleven Shillings the Barrel, exclusive of such Duties, and for granting other Duties in lieu thereof; for granting additional Duties on Coaches, and other Carriages therein mentioned; and also additional Duties on Sope made in *Great Britain*, and upon the Produce of the said additional Duties on Coaches, and on other Carriages; and for the better securing the Duty upon Tea, and other Duties of Excise; and also for appointing the Number of Commissioners of Excise who may hear Causes depending before them relative to the Duties on Male Servants.

(Following Sections abstracted)

Section XXI.—"No Tea whatever to be carried from any Part of the Kingdom, to Places within the Limits of the Bills of Mortality, or of the Chief Office of Excise in *London*, under Penalty of the Forfeiture of the same, together with Carriages, &c. &c."

Section XXIII.—"Dealers may send Two or more Packages of Twenty Pounds Weight, each on the same Day to the same Person, so as they are sent by different Permits and by different Conveyances."

Section XXIV.—"Dealers may be permitted to remove Tea received into their Stocks."

Section XXVI.—"Persons counterfeiting or forging Permits for the Removal of exciseable Commodities; or knowingly give or grant false or untrue Permits; or fraudulently alter or erase Permits; or knowingly publish, or use Permits so counterfeited, forged, false, or untrue, altered or erased, shall forfeit for every such Offence Two hundred Pounds. (This Penalty encreased to Five hundred Pounds by 23 Geo. 3. Cap. 70. sec. 10.)

## 24 GEORGII III. Sess. 2. Cap. XLVII.

An Act for the more effectual Prevention of Smuggling in this Kingdom.

Vessels not in the Service of the Navy, or Customs or Excise, not to hoist such Pendant, on Penalty of 500l.

XXIV. AND it is hereby further enacted by the Authority aforesaid, That if any *British* Ship or Vessel, not being in the Service of His Majesty's Navy, or His Majesty's Revenue of the Customs or Excise, shall carry or hoist any such Pendant or Ensign as is herein-before mentioned, the Master or Person having the Charge or Command of every such Ship or Vessel shall forfeit the Sum of Five hundred Pounds.

["By Section XXIII. the Pendant or Ensign prohibited, appears to be such as are in a Blue Field and used by Revenue Vessels."]

From 9 G. 1, c. 24, the Penalties and Restrictions in an Act 8 G. 1. and in 19 G. 3 c. 69. relating to certain Boats, &c. extended to other Boats, &c.

XXV. And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of *October* One thousand seven hundred and eighty-four, the several Clauses, Penalties, Forfeitures, and Restrictions in an Act made in the Eighth Year of the Reign of His late Majesty King *George* the First, and in another Act made in the Nineteenth Year of His present Majesty's Reign, *For the more effectual preventing the pernicious Practices of Smuggling*, so far as they relate to Boats, Wherries, Pinnaces, Barges, Gallies, or other Vessels rowing or built to row with more than Four or Six Oars respectively, shall extend to all Boats, Wherries, Pinnaces, Barges, Gallies, and other Vessels, which shall exceed Twenty-eight Feet in length, from the Forepart of the Stern to the Afterside of the Sternpost aloft, and the Length of which shall be greater than in the Proportion of Three Feet and a Half





to One Foot in breadth; subject nevertheless to the several Provisoes and Exceptions in the said recited Acts particularly mentioned, and not altered by this Act.

Masters of Vessels arriving at any Port, &c. in this Kingdom, or going outwards in Ballast, shall make a true Report of their Vessels, and answer Questions relative to the Voyage, &c. put to them by the proper Officer; on Penalty of 100l.

XXVI. And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of *October* One thousand seven hundred and eighty-four, the Master of every Ship or Vessel arriving at any Port, Harbour, or Creek, in this Kingdom, or going outwards from any Port, Harbour, or Creek, in this Kingdom in Ballast, shall, if called upon by the Collector or Comptroller, or other proper Officer of the Customs, make a just and true Report of such Ship or Vessel, both Inwards and Outwards, and answer upon Oath to such Questions relative to the Voyage and Navigation of such Ship or Vessel, as shall be put to him by the Collector, Comptroller, or other proper Officer of the Customs, at the Port, Harbour, or Creek, where he shall arrive, or from whence he shall depart, under the Penalty of forfeiting One hundred Pounds for every Neglect, Omission, or Refusal so to do; which Oath the said Collector, or other proper Officer of the Customs, is and are hereby authorized and required to administer: Provided always, that no Master, or other Person having the Charge or Command of any Ship or Vessel in Ballast, making Report as above required, shall in respect thereof, be liable to the Payment of any Fees other than such as such Ship or Vessel was subject to pay, previous to the passing of this Act.

Goods reported, Contents unknown, may be opened, &c.

XXVIII. And whereas the Masters of Ships and Vessels trading from several Foreign Parts in *Europe* to this Kingdom do frequently bring great Quantities of prohibited and other Goods, which are liable to high Duties, for the Purpose of smuggling such Goods in this Kingdom, and if they are prevented, by the Vigilance of the Officers of the Revenue, from landing such Goods, before they arrive at the Port or Place of their Discharge, such Masters do then report the Bales and Packages of such Goods, (Contents unknown,) to be exported again, and carried back in the same Ship or Vessel, to gain an Opportunity of running the same on Shore in this Kingdom, or unshipping them into Boats and other Vessels for that Purpose, in their Passage Outwards, to the great Prejudice of the Publick Revenue and the fair Merchants: And whereas Goods are often found on board such Ships or Vessels, of which the Master hath not made any Report; for Remedy whereof, it is hereby further enacted, by the Authority aforesaid, That from and after the said First Day of *October* One thousand seven hundred and eighty-four, where the Master of any Ship or Vessel shall report any Bales, or other Packages of any Goods *Contents unknown*, for Exportation in the same Ship or Vessel, it shall and may be lawful for any Officer of His Majesty's Customs to open such Bales and Packages on board such Ship or Vessel so reported, and examine the Contents thereof, or to bring them on Shore to His Majesty's Warehouse, at the Custom House for the Port where such Report is made, if it shall be necessary, and such Officer shall be, and is hereby indemnified, and shall not be liable to any Action for so doing; and in case it shall appear on such Examination, that such Bales or Packages, the Contents of which shall have been reported unknown as aforesaid, shall contain any Goods which are prohibited to be imported, or are liable to Forfeiture upon being imported into this Kingdom by any Law then in force, all such Goods, and the Package thereof, shall be forfeited; and in case such Goods shall not be so prohibited, such Goods shall be chargeable with the Duties due thereon, and shall not be permitted to be exported or delivered for that Purpose before the legal Duties are regularly paid for the same, without the particular Leave and Direction of the Commissioners of His Majesty's Customs, or any Three or more of them, in *England* or *Scotland* respectively; and all Goods found on board any Ship or Vessel, of which no Report hath been made by the Master as aforesaid, shall be forfeited, any Law, Custom, or Usage to the contrary notwithstanding.

and if any prohibited Goods are contained therein, they shall be forfeited, &c.

Part of Act 21 G. 3. c. 55. repealed.

XXXI. And it is hereby further enacted by the Authority aforesaid, That so much of an Act of Parliament, made in the Twenty-first Year of the Reign of His present Majesty King *George* the Third, or any other Act now in force, which enacts, That all Tea, which shall be seized and arrested by any Officer of the Customs for any Cause of Forfeiture, in any Part of *England*, Dominion of *Wales*, or the Town of *Berwick-upon-Tweed*, or within that Part of *Great Britain* called *Scotland*, shall be sent and deposited in some Warehouse or Warehouses, to be appointed for that Purpose by the respective Commissioners of the Customs in *England* or *Scotland*, within the City of *London* or *Edinburgh* respectively, in order to be there publickly sold, shall be and the same is hereby repealed; and that it shall and may be lawful for the said respective Commissioners to cause all such Tea, so seized and condemned according to Law, to be sold publickly to the best Bidder, at such Places as they shall think proper, in the same Manner as they might have done, if the said recited Act, or any other Act requiring such Tea to be sent to *London* or *Edinburgh* for that Purpose, had not been made; any Thing therein contained to the contrary notwithstanding.



XXXII. And

Officers making any collusive Seizure or agreeing not to seize any Ship or Goods, or taking any Bribe,

shall forfeit 500 l. and be incapacitated; And every Person giving or offering such Bribe, shall forfeit 500 l.

XXXII. And it is hereby further enacted by the Authority aforesaid, That from and after the said First Day of *October* One thousand seven hundred and eighty-four, if any Officer of His Majesty's Navy, Customs, or Excise, shall make any collusive Seizure, or shall deliver up, or shall make any Agreement to deliver up, or not to seize any Ship or Vessel, or any Goods liable to Forfeiture by this or any other Act of Parliament, or shall directly or indirectly take or receive any Bribe, Gratuity, Recompence, or Reward, for the Neglect or Non-performance of his Duty, every such Officer therein offending, shall for each and every Offence, forfeit the Sum of Five hundred Pounds, and be rendered incapable of serving His Majesty in any Office or Employment, Civil or Military; and if any Person or Persons whatsoever shall give, offer, or promise to give, any Bribe, Recompence, or Reward to, or make any collusive Agreement with any Officer of the Navy, Customs, or Excise, to do, conceal, or connive at, any Act whereby any of the Provisions made by this or any other Act of Parliament relative to His Majesty's Customs or Excise, may be evaded or broken, every such Person or Persons shall, for each and every such Offence, (whether the same Offer, Proposal, Promise or Agreement, be accepted or performed or not), forfeit the Sum of Five hundred Pounds.

Vessels and Goods forfeited by this Act, or by 19 G. 3. c. 69. may be seized by any Officer of Customs or Excise.

3 G. 3. c. 22.

XXXIII. And it is hereby further enacted by the Authority aforesaid, That the Ships, Vessels, Boats, and Goods, forfeited by this Act, or by the before-mentioned Act, made in the Nineteenth Year of His present Majesty's Reign, shall and may be seized by any Officer or Officers of the Customs or Excise; and the same and the several Forfeitures and Penalties herein-before inflicted, shall be, One Moiety to His Majesty, His Heirs and Successors, and the other Moiety to any Officer or Officers of the Customs or Excise who shall sue and prosecute for the same; and shall and may be sued for, prosecuted, condemned, recovered, and applied, (except otherwise directed by this Act), in the Manner directed by an Act made in the Third Year of the Reign of His present Majesty, (intituled, *An Act for the further Improvement of His Majesty's Revenue of Customs; and for the Encouragement of Officers making Seizures; and for the Prevention of the clandestine Running of Goods into any Part of His Majesty's Dominions)*; and all such Ships, Vessels, and Boats, shall, upon Condemnation, be broken up or destroyed, or used and disposed of in the same Manner, and shall be subject to the same Rules and Restrictions, in all Respects not altered by this Act, as Ships or Vessels of the Burthen of One hundred Tons, or any lesser Burthen, are subject and liable to by Law.

## 25 GEORGII III. Cap. LXXII.

An Act for repealing the Duties on Linens to be printed, painted, stained, or dyed in *Great Britain*, imposed by an Act made in the last Session of Parliament, and for granting other Duties in lieu thereof; and on Cotton Stuffs, Muslins, Fustians, Velvets, and Velverets, wove in *Great Britain*, to be printed, stained, painted, or dyed; and upon the Importation of Linens, Cotton Stuffs, Muslins, Fustians, Velvets, and Velverets, printed, stained, painted, or dyed in foreign Parts.

(The following Sections abstracted)

Sections VII. to XXXIV.—"Contain Penalties, Regulations, &c. &c. concerning the printing, painting, staining, marking, dying, &c. &c. Linens, Cottons, Calicoes, Muslins, &c. &c.

An-



## 26 GEORGII III. Cap. XL.

An Act for regulating the Production of Manifests, and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandestine Relanding of Goods.

No Goods to be imported into Great Britain, in any Vessel belonging to British Subjects, unless the Master have on board a Manifest containing the Particulars herein-mentioned.

WHEREAS the Laws now in Force, made to secure the Payment of the Duties due on such Goods as are admissible to an Entry upon Importation into this Kingdom from foreign Parts, and to prevent the clandestine and fraudulent Importation and Exportation of prohibited Goods, and the relanding of Goods shipped for Exportation, entitled either to Bounty or Drawback, have been found insufficient to answer the good Purposes thereby intended; be it therefore enacted by the King'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 Times herein-after mentioned, no Goods or Commodities shall be imported or brought into *Great Britain*, from any Port or Place whatever, in Parts beyond the Seas, in any Ship or Vessel whatever, belonging in the Whole or in Part to His Majesty's Subjects, unless the Master, or other Person having or taking the Charge or Command of every such Ship or Vessel respectively, importing such Goods, shall have on board a Manifest or Manifests, or Content or Contents, in Writing, signed by such Master or other Person, containing the Name or Names of the several and respective Ports or Places where the Goods in such Manifest or Manifests, or Content or Contents, mentioned, shall have been respectively laden or taken on board, the Name and Built of such Ship or Vessel, and the true Admeasurement or Tonnage thereof, according to the Register of the same, together with the Christian and Surname of the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, and the Port or Place to which such Ship or Vessel truly belongs; and a just, true, correct, and particular Account of all the Cargo, and of all Packages of Goods so laden or taken on Board, with the several and respective Marks thereon; and of the Particulars of the Cargo which is stowed loose; and of the following Particulars, in Words at Length; (that is to say), the several and respective Numbers of the Packages, with a particular Description thereof, whether Leaguer, Pipe, Butt, Puncheon, Hogshead, Barrel, or other Cask or Package, describing such other Cask or Package by its usual or ordinary Name; or whether Case, Bale, Pack, Truss, Chest, Box, Bundle, or other Package, or by such other Name or Description as the same is usually called or known.

No Wine to be imported from any Place not subject to the Crown of Great Britain, unless the Master has a proper Manifest on Board.

II. And be it further enacted by the Authority aforesaid, That no Wine of any Sort shall be imported or brought into *Great Britain*, from any Port or Place whatever in foreign Parts, not belonging to or under the Dominion of the Crown of *Great Britain*, in any Ship or Vessel whatever, unless the Master, or other Person having or taking the Charge or Command of the Ship or Vessel in which such Wine shall be laden, shall have on board, in like Manner, a Manifest or Manifests, or Content or Contents, in Writing, made out and signed by such Master or other Person, on or before the Clearing or Departure of every such Ship or Vessel from each and every such Port or Place where such Wine shall be laden on board, containing the Name of the several and respective Ports or Places where the Wine mentioned in such Manifest or Manifests, or Content or Contents, shall have been so respectively laden or taken on board; the Name and built of such Ship or Vessel, and the true Admeasurement or Tonnage thereof; together with the Christian and Surname of the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, and the Port or Place to which such Ship or Vessel truly belongs; and a just, true, correct, and particular Account of the whole Quantity of Wine, distinguishing the Quantity of each different Kind, so taken on board as aforesaid, and of the several and respective Marks upon the different Packages respectively, and, if known, the Names of the Persons to whom the Wines are respectively consigned; and also, in Words at Length, the several and respective Numbers of the Packages, with a particular Description thereof, whether Leaguer, Pipe, Butt, Puncheon, Hogshead, Barrel, or other Cask or Package, or by what Name or Description such other Cask or Package may be usually called or known: Provided always, that nothing in this Act contained shall extend, or be construed to extend, to permit any Goods or Commodities whatever, which are now by Law required to be accompanied with Certificates or other Documents, to be imported into *Great Britain*, without all and every such Certificate or Certificates, or other Document or Documents, so required; but the same shall, and are hereby directed and required to be accompanied, as well

Certificates requisite on the Importation of Goods as heretofore.

with

with such Certificate or other Document, as with the Manifest or Manifests, or Content or Contents, herein-before directed; and on Failure thereof, the Goods shall respectively continue to be liable to all and every the Duties, Regulations, and Restrictions, and to the Fines, Penalties, and Forfeitures in all Respects, to which the same are or shall be subject and liable by Law, as if this Act had not been made.

Masters of Vessels, before clearing out for Great Britain, from any of the British Dominions in Foreign Parts, to deliver a Manifest to the Chief Officer of the Customs, &c.

III. And be it further enacted, That before any Ship or Vessel shall be cleared out for *Great Britain* with any Goods or Commodities whatever, from any Port or Place in any Colony, Plantation, Island, or Territory in foreign Parts, belonging to or under the Dominion of the Crown of *Great Britain*, the Master, or other Person having or taking the Charge or Command of every such Ship or Vessel, shall deliver the Manifest or Content in Writing, herein-before required, to the Collector of the Customs (if there be such an Officer at or near to such Place); and if there shall not be a Collector of the Customs there, then to the Chief Officer of the Customs; and, if there shall not be any Officer of the Customs there, then to the Principal Officer or Magistrate, or some other Person by him specially appointed for that Purpose, resident at or nearest to such Place; which said Collector, or other Chief Officer or Magistrate, or other Person by him appointed as aforesaid, shall respectively cause a Duplicate thereof to be forthwith made, and shall indorse upon the original Manifest or Content his Name, with the Day and Year on which the same was produced to such Collector or other Chief Officer or Magistrate, or Person by him appointed, as aforesaid, and shall then return the said original Manifest or Content to the said Master or other Person, on or before the clearing of any such Ship or Vessel; and such Collector or other Chief Officer or Magistrate, or other Person specially appointed as aforesaid, shall respectively, at and upon the clearing of every such Ship or Vessel as aforesaid, immediately transmit the said Duplicate of such Manifest or Content, so made as before directed, under his Hand and Seal, to the Collector and Comptroller of His Majesty's Customs at the Port in *Great Britain* to which the Goods are consigned, and to which the Manifests respectively refer.

Truth of the Manifests to be verified on Oath before the Consul, &c. relative to Wine shipped in foreign Ports for Great Britain.

IV. And be it further enacted by the Authority aforesaid, That no Sort of Wine shall be admitted to an Entry, on the Importation thereof into *Great Britain*, in any Ship or Vessel whatever, from any Port or Place in Parts beyond the Seas, not belonging to or under the Dominion of the Crown of *Great Britain*, unless the Master, or other Person having or taking the Charge or Command of each and every Ship or Vessel importing the same, shall, before his Departure from the Port or Place where such Wine is shipped or laden on board, verify upon Oath the Truth of the Contents of the said Manifest or Manifests, in respect of the said Wine, before the *British* Consul or other Chief *British* Officer, if there shall be any such resident at or near to the Port or Place where such Wine shall be laden or taken on Board; which Oath the said *British* Consuls, or other Chief *British* Officers, is and are hereby respectively authorized and required to administer.

Penalty on Masters of Vessels importing Goods without a proper Manifest.

V. And be it further enacted by the Authority aforesaid, That if any Goods shall be imported or brought into *Great Britain*, in any Ship or Vessel whatever, belonging in the Whole or in Part to His Majesty's Subjects, from any Port or Place whatever in foreign Parts, without such Manifest or Manifests, or Content or Contents, in Writing, or shall not be included and described therein, or shall not agree therewith; or if any Wine shall be imported or brought into *Great Britain* by any such Ship or Vessel, without a Manifest or Manifests, Content or Contents, so verified as aforesaid; in each and every such Case the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, shall forfeit a Sum of Money equal to Double the Value of such Goods, together with the full Duties payable on the same.

Masters of Vessels, on Arrival within 4 Leagues of the British Coast, are to produce their Manifests to the First Officer of the Customs who shall come on Board, and give him a Copy thereof.

VI. And be it further enacted by the Authority aforesaid, That every Master, or other Person having or taking the Charge or Command of any Ship or Vessel, belonging in the Whole or in Part to His Majesty's Subjects, laden with Goods as aforesaid, and bound to any Port or Place in *Great Britain*, shall, on his Arrival within Four Leagues of the Coast thereof, upon Demand, produce all and every such Manifest or Manifests, or Content or Contents, in Writing, which such Master or other Person is herein-before directed and required to have on board his said Ship or Vessel, to such Officer or Officers of His Majesty's Customs as shall first come on board his said Ship or Vessel, for his or their Examination and Inspection, and shall deliver to such Officer or Officers a true Copy thereof respectively, (which Copy shall be provided and subscribed by the said Master, or other Person having or taking the Charge or Command of such Ship or Vessel); and that the several and respective Officer and Officers to whom the original Manifest shall have been so produced, shall certify upon the Back thereof that the same was produced, and also the Day and Year on which the same was or were so produced, and such Copy or Copies as aforesaid were to him or them delivered; and shall likewise certify upon

Officer to certify such Production on the Back of the original Manifest, and to transmit the





upon the Back of such Copy or Copies the Day and Year on which the same was or were produced, and shall forthwith transmit such Copy or Copies to the respective Collectors and Comptrollers of the several Ports to which the Goods, by such Manifest or Manifests, shall appear respectively to be consigned; and that the said Master, or other Person so having or taking the Charge or Command of any such Ship or Vessel, shall in like Manner produce to the Officer or Officers of His Majesty's Customs who shall first come on board such Ship or Vessel, upon her Arrival within the Limits of any Port of *Great Britain* in which the Cargo or any Part thereof is intended to be discharged or landed, such Manifest or Manifests, or Content or Contents, in Writing as aforesaid, and shall also deliver to him or them a true Copy or Copies thereof (such Copy or Copies also to be provided and subscribed by the said Master, or other Person having or taking the Charge or Command of such Ship or Vessel), the Production of which said Manifest or Manifests, or Content or Contents, in Writing, and the Delivery of such Copy or Copies thereof, to be delivered as is herein-before directed, shall also be certified to have been so produced and delivered as aforesaid, by the said Officer or Officers of His Majesty's Customs who shall so first come on board the said Ship or Vessel on her Arrival within the Limits of any such Port, upon the Back of the said original Manifest or Manifests, or Content or Contents, in Writing, with the particular Day and Year, and the Time when such Manifest or Manifests, or Content or Contents, in Writing, was or were produced to such Officer or Officers, and when he or they so received the said Copy or Copies thereof; and such Officer or Officers is and are hereby required forthwith to transmit, or cause to be transmitted, the said Copy or Copies of the said Manifest or Manifests, or Content or Contents, in Writing, to the Collector and Comptroller of that Port: Provided always, That nothing herein contained shall be construed to extend to require of such Master or other Person having or taking the Charge or Command of such Ship or Vessel, the Delivery of more than One Copy of the Manifest or Manifests, Content or Contents, respectively, which he is hereby directed to have on board, to the Officer or Officers aforesaid, who shall first come on board of such Ship or Vessel, within Four Leagues of the Coast of *Great Britain*, and to none other who shall afterwards come on board, within the Distance aforesaid; and One other Copy to such Officer or Officers as shall first come on board within the Limits of any Port in *Great Britain*, and to none other who shall afterwards come on board within such Limits, if such Master, or other Person so having or taking the Charge or Command of any such Ship or Vessel, shall produce to such Officer or Officers respectively his Manifest or Manifests, Content or Contents, with a Certificate on the Back thereof as aforesaid: Provided also, That, if any Manifest or Content, herein-before directed to be delivered up to the Collector and Comptroller of any Port where such Ship or Vessel arrives, shall contain an Account of Goods not there to be landed, but which shall appear to be consigned to some other Port or Place in *Great Britain*, then, and in such Case, that the Collector and Comptroller shall certify upon such Manifest, under their Hands, such Part of the Cargo as shall there have been delivered, and shall then deliver back the original Manifest to the Master, or other Person having or taking the Charge or Command of the Ship or Vessel; and so in like Manner, as often as the Case shall require, until such Ship or Vessel shall arrive at her last Port or Place of Discharge.

Copy to the proper Officers at the Port of Consignment, &c.

Master not required to give more than Two Copies of his Manifests.

Penalty on Master neglecting to produce his Manifest, or to give a Copy thereof to the proper Officer, &c.

and on Officer neglecting to certify the Production thereof, &c.

VII. And be it further enacted by the Authority aforesaid, That if the Master, or other Person having or taking the Charge or Command of any Ship or Vessel laden as aforesaid, and bound to any Port or Place in *Great Britain*, shall not, upon his Arrival within the Limits of any Port in *Great Britain* as aforesaid, or within Four Leagues of the Coast thereof, produce such Manifest or Manifests, or Content or Contents, in Writing, to the Officer and Officers of His Majesty's Customs as aforesaid, upon Demand thereof, and also give such Copy or Copies thereof as aforesaid to the Officer or Officers of His Majesty's Customs who shall first come on board such Ship or Vessel, upon her Arrival, as aforesaid, within any Port in *Great Britain*, where the Cargo, or any Part thereof, is intended to be discharged or landed, or shall not give an Account of the Destination of such Ship or Vessel, or shall give a false Account of the Destination thereof, in order to evade the Production of the Manifest or Manifests, or Content or Contents, in Writing, the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, shall forfeit a Sum equal to Double the Value of the Goods, together with the full Duties due and payable thereon; and if such Officer or Officers first coming on board, within the Distance or Limits aforesaid, shall neglect or refuse to certify on the Back of such Manifest or Manifests, or Content or Contents, the Production thereof, and the Delivery of such Copies, respectively, as are herein-before directed and required to be delivered to such Officer or Officers, every such Officer so neglecting or refusing shall forfeit and pay the Sum of One hundred Pounds.

Master and Mate of any such Vessel, who shall suffer Bulk to be bro-

VIII. And be it further enacted by the Authority aforesaid, That if after the Arrival of any Ship or Vessel so laden with Goods as aforesaid, and bound to *Great Britain*, either when within the Limits of any

ken within the said Limits, unauthorized by the proper Officer, shall forfeit each 200l.

any of the Ports of *Great Britain*, or within Four Leagues of the Coast thereof, Bulk shall be broken, or any Part of the Cargo of such Ship or Vessel shall be unladen or unshipped with Intention to be laid on Land, or unshipped for any other Purpose whatever, out of such Ship or Vessel as aforesaid, within the Limits or Distance aforesaid, before such Ship or Vessel shall come to the proper Place for the Discharge of her Cargo, or any Part thereof, and shall be there duly authorized by the proper Officer or Officers of the Customs to unlade the same, the Master or other Person having or taking the Charge or Command of such Ship or Vessel, and the Mate or other Person next in Command, shall respectively forfeit and lose

except, &c.

the Sum of Two hundred Pounds, except in case of unavoidable Necessity and Distress of Weather, or other unavoidable Accident, Necessity, or Distress, of which Necessity and Distress, or other unavoidable Accident, the Master or other Person having or taking the Charge or Command of such Ship or Vessel, shall give Notice to, and (together with Two or more of the Mariners on board such Ship or Vessel) shall make Proof, upon Oath, before the Collector or other Chief Officer of the Customs of the Port within the Limits of which such Accident, Necessity, or Distress shall happen, or before the Collector or other Chief Officer of the first Port in *Great Britain*, within the Limits of which such Ship or Vessel shall afterwards arrive, if the said Accident, Necessity, or Distress shall have happened, not within the Limits of any Port, but within Four Leagues of the Coast of *Great Britain*, (which Oath the said Collector or other Chief Officer is hereby authorized and required to administer.)

Direction relative to Goods not stowed in the Main Hold.

IX. And be it further enacted by the Authority aforesaid, That if upon the Arrival of any Ship or Vessel within the Limits of any Port in *Great Britain*, for the Discharge of the Cargo, or any Part thereof, there shall be any Goods which, from Necessity, or from the Nature of the Cargo, must be unavoidably stowed, either in the Cabin or between the Decks, or upon the Decks, or in the Steerage, Forecastle, or other Place or Places, out of the Main Hold of any such Ship or Vessel (save and except such Part of the Cargo as is stowed in the Chains, or in other Parts on the Outside of such Ship or Vessel), in such Case the Officer or Officers of the Customs who shall first go on board, shall, before he or they shall leave the Ship or Vessel, mark or seal such several and respective Packages, in such Manner as such Officer or Officers shall be directed by the Commissioners of the Customs, or any Four or more of them, in *England*, or the Commissioners of the Customs, or any Three or more of them in *Scotland*, for the Time being, and shall keep a particular Account thereof; which Mark or Seal shall not be altered, defaced, or broken, before the Goods contained in such Packages shall be respectively landed, either at the lawful Quays, or at such other Places as shall from Time to Time be allowed for that Purpose, by special Sufferance and Leave from the Commissioners and Officers of His Majesty's Customs, and under the Authority of an Order from the proper Landing Waiters, and likewise in the Presence of such superior Officer or Officers as the said Commissioners of the Customs, in *England* and *Scotland* respectively, shall appoint to see such Packages opened.

If any Marks on such Goods shall be defaced, with the Privity of the Master and Mate, they shall forfeit 300l. each.

X. And be it further enacted by the Authority aforesaid, That if any of the Marks or Seals which shall have been put upon any of the Packages as before directed, shall be altered, defaced, or broken, by the Master, or other Person having or taking the Charge or Command of the Ship or Vessel on board of which such Offence or Offences shall be committed, or by any of the Crew, or shall be committed by any other Person, with the Privity or Consent of the said Master or other Person having or taking the Charge or Command of such Ship or Vessel, every such Master, or other Person having or taking the Charge or Command of such Ship or Vessel, and also the Mate or such Person as shall be next in Command to such Master or other Person having the Charge and Command as aforesaid, shall, for each and every Offence so committed, forfeit Two hundred Pounds.

Master of every Vessel importing such Goods to make Entry, upon Oath, of her Burthen, Lading, &c. before the Chief Officer at the Port of Importation;

XI. And be it further enacted by the Authority aforesaid, That the Master, or other Person having or taking the Charge or Command of any Ship or Vessel, in which such Goods shall be so imported or brought as aforesaid into *Great Britain*, shall, within Twenty-four Hours after the Arrival of such Ship or Vessel at such Places respectively, as shall hereafter be fixed upon and appointed for that Purpose by the Commissioners of the Customs, or any Four or more of them, in *England*, or the Commissioners of the Customs or any Three or more of them, in *Scotland*, for the Time being, make Entry, upon Oath, of the Built, Burthen, Contents, and Lading of such Ship or Vessel, with the particular Marks, Numbers, and Contents of every Parcel of Goods then laden on board such Ship or Vessel, to the best of his Knowledge and Belief, and do and perform every Act and Thing in relation thereto, before the Customer, Collector, or other Chief Officer of the Customs of the said Port, openly in the Custom House at the same Port in the Manner directed and required by an Act passed in the Thirteenth and Fourteenth Years of the Reign of His late Majesty, King *Charles* the Second, intituled, *An Act for preventing Frauds, and regulating Abuses in His Majesty's Customs*, under the Penalty of the Forfeiture of One hundred Pounds;

23 & 24 Car. 2. c. 11.

and deliver his Manifest to him.

and the said Master or other Person shall, at the Time he so makes his Report or Entry of his Ship upon



upon Oath at the Custom House as aforesaid, deliver to the Collector or other Chief Officer of the Customs at the said Port, the Manifest or Manifests, or Content or Contents, in Writing, as before directed to accompany their respective Cargoes, and to be on board every Ship or Vessel in which Goods shall be so imported or brought as aforesaid into *Great Britain*; and if the said Master, or other Person having or taking the Charge or Command of any such Ship or Vessel, shall neglect or refuse to deliver such Manifest or Manifests, or Content or Contents in Writing, as aforesaid, to the said Collector or other Chief Officer of the Customs, at the Time he so makes his Report or Entry of his Ship upon Oath at the Custom House as aforesaid, every such Master, or other Person so having or taking the Charge or Command of such Ship or Vessel, shall for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

on Penalty of 200l.

Penalty on the Master if the Goods reported shall not agree with the Manifest, &c.

XII. And be it further enacted by the Authority aforesaid, That if any Package whatever, which shall have been reported by the Master, or other Person having or taking the Charge or Command of any Ship or Vessel in Manner herein-before directed, shall be wanting, and not found on board such Ship or Vessel, in Conformity to such Report; or if the Goods reported shall not agree with the Manifest or Manifests, Content or Contents; or if either the Report or Manifest or Manifests shall not agree with the Cargo found on board of such Vessel or Vessels; then, and in every such Case, the Master or other Person having or taking the Charge or Command of such Ship or Vessel, shall forfeit and lose the Sum of Two hundred Pounds: Provided nevertheless, That in case any Goods shall be imported without such Manifest or Manifests, or Content or Contents in Writing, as herein-before is directed; or in case the Manifest or Manifests, or Content or Contents, accompanying the Goods, shall not agree with the Report, or shall be defaced or incorrect, or shall not agree with the Goods on board, and it shall be made to appear, to the Satisfaction of the Commissioners of the Customs, that the Cargo imported was wholly taken on board in foreign Parts, naming the particular Places where it was taken on board respectively, and that no Part of the Cargo has been unshipped since it was taken on board, and that the Manifest or Content has been lost or mislaid without Fraud or Collusion, or that the same was defaced by Accident, or incorrect by Mistake; in such Case, the Penalties and Forfeitures herein-before inflicted shall not be incurred: Provided also, That in case any Goods shall, from urgent Necessity, be taken on board of any Ship or Vessel in any Foreign Port or Place, for *Great Britain*, after such Manifest or Manifests, or Content or Contents, as required by this Act, shall have been attested in Manner herein-before directed, the Master or other Person having or taking the Charge or Command of such Ship or Vessel, shall make out or cause to be made out, and shall sign a separate Manifest or Manifests, or Content or Contents, of all such Goods as shall be so taken on board; which Manifest or Manifests, or Content or Contents, shall be subject to all and every Provision in this Act contained, to all Intents and Purposes, in like Manner as the Manifest or Manifests, or Content or Contents, so attested as aforesaid are subjected; and in such Case, the Penalties and Forfeitures herein-before inflicted, with respect to Goods imported without a Manifest or Content, shall not be incurred, if the urgent Necessity of so taking such Goods on board shall be made to appear, to the Satisfaction of the Commissioners of the Customs in *England* and *Scotland* respectively.

Certain Cases in which the Penalties shall not be incurred.

Penalty on Masters permitting Goods to be thrown overboard, &c. after Arrival within the aforesaid Limits.

XIII. And be it further enacted by the Authority aforesaid, That if any Goods so taken on board any Ship or Vessel in any foreign Port or Place, shall after the Arrival of such Ship or Vessel within the Limits of any Port of *Great Britain*, or within Four Leagues of the Coast thereof, or after the first Production of the Manifest or Manifests, or Content or Contents, to the Officers of the Customs, in Manner herein-before directed (whether such Goods shall be inserted in the said Manifest or Manifests, or Content or Contents, herein-before directed to accompany such Goods, or not), be thrown overboard, or staved, or otherwise in any Manner destroyed (except in case of unavoidable Necessity, Proof of which shall be made, to the Satisfaction of the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively), the Master or other Person having or taking the Charge or Command of the Ship or Vessel on board of which such Offence shall be committed, shall forfeit Two hundred Pounds.

Importers, &c. within 20 Days after the Master's Report, to make Entry, with the proper Officer, of all Goods imported, &c. by them, and pay the Duties.

XIV. And be it further enacted by the Authority aforesaid, That all and every Importer or Importers, Proprietor or Proprietors, or Consignee or Consignees, of any Goods imported or brought into *Great Britain* as aforesaid, shall severally and respectively, within Twenty Days after the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, shall have made his Report or Entry upon Oath, in Manner herein-before directed, or after the Expiration of the Time within which he is required by Law so to do, make a due Entry in Writing, in the usual and accustomed Manner with the Collector or other Chief Officer of the Customs, at the Port in *Great Britain* where the Ship or Vessel so laden as aforesaid shall arrive, of all the Goods so by them, and each and every

of them, respectively, imported in such Ship or Vessel, or of which they and each and every of them are the Importers, Proprietors, or Consignees respectively, and shall pay the full Duties due and payable in ready Money, for such Goods, within the Time aforesaid; and that if he or they respectively shall fail in so doing, it shall and may be lawful for the Officers of the Customs to convey such Goods to His Majesty's Warehouse at the Custom House for Security of the Duties; and if the full Duties are not paid for such Goods within the Space of Three Calendar Months from the Time they shall be so brought to the said Warehouse at the Custom House, they shall and may be then forthwith sold, and the Produce applied agreeably to an Act passed in the Twelfth Year of the Reign of Her late Majesty Queen *Anne*, intituled, *An Act for encouraging the Tobacco Trade*; any Law, Usage, or Custom to the contrary notwithstanding: Provided nevertheless, that nothing herein-before contained shall extend, or be construed to extend, to the selling of any Goods which may by Law be entered and warehoused, upon Bond or Security being given for the Whole of the Duties due thereon.

12 Anne, c. 8.

From, Aug. 1, 1786, no Vessel shall be cleared out for Foreign Parts, until the Master and Mate have given Bond not to land illegally any Goods, on board, &c.

XV. And be it further enacted by the Authority aforesaid, That from and after the First Day of *August*, One thousand seven hundred and eighty-six, it shall not be lawful for any Officer or Officers of His Majesty's Customs in *Great Britain* to permit or suffer any Ship or Vessel to be cleared out for Foreign Parts, from any Port or Place whatever in *Great Britain*, until the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, and the Mate of such Ship or Vessel, shall severally and respectively give Security to His Majesty, His Heirs and Successors, by Bond, in the Penalty of Two hundred Pounds, (which Security shall be taken by the Collector, or other principal Officer of the Customs, at such Port or Place, who is hereby authorized and required to take such Security), with Condition that such Master, or other Person having or taking the Charge or Command of such Ship or Vessel, or such Mate, as the Case may be, will not at any Time thereafter, land, or cause to be landed, any Goods, in any Part of this Kingdom, in any Manner which is or shall be prohibited by Law, or take the same on board in order to their being so landed, nor be anywise concerned, or aiding or assisting in fraudulently importing, unshipping, or landing the same, and will not hinder, molest, or oppose any of His Majesty's Officers of the Customs or Excise, or any other Person or Persons assisting them, or either of them, in the due Execution of their respective Offices or Employments; or until such Master or other Person having or taking the Charge or Command of such Ship or Vessel, shall produce a Certificate, under the Hand of the Collector or other principal Officer of the Customs, at some other Port or Place in *Great Britain*, of such Security having been before given at such other Port or Place to such Collector or other principal Officer, by such Master and Mate.

Clause relative to Goods exported in Bales press-packed, &c.

XVI. And be it further enacted by the Authority aforesaid, That there shall not be paid or allowed to any Person whatsoever, upon the Exportation of any Goods entitled to either Drawback or Bounty upon Exportation, any Drawback, Bounty, or Allowance whatever, if the Goods are in Bales press-packed, unless the several different Names and Species of the Goods, and the Quantities and Qualities thereof, respectively, shall be verified by the respective Master Packer or Master Packers thereof, or One of them, or, in case of the Absence of such Master Packer or Master Packers, or One of them, from Sickness or other unavoidable Necessity, by the Foreman, or other Servant of such Master Packer or Master Packers, respectively, who shall have actual Knowledge of the Contents of the Bales so respectively press-packed, in the following Manner; (that is to say), if the Goods are packed at the Port whence they are to be exported, or within Ten Miles thereof, then by Oath made and subscribed upon the Entry or Cocquet, before the Collector or Comptroller, or other Chief Officer of the Customs at such Port, (who is and are hereby respectively authorised to administer the same); and if such Goods are packed at any greater Distance than Ten Miles from the Port from whence the Goods are to be exported, then on the like Oath made, and subscribed in Manner aforesaid, before some Magistrate or Justice of the Peace for the County or Place where such Master Packer or Packers shall reside.

Penalty on Masters who shall not deliver Cocquets to the proper Officer;

XVII. And be it further enacted by the Authority aforesaid, That every Master or other Person having or taking the Charge or Command of any Ship or Vessel, on board of which any Goods shall be shipped for Exportation to foreign Parts, from any Port or Place in *Great Britain*, shall, upon Demand, produce and deliver to each and every Officer or Officers of His Majesty's Customs, who shall come on board his Ship or Vessel, either within the Limits of any Port in *Great Britain*, or within Four Leagues of the Coast thereof, all and each and every Cocquet or Cocquets delivered to him by the proper Officer or Officers of the Customs, at the Port or Ports, Place or Places, where the Ship or Vessel shall



shall have been cleared out, for the Examination and Inspection of every such Officer or Officers, under the Penalty of One hundred Pounds; and if such Officer or Officers shall find any of the Goods on board such Ship or Vessel not to correspond with the Cocquet or Cocquets so produced, he or they is and are hereby authorized and required to seize the said Goods, which shall be forfeited; or if such Officer or Officers shall discover that any of the Packages indorsed upon the Cocquet or Cocquets so produced, are not on board the said Ship or Vessel, the Master, or other Person having or taking the Charge or Command of the Ship or Vessel, shall forfeit the Sum of Twenty Pounds for each and every Package contained in such Cocquet or Cocquets, and not found.

or whose Cargo shall not be agreeable thereto.

Debentures on Exportation of Goods entitled to Drawback or Bounty, to be made out in the Names of the real Owners.

XVIII. And be it further enacted by the Authority aforesaid, That no Entry shall pass, nor any Debenture be made out, upon Exportation to foreign Parts from *Great Britain*, of any Goods whatever, which are entitled either to Drawback or Bounty upon Exportation, but in the Name of the real Owner or Owners, or Proprietor or Proprietors of the Goods, if they, or any of them, are resident in *Great Britain*; and that before such Owner or Owners, or Proprietor or Proprietors, shall receive the Drawback or Bounty, or any Allowance to which such Goods may be entitled, or any Part thereof, One or more of them, and not any Broker or Agent on his or their Behalf, shall, upon the Debenture, verify, by Oath, his or their so being the real Owner or Owners, or Proprietor or Proprietors, of such Goods, and also that the Goods are really and *bonâ fide* exported to foreign Parts, and have not been relanded in *Great Britain*, any Law, Custom, or Usage to the contrary notwithstanding: Provided always, That such real Owner or Owners, or Proprietor or Proprietors of such Goods, if he or they shall not have purchased or obtained a Right to, or Property in, the Drawback to which such Goods are entitled, shall, and is and are hereby required, at the Time such Goods are entered for Exportation, to acknowledge in Writing under his or their Hands upon the Entry, the Person or Persons who is or are entitled to such Drawback; and such Person or Persons shall, after the Requisites of this Act are fully complied with, receive such Drawback; and the Receipt of such Person or Persons upon the Debenture shall be an Acquittal and Discharge for such Drawback: Provided nevertheless, That nothing in this Act shall extend, or be construed to extend, to hinder or prevent the Agent of any Corporation or Company trading by a Joint Stock from making Oath, in the Manner now by Law allowed, to entitle such Coporation or Company to obtain any Drawback or Allowance upon the Exportation of Goods from *Great Britain*; nor to hinder or prevent any Proprietor or Proprietors of Lands in any of His Majesty's Colonies or Plantations, nor any Person or Persons whatever, from exporting from any Place, other than that at which he or they reside, if such Person or Persons shall reside at a greater Distance than Twenty Miles from such Place, any Goods or Commodities whatever; nor any Person or Persons whatever from exporting from any Place, other than that at which he or they reside, any Goods whatsoever, of *British* Manufacture, (being the Property of such Person or Persons), by and in the Name of an Agent, and such Agent is hereby authorised to do and perform every Act and Thing, to entitle the real Proprietor or Proprietors of the Goods to all and every Bounty, Drawback, or Allowance, due by Law upon the Exportation of such Goods, and to recover the same in as full and ample Manner as if the real Proprietor or Proprietors was or were to act therein; provided such Agent shall testify upon Oath, on the Back of the Debenture, over and besides what is already by Law required to be testified upon Oath before the Collector or Comptroller, or other Chief Officer of the Customs, (who is and are hereby authorized to administer the same), the Name or Names of the real Proprietor or Proprietors of the Goods, and his or their known Place of Abode, and shall, if required by the said Collector or Comptroller, or other Chief Officer, give good and sufficient Reason for his Knowledge of the Place to which the Goods are intended to be exported.

Companies trading by a Joint Stock may employ an Agent, &c.

From Sept. 29, 1786, no Bounty, &c. to be paid for Goods exported to Ireland, Guernsey, &c. without a proper Certificate.

XIX. Provided always, and it is hereby further enacted by the Authority aforesaid, That, from and after the Twenty-ninth Day of *September* One thousand seven hundred and eighty-six, no Bounty or Premium shall be paid or allowed for or upon any Goods whatsoever exported from this Kingdom to *Ireland*, and that no Drawback, Bounty, or Premium shall be paid or allowed for or upon any Goods whatever exported from this Kingdom to the Islands of *Guernsey* or *Jersey*, nor any Debenture made out for such Drawback, Bounty or Premium, until a Certificate shall be produced, under the Hands and Seals of the Collector, Comptroller, and Surveyor of the Customs, or any Two of them, belonging to such Port in *Ireland*, or from the Register of Certificates, or other Chief Officer of the Customs in the said Islands of *Guernsey* or *Jersey*, as such Goods shall have been respectively landed at, certifying that the Goods have been duly landed there; any Law, Custom, or Usage to the contrary notwithstanding.

Goods entitled to Drawback, &c. by whom to be put on board.

XX. And be it further enacted by the Authority aforesaid, That no Goods whatever, entitled to either Drawback, Bounty, or Premium, shall be carried or put on board any Ship or Vessel whatever for Exportation

portation to foreign Parts by any Person or Persons whatever, (except the proper Officers of the Revenue), other than such Person or Persons as shall be authorized for that Purpose, by Licence under the Hands of the Commissioners of His Majesty's Customs, or any Four or more of them, for the Time being, who are hereby authorized to grant the same, and to require such Security as they may deem necessary, by Bond or otherwise, to be given by the Person or Persons to whom they shall grant such Licence, for the actual Delivery of the Whole of the Goods on board such Ship or Vessel to the Officers of the Revenue stationed on board, and for the faithful and incorrupt Dealing, in every Respect, of such Person or Persons in regard to such Goods; which said Person so to be licensed as aforesaid, shall and are hereby required, upon carrying such Goods on board any Ship or Vessel, to give clear and full Information thereof, in Writing, to the Master or other Person then in charge of such Ship or Vessel, for the better enabling the Master to give Notice, as required by this Act, previous to his clearing out with Drawback or Bounty Goods; which Licence, when granted by the Commissioners of the Customs, shall not be withdrawn by them, or the Operation under the same in any Manner hindered, obstructed, or prevented, unless either the Person or Persons to whom such Licence shall have been granted, or some other Person or Persons employed by them, and with his or their Privity or Consent, shall commit some Act against any Law now made, or hereafter to be made, to secure the Revenue of Customs or Excise, and shall be convicted thereof, in which Case the said Commissioners shall and are hereby authorized and required to withdraw such Licence.

To whom Licences for that Purpose shall be granted.

XXI. Provided always, and be it further enacted by the Authority aforesaid, That the Commissioners of His Majesty's Customs shall, and are hereby required to grant such Licence as aforesaid to all and every Person and Persons who is or are now, by Law, entitled to carry or put on board such Goods, and who shall give such Security as the said Commissioners, or any Four or more of them, shall deem necessary, and to no other Person or Persons whatever.

Penalty on Masters of Vessels who shall neglect to bring to at the usual Places appointed for stationing Officers of the Revenue.

XXII. And whereas it has frequently happened, That Ships or Vessels, as well bound to *Great Britain* from Foreign Parts, as from *Great Britain* to Foreign Parts, have passed the usual Places appointed for stationing Officers of the Revenue on Board of Vessels, and for relieving or landing such Officers, without bringing to for such Purpose; be it therefore enacted by the Authority aforesaid, That the Master, or other Person having or taking the Charge or Command of any Ship or Vessel coming or arriving from foreign Parts, shall not presume to pass such usual Places, or such other Places as may hereafter be appointed for that Purpose by the Commissioners of His Majesty's Customs, or any Four or more of them, for the Time being, without bringing to and receiving the Revenue Officers on Board; or being outward-bound for foreign Parts, shall not presume to pass without bringing to at such usual Places, or such Places as shall be appointed as aforesaid, for the Purpose of the Cargo being examined, and of relieving or landing such Officers, unless in case of unavoidable Necessity or Distress of Weather, or other unavoidable Accident, to be made appear to the Satisfaction of the Commissioners of the Customs; and that every such Master or other Person, who shall so pass without bringing to for the Purposes aforesaid, either Inward or Outward-bound, shall, for each and every such Offence, forfeit and lose the Sum of One hundred Pounds.

Revenue Officers on board to have free Access to the Cabin.

and may open Locks, &c.

XXIII. And be it further enacted by the Authority aforesaid, That from and after the passing of this Act, any Officer or Officers of His Majesty's Revenue, properly authorized to examine any Ship or Vessel, or the Cargo on board thereof, shall, at all Times, have free Access to the Cabin, and every other Part or Place in such Ship or Vessel; and in case any Places within the Cabin, Forecastle, Steerage, or any other Part of the Ship, or any Boxes, Chests, or other Thing contained therein shall be locked, or in any Manner fastened, and the Keys shall be withheld, or the Places shall not be opened for such Officers respectively, on their requiring the same of the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, such Officer or Officers, if they are of a Degree superior to Tidesmen or Watermen, shall, and are hereby authorized and impowered to open the same in the best Manner they can, and are hereby indemnified in so doing; but if such Officers shall only be in the Class of Tidesmen or Watermen, they shall, and are hereby required to send for their superior Officer, who is hereby in like Manner authorized to open, or cause the same to be opened; and shall be, and is and are hereby indemnified in so doing.

Recital of 9 G. 3. c. 41.

XXIV. And whereas, by an Act passed in the Ninth Year of His present Majesty's Reign, (intituled, *An Act for better securing the Duties of Customs upon certain Goods removed from the Out-Ports, and other Places, to* London; *for regulating the Fees of the Officers of His Majesty's Customs, in the Province of* Senegambia *in* Africa; *for allowing to the Receivers General of the Duties on Offices and Employments in* Scotland *a proper Compensation for their Trouble and Expences; for the better Preservation of Hollies,*



*Hollies, Thorns, and Quicksets, in Forests, Chases, and private Grounds, and of Trees and Underwoods in Forests and Chases; and for authorizing the Exportation of a limited Quantity of an inferior Sort of Barley, called* Bigg, *from the Port of* Kirkwall *in the Islands of* Orkney), it is amongst other Things enacted, That no Nanquin Cloth, Muslins, foreign Callicoes, or foreign Dimity, exceeding in Quantity One intire Piece; and no China Earthenware, exceeding in Number Twelve Pieces, (if the same shall have been imported or seized at any Out-Port in *Great Britain*, shall be brought, removed, or carried either by Land or by Water, from any Out Port, or other Place whatsoever, in *Great Britain*, into the Port of *London*, or the Members thereof, or to any Place whatever, within the Distance of Twenty Miles from the *Royal Exchange* of *London*, without a Certificate from the Collector, or other proper Officer of His Majesty's Customs, at the Port or Place where such Goods were imported or seized, certifying that the Duties upon the Importation of such Goods have been duly paid or satisfied, or that the said Goods have been before compounded for, or condemned, which Facts shall be verified by the Oath of the Importer or Proprietor thereof, referring to the Times when, and the Place where, such Goods were entered, condemned, or compounded for; and if such Goods shall have been imported or seized within the Port of *London*, and sent from thence to any Out-Port for Sale, they shall not be removed as aforesaid from any Out-Port into the Port of *London*, or the Members thereof, or to any Place whatsoever within the Distance of Twenty Miles from the *Royal Exchange* of *London*, without a Certificate from the Collector or other proper Officer of His Majesty's Customs, at or nearest to the Port or Place from whence such Goods are intended to be removed, certifying that the Owner or Proprietor of such Goods hath made Oath before him, that the said Goods, and every Part thereof, had been sent to such Owner or Proprietor from *London* for Sale, in the lawful Way of Trade, referring to the Time when, with the Name and Residence of the Person from whom, such Goods were sent, and that such Owner or Proprietor verily believed the Duties payable upon the Importation of such Goods had been duly paid and satisfied, or that the said Goods had been before compounded for or condemned; and the said respective Certificates shall express the Quantity and Quality of the said Goods, with the Marks of the Package thereof, to what Places, and to whom the same are consigned, and by what Carriage the same are intended to be removed; and, if the said Goods are removed by Land, the said Certificate shall also express and limit the Time for which the same shall continue in Force: And whereas further Regulations are necessary to attain the good Purposes intended by the said Act: Be it therefore enacted by the Authority aforesaid, That from and after the passing of this Act, no Goods or Commodities whatever, of the Growth, Production, or Manufacture of the Countries beyond the *Cape of Good Hope*, shall in any Manner, or upon any Pretence whatever, be brought, removed, carried, or conveyed, either by Land or by Water, from any Place whatever, into the Cities of *London* and *Westminster*, and the Liberties thereof, or the Borough of *Southwark*, and the several Suburbs thereof, or into the Parishes of *Saint Mary le Bon*, and *Saint Pancras*, in the County of *Middlesex*, without a Certificate, as directed by the said last recited Act, made in the said Ninth Year of His present Majesty's Reign, or without a Certificate from the Collector or other proper Officer of His Majesty's Customs in the Port of *London*, certifying that the Duties have been duly paid for the same at the Importation thereof, or that the same have been before compounded for or condemned; which shall be verified by the Oath of the Proprietor or Proprietors of such Goods referring to the Time or Times when such Goods were entered, compounded for, or condemned, under the Penalty of the Forfeiture of all such Goods, and of the Packages, which shall be so brought, removed, carried or conveyed into, or which shall be found carrying, conveying, or removing to, the said Cities and Places aforesaid, or any of them, with Intent to bring such Goods into some, or One of the Cities or Places aforesaid without such Certificate as before directed, together with the Boats, Carts, Horses, Cattle and Carriages, made use of in the Removal, Carriage, or Conveyance of the same, and the Furniture belonging thereto.

No Goods the Growth or Manufacture of any Country beyond the Cape of Good Hope, shall be brought into London or Westminster, &c. without a proper Certificate that the Duties have been duly paid, &c.

The Proof of the Place to which such Goods were removing to lie on the Claimer.

XXV. And be it further enacted by the Authority aforesaid, That if, from and after the passing of this Act, any Dispute shall arise, touching the Place to which such Goods or Commodities, as aforesaid, were removing, carrying, or conveying, the Claimer or Claimers of such Goods or Commodities shall prove that they were removing, carrying, or conveying to some Place, other than the Cities and Places aforesaid; and that the Proof of their being removing, carrying, and conveying to the Cities and Places aforesaid, shall not lie on the Officer who shall seize or stop such Goods.

In certain Cases such Goods may be removed without Forfeiture there.f.

XXVI. Provided always, and it is hereby enacted by the Authority aforesaid, That nothing in this Act shall extend, or be construed to extend, to forfeit any of the aforesaid Commodities, which shall be removed, or found removing, as before mentioned, if it shall appear to the Satisfaction of the Commissioners of the Customs, that such Goods were brought in a lawful and open Way of Trade, or are the Property of Private Persons, and have been used as their domestic Furniture.

XXVII. And

Commanders of His Majesty's Ships of War, &c. may seize any Vessels or Goods subject to Forfeiture.

XXVII. And be it further enacted by the Authority aforesaid, That it shall and may be lawful for the Commanders of any of His Majesty's Ships or Vessels of War, or any Commissioned Warrant or Petty Officer, specially authorized by them, to seize, without having any Deputation or Commission from the Commissioners of His Majesty's Customs or Excise for that Purpose, any Goods or Commodities whatever, or any Ships or Vessels whatever, which shall be subject to Forfeiture by this Act or by any other Act or Acts of Parliament now in force, for any Offence against the Revenue of Customs or Excise: Provided the Commander of such Ship or Vessel of War shall bring, or cause to be brought, every such Seizure to His Majesty's Warehouse at the nearest Custom House to which such Seizure can conveniently be brought, and shall there lodge and deposit the same, in the Custody, and under the Charge and Care of the proper Officer of the Customs, in case the Seizure shall be made under any Act for securing the Revenue of Customs, or in the Custody, and under the Charge and Care of the proper Officer of Excise, in case it shall be made under any Act for securing the Revenue of Excise only; and shall, in all Respects, in regard to the Prosecution or Delivery of any such Seizure, conform to all and each and every of the Rules, Regulations, and Restrictions to which the Officers of His Majesty's Customs and Excise are now, in case of such Seizures made by them respectively, subject; any Law, Custom, or Usage to the contrary notwithstanding.

Witnesses to be examined on Oath before the Surveyors General of the Customs.

XXVIII. And whereas great Difficulties have arisen in ascertaining the Truth of Facts relative to His Majesty's Revenue of Customs, as well as to the Conduct of the Officers employed therein, upon Examinations and Inquiries made by the Surveyors General of the Customs; be it therefore enacted by the Authority aforesaid, That, from and after the passing of this Act, any Person or Persons examined before them as a Witness or Witnesses, or any or either of them respectively, shall deliver his, her, or their Testimony upon Oath, to be administered by the Surveyor General, or Surveyors General respectively, who shall examine them; and such Surveyor or Surveyors General are hereby authorized to administer such an Oath accordingly; any Law, Custom, or Usage to the contrary notwithstanding.

Persons making a false Oath, &c. to be deemed guilty of Perjury.

XXIX. And be it further enacted by the Authority aforesaid, That if any Person or Persons whatsoever shall be convicted of making a false Oath, touching any of the Facts directed or required by this Act to be testified on Oath, or of giving false Evidence, on his, her, or their Examination on Oath before the Surveyors General of the Customs, or any One or more of them, respectively, in Conformity to the Directions of this Act, such Person or Persons so convicted as aforesaid shall be deemed guilty of Perjury, and shall be liable to the Pains and Penalties to which Persons are liable for wilful and corrupt Perjury.

Penalties and Forfeitures how to be recovered and applied.

XXX. And be it further enacted by the Authority aforesaid, That all Penalties and Forfeitures created and incurred by this Act, shall and may be sued for, prosecuted, recovered, and disposed of, in such Manner, and by such Ways, Means, and Methods, as any Penalties incurred, or any Goods or Vessels forfeited for any Offence against the Laws of Customs, may now legally be sued for, prosecuted, recovered, and disposed of; and the Officer or Officers concerned in Seizures or Prosecutions under this Act, shall be entitled to, and receive such Share of the Produce arising from the Seizures as they are now by Law entitled to upon Prosecutions of Seizures for unlawful Importation, and to such Share of the Produce arising from any pecuniary Fine, or Penalty, or Composition, paid for any Offence against this Act, as they are now by any Law or Regulation entitled to upon Prosecutions for pecuniary Penalties.

If in a Trial for Seizure of Goods, wherein a Verdict shall be given for the Claimer, there shall appear to have been probable Cause for such Seizure, the Defendant shall not be entitled to Costs, &c.

XXXI. And be it further enacted by the Authority aforesaid, That, from and after the passing of this Act, in case any Information shall be commenced and brought to Trial on account of the Seizure of any Goods, or of any Ship, Boat, or other Vessel, or of any Horse, Cattle, or Carriage, as forfeited by this or any other Act of Parliament relating to His Majesty's Customs or Excise, or other His Majesty's Revenues, wherein a Verdict or Sentence shall be given for the Claimer thereof, and it shall appear to the Judge, Justice, or Court, before whom the same shall be tried or heard, that there was a probable Cause of Seizure, the Judge, Justice, or Court, before whom the same shall be tried or heard, shall certify on the Record or other Proceedings, that there was a probable Cause for the Prosecutors seizing the said Goods, Ship, Boat, or other Vessel, Horse, Cattle, or Carriage; and in such Case the Defendant shall not be entitled to any Costs of Suit whatsoever, nor shall the Persons who seized the said Goods, Ship, Boat, Vessel, Horse, Cattle, or Carriage, be liable to any Action, or other Suit or Prosecution, on Account of such Seizure; and in case any Action, or other Suit or Prosecution, shall be commenced and brought to Trial or hearing against any Person or Persons whatsoever, on account of the seizing any such Goods, Ship, Boat, Vessel, Horse, Cattle, or Carriage, where no Information shall



shall be commenced or brought to Trial to condemn the same, and a Verdict or Sentence shall be given upon such Action or Prosecution, against the Defendant or Defendants, if the Court or Judge before whom such Action or Prosecution may be brought shall certify, in like Manner as aforesaid, that there was a probable Cause for such Seizure, then the Plaintiff, besides his Goods, Ship, Boat, Vessel, Horse, Cattle or Carriage so seized, or the Value thereof, shall not be entitled to above Two-pence Damages, nor to any Costs of Suit, nor shall the Defendant in such Prosecution be fined above One Shilling.

Commencement of this Act.

XXXII. And be it further enacted by the Authority aforesaid, That the several Regulations in this Act contained, except where the Time for Commencement thereof is otherwise in this Act fixed and provided for, shall commence from and after the following Periods; *videlicet*, in respect to Ships or Vessels coming from any Part of *Europe*, from and after the Twenty-fifth Day of *December* One thousand seven hundred and eighty-six; in respect to Ships or Vessels coming from any Part of *Africa* or *America*, from and after the Twenty-ninth Day of *September* One thousand seven hundred and eighty-seven; and in respect to Ships and Vessels coming from *Asia*, from and after the Twenty-fifth Day of *March* One thousand seven hundred and eighty-eight.

Recital of 3 G. 3. c. 22.

XXXIII. And whereas by an Act of Parliament made in the Third Year of the Reign of His present Majesty, (intituled, *An Act for the further Improvement of His Majesty's Revenue of Customs; and for the Encouragement of Officers making Seizures; and for the Prevention of the clandestine Running of Goods into any Part of His Majesty's Dominions*), it is amongst other Things enacted, That it shall and may be lawful to and for the Commissioners of His Majesty's Customs to cause all Ships, Vessels, and Boats, and all Goods, of what Kind soever they may be (excepting only such Vessels, Boats, and Goods as are by Law liable to be burnt), which shall be seized by any Officers of the Customs for unlawful Importation, or for Non-payment of Duties, or for any other Cause of Forfeiture, and condemned, according to Law, to be sold publickly to the best Bidder, at such Places as the said Commissioners shall think proper: And whereas, by an Act made in the Fourth Year of the Reign of His present Majesty, (intituled, *An Act for granting certain Duties in the* British *Colonies and Plantations in* America; *for continuing, amending, and making perpetual, an Act passed in the Sixth Year of the Reign of His late Majesty King* George *the Second, (intituled, 'An Act for the better securing and encouraging the Trade of His Majesty's Sugar Colonies in* America); *for applying the Produce of such Duties, and of the Duties to arise by virtue of the said Act, towards defraying the Expences of defending, protecting, and securing, the said Colonies and Plantations; for explaining an Act made in the Twenty-fifth Year of the Reign of King* Charles *the Second, (intituled, 'An Act for the Encouragement of the* Greenland *and* Eastland *Trades, and for the better securing the Plantation Trade;)' and for altering and disallowing several Drawbacks on Exports from this Kingdom, and more effectually preventing the clandestine Conveyance of Goods to and from the said Colonies and Plantations, and improving and securing the Trade between the same and* Great Britain); it is, amongst other Things, enacted, That all Forfeitures and Penalties inflicted by that or any other Act or Acts of Parliament, relating to the Trade and Revenues of the *British* Colonies or Plantations in *America*, which shall be incurred there, shall and may be prosecuted, sued for, and recovered in any Court of Record, or in any Court of Admiralty, in the said Colonies or Plantations where such Offence shall be committed, or in the Court of Vice Admiralty, which may or shall be appointed over all *America*; which Court of Admiralty or Vice Admiralty, are thereby respectively authorized and required to proceed, hear, and determine the same, at the Election of the Informer or Prosecutor; but the said last recited Act not having given any Directions by whom Ships and Goods so seized and prosecuted in the said *British* Colonies or Plantations shall be sold, after the Condemnation thereof, and it being expedient that the same should be sold, by the Officers of His Majesty's Revenue, in like Manner as they are sold in *Great Britain*: In order, therefore, to obviate any Doubts that have arisen or may arise in such Cases, it is hereby further enacted by the Authority aforesaid, That from and after the Twenty-ninth Day of *September* One thousand seven hundred and eighty-six, all Ships and Vessels, and all Goods, of what Kind soever they may be, which shall be seized in pursuance of any Act or Acts made in *Great Britain*, relative to the Trade and Revenue of the said *British* Colonies or Plantations, and which shall be condemned there, in any Court having Jurisdiction to try and determine the same, shall be sold by publick Auction to the best Bidder, at the Custom House by the Collector and Comptroller, or other principal Officer of the Customs, for the Island, Colony, or Plantation, in whose Custody such Ship, Vessel, or Goods shall be lodged and secured; and the Produce of such Sale shall be accounted for and applied by such Collector and Comptroller, or other principal Officer of the Customs, according to Law, subject to the Orders and Directions of the Commissioners of His Majesty's Customs in *England*, or any Four or more of them; any Law, Custom, or Usage, to the contrary notwithstanding.

4 G. 3. c. 15.

From Sept. 29, 1786, all Vessels and Goods seized and condemned in the British Colonies in America, shall be sold there by Publick Auction.

## 26 GEORGII III. Cap. LIX.

An Act for repealing certain Duties now payable on Wines imported, and for granting new Duties in lieu thereof, to be collected under the Management of the Commissioners of Excise.

If within 20 Days after Entry should be made of the Vessel, according to Act 13 & 14 Car. 2. c. 11. due Entry of the Wine be not made at the Port of Importation, &c. it may be conveyed to the King's Warehouse, and in Three Months sold, if the Duties, &c. be not paid.

IV. AND be it further enacted by the Authority aforesaid, That within Twenty Days next after the Master or Purser for that Voyage, of the Ship or Vessel wherein any Foreign Wine shall be imported or brought into this Kingdom, shall have or ought to have made a just and true Entry or Report upon Oath of the Burthen, Contents and Lading of such Ship or Vessel, in pursuance of the Directions of an Act made in the Thirteenth and Fourteenth Years of the Reign of King *Charles* the Second, (intituled, *An Act for preventing Frauds and regulating Abuses in His Majesty's Customs*,) the Proprietor or Proprietors, Importer or Importers, Consignee or Consignees, of any such Foreign Wine, shall make due Entry with the Collector of Excise, in the Port or Place where such Wine shall be so imported, of all such Wine, on board of such Ship or Vessel belonging to such Proprietor or Proprietors, Importer or Importers, Consignee or Consignees, specifying in such Entry, if such Wine be *French* Wine, whether the same is *French* Red Wine or *French* White Wine, and if such Wine be Foreign Wine other than *French* Wine, whether the same is Foreign White Wine or Foreign Red Wine, not *French*; and shall then and before the Landing of any such Wine, satisfy and pay the Duties by this Act imposed on such Wine, and shall also within such Twenty Days, land all such Wine; and if such Proprietor or Proprietors, Importer or Importers, Consignee or Consignees, shall neglect or refuse to make due Entry, or to pay such Duties, or to land any such Wine within such Twenty Days, it shall and may be lawful for any Officer or Officers of the Customs or Excise to convey such Wine, together with the Casks, Bottles, and Packages containing the same, to His Majesty's Warehouse or Warehouses, for Security as well of the said Duties by this Act imposed on such Wine, as also all other Duties due or payable in respect of such Wine; and if as well the said Duties by this Act imposed on such Wine, as all other Duties due or payable in respect of such Wine, shall not be fully paid and satisfied within the Space of Three Months from the Time such Wine shall be so conveyed to such Warehouse or Warehouses, the said respective Commissioners of the Customs in *England* and *Scotland*, or the major Part of them, for the Time being (in case such Wine shall be so conveyed to such Warehouse or Warehouses by any Officer or Officers of the Customs), and the said respective Commissioners of Excise, or the major Part of them, for the Time being (in case such Wine shall be so conveyed to such Warehouse or Warehouses by any Officer or Officers of Excise), shall and may cause such Wine, Casks, Bottles and Packages to be publickly sold to the best Bidder, at such Places as the said respective Commissioners of the Customs or Excise, as the Case may require, shall think proper; for and towards satisfying as well the said Duties hereby imposed on such Wine, as all other Duties due or payable in respect of such Wine, and also the Costs, Charges, and Expences attending the conveying of such Wine, Casks, Bottles, and Packages, to such Warehouse or Warehouses, and of the keeping and Sale of such Wine, Casks, Bottles, and Packages; and if the Money arising from the Sale thereof shall be more than sufficient to pay and satisfy the Duties hereby imposed, and all the Money due or payable for the Custom Duties for and in respect of such Wine, together with such Costs, Charges and Expences, the respective Receivers General of the Customs in *England* and *Scotland* for the Time being (in case the said respective Commissioners of the Customs, or the major Part of them respectively, shall cause such Wine to be sold) shall pay over to the said respective Commissioners of Excise so much of such Excess or Surplus as will be sufficient to satisfy the Duties hereby imposed on such Wine; and the said respective Commissioners of Excise (in case they or the major Part of them respectively, shall cause such Wine to be sold) shall pay over to the said respective Receivers General of the Customs so much of such Excess or Surplus as will be sufficient to satisfy the Money due or payable for the Custom Duties for or in respect of such Wine; and the Overplus (if any be) shall be paid to the Proprietor or Proprietors, or other Person or Persons authorized to receive the same: And in case the Money arising from the Sale of the said Wine shall not be sufficient to satisfy the Whole of the said Duties hereby imposed on such Wine, and all the said Custom Duties due or payable in respect of such Wine, together with such Costs, Charges, and Expences as aforesaid, the said respective Commissioners of the Customs or Excise, as the Case may require, shall first discharge and pay all such Costs, Charges and Expences, and shall divide the Residue of such Money into Two Sums of Money, in the Proportion of Three to Two; and the said respective Commissioners of the Customs (in case they, or the major Part of them respectively, shall cause such Wine to be sold) shall pay over the least of such Two Sums of Money to the said respective Commissioners



sioners of Excise, towards satisfying the Duties hereby imposed on such Wine; and the said respective Commissioners of Excise (in case they or the major Part of them respectively shall cause such Wine to be sold) shall pay over the greatest of such Two Sums of Money to the said respective Receivers General of the Customs, towards satisfying the Money due or payable for the Custom Duties for or in respect of such Wine.

How the Money arising from the Sale of Wines is to be divided when insufficient to pay the Whole of the Duties.

VI. And be it further enacted by the Authority aforesaid, That all foreign Wine which shall be unshipped, landed, or delivered from or out of any Ship, Vessel, or Boat, before as well the Duties hereby imposed, as all other Duties payable in respect of such Wine, shall be fully paid or secured to be paid, shall be forfeited and lost, together with the Casks, Bottles, Jars, and Packages containing the same, and such Wine, Casks, Bottles, Jars, and Packages shall and may be seized by any Officer or Officers of the Customs or Excise; and if any Person or Persons shall unship, land, or deliver, or cause or procure to be unshipped, landed or delivered, or be aiding or assisting in the unshipping, landing, or delivering, from or out of any Ship, Vessel, or Boat, any foreign Wine, before as well the said Duties hereby imposed, as all other Duties payable in respect of such Wine, shall be fully paid or secured to be paid, or shall hide or conceal, or cause or procure to be hidden or concealed, any such Wine so unshipped, landed, or delivered as aforesaid, or shall receive into his, her, or their Hands, Custody, or Possession, any such Wine so unshipped, landed, or delivered as aforesaid, he, she, or they, knowing the same to have been so unshipped, landed, or delivered as aforesaid, such Person or Persons, and each and every of them, shall for each and every such Offence, forfeit and lose Treble the Value of such Wine, to be estimated according to the best and highest Rate and Price which Wine of the best Quality, of that Kind, shall sell for in *London* at the Time when such Forfeiture shall be incurred.

Wine landed before the Duties are paid forfeited; and Persons assisting therein, &c. to forfeit Treble the Value of the Wine.

## 26 GEORGII III. Cap. LX.

An Act for the further Increase and Encouragement of Shipping and Navigation.

Preamble.

WHEREAS the Wealth and Strength of this Kingdom, and the Prosperity and Safety of every Part of the *British* Empire, greatly depend on the Encouragement given to Shipping and Navigation: And whereas it is proper that the Advantages hitherto given by the Legislature to Ships owned and navigated by His Majesty's Subjects should from henceforth be confined to Ships wholly built and fitted out in His Majesty's Dominions: Be it therefore enacted by the King'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 First Day of *August* One thousand seven hundred and eighty-six, no Ship or Vessel Foreign-built (except such Ships or Vessels as have been or shall hereafter be taken by any of His Majesty's Ships or Vessels of War or by any private or other Ship or Vessel, and condemned as lawful Prize in any Court of Admiralty), nor any Ship or Vessel built or rebuilt upon any foreign-made Keel or Bottom, in the Manner heretofore practised and allowed, although owned by *British* Subjects, and navigated according to Law, shall be any longer entitled to any of the Privileges or Advantages of a *British*-built Ship, or of a Ship owned by *British* Subjects; and that all the said Privileges and Advantages shall hereafter be confined to such Ships only as are wholly of the Built of *Great Britain*, or *Ireland*, *Guernsey*, *Jersey*, and the *Isle of Man*, or of some of the Colonies, Plantations, Islands, or Territories in *Asia*, *Africa*, or *America*, which now belong, or at the Time of building such Ships or Vessels did belong, or which may hereafter belong to or be in the Possession of His Majesty, His Heirs or Successors: Provided always, that nothing herein-before contained shall extend, or be construed to extend, to prohibit such foreign-built Ships or Vessels only as, before the First Day of *May* One thousand seven hundred and eighty-six, did truly and without Fraud wholly belong to any of the People of *Great Britain* or *Ireland*, *Guernsey*, *Jersey*, and the *Isle of Man*, or of any of the aforesaid Colonies, Plantations, Islands, or Territories, as the Proprietors and right Owners thereof, and which shall be navigated according to Law, and shall also be registered in Manner herein-after directed, from continuing to enjoy the Privileges and Advantages they have hitherto enjoyed, or from importing or exporting such Goods or Commodities as may now be legally imported or exported by such Ships or Vessels, into and from such Ports and Places as is now by Law allowed, and under such Rules, Regulations, and Restrictions, as have heretofore been made touching such foreign-built Ships or Vessels, and subject and liable to all such

From Aug. 1, 1786, no Ship built out of His Majesty's Dominions, except Prizes, shall be entitled to the Privileges of a British Ship; but foreign Ships, built before May 1, 1786, not hereby to be deprived of the Privileges they now enjoy, &c.

Duties as have been imposed on any Goods or Commodities imported or exported as aforesaid in such foreign-built Ships or Vessels, by any Act or Acts of Parliament: And provided also, that nothing herein contained shall extend, or be construed to extend, to deprive any Ship or Vessel, which before the passing of this Act hath been built or rebuilt upon any foreign made Keel or Bottom, and which, before the said First Day of *May* One thousand seven hundred and eighty-six, was duly registered as a *British* Ship, from continuing to enjoy any Privilege or Advantage to which such Ship or Vessel is now by any Law or Usage entitled; nor to prevent any such Ship or Vessel which shall have been begun to be repaired or rebuilt before the said First Day of *May* One thousand seven hundred and eighty-six, from being registered according to, and in pursuance of this Act, by an Order under the Hands of the Commissioners of His Majesty's Customs in *England*, or any Four or more of them, or of the Commissioners of His Majesty's Customs in *Scotland*, or any Three or more of them; which Order the said Commissioners respectively are hereby authorized and empowered to grant, if it shall be made appear to the Satisfaction of the said Commissioners respectively upon Oath, that such Ship or Vessel was stranded by the Act of Providence, and not with a fraudulent Intent, and was, at the Time of being so stranded, the sole Property of some Foreigner or Foreigners; or that such Ship or Vessel was a Droit of Admiralty, and it be in like Manner fully and clearly ascertained, to the Satisfaction of such Commissioners respectively, that the said Ship or Vessel, from the Damage received by being so stranded, was rendered unfit to proceed to Sea without undergoing a thorough Repair in this Kingdom, and that she was necessarily sold for the Benefit of the foreign Owner or Owners, or being a Droit of Admiralty, was sold by virtue and under the Authority of an Order or Commission from the Court of Admiralty, and that she was fairly and openly purchased by a *British* Subject or Subjects, and, being the sole and entire Property of such *British* Subject or Subjects, that she hath been so much repaired, that Two-thirds of her at the least are of *British*-built.

No Ship rebuilt, or where Repairs exceed 15s. per Ton, in a foreign Port, to be deemed British-built.

Exception in Favour of extraordinary Damages sustained on Voyages.

II. And be it further enacted by the Authority aforesaid, That, from and after the First Day of *August* One thousand seven hundred and eighty-six, no Ship or Vessel shall be deemed or taken to be *British*-built, or enjoy the Privileges thereunto belonging, which shall from thenceforth be rebuilt or repaired in any foreign Port or Place, if such Repairs shall exceed the Sum of Fifteen Shillings for every Ton of the said Ship or Vessel according to the Admeasurement thereof, unless such Repairs shall be necessary by reason of extraordinary Damage sustained by such Ship or Vessel during the Absence of such Ship or Vessel from His Majesty's Dominions, to enable her to perform the Voyage in which she shall be then engaged, and to return in Safety to some Port or Place of the said Dominions; and that before such Ship or Vessel shall be repaired, so as to exceed the Sum aforesaid, the Master or other Person having or taking the Charge or Command of such Ship or Vessel, shall report the State and Condition thereof upon Oath, or (being a Quaker) upon Affirmation, to the *British* Consul, or other Chief *British* Officer, if there shall be such Consul or Officer at the Port where it shall be necessary to repair such Ship or Vessel, and shall cause such Ship or Vessel to be surveyed by Two fit and proper Persons to be approved of by such Consul or Chief *British* Officer; and shall deliver to such Consul or Chief *British* Officer, in Writing, the Particulars of the Damage sustained by such Ship or Vessel, and shall verify upon Oath, or (being a Quaker) upon Affirmation, (to be administered by such Consul or Chief *British* Officer), the Particulars and Amount of the Repairs of such Ship or Vessel; and that the same were become necessary in Consequence of Damage sustained during the Voyage to that Port, to enable such Ship or Vessel to prosecute the Voyage then intended, and to return to some Port or Place of His Majesty's Dominions, which the said Consul, or Chief *British* Officer, is hereby required to certify under his Hand and Seal; and if there shall not be any *British* Consul, or Chief *British* Officer, resident at or near the Port or Place where such Repairs may be necessary, then that such Survey shall be made by Two fit and proper Persons, to be approved of by Two known *British* Merchants residing at or near such Port or Place; and that such Master, or other Person having or taking the Charge or Command of such Ship or Vessel, shall produce to such Merchant as aforesaid, Vouchers of the Particulars and Amount of the Repairs of such Ship or Vessel, whose Certificate of the same shall be of the like Force and Effect as that of the *British* Consul, or Chief *British* Officer resident in any foreign Port or Place; and in case any Ship or Vessel shall, after the said First Day of *August* One thousand seven hundred and eighty six, be repaired in any foreign Port or Place, the Master, or other Person having or taking the Charge or Command thereof shall make Proof on Oath, or (if a Quaker) by Affirmation, before the Collector and Comptroller, or other principal Officer of the Customs in the Port of His Majesty's Dominions where the said Ship or Vessel may first arrive (if required by them so to do; which Oath or Affirmation the said Collector and Comptroller, or other principal Officer, or either of them, is and are hereby authorized and empowered to administer), describing the Nature and Amount of the Charge or Expence of such Repairs; and if such Charge or Expence shall appear to exceed the before-

Expences of Repairs to be certified, on Arrival, to an Officer of the Customs.



before-mentioned Sum of Fifteen Shillings for every Ton of the Admeasurement of such Ship or Vessel, and the said Master, or other Person having or taking the Charge or Command of such Ship or Vessel, shall neglect or refuse to deliver to such Collector and Comptroller, or principal Officer of the Customs, or to One of them, the Certificate so required to be produced in such Cases as aforesaid, the said Ship or Vessel shall be deemed and taken to be a foreign-built Ship or Vessel, to all Intents and Purposes whatever.

Provisions of Act 7 & 8 Gul. 3. c. 22. to be extended to Vessels of 15 Tons and upwards and Certificates of Registry obtained.

III. And whereas it is highly expedient that the Provisions made for the Registry of Ships and Vessels by an Act made and passed in the Seventh and Eighth Years of the Reign of His late Majesty King *William* the Third, (intituled, *An Act for preventing Frauds and regulating Abuses in the Plantation Trade*), should be altered and amended, and that the same should be extended and applied to Ships and Vessels other than those which are therein particularly described; be it therefore enacted, That all and every Ship or Vessel having a Deck, or being of the Burthen of Fifteen Tons, or upwards, belonging to any of His Majesty's Subjects in *Great Britain*, or *Guernsey*, *Jersey*, and the *Isle of Man*, or of any of the aforesaid Colonies, Plantations, Islands, or Territories, shall, from and after the respective Times herein-after expressed, be registered in Manner herein-after mentioned; and that the Person or Persons claiming Property therein shall cause the same to be registered, and shall obtain a Certificate of such Registry from the Collector and Comptroller of His Majesty's Customs in *Great Britain*, or *The Isle of Man*, or from the Governor, Lieutenant Governor, or Commander in Chief, and principal Officer or Officers of His Majesty's Revenue of Customs residing in the Islands of *Guernsey* or *Jersey*, or in any of the said Colonies, Plantations, Islands, or Territories, respectively, in Manner herein-after directed; and that the Form of such Certificate shall be as follows; *videlicet*:

Certificate of British Registry.

‘ IN pursuance of an Act, passed in the Twenty-sixth Year of the Reign of King *George* the Third, intituled, *An Act* [*here insert the Title of the Act, the Names, Occupation, and Residence, of the subscribing Owners*] having taken and subscribed the Oath required by this Act, and having sworn that he, [*or*, they,] together with [*Names, Occupation, and Residence of non-subscribing Owners*,] is [*or* are] sole Owner [*or* Owners] of the Ship or Vessel called *The* [*Ship's Name*] of [*Place to which the Vessel belongs*], whereof [*Master's Name*] is at present Master, and that the said Ship or Vessel was [*when and where built, or captured and Date of Condemnation*]; and [*Name and Employment of the Surveying Officer*] having certified to us that the said Ship or Vessel is [*whether British, Foreign, or British Plantation built*], has [*Number of Decks*] Decks and [*Number of Masts*] Masts, that her Length, from the Fore Part of the Main Stem to the After Part of the Stern Post aloft, is [*Number of Feet and Inches*], her Breadth at the broadest Part, whether above or below the Main Wales, [*Number of Feet and Inches*], her Heighth between Decks [*Number of Feet and Inches, if more than One Deck, and if not, then* the Depth of the Hold [*Number of Feet and Inches*], and admeasures [*Burthen*] Tons, that she is a [*Kind of Vessel, and how built*], has [*whether any or no Gallery*] Gallery and [*Kind of Head, if any*] Head; and the said subscribing Owners having consented and agreed to the above Description and Admeasurement, and having caused sufficient Security to be given, as is required by the said Act, the said [*Kind and Name of the Vessel*] has been duly registered at the Port of [*Name of the Port.*]

‘ Given under our Hands and Seals of Office, at the Custom-house in the said Port of [*Name of the Port*], this [*Date*] Day of [*Name of the Month*], in the Year [*Words at Length*]’

No Registry made, &c. but at the Port to which a Vessel belongs, except for Prizes condemned at Guernsey, &c. unless authorized by the Commissioners of the Customs.

IV. And be it further enacted by the Authority aforesaid, That no such Registry shall hereafter be made, or Certificate thereof granted, by any Person or Persons herein-before authorized to make such Registry, and grant such Certificate, in any other Port or Place than the Port or Place to which such Ship or Vessel shall properly belong, except so far as relates to such Ships or Vessels as shall be condemned as Prizes in any of the Islands of *Guernsey*, *Jersey*, or *Man*, which Ships or Vessels shall in future be registered in Manner herein-after directed; but that all and every Registry and Certificate granted in any Port or Place to which any such Ship or Vessel does not properly belong, shall be utterly null and void, to all Intents and Purposes, unless the Officers aforesaid shall be specially authorized and empowered to make such Registry, and grant such Certificate, in any other Port, by an Order in Writing under the Hands of any Four or more of the Commissioners of His Majesty's Customs in *England*, or of any Three or more of the Commissioners of His Majesty's Customs in *Scotland*, for the Time being, which Order the said Commissioners are hereby respectively authorized and empowered to issue, in Manner aforesaid, if they shall see fit.

The Port from and to which a Ship usually trades to be deemed her Port.

V. And be it further enacted by the Authority aforesaid, That the Port to which any Ship or Vessel shall hereafter be deemed and taken to belong, within the Intent and Meaning of this Act, shall be, and is hereby declared to be, the Port from and to which such Ship or Vessel shall usually trade, or

or (being a new Ship) shall intend so to trade, and at or near which the Husband, or acting and managing Owner or Owners of such Ship or Vessel usually resides or reside.

No Registry to be required for any Vessels belonging to the Royal Family.

VI. Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend, to require to be registered, according to the Directions of this Act, any Ship or Vessel of War, or any other Vessel of whatever Built the same may be, or under whatever Description the same may fall, being the Property of His Majesty or the Royal Family, or any of them, or any Lighters, Barges, Boats or Vessels of any Built or Description whatever, used solely in Rivers or Inland Navigation.

No Ship built in the United States of America, &c. during the Existence of any Prohibitory Acts, entitled to be registered.

VII. And it is hereby declared, That no Ship or Vessel built in any of the Colonies of *North America*, now called *The United States of America*, during the Time that any Act or Acts of Parliament made in *Great Britain*, prohibiting Trade and Intercourse with those Colonies, was or were in Force, nor any Ship or Vessel which was owned by or belonged to the Subjects of the said United States, or of any of the said States respectively, during the Existence of those Acts, and not registered before the Commencement thereof, is or shall be entitled to be registered under this present Act, or to any of the Privileges or Advantages of a *British*-built Ship or Vessel, unless such Ship or Vessel, shall have been taken and condemned as lawful Prize, or having been stranded, shall have been built or rebuilt, and registered in the Manner heretofore practised and allowed.

No Subject residing out of His Majesty's Dominions, to be entitled to be the Owner of any Ship authorized to be registered, except a Member of a Factory, &c.

VIII. And be it enacted by the Authority aforesaid, That no Subject of His Majesty, His Heirs and Successors, whose usual Residence is in any Country not under the Dominion of His Majesty, His Heirs and and Successors, shall be deemed or entitled, during the Time he shall continue so to reside, to be the Owner in Whole or in Part of any *British* Ship or Vessel required and authorized to be registered by virtue of this Act, unless he be a Member of some *British* Factory, or Agent for, or Partner in any House or Copartnership, actually carrying on Trade in *Great Britain* or *Ireland*.

Oath required by the recited Act of Gul. 3. repealed.

IX. And be it further enacted by the Authority aforesaid, That so much of the said recited Act passed in the Seventh and Eighth Years of the Reign of His late Majesty King *William* the Third, as directs the Oath therein contained to be taken on registering the Ships and Vessels therein described, shall be and the same is hereby repealed.

No Registry to be made, &c. till the following Oath be taken.

X. And be it also enacted by the Authority aforesaid, That no Registry shall henceforth be made, or Certificate granted, until the following Oath be taken and subscribed before the Person or Persons herein-before authorized to make such Registry, and grant such Certificate respectively, (which they are hereby respectively impowered to administer), by the Owner of such Ship or Vessel, if such Ship or Vessel is owned by or belongs to One Person only; or, in case there shall be Two joint Owners, then by both of such joint Owners, if both shall be resident within Twenty Miles of the Port or Place where such Register is required, or by One of such Owners, if One or both of them shall be resident at a greater Distance from such Port or Place; or if the Number of such Owners or Proprietors shall exceed Two, then by the greater Part of the Number of such Owners or Proprietors, if the greater Number of them shall be resident within Twenty Miles of such Port or Place as aforesaid, not in any Case exceeding Three of such Owners or Proprietors, or by One of such Owners, if all shall be resident at a greater Distance.

'I *A. B.* of [*Place of Residence and Occupation*] do make Oath, That the Ship or Vessel [*Name*] of [*Port or Place*] whereof [*Master's Name*] is at present Master, being [*Kind of Built, Burthen*, et-cetera, *as described in the Certificate of the surveying Officer*] was [*when and where built, or if Prize Capture and Condemnation*] and that I the said *A. B.* [*and the other Owners Names and Occupations, if any, and where they respectively reside*, videlicet, *Town, Place, or Parish, and County, or if Member of, and resident in any Factory in Foreign Parts, or in any Foreign Town or City, being an Agent for, or Partner in any House or Copartnership actually carrying on Trade in* Great Britain *or* Ireland, *the Name of such Factory, Foreign Town or City, and the Names of such House or Copartnership*] am [*or*, are] sole Owner [*or* Owners] of the said Vessel, and that no other Person or Persons whatever hath or have any Right, Title, Interest, Share, or Property therein or thereto; and that I the said *A. B.* [*and the said other Owners, if any*] am [*or* are] truly and *bonâ fide* a Subject [*or* Subjects] of *Great Britain*; and that I the said *A. B.* have not [*nor have any of the other Owners, to the best of my Knowledge and Belief*] taken the Oath of Allegiance to any Foreign State whatever [*except under the Terms of some Capitulation, describing the Particulars thereof*], or that since my taking [*or his or their taking*] the Oath of Allegiance to [*naming the Foreign States respectively to which he or any of the said Owners shall have taken the same*] and prior to the passing of an Act in the Twenty-sixth Year of the Reign of King *George* the Third, (intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*), I have [*or he or they hath or have*] become a Subject [*or* Subjects] of *Great Britain*

'[*either*



'[*either by His Majesty's Letters Patent, as a Denizen or Denizens, or naturalized by Act of Parliament, as the Case may be, naming the Dates of the Letters of Denization, or the Act or Acts of Parliament, for Naturalization, respectively*] or [*as the Case may be*] I have [*or he or they hath or have*] become a Denizen [*or* Denizens, *or* naturalized Subject *or* Subjects, *as the Case may be*] of *Great Britain*, by His Majesty's Letters Patent, or by an Act of Parliament passed since the First Day of *January* One thousand seven hundred and eighty-six, [*naming the Times when such Letters of Denization have been granted respectively, or the Year or Years in which such Act or Acts for Naturalization have passed respectively*] and that no Foreigner, directly or indirectly, hath any Share or Part or Interest in the said Ship or Vessel.'

Addition to be made to the Oath when the requisite Number of Members do not attend.

XI. And be it further enacted by the Authority aforesaid, That, in case the Number of Joint Owners or Proprietors of any Ship or Vessel shall amount to Three or more, and Three of such Joint Owners or Proprietors shall not personally attend to take and subscribe the Oath herein-before directed to be taken and subscribed, then, and in such Case, such Owner or Owners, Proprietor or Proprietors, as shall personally attend, and take and subscribe the Oath aforesaid, shall further make Oath, that the Part Owner or Part Owners of such Ship or Vessel then absent, is or are not resident within Twenty Miles of such Port or Place, and hath or have not, to the best of his or their Knowledge or Belief, wilfully absented himself or themselves, in order to avoid the taking the Oath herein-before directed to be taken and subscribed, or is or are prevented by Illness from attending to take and subscribe the said Oath.

Ships to be examined, &c. before Certificates are granted, &c.

XII. And, in order to enable the proper Officer or Officers of His Majesty's Customs to grant a Certificate, truly and accurately describing every Ship or Vessel to be registered in pursuance of this Act, and also to enable all other Officers of His Majesty's Customs, on due Examination to discover whether any such Ship or Vessel is the same with that for which a Certificate is alledged to have been granted; be it enacted by the Authority aforesaid, That, previous to the registering or granting of any Certificate of Registry as aforesaid, some One or more proper Person or Persons, appointed by the Commissioners of His Majesty's Customs in *England* and *Scotland*, or by the Governor, Lieutenant Governor, or Commander in Chief for the Time being in the Islands of *Guernsey*, *Jersey*, and *Man*, or of the Colonies, Plantations, Islands, or Territories aforesaid respectively (taking to his or their Assistance, if he or they shall judge it necessary, One or more Person or Persons skilled in the Building and Admeasurement of Ships) shall go on board of every such Ship or Vessel as is to be registered, and shall strictly and accurately examine and admeasure every such Ship or Vessel, as to all and every Particular contained in the Form of the Certificate herein before directed, in the Presence of the Master, or of any other Person who shall be appointed for that Purpose on the Part of the Owner or Owners, or, in his or their Absence by the said Master, and shall deliver a true and just Account in Writing of all such Particulars of the Built, Description, and Admeasurement of every such Ship or Vessel as are specified in the Form of the Certificate above recited, to the Person or Persons who shall be authorized as aforesaid to make such Registry and grant such Certificate of Registry; and the said Master or other Person attending on the Part of the Owner or Owners, is hereby required to sign his Name also to the Certificate of such surveying or examining Officer in Testimony of the Truth thereof, provided such Master or other Person shall consent and agree to the several Particulars set forth and described therein.

Persons giving false Descriptions, or making false Registries, &c. of Ships, forfeit 100l.

XIII. And be it also enacted by the Authority aforesaid, That if such Person or Persons so appointed to examine and admeasure such Ships or Vessels as aforesaid, shall wilfully deliver to any Person or Persons authorized to make Registry, and grant Certificates of Registry as aforesaid, a false Description of any of the Particulars hereby required to be contained in such Certificate; or if any Person or Persons herein-before authorized to make such Registry, and grant such Certificates of Registry, shall knowingly make any false Register, or grant any false Certificate, in regard to any of the Particulars required by this present Act, he or they on being convicted thereof by due Course of Law, in any of His Majesty's Courts of Record at *Westminster*, in the Court of Justiciary, or the Courts of Exchequer in *Scotland*, or in any Court of Record in the said Colonies, Plantations, Islands, or Territories, or in the Royal Court in *Guernsey* or *Jersey*, or in the Superior Court of Justice in the *Isle of Man*, as the Case may be, shall respectively forfeit the Sum of One hundred Pounds, and be for ever incapable of holding or enjoying any Office or Employment under His Majesty.

Method of ascertaining the Tonnage, when Vessels are afloat.

XIV. And whereas the Officer or Officers so appointed to examine and admeasure such Ships and Vessels as aforesaid, may not always be enabled to cause such Ship or Vessel to be laid on shore, for the Purpose of ascertaining her Tonnage, according to the Rule now by Law prescribed for that Purpose: And

And whereas it would in some Cases endanger such Ship or Vessel so to do: Be it therefore enacted by the Authority aforesaid, That in Cases where it may be necessary to ascertain the Tonnage of any such Ships or Vessels when afloat, the following Method shall be observed, *videlicet*, Drop a Plumb Line over the Stern of the Ship, and measure the Distance between such Line and the After Part of the Stern Post, at the Load Water Mark; then measure from the Top of the said Plumb Line, in a parallel Direction with the Water, to a perpendicular Point immediately over the Load Water Mark, at the Fore Part of the Main Stem, subtracting from such Measurement the above Distance, the Remainder will be the Ship's extreme Length, from which is to be deducted Three Inches for every Foot of the Load Draught of Water, for the Rake Abaft, and also Three Fifths of the Ships Breadth for the Rake Forward, the Remainder shall be esteemed the just Length of the Keel to find the Tonnage; and the Breadth shall be taken from Outside to Outside of the Plank, in the broadest Part of the Ship, either above or below the Main Wales, exclusive of all Manner of Sheathing or Doubling that may be wrought upon the Side of the Ship; then multiplying the Length of the Keel for Tonnage, by the Breadth so taken, and that Product by Half the Breadth, and dividing by Ninety-four, the Quotient shall be deemed the true Contents of the Tonnage: Provided always, that nothing herein-before contained shall in anywise be construed to alter the Manner of admeasuring the Tonnage of any Ship or Vessel which has heretofore been practised for the Purpose of ascertaining the Light Duties, or any other Duties or Imposts whatever, payable according to the Tonnage of any Ship or Vessel.

Bond to be given, not to send Certificates, and to return them in Cases herein specified.

XV. And be it further enacted by the Authority aforesaid, That, at the Time of obtaining the Certificate of Registry as aforesaid, sufficient Security by Bond shall be given to His Majesty, His Heirs and Successors, by the Master and such of the Owners as shall personally attend, as is herein-before required, such Security to be approved of and taken by the Person or Persons herein-before authorized to make such Registry, and grant such Certificates of Registry, at the Port or Place in which such Certificate shall be granted, in the Penalties following; (that is to say), If such Ship or Vessel shall be a Decked Vessel, or be above the Burthen of Fifteen Tons and not exceeding Fifty Tons, in the Penalty of One hundred Pounds; if exceeding the Burthen of Fifty Tons, and not exceeding One hundred Tons, in the Penalty of Three hundred Pounds; if exceeding the Burthen of One hundred Tons, and not exceeding Two hundred Tons, in the Penalty of Five hundred Pounds; if exceeding the Burthen of Two hundred Tons, and not exceeding Three hundred Tons, in the Penalty of Eight hundred Pounds; and if exceeding the Burthen of Three hundred Tons, in the Penalty of One thousand Pounds: And the Condition of every such Bond shall be, that such Certificate shall not be sold, sent or otherwise disposed of, to any Person or Persons whatever, and that the same shall be solely made use of for the Service of the Ship or Vessel for which it is granted; and that in Case such Ship shall be lost or taken by the Enemy, burnt, or broken up, or otherwise prevented from returning to the Port to which she belongs, the Certificate, if preserved, shall be delivered up, within One Month after the Arrival of the Master in any Port or Place in His Majesty's Dominions, to the Collector and Comptroller of some Port in *Great Britain*, or of the *Isle of Man*, or of the *British* Plantations, or to the Governor, Lieutenant Governor, or Commander in Chief, for the Time being, of the Islands of *Guernsey* or *Jersey*; and that if any Foreigner, or any Person or Persons for his Use and Benefit, shall purchase or otherwise become entitled to the Whole, or any Part or Share of, or any Interest in such Ship or Vessel, and the same shall be within the Limits of any Port in *Great Britain*, *Guernsey*, *Jersey*, *Man*, or the *British* Colonies, Plantations, Islands, or Territories aforesaid, then and in such Case the Certificate of Registry shall, within Seven Days after such Purchase or Transfer of Property in such Ship or Vessel, be delivered up to the Person or Persons herein-before authorized to make Registry, and grant Certificates of Registry, at such Port or Place respectively, as aforesaid; and if such Ship or Vessel shall be in any Foreign Port when such Purchase or Transfer of Interest or Property shall take Place, then that the same shall be delivered up to the *British* Consul, or other Chief *British* Officer, resident at or nearest to such Foreign Port; or if such Ship or Vessel shall be at Sea when such Purchase or Transfer of Interest or Property shall take Place, then that the same shall be delivered up to the *British* Consul, or other Chief *British* Officer, at the Foreign Port or Place in or at which the Master, or other Person having or taking the Charge or Command of such Ship or Vessel, shall first arrive after such Purchase or Transfer of Property at Sea, immediately after his Arrival at such Foreign Port; but if such Master or other Person who had the Command thereof at the Time of such Purchase or Transfer of Property at Sea, shall not arrive at a Foreign Port, but shall arrive at some Port of *Great Britain*, *Guernsey*, *Jersey*, *Man*, or His Majesty's said Colonies, Plantations, Islands, or Territories, then that the same shall be delivered up in Manner aforesaid, within Fourteen Days after the Arrival of such Ship or Vessel, or of the Person who had the Command thereof, in any Port of *Great Britain*, *Guernsey*, *Jersey*, *Man*, or any of His Majesty's said Colonies, Plantations, Islands, or Territories: And that if any Pass, commonly called





*A Mediterranean Pass*, shall have been obtained or procured for any such Ship or Vessel, then and in such Case the same shall be delivered up at the same Time, and in like Manner, with the Certificate of Registry aforesaid, to the Person or Persons herein-before authorized to receive such Certificate of Registry; And such Certificates so delivered up shall forthwith be transmitted to the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively: And such *Mediterranean* Passes shall be also transmitted to the Commissioners for executing the Office of Lord High Admiral of *Great Britain*, by the Person or Persons herein-before authorized to receive such Certificates and Passes, in order that the same may be cancelled.

Mediterranean Passes to be delivered up with Certificates.

XVI. And whereas the Provisions made in and by the said recited Act, touching the Indorsement on Certificates of Registry, in case of any Alteration of the Property in any Ship or Vessel, in the same Port to which the Ship or Vessel belongs, have been found insufficient; be it therefore enacted by the Authority aforesaid, That, in every such Case, besides the Indorsement required by the said recited Act, there shall also be indorsed on the Certificate of Registry, before Two Witnesses, the Town, Place, or Parish where all and every Person or Persons to whom the Property in any Ship or Vessel, or any Part thereof, shall be so transferred, shall reside; or if such Person or Persons usually reside in any Country not under the Dominion of His Majesty, His Heirs and Successors, but in some *British* Factory, the Name of such Factory of which such Person or Persons is or are Member or Members; or if such Person or Persons reside in any Foreign Town or City, and are not Members of some *British* Factory, the Name of such Foreign Town or City where such Person or Persons usually reside, and also the Names of the House or Co-partnership in *Great Britain* or *Ireland*, for or with whom such Person or Persons is or are Agent or Partner, or Agents or Partners; and the Person or Persons to whom the Property of such Ship or Vessel shall be so transferred, or his or their Agent, shall also deliver a Copy of such Indorsement to the Person or Persons authorized to make Registry, and grant Certificates of Registry, as aforesaid, who are hereby required to cause an Entry thereof to be indorsed on the Oath or Affidavit upon which the original Certificate of Registry of such Ship or Vessel was obtained; and shall also make a Memorandum of the same in the Book of Registers which is hereby directed and required to be kept, and shall forthwith give Notice thereof to the Commissioners of His Majesty's Customs in *England* or *Scotland* under whom they respectively act.

Tenor of Indorsements on Certificates of Registry, &c.

XVII. And be it further enacted by the Authority aforesaid, That when and so often as the Property in any Ship or Vessel, belonging to any of His Majesty's Subjects, shall be transferred to any other or others of His Majesty's Subjects, in Whole or in Part, the Certificate of the Registry of such Ship or Vessel shall be truly and accurately recited, in Words at Length, in the Bill or other Instrument of Sale thereof, and that otherwise such Bill of Sale shall be utterly null and void, to all Intents and Purposes.

Certificate to be recited in all Transfers of Property.

XVIII. And be it further enacted by the Authority aforesaid, That when and so often as the Master or other Person having or taking the Charge or Command of any Ship or Vessel, registered in Manner herein-before directed, shall be changed, the Master or Owner of such Ship or Vessel shall deliver to the Person or Persons herein-before authorized to make such Registry, and grant such Certificates of Registry at the Port where such Change shall take Place, the Certificates of Registry belonging to such Ship or Vessel; who shall thereupon indorse and subscribe a Memorandum of such Change, and shall forthwith give Notice of the same to the proper Officer of the Port or Place where such Ship or Vessel was last registered pursuant to this Act; who shall likewise make a Memorandum of the same in the Book of Registers which is hereby directed and required to be kept, and shall forthwith give Notice thereof to the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively.

Changes of Masters of Vessels to be indorsed on Certificates of Registry, &c.

XIX. And whereas many Frauds are committed by the frequent Change of Names given to Ships and Vessels, and the Difficulty of comparing the Entry in the Book of Registers, herein-after directed to be kept by all such Person or Persons as are authorized to register Ships and Vessels, and to grant Certificates of the same, with the Registers of which they claim the Benefit, is thereby greatly increased; be it therefore enacted by the Authority aforesaid, That it shall not be lawful for any Owner or Owners of any Ship or Vessel to give any Name to such Ship or Vessel, other than that by which she was first registered in pursuance of this Act; and that the Owner or Owners of all and every Ship or Vessel which shall be so registered, shall within One Month from the Time of such Registry, paint or cause to be painted, in White or Yellow Letters, of a Length not less than Four Inches, upon a Black Ground, on some conspicuous Part of the Stern (provided there shall be sufficient Space for that Purpose, but if not, then in Letters as large as such Space will admit) the Name by which such Ship or Vessel shall have been registered pursuant to this Act, and the Port to which she belongs, in a distinct and legible Manner,

No Change to be made in Ships Name, which, and their Ports, must be painted conspicuously on the Vessels.

Penalty on altering, &c. Names.

and shall so keep and preserve the same; and that if such Owner or Owners, or Master, or other Person having or taking the Charge or Command of such Ship or Vessel, shall wilfully alter, erase, obliterate, or in anywise hide or conceal, or cause or procure, or permit the same to be done, unless in the Case of Square-rigged Vessels in Time of War, or shall in any written or printed Paper, or other Document, describe such Ship or Vessel by any Name, other than that by which she was first registered pursuant to this Act, or shall verbally describe, or cause or procure or permit such Ship or Vessel to be described by any other Name, to any Officer or Officers of His Majesty's Revenue, in the due Execution of his or their Duty, then, and in every such Case, such Owner or Owners, Master, or other Person, having or taking the Charge or Command of such Ship or Vessel, shall forfeit the Sum of One hundred Pounds.

Persons applying for Certificates in Great Britain, &c. to produce a particular Account of the Ships from the Builders, and make Oath to their Identity.

XX. And be it further enacted by the Authority aforesaid, That all and every Person and Persons who shall apply for a Certificate of the Registry of any Ship or Vessel, in *Great Britain*, *Guernsey*, *Jersey*, or the *Isle of Man*, which shall be built or whose Building shall be completed after the First Day of *August* One thousand seven hundred and eighty-six, shall, and they are hereby required to produce to the Person or Persons authorized to grant such Certificate, a true and full Account, under the Hand of the Builder of such Ship or Vessel, of the proper Denomination, and of the Time when, and the Place where, such Ship or Vessel was built; and also an exact Account of the Tonnage of such Ship or Vessel, together with the Name of the First Purchaser or Purchasers thereof, (which Account such Builder is hereby directed and required to give under his Hand, on the same being demanded by such Person or Persons so applying for a Certificate as aforesaid); and shall also make Oath, before the Person or Persons herein-before authorized to grant such Certificate (which Oath he or they are hereby authorized to administer) that the Ship or Vessel for which such Certificate is required, is the same with that which is so described by the Builder as aforesaid.

Persons making Application in the Colonies, after Jan. 1, 1787, to conform to the Particulars in the last Clause.

XXI. And be it further enacted by the Authority aforesaid, That all and every Person or Persons who, from and after the First Day of *January* One thousand seven hundred and eighty-seven, shall apply for such Certificate as aforesaid, in any of His Majesty's said Colonies, Plantations, or Territories, shall, before such Certificate is granted, produce the like Account, under the Hand of the Builder, and take the like Oath as is herein-before required to be produced and taken by Persons applying for the like Certificate in *Great Britain*.

If Certificates be lost, new ones to be granted, according to Act 15 G. 2. c. 31.

XXII. And be it further enacted by the Authority aforesaid, That if the Certificate of the Registry of any Ship or Vessel which shall be obtained in pursuance of this Act, shall happen to be lost or mislaid, a Registry and Certificate *de novo*, in the Form herein-before directed, shall be granted for such Ship or Vessel, according to the Regulations contained in an Act passed in the Fifteenth Year of the Reign of His late Majesty King *George* the Second, intituled, *An Act for further regulating the Plantation Trade; and for Relief of Merchants importing Prize Goods from* America; *and for preventing collusive Captures there; and for obliging the Claimers of Vessels seized for Exportation of Wool, or any unlawful Importation, to give Security for Costs; and for allowing* East India *Goods to be taken out of Warehouses, in order to be cleaned and refreshed.*

Security to be given on receiving fresh Certificates, and Oath made as herein-before directed, instead of the Oath 15 G. 2. c. 31.

XXIII. Provided always, and be it further enacted by the Authority aforesaid, That in every such Case such Security shall be given as is herein-before directed; and that in lieu of the Oath directed to be taken by the said recited Act, the like Oath shall be taken and subscribed as is herein-before directed to be taken and subscribed by the Owner or Owners of such Ships and Vessels as are required to be registered by virtue of this Act.

Ships, if altered, must be registered anew, or to be deemed foreign.

XXIV. And be it further enacted by the Authority aforesaid, That if any Ship or Vessel, after she shall have been registered pursuant to the Directions of this Act, shall in any Manner whatever be altered in Form or Burthen, by being lengthened or built upon, or shall be altered from a Sloop to a Brigantine, or from any one Denomination of a Vessel to another, by the Mode or Method of rigging or fitting, in such Case such Ship or Vessel shall be registered *de novo*, in Manner herein-before required, as soon as she returns to the Port to which she belongs, or to any other Port in which she may be legally registered by virtue of this Act, on Failure whereof such Ship or Vessel shall to all Intents and Purposes be considered, and deemed, and taken to be a Foreign Ship or Vessel.

The Condemnation of Prizes, and the Particulars of the Vessels, &c. must be produced, to entitle to a Certificate of Registry.

XXV. And be it further enacted by the Authority aforesaid, That the Owner or Owners of all such Ships and Vessels as shall be taken by any of His Majesty's Ships or Vessels of War, or by any private or other Ship or Vessel, and condemned as lawful Prize in any Court of Admiralty, shall upon registering such Ship or Vessel, before he or they shall obtain such Certificate as aforesaid, produce to the proper



proper Officer of His Majesty's Customs a Certificate of the Condemnation of such Ship or Vessel, under the Hand and Seal of the Judge of the Court in which such Ship or Vessel shall have been condemned (which Certificate such Judge is hereby authorized and required to grant), and also a true and exact Account, in Writing, of all the Particulars contained in the Certificate herein-before set forth, to be made and subscribed by One or more skilful Persons to be appointed by the Court to survey such Ship or Vessel; and shall also make Oath before the said Officer (which he is hereby authorized and required to administer) that such Ship or Vessel is the same Vessel which is mentioned in the Certificate of the Judge aforesaid.

Prizes condemned in Guernsey, &c. to be registered at Southampton, &c.

XXVI. Provided always, and be it further enacted by the Authority aforesaid, That no Ship or Vessel which shall be taken and condemned as Prize in any Court of Admiralty as aforesaid, shall be registered in the Islands of *Guernsey*, *Jersey*, or the *Isle of Man*, although belonging to His Majesty's Subjects residing in those Islands, or in some One or other of them; but in order that the Duties now by Law due and payable to His Majesty on such Ships and Vessels may be levied and collected, the same shall be registered either at *Southampton*, *Weymouth*, *Exeter*, *Plymouth*, *Falmouth*, *Liverpool*, or *Whitehaven*, by the Collector and Comptroller at such Ports respectively, who are hereby authorized and required, after the Receipt of the said Duties, to register such Ship or Vessel, and to grant a Certificate thereof, in the Form, and under the Regulations and Restrictions in this Act contained.

The Sum on Oath, for which a Prize sold in the Colonies, to be subjoined to the Certificate.

XXVII. And be it further enacted by the Authority aforesaid, That in all the Cases where any Ship or Vessel, so taken and condemned as aforesaid, in any of His Majesty's Colonies, Plantations, Islands, or Territories aforesaid, shall be registered, and obtain a Certificate of such Registry, in Manner herein-before directed, an exact and particular Account shall be subjoined to such Certificate, of the Sum for which such Ship or Vessel shall have been sold, verified by the Oath of the Person or Persons who shall apply for such Registry and Certificate, in order that the aforesaid Duties due and payable to His Majesty may be the better levied and collected, upon the Arrival of such Ship or Vessel in any Port or Place of *Great Britain*, where such Duties are by Law due and payable.

Certificate to express in what Part the Ship was built.

XXVIII. And whereas the Trade to and from His Majesty's *European* Dominions, and the Colonies, Plantations, Islands, and Territories, in *Asia*, *Africa*, and *America*, to His Majesty belonging, is now by Law confined to such Ships only as are of the Built of *Great Britain* and *Ireland*, the Islands of *Guernsey*, *Jersey*, and *Man*, and of the said Colonies, Plantations, Islands, and Territories: And whereas Ships wholly owned by *British* Subjects, and navigated according to Law, can be legally used and employed only in the *European* Trade of this Kingdom, and the same are, by virtue of this Act, allowed to be continued in the said Trade until the same shall be worn out; and it is therefore necessary to distinguish such Ships and Vessels respectively in the Certificates to be granted pursuant to this Act; be it therefore enacted by the Authority aforesaid, That the Certificates which shall hereafter be granted in pursuance of this Act, shall distinguish whether such Ships or Vessels be of the Built of *Great Britain* or *Ireland*, *Guernsey*, *Jersey*, or the *Isle of Man*, or the Colonies, Plantations, Islands, or Territories aforesaid, or of any Foreign Country; and shall, if *British*-built, be intituled, *Certificate of British Plantation Registry*; and if such Ships be Foreign-built, shall be intituled, *Certificate of Foreign Ships Registry for the* European *Trade* British *Property*, as the Case may be.

Ships already registered to exchange their Certificates for new ones, and others now required to be registered, to apply for Certificates, &c.

XXIX. And whereas many Foreign-built Ships and Vessels belonging to, or pretending to belong to, His Majesty's Subjects, have by fraudulent Contrivances, and under false Pretences, obtained Registers, by virtue of which such Ships and Vessels are at present used and employed, contrary to the Laws now in force, in the Trade to and from His Majesty's Colonies, Plantations, Islands, or Territories, in *Asia*, *Africa*, and *America*; and it is therefore expedient and necessary, for detecting the Frauds at present committed, and for preventing the same in future, that all Registers heretofore granted should be called in, and delivered up to the proper Officer to be cancelled, and that new Registers, of the Form herein-before described, should be granted in lieu thereof, in the Manner herein before directed, to all such Ships or Vessels as shall appear to be legally entitled to the same: And whereas it is expedient to specify and direct at what Time, and in what Manner, all other Ships and Vessels, which are not now by Law required to be registered, should hereafter be registered according to the Intent and Meaning of this Act, and should receive Certificates according to the Form and in the Manner herein-before directed: Be it therefore enacted by the Authority aforesaid, That the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively, be authorized and required, and they are hereby authorized and required, to give publick Notice, by all such Ways and Means as they shall judge most proper and effectual, that within a certain reasonable Time or Times as may be best adapted to the Distance of the Ports to which the Ships and Vessels owned by His Majesty's Subjects shall respectively belong, to be by them

with the Number thereof, in a Book to be kept for that Purpose; and shall also forthwith, or within One Month at the farthest, transmit to the Commissioners of His Majesty's Customs in *London* and *Edinburgh*, under whom they respectively act, a true and exact Copy, together with the Number of every Certificate which shall be by him so granted; and that if any such Officer or Officers shall neglect or refuse so to do, he or they so offending shall, for the First Offence, forfeit the Sum of One hundred Pounds, and shall, for the Second Offence, forfeit the Sum of Two hundred Pounds, and be dismissed from his or their Office or Offices.

Penalty for Neglect.

Copies of Certificates granted in Scotland to be annually transmitted to the Custom-house in England.

XXXVI. And be it also further enacted by the Authority aforesaid, That the Commissioners of His Majesty's Customs in *Scotland* shall in like Manner transmit, at the End of every Month in each Year, to the Commissioners of His Majesty's Customs in *England*, true and exact Copies of all such Certificates as shall be granted by them, or by any Officer or Officers within the Limits of their Commission, in pursuance of this Act.

Sums to be paid on first Registry of Ships built prior to May 1, 1786, in lieu of Stamp-duties, &c.

XXXVII. And be it further enacted by the Authority aforesaid, That in lieu of all Stamp-duties now by Law imposed on such Bonds as shall be entered into by the Owner or Owners of any Ship or Vessel built before the First Day of *May* One thousand seven hundred and eighty-six, or by any Person or Persons on their Behalf, upon such Ship or Vessel being first registered, and obtaining a Certificate, in pursuance of this Act, there shall be paid the Sum of One Shilling, and no more; and that in lieu of all Fees and Perquisites now payable to any Person or Persons, on the Registry of any Ship or Vessel, so built before the said First Day of *May* One thousand seven hundred and eighty-six, there shall be paid on the First Registry of every such Ship or Vessel, pursuant to this Act, the following Sums, and no more; (that is to say), by all Ships or Vessels decked, or of the Burthen of Fifteen Tons, and not exceeding Fifty Tons, the Sum of One Shilling and Sixpence, and no more; and by all Ships or Vessels exceeding Fifty Tons, and not exceeding One hundred Tons, the Sum of Two Shillings and Sixpence, and no more; and by all Ships or Vessels exceeding One hundred Tons, and not exceeding Two hundred Tons, the Sum of Three Shillings and Sixpence, and no more; and by all Ships or Vessels exceeding Two hundred Tons, the Sum of Five Shillings and no more; which several Sums shall be payable to such Officers respectively, in the same Shares and Proportions in which the Sums now payable are distributed: Provided always, That the Stamp-duties, Fees, and Perquisites now due and payable upon the Registry of, or Transfer of Property in any Ship or Vessel, shall continue to be paid as heretofore, save and except upon the First Registry in pursuance of this Act, of any Ship or Vessel built and registered before the First Day of *May* One thousand seven hundred and eighty-six.

Stamp-duties to continue to be paid on Transfers of Property.

Privy Council may order Ships to be registered, to whom they have been granted or promised in Consideration of their Services, though not otherwise entitled thereto, &c.

XXXVIII. And whereas, since the Conclusion of the late War, Registers have been granted or promised to Ships and Vessels not thereunto by Law entitled, by His Majesty's Governors, or by the Officers of His Majesty's Customs, in Consideration of Services rendered to the Publick by the Owners of such Ships and Vessels, at the Time of evacuating the Countries, or Towns, and Posts held by His Majesty's Forces in the Countries now belonging to the United States of *America*, or in Consideration of the Removal of Families, to whom such Ships and Vessels belong, into the Countries now belonging to His Majesty: And whereas Registers have also in some Cases been so granted or promised to other Ships and Vessels, by the Governors of His Majesty's Colonies, Plantations, Islands, and Territories, under Misconception of the Laws relating thereto, and the Property of such Ships or Vessels has *bonâ fide*, and without Fraud, been transferred to others of His Majesty's Subjects, who, under the Protection thereof, now use and employ such Ships and Vessels: And whereas it may be therefore just and reasonable, in particular Cases, where no Fraud or Collusion shall appear to have been practised, that such Ships and Vessels should be admitted to a Registry, and that a Certificate should be granted to the Owners thereof pursuant to this Act: be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for His Majesty, by and with the Advice of His Privy Council, to order any such Ship or Vessel, under the Circumstances before mentioned, to be registered, and to have a Certificate thereof, according to the Form and in the Manner herein-before described and directed, if His Majesty in His Wisdom shall think fit; and in case any Suit shall have been commenced for the Condemnation of such Ship or Vessel, it shall and may be lawful for His Majesty, by Order in Council, to direct all Proceedings thereupon to be staid, either absolutely, or upon such Terms or Conditions as His Majesty shall think fit.

Suits commenced in the Colonies touching Registers granted, such Ships may be stopt till His Majesty's Pleasure be known.

XXXIX. And be it further enacted by the Authority aforesaid, That it shall and may be lawful for any Governor, Lieutenant Governor, or Commander in Chief of any of His Majesty's Colonies, Plantations, Islands, or Territories, and they are hereby respectively authorized and required, in any of the Cases aforesaid, if any Suit, Information, Libel, or other Prosecution or Proceeding of any Nature or Kind



Kind whatever shall have been commenced, or shall hereafter be commenced, in any Court whatever, in any of the said Colonies, Plantations, Islands, or Territories, respectively, touching the Force and Effect of any Register granted to any Ship or Vessel, in any of the Circumstances aforesaid, upon a Representation made to any such Governor, Lieutenant Governor, or Commander in Chief, to cause all Proceedings thereon to be staid, if he shall see just Cause so to do, until His Majesty's Pleasure be known and certified to him by His Majesty, by and with the Advice of His Privy Council; and such Governor, Lieutenant Governor, or Commander in Chief, is hereby required to transmit to One of His Majesty's Principal Secretaries of State to be laid before His Majesty in Council an authenticated Copy of the Proceedings in every such Case, together with his Reasons for causing the same to be staid and such Documents (properly verified) as he may judge necessary for the Information of His Majesty.

Penalty on Neglect of Duty.

XL. And be it further enacted by the Authority aforesaid, That if any Person or Persons authorized and required by this Act, in respect of his or their Office or Offices, to perform any Act or Thing directed and required to be done or performed pursuant to any of the Provisions of this Act, shall wilfully neglect or refuse to do or perform the same, according to the true Intent and Meaning of this Act, every such Person or Persons so neglecting or refusing shall, on being duly convicted thereof, forfeit the Sum of Five hundred Pounds; and for the Second Offence shall forfeit, in like Manner, the Sum of Five hundred Pounds; and shall from thenceforth be rendered incapable of serving His Majesty in any Office or Employment relative to the Revenue, or in any Civil Capacity whatever.

Persons making false Oaths guilty of corrupt Perjury; and falsifying or using false Certificates to forfeit 500l.

XLI. And be it further enacted by the Authority aforesaid, That if any Person or Persons shall falsely make Oath to any of the Matters herein-before required to be so verified, such Person or Persons shall suffer the like Pains and Penalties as are incurred by Persons committing wilful and corrupt Perjury; and that if any Person or Persons shall counterfeit, erase, alter or falsify any Certificate required or directed to be obtained by this Act, or shall knowingly or wilfully make use of any Certificate so counterfeited, erased, altered, or falsified, such Person or Persons shall, for every such Offence, forfeit the Sum of Five hundred Pounds.

How Penalties are to be recovered, and what is the Officers Share.

XLII. And be it further enacted by the Authority aforesaid, That all the Penalties and Forfeitures inflicted and incurred by this Act shall and may be sued for, prosecuted, and recovered in such Courts, and be disposed of in such Manner, and by such Ways, Means, and Methods, as any Penalties or Forfeitures inflicted, or which may be incurred, for any Offence committed against the Laws of Customs, may now legally be sued for, prosecuted, recovered, and disposed of; and that the Officer or Officers concerned in Seizures or Prosecutions under this Act, shall be entitled to and receive the same Share of the Produce arising from such Seizures, as in the Case of Seizure for unlawful Importation, and to such Share of the Produce arising from any pecuniary Fine or Penalty, for any Offence against this Act, as any Officer or Officers is or are now by any Law or Regulation entitled to, upon Prosecutions for pecuniary Penalties.

All Acts relative to Trade to remain in Force, except such Parts as are hereby repealed.

XLIII. And it is hereby declared and enacted by the Authority aforesaid, That all and every Matter contained in the said herein-before recited Acts, or in any Act or Acts of Parliament heretofore passed touching the Trade, Shipping, and Navigation of *Great Britain*, and the Colonies, Plantations, Islands, and Territories aforesaid thereunto belonging, which is not hereby expressly altered or repealed, shall remain and continue in full Force and Effect, to all Intents and Purposes whatever; and so far as the same relate to the Registry of Ships and Vessels, shall be deemed and taken to extend and apply in every Respect to all Ships and Vessels authorized and required by this Act to be registered and to have Certificates of Registry.

Ships of Ireland lawfully qualified and registered there, to enjoy the Privileges of British-built Ships, &c.

XLIV. And be it enacted by the Authority aforesaid, That the Ships and Vessels belonging to His Majesty's Subjects residing in the Kingdom of *Ireland*, being duly qualified and registered according to the Laws now in Force, shall continue to enjoy all the Privileges and Advantages to which such Ships and Vessels were by Law entitled before the passing of this Act, until the End of Four Calendar Months from the Commencement of the First Session of the Parliament of *Ireland* which shall hereafter sit, during the Space of Four Calendar Months, without Prorogation or Dissolution; and that from the End of that Time, every Ship or Vessel which shall, by virtue of the Authority of any Act that may be passed in the said Parliament of *Ireland*, be qualified and registered in any of the Ports of the said Kingdom of *Ireland*, under similar Regulations and Restrictions to those herein-before contained, shall continue to enjoy, to all Intents and Purposes whatsoever, all the Privileges and Advantages of a *British*-built Ship, or foreign-built Ship owned by His Majesty's Subjects, as the Case may be, according to the Provisions of this Act.

## 26 GEORGII III. Cap. LXXVII.

An Act to limit a Time for the Repayment of the Duties on Male Servants and Carriages by the Commissioners of Excise; and also on Horses, Waggons, Wains, and Carts, by the Commissioners of Stamps; and for the Amendment of several Laws relating to the Duties under the Management of the Commissioners of Excise.

Act 19 G. 3. c. 69. Part recited relative to Recognizances to be entered into by Masters of Ships discovered to have had on board a larger Quantity of Tea, &c. than is permitted.

IX. AND whereas by an Act made in the Nineteenth Year of His present Majesty's Reign, intituled, *An Act for the more effectual preventing the pernicious Practices of Smuggling in this Kingdom, and for indemnifying Persons who have been guilty of Offences against the Laws of the Customs and Excise, upon the Terms therein mentioned*, it was enacted, That in all Cases where the Officers of Customs or Excise should discover and find, on board any Ship or Vessel coming and arriving from Foreign Parts, within the Limits of any of the Ports of this Kingdom, more than One hundred Pounds Weight of Tea, not being in the Ships belonging to or employed by the United Company of Merchants of *England* trading to the *East Indies*, or more than One hundred Gallons of Foreign Brandy, or of other foreign Spirituous Liquors, over and above the Quantity of Two Gallons for every Seaman then belonging to and on board such Ship or Vessel, and being in Casks under Sixty Gallons, the Master, or other Person having or taking the Charge of such Ship or Vessel, should forfeit the Sum of Three hundred Pounds; and that it should and might be lawful, in such Case, for any Officer or Officers of the Customs or Excise, and for all other Persons acting in their Aid and Assistance, and they and each of them was and were thereby authorized to arrest, take, and detain the said Master, or other Person so having the Charge or Command of such Ship or Vessel, and to carry and convey the Person so taken before any One or His Majesty's Justices of the Peace residing near to the Place where such Ship or Vessel should then be, or where such Person should be arrested and taken, and the Person so carried and conveyed should be obliged to enter into a Recognizance, as in the said Act is directed: And whereas it has been found by Experience, that the single Recognizance of the Person directed by the said Act to enter into the same is ineffectual to answer the good Purposes by the said Act intended; be it therefore enacted by the Authority aforesaid, That, from and after the First Day of *August* One thousand seven hundred and eighty-six, every Person so carried and conveyed before any One of His Majesty's Justices of the Peace, according to the Directions in the said in Part recited Clause, shall be obliged to enter into a Recognizance to His Majesty, His Heirs and Successors, before such Justice, with One other sufficient Surety, to be approved of by such Justice, in the Sum of Three hundred Pounds, (which Recognizance such Justice is hereby required to take), with Condition to enter an Appearance in the Courts of Exchequer in *England* and *Scotland* respectively, within the First Four Days of the Term next ensuing such Arrest, to any Information which shall or may be exhibited against him; and such Justice shall and is hereby required forthwith to transmit every such Recognizance to the King's Remembrancer in such of the said respective Courts; and if such Person shall refuse to enter into such Recognizance as aforesaid, then such Justice shall commit such Person to the next County Gaol, there to remain until he shall enter into such Recognizance.

Such Masters to enter into a Recognizance with One sufficient Security, for 300l. to enter Appearance to Informations, and refusing so to do, to be imprisoned.

Actions for Penalties to be filed in the Name of the Attorney General, or of an Officer of the Customs or Excise, or to be void.

XIII. And be it further enacted by the Authority aforesaid, That, from and after the said First Day of *August* One thousand seven hundred and eighty-six, it shall not be lawful for any Person or Persons whatsoever to commence, prosecute, enter, or file, or cause or procure to be commenced, prosecuted, entered, or filed, any Action, Bill, Plaint, or Information, or Actions, Bills, Plaints, or Informations, in any of His Majesty's Courts, against any Person or Persons, for the Recovery of any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, made or incurred by virtue of any Act or Acts now in force, or hereafter to be made, relating to either of His Majesty's Revenues of Customs or Excise, unless the same be commenced, prosecuted, entered, or filed, in the Name of His Majesty's Attorney General, or in the Name or Names of some Officer or Officers of some or One of His Majesty's said Revenues; and if any Action, Bill, Plaint, or Information, Actions, Bills, Plaints, or Informations, is or are commenced, prosecuted, entered, or filed, in any other Person or Persons Name or Names, than is in that Behalf before mentioned, the same, and all Proceedings thereupon had, are hereby declared to be null and void; and the said Court or Courts, where such Action, Bill, Plaint, or Information, or Actions, Bills, Plaints, or Informations, is, are, or shall be so commenced, prosecuted, entered or filed, shall not permit or suffer any Proceeding or Proceedings to be had thereupon.

XIV. And



Attorney General may enter a Noli prosequi in any Action for Fines,

XIV. And be it further enacted by the Authority aforesaid, That in case any Prosecution shall be commenced or depending by any Officer or Officers of either of His Majesty's Revenues of Customs or Excise, for the Recovery of any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, incurred by virtue of any Act or Acts of Parliament now in Force, or hereafter to be made, relating to either of His Majesty's said Revenues, it shall and may be lawful for His Majesty's Attorney General, in case it shall appear to his Satisfaction that such Fine, Penalty, or Forfeiture, or Fines, Penalties, or Forfeitures, was or were incurred without any Intention of Fraud, to stop all further Proceedings by entering a *Noli Prosequi*, or otherwise, on every such Information, as well with respect to the Share of such Forfeiture, Fine, Penalty, or Fines, Penalties, or Forfeitures, to which any such Officer or Officers shall or may claim to be entitled, as to the Share thereof belonging to His Majesty; any Law to the contrary thereof in anywise notwithstanding.

Preamble.

Persons assaulting Officers, &c. or attempting to rescue prohibited Goods, to be bound with Two Sureties to appear to Informations,

and refusing to become bound to be imprisoned.

XVIII. And whereas Persons who have been guilty of assaulting or obstructing Officers of the Customs or Excise in the due Execution of their Offices, or of rescuing or attempting to rescue, Goods seized by such Officers, or of Offences against the Laws respecting Quarantine being prosecuted for the same by Indictment or Information in His Majesty's Court of King's Bench, do frequently escape Punishment by reason that such Persons have not been usually put under any Recognizance to answer such Indictment or Information, unless in Cases where some specifick pecuniary Penalty is imposed, or where the Offence having been committed in the County of *Middlesex*, an Indictment for the same has been originally found in the said Court of King's Bench; for Remedy thereof, be it further enacted by the Authority aforesaid, That whenever any Person or Persons shall be charged with assaulting or obstructing any Officer or Officers of the Customs or Excise, in the due Execution of his or their Office or Offices, or any Person or Persons acting in his or their Aid or Assistance, or with rescuing or attempting to rescue by Force any uncustomed or prohibited Goods, after Seizure thereof by such Officer or Officers, or with any Offence against any Law respecting Quarantine, and the same shall be made appear to any Judge of His Majesty's Court of King's Bench, by Affidavit or by Certificate of an Indictment or Information being filed against such Person or Persons in the said Court for such Offence, it shall and may be lawful for such Judge to issue his Warrant in Writing under his Hand and Seal, and thereby to cause such Person or Persons to be apprehended and brought before him, or some other Judge of the said Court, or before some one of His Majesty's Justices of the Peace, in order to his, her, or their being bound to the King's Majesty with Two sufficient Sureties in such Sum as in the said Warrant shall be expressed, with Condition to appear in the said Court at the Time mentioned in such Warrant, and to answer to all and singular Indictments or Informations for any the Offences aforesaid; and in case such Person or Persons shall neglect or refuse to become bound as aforesaid, it shall be lawful for such Judge or Justice of the Peace, respectively, to commit such Person or Persons to the Common Gaol of the County, City, or Place, where the Offence shall have been committed, or where he, she, or they shall have been apprehended, until he, she, or they shall have become bound as aforesaid, or shall be discharged by order of the said Court of King's Bench in Term Time, or by One of the Judges of the said Court in Vacation; and the Recognizance or Recognizances to be taken thereupon shall be returned and filed in the said Court, and shall continue in Force until such Person or Persons shall have been acquitted of such Offence, or in case of Conviction, shall have received Judgement for the same, unless sooner ordered by the said Court to be discharged.

## 26 GEORGII III. Cap. LXXXVI.

An Act to explain and amend an Act made in the Seventh Year of His late Majesty's Reign, intituled, *An Act to settle how far Owners of Ships shall be answerable for the Acts of the Masters or Mariners*; and for giving a further Relief to the Owners of Ships.

Preamble.

Act 7 G. 2. c. 15, recited.

WHEREAS, by an Act made in the Seventh Year of the Reign of His late Majesty King *George* the Second, intituled, *An Act to settle how far Owners of Ships shall be answerable for the Acts of the Masters or Mariners*, it is amongst other Things enacted, That no Owner or Owners of any Ship or Vessel

should be liable to answer for or make good to any Person or Persons, any Loss or Damage by reason of any Embezzlement, secreting, or making away with (by the Master or Mariners, or any of them) of any Gold, Silver, Diamonds, Jewels, precious Stones, or other Goods or Merchandize, which should be shipped on board any Ship or Vessel, or for any Act, Matter, or Thing, Damage or Forfeiture, done, occasioned, or incurred by the said Master or Mariners, or any of them, without the Privity and Knowledge of such Owner or Owners, further than the Value of the Ship or Vessel, with all her Appurtenances, and the full Amount of the Freight due or to grow due for and during the Voyage wherein such Embezzlement, secreting, or making away with, or other Malversation of the Master or Mariners, should be made, committed, or done: And whereas all Masters or Captains, and Owners of Ships or Vessels, are by Law respectively subject or liable to answer for or make good to any Person or Persons, the full Value and Amount of any Goods or Merchandize by such Person or Persons shipped or put on board any Ship or Vessel, notwithstanding such Goods or Merchandize be lost by Robbery, Fire, or other Accident (other than by the King's Enemies, the Perils of the Seas, or the Act of God), or unless the Master or some of the Ship's Company are privy to such Robbery, in which Case alone the Responsibility of the Owners is by the said Act limited to the Value of the Ship and full Amount of the Freight: And whereas it is of the utmost Consequence and Importance to the general Welfare of this Kingdom, to promote the Increase of the Number of Ships and Vessels, and to prevent any Discouragement to Merchants and others from being interested and concerned therein, which is likely to happen from the Responsibility to which they are now exposed, notwithstanding the salutary Intention of the said Act: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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,

Owners of Ships not liable for any Loss of Goods shipped without their Privity, further than the Value of the Vessel and the Freight, after Sept. 1. 1786.

That no Person or Persons, who is, are, or shall be Owner or Owners of any Ship or Vessel, shall be subject or liable to answer for or make good, to any One or more Person or Persons, any Loss or Damage by reason of any Robbery, Embezzlement, secreting, or making away with, of any Gold, Silver, Diamonds, Jewels, precious Stones, or other Goods or Merchandize, which, from and after the First Day of *September*, One thousand seven hundred and eighty-six, shall be shipped, taken in, or put on board any Ship or Vessel, or for any Act, Matter, or Thing, Damage or Forfeiture, done, occasioned, or incurred, from and after the passing of this Act, without the Privity and Knowledge of such Owner or Owners, further than the Value of the Ship or Vessel, with all her Appurtenances, and the full Amount of the Freight due or to grow due for and during the Voyage wherein such Robbery, Embezzlement, secreting, or making away with, as aforesaid, shall be made, committed, or done, although the Master or Mariners shall not be in anywise concerned in or privy to such Robbery, Embezzlement, secreting, or making away with; any Law, Usage, or Custom, to the contrary thereof in anywise notwithstanding.

nor for any Loss occasioned by Fire on board:

II. And be it further enacted by the Authority aforesaid, That no Owner or Owners of any Ship or Vessel shall be subject or liable to answer for or make good, to any One or more Person or Persons, any Loss or Damage which may happen to any Goods or Merchandize whatsoever, which, from and after the First Day of *September*, One thousand seven hundred and eighty-six, shall be shipped, taken in or put on board any such Ship or Vessel, by reason or Means of any Fire happening to or on board the said Ship or Vessel.

Nor for Loss of Gold, &c. unless at the Time of Shipping Declaration be made of the Value, &c.

III. And whereas Disputes may arise, whether the Owners or Masters of Ships are liable to answer or make Good the Value or Amount of any Gold, Silver, Diamonds, Watches, Jewels, or precious Stones, which may be lost after the same have been put on board their Ships on Freight, without the Shippers thereof declaring at the Time the Value of such Goods; be it therefore enacted by the Authority aforesaid, That no Master, Owner or Owners, of any Ship or Vessel, shall be subject or liable to answer for, or make good, to any One or more Person or Persons, any Loss or Damage which may happen to any Gold, Silver, Diamonds, Watches, Jewels or precious Stones, which from and after the passing of this Act, shall be shipped, taken in, or put on board any such Ship or Vessel, by Reason or Means of any Robbery, Embezzlement, making away with, or secreting thereof, unless the Owner or Shipper thereof shall, at the Time of Shipping the same, insert in his Bill of Lading, or otherwise declare in Writing to the Master, Owner or Owners, of such Ship or Vessel, the true Nature, Quality, and Value of such Gold, Silver, Diamonds, Watches, Jewels, or precious Stones.

If Produce of Ship, &c. be insufficient to answer Losses, it is to be proportionally divided among the Losers.

IV. And be it further enacted by the Authority aforesaid, That if several Freighters or Proprietors of any such Gold, Silver, Diamonds, Jewels, precious Stones, or other Goods or Merchandize, shall suffer any Loss or Damage by any of the Means aforesaid, in the same Voyage (Fire only excepted), and the Value of the Ship or Vessel, with all her Appurtenances, and the Amount of the Freight due or to grow





grow due during such Voyage, shall not be sufficient to make full Compensation to all and every of them, then such Freighters or Proprietors shall receive their Satisfaction thereout in Average, in Proportion to their respective Losses or Damages: And in every such Case, it shall and may be lawful to and for such Freighters or Proprietors, or any of them, on Behalf of himself and all other such Freighters or Proprietors, or to and for the Owners of such Ship or Vessel, or any of them, on Behalf of himself and all the other Part Owners of such Ship or Vessel, to exhibit a Bill in any Court of Equity for a Discovery of the total Amount of such Losses or Damages, and also of the Value of such Ship or Vessel, Appurtenances and Freight, and for an equal Distribution and Payment thereof, amongst such Freighters or Proprietors, in Proportion to their respective Losses or Damages, according to the Rules of Equity: Provided always, that if any such Bill shall be exhibited by or on the Behalf of the Part Owners of such Ship, the Plaintiff or Plaintiffs shall annex an Affidavit to such Bill or Bills, that he or they do not collude with any of the Defendants thereto; and shall thereby offer to pay the Value of such Ship or Vessel, Appurtenances and Freight, as such Court shall direct; and such Court shall thereupon take such Method for ascertaining such Value as to them shall seem just, and shall direct the Payment thereof in like Manner as is now used and practised in Cases of Bills of Interpleader.

Freighters and Owners of Vessels may exhibit Bills in Equity for Discovery of Amount of Losses and Value of Vessels, &c.

V. Provided always, and it is hereby declared and enacted, That nothing in this present Act contained shall extend or be construed to extend, to impeach, lessen, or discharge any Remedy which any Person or Persons now hath, or shall or may hereafter have against all, every or any the Master and Mariners of such Ship or Vessel for or in respect of any Embezzlement, secreting, or making away with, any Gold, Silver, Diamonds, Jewels, precious Stones, or Merchandize, shipped or loaded on board such Ship or Vessel, or on Account of any Fraud, Abuse, or Malversation of and in such Master and Mariners respectively; but that it shall and may be lawful to and for every Person or Persons so injured or damaged to pursue and take such Remedy for the same, against the said Master and Mariners respectively, as he or they might have done before the making of this Act.

Act not to lessen the Remedy against Masters and Mariners for Embezzlement, &c.

VI. And be it further enacted, That this Act shall be a Publick Act; and be judicially taken Notice of as such, by all Judges, Justices, and other Persons whomsoever, without the same being specially pleaded.

Publick Act.

## 27 GEORGII III. Cap. XIII.

An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the *European* Dominions of the *French* King, into this Kingdom; and for applying certain unclaimed Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt.

[This Act repealed former Duties of Customs and Excise, substituting others, and is usually called *The Consolidation Act*; the Acts of 43 Geo. 3. Cap. 68 & 69, repeal the Duties laid by this and subsequent Acts, and again consolidate them, at the same Time the Acts 68 and 69 of the Forty-third Year declare that former Regulations for ascertaining and collecting Duties, and allowing Drawbacks, are to continue in force, if not expressly altered or repealed.—The following Clauses of the 27 Geo. 3 Cap. 13. appear of a Description proper to be inserted as neither expressly altered nor repealed in the Acts of 43 Geo. 3. Cap. 68 & 69.]

Drawbacks not to be allowed except the Goods be properly entered for Exportation, and actually shipt within Three Years from their Importation, &c.

III. PROVIDED always, That nothing contained in this Act, or in any of the Schedules and Tables hereunto annexed marked (A. B. C. D. E.), shall extend, or be construed to extend, to give, grant, or allow, to the Exporter from *Great Britain* to foreign Parts, of any Foreign Goods, Wares, or Merchandize whatever, any Drawback of the Duties of Customs, paid upon the Importation thereof into *Great Britain*, or to authorize the Repayment or Allowance of the same, unless such Goods, Wares, or Merchandize, shall be duly and in the Manner heretofore practised, entered for Exportation, with

with the proper Officer of the Customs, and actually shipped on board the Ship or Vessel in which the Goods, Wares, or Merchandize, are intended to be exported, within the Space of Three Years from the Time such Goods, Wares, or Merchandize, were originally imported into *Great Britain* (the Time of such Importation to be accounted from the Master's Report inwards of his Ship), and unless sufficient Proof be also first made by Certificate from the proper Officers of the due Entry and Payment of the Duties Inwards upon such Foreign Goods, Wares, or Merchandize, and by the Oath or Affirmation of the Merchants importing and exporting the same, verifying and affirming the Truth thereof, and the Name of His Majesty's Searcher or Under Searcher in the Port of *London*, or of the Searcher of any other the Out Ports, testifying the Shipping thereof to be exported, and unless such Drawback be duly claimed within Two Years after such Goods, Wares, or Merchandize, shall be shipped for Exportation.

nor unless they are claimed in Two Years after so shipped.

New Duties and Drawbacks to be levied and allowed in like Manner as the old Duties, &c.

V. And be it further enacted by the Authority aforesaid, That the said several Sums of Money so respectively inserted, described, and set forth, in the said Schedule and Tables hereunto annexed marked (A. B. C. D. E.) as the Duties of Customs, and the Drawbacks of the Duties of Customs, upon, for, or in respect of the several Goods, Wares, or Merchandize, inserted therein, shall and may be respectively managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed (except where any Alteration is expressly made by this Act) in such and the like Manner, and in or by any or either of the Means, Ways, or Methods, by which the former Duties of Customs, and Drawbacks of Duties of Customs, upon Goods, Wares, or Merchandize in general, and also by any or either of the special Means, Ways, or Methods, respectively, by which the former Duties of Customs, and Drawbacks of Duties of Customs upon Goods, Wares, or Merchandize, of the same Sorts or Kinds respectively, were or might be managed, ascertained, raised, levied, collected, answered, paid, recovered, and allowed; and the Goods, Wares, or Merchandize so by this Act respectively made liable to the Payment of or chargeable with, Duties of Customs, or so entitled to Drawback Duties of Customs, as respectively inserted, described, and set forth, in the said Schedule and Tables hereunto annexed marked (A. B. C. D. E.) upon the Importation thereof into, or Exportation thereof from, *Great Britain*, or on any other Account whatever, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, to which Goods, Wares, or Merchandize in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, and Forfeitures respectively, to which the like Goods, Wares, or Merchandize respectively were subject and liable by any Act or Acts of Parliament in force, on and immediately before the Tenth Day of *May* One thousand seven hundred and eighty-seven, respecting the Revenue of Customs, except where any Alteration is expressly made by this Act; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, as well Pains of Death as others, for any Offence whatever, committed against or in breach of any Act or Acts of Parliament in force on and immediately before the Tenth Day of *May* One thousand seven hundred and eighty-seven, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained (unless where expressly altered by this Act) shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution, for and in respect of the several Duties of Customs and Drawbacks of Duties of Customs, hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

and the Penalties for Offences against any Acts in force on May 10, 1787, for securing the Revenue, extended to this Act unless hereby altered.

The Acts in force on May 10, 1787, relative to the Customs, to remain in force, unless hereby altered.

VI. And be it further enacted by the Authority aforesaid, That every Act of Parliament in Force on and immediately before the Tenth Day of *May* One thousand seven hundred and eighty-seven, by which any Conditions, Rules, Regulations, or Restrictions were made, established, or directed, for the better securing the Revenue of Customs, or for the regular Importation into, or Exportation from *Great Britain*, or the bringing or carrying Coastwise, or from Port to Port within the same Kingdom, or the entering, landing or shipping of any Goods, Wares, or Merchandize whatever, except where any Alteration is expressly made by this Act, shall, and are hereby declared to be and remain in full Force and Effect, and shall be applied to the Subject of this Act, and for carrying the same into Execution, as fully and effectually as if they had been repeated and re-enacted in this present Act.

All Goods imported to be entered at the Custom House, and landed, &c. except Diamonds, &c.

XII. And be it further enacted by the Authority aforesaid, That all Goods, Wares, or Merchandize imported or brought into *Great Britain* with an Intent to be landed, except Diamonds, Jewels, Pearls, precious Stones, and Bullion, and fresh Fish, *British* taken, and imported in *British*-built Ships or Vessels, owned, navigated, and registered according to Law; and also except Turbots and Lobsters, however taken or imported; whether such Goods, Wares, or Merchandize are or shall be liable



liable to duty or not, shall be regularly entered at the Custom House, and landed in the Presence of the proper Officer or Officers, who shall examine the same, and shall not deliver them out of his or their Custody and Possession, until he or they shall have taken a particular Account of the Quantity and Species of such Goods.

Goods imported by the East India Company from Places within the Limits of their Charter, the Duties on which are not specified in Schedule (A.) to be liable to the Duties set forth in Table (B.), &c.

XV. And be it further enacted by the Authority aforesaid, That all Goods, Wares, or Merchandize of the Growth, Product, or Manufacture of *India*, *China*, or of any Place or Country within the Limits of the Charter or Charters granted to the United Company of Merchants of *England* trading to the *East Indies*, and imported by the said Company, on which Goods, Wares, or Merchandize, specific Duties of Customs, and Drawbacks of the said Duties, are not particularly affixed as such in the Schedule marked (A.) hereunto annexed, shall be subject and liable to such Duties of Customs on Importation into, and entitled to such Drawbacks on Exportation from *Great Britain*, as are respectively affixed thereto, and set forth in the Table hereunto annexed marked (B.); and that the Value and Price of the Goods, Wares, or Merchandize, according to which the Duties of Customs respectively affixed, and the Drawbacks respectively set forth in the said Table hereunto annexed marked (B.) are to be secured, levied, collected, answered, paid and allowed, shall be ascertained by the Gross Price at which such Goods, Wares, or Merchandize shall have been respectively sold at the publick Sales of the said United Company of Merchants trading to the *East Indies*, without any Deduction or Allowance of any Kind whatever; any former Act or Acts of Parliament to the contrary thereof in anywise notwithstanding.

The Value of Non-enumerated Goods to be ascertained by the Importer or Proprietor, in the Manner herein mentioned,

XVII. And be it further enacted by the Authority aforesaid, That the Value of Non-enumerated Goods, Wares, or Merchandize according to which the Duties hereby imposed and ascertained, and set forth in the Tables hereunto annexed marked (C. and D.) are to be levied, collected, and paid shall be ascertained by the Declaration of the Importer or Proprietor of such Goods, or his known Agent or Factor, in Manner and Form following; (that is to say),

'I *A. B.* do hereby declare, That the Goods mentioned in this Entry, and contained in the Package[s] 'I [*Here specifying the several Packages, and describing the several Marks and Numbers, as the Cas*[e] '*may be*] are of the Growth, Production, or Manufacture [*as the Case may be*] of and that[t] 'I am the Importer or Proprietor thereof, or that I am duly authorized by him [*as the Case may be*] and 'I do enter the same at the Value of Witness my Hand, the Day of

'*A. B.*'

'The above Declaration signed the Day of in the 'Presence of

'*C. D.* Collector.

'*E. F.* Comptroller, or other Principal Officer.'

which Declaration of the Value shall bind the Importer or Proprietor, as fully as if it had been made on Oath; and if such Goods be undervalued, they are to be taken for the Use of the Crown, on paying for them at the Rates herein mentioned.

Which Declaration shall be written on the Warrant of the Entry of such Goods, Wares, or Merchandize, and shall be subscribed with the Hand of the Importer or Proprietor thereof, or his known Agent or Factor, in the Presence of Two of the Principal Officers of the Customs at the Port of Importation, of which the Collector shall be One, who shall certify the same under their Hands; and such Declaration so made and signed as herein before directed, shall be to all Intents and Purposes whatever of the same Force and Effect, and the Importer or Proprietor of such Goods, Wares, or Merchandize, shall be in every Respect bound by such Declaration, as fully and effectually, as if the Value of such Goods, Wares, or Merchandize, had been as heretofore ascertained by the Oath or Affirmation of such Importer or Proprietor; and if, upon View and Examination of such Goods, Wares, or Merchandize, by the proper Officer or Officers of the Customs, it shall appear to him or them that such Goods, Wares, or Merchandize, are not valued according to the true Price or Value thereof, and according to the true Intent and Meaning of this Act, then it shall and may be lawful for the proper Officer or Officers of the Customs to detain such Goods, Wares, or Merchandize, and to cause the same to be conveyed into His Majesty's Warehouse, or otherwise properly secured, at the Port of Importation, and to take such Goods, Wares, or Merchandize, for the Use and Benefit of the Crown, within Eight Days from the landing thereof, in case the Goods shall have been imported into the Ports of *London* or *Leith*, and within Fifteen Days from the Landing thereof, in case the Goods shall have been imported into any other Ports in this Kingdom than the Ports of *London* or *Leith*; and the Commissioners of the Customs in *England* for the Time being, or any Four or more of them, are hereby empowered to direct the Receiver General and Cashier of His Majesty's Customs, in case such Goods, Wares, or Merchandize, shall have been imported into the Port of *London*, to pay, out of any Money in his Hands arising from the Revenue of Customs, to the Importer or Proprietor of such Goods, Wares, or Merchandize, the Value thereof

so ascertained as aforesaid, together with an Addition of Ten Pounds *per Centum* thereon, and also the Duties paid on the Importation of such Goods, Wares, or Merchandize, but without any further Allowance, either on Account of Freight, or any other Charge or Expence whatever, which Payment shall be made within Fifteen Days after the said Goods, Wares, or Merchandize, shall have been so taken, in case the Value of the same shall exceed Twenty Pounds, and without Delay, if the Value of the Goods, Wares, or Merchandize, shall not exceed Twenty Pounds; and in Case such Goods, Wares, or Merchandize, shall have been so taken and detained in any Port of this Kingdom other than the Port of *London*, the Collector of the Customs in such Port, with the Privity of his Comptroller, shall, and he is hereby authorized and required to make such and the like Payment, out of any Money in his Hands arising from Customs, to the Importer or Proprietor of such Goods, Wares, or Merchandize, so taken and detained as aforesaid.

Goods so taken for the Use of the Crown may be sold, and if they produce more than all Cost and Charges, a Moiety of the Overplus may be given the Officers who examined them, &c.

XVIII. And be it further enacted by the Authority aforesaid, That such Payment so made to the Importer or Proprietor of such Goods, Wares, or Merchandize, shall be in full Satisfaction for the same, to all Intents and Purposes, as if the said Goods, Wares, or Merchandize had been regularly sold; and it shall and may be lawful for the Commissioners of His Majesty's Customs in *England*, or any Four or more of them, and the Commissioners of His Majesty's Customs in *Scotland*, or any Three or more of them, respectively, to cause the said Goods, Wares, or Merchandize to be fairly and publickly sold to the best Advantage; and in case there shall be any Overplus remaining from the Produce of such Sale, after deducting the Value so ascertained as aforesaid, together with the Addition of Ten Pounds *per Centum* thereon, and of the Duties paid on the Importation, and also the Charges arising from the Warehousing and Sale of such Goods, the said Commissioners of His Majesty's Customs in *England* and *Scotland* respectively, shall and may order One Moiety of such Overplus to be paid to the several and respective Officers of the Customs concerned in the View and Examination of such Goods, Wares, or Merchandize, as an Encouragement for the faithful Discharge of their Duty; and the other Moiety of such Overplus, together with the Amount of the Value of the Goods, so ascertained as aforesaid, with the Addition of Ten Pounds *per Centum*, and also of the Duties paid or payable on the Importation thereof, shall be paid to the Collector of His Majesty's Customs in that Port within which the said Goods, Wares, or Merchandize shall have been sold; but in case it shall so happen that the Produce of such Sale, after deducting the Charges arising from the warehousing, securing, or Sale of such Goods, shall not exceed the Value of such Goods so ascertained as aforesaid, with the Addition of Ten Pounds *per Centum* thereon, and of the Duties paid on the Importation thereof, that then, and in such Case, the whole Produce of the Sale of such Goods, Wares, or Merchandize, after deducting the Charge arising from the warehousing, securing, and Sale thereof, shall be paid into the Hands of the Collector of His Majesty's Customs in that Port within which the said Goods shall have been so sold.

The Value of Goods, chargeable with Duties according thereto on Exportation to be ascertained in the Manner herein mentioned;

XIX. And whereas certain Goods, Wares, or Merchandize, are by this Act charged with, and made subject to, Duty on Exportation from this Kingdom, according to the Value thereof; be it therefore enacted by the Authority aforesaid, That the Value of such Goods, Wares, or Merchandize, shall be ascertained by the Declaration of the Exporter or Proprietor of such Goods, Wares, or Merchandize, in Manner and Form following; (that is to say),

'I *A. B.* do hereby declare, That I am the Exporter or Proprietor of the Goods mentioned in this Entry; and I do enter the same at the Value of

Witness my Hand, the Day of

*A. B.*

'The above Declaration, signed the Day of in the Presence of

*C. D.* Collector.

*E. F.* Comptroller, or other principal Officer.'

which Declaration of the Value shall be as binding as if made on Oath, and if the Goods are undervalued, to be disposed of, &c. as Goods imported and undervalued are directed to be.

Which Declaration shall be written on the Entry Outwards of such Goods, Wares, or Merchandize, and shall be subscribed with the Hand of the Exporter or Proprietor thereof, or his known Agent or Factor, in the Presence of Two of the principal Officers of the Customs at the Port of Exportation, of which the Collector shall be One, who shall certify the same under their Hands; and such Declaration, so made and signed as herein directed, shall be to all Intents and Purposes whatever of the same Force and Effect, and the Exporter or Proprietor of such Goods, Wares, or Merchandize, shall be in every Respect bound by such Declaration as fully and effectually, as if the Value of such Goods, Wares, or Merchandize had been, as heretofore, ascertained by the Oath or Affirmation of such Exporter or Proprietor;



Proprietor; and if, upon View and Examination thereof by the proper Officer or Officers of the Customs, it shall appear to him or them that such Goods, Wares, or Merchandize are not valued, by the Declaration of the Exporter or Proprietor thereof, according to the true Price or Value thereof, and according to the true Intent and Meaning of this Act, that then, and in such Case, it shall and may be lawful for the said Officers of the Customs to detain the same, in such and the like Manner as the Officers of the Customs are by this Act authorized to detain Goods, Wares, or Merchandize imported into *Great Britain* from foreign Parts, and liable to pay Duty at Value according to the Declaration of the Importer or Proprietor thereof, or his known Agent or Factor, and which shall appear to be undervalued; and such Goods, Wares, or Merchandize, so appearing to be undervalued by the Exporter or Proprietor thereof, shall be secured in such Manner, and under such and the like Regulations, and shall and may be disposed of, and the Produce applied, in such Manner, and under such and the like Regulations, as Goods, Wares, or Merchandize imported into *Great Britain* from foreign Parts, and liable to pay Duty at Value according to the Declaration of the Importer or Proprietor thereof, and which shall appear to be undervalued, are by this Act directed to be detained, secured, and disposed of, and the Produce thereof applied; and the Exporter or Proprietor shall in such Case be paid in like Manner, and under the like Authority, by the Receiver General and Cashier of His Majesty's Customs, in case the Goods, Wares, or Merchandize shall be entered for Exportation in the Port of *London*, or by the Collectors of His Majesty's Customs at the other Ports of *Great Britain* respectively, if the Goods shall be entered for Exportation at any other Port than the Port of *London*, out of any Money in his or their Hands arising from the Revenue of Customs, the Value of such Goods, Wares, or Merchandize so ascertained as aforesaid by the Exporter or Proprietor thereof, together with Ten Pounds *per Centum*, and also the Customs paid on the Entry for Exportation of such Goods, Wares, or Merchandize, without any further Allowance on any Account whatever; which Payment shall be made within Fifteen Days after the said Goods, Wares, or Merchandize shall have been so taken and detained.

Collectors of the Customs to account for Money received for Sale of Goods undervalued, as for Duties granted by this Act.

XX. And be it further enacted by the Authority aforesaid, That whatever Money shall be paid into the Hands of any Collector of the Customs in any Port of this Kingdom, on Account of the Produce of such Sale, shall be, by every such Collector, applied in like Manner as if the same had been received by him on Account of the Duties of Customs by this Act granted and imposed.

East India Company to pay, at the Times they become due by Law, their Duties to the Receiver-general of the Customs, whose Receipt shall be received as Cash by the Collector.

XXVI. And whereas it is expedient that the several Duties of Customs granted by this Act should be paid into the Hands of the Receiver-general and Cashier of His Majesty's Customs, as soon as may be, and that the Accounts of the several Persons employed in the Collection or Receipt of such Duties should be frequently settled and adjusted, in order that the Balance of Cash remaining in their Hands (if any) may at all Times be clearly ascertained and known, be it therefore further enacted by the Authority aforesaid, That, from and after the Tenth Day of *May* One thousand seven hundred and eighty-seven, the United Company of Merchants of *England* trading to the *East Indies* shall pay, or cause to be paid, into the Hands of the Receiver General and Cashier of His Majesty's Customs for the Time being, all and every Sum or Sums of Money due and payable from the said United Company, on Account of the Duties of Customs, at the several and respective Times and Periods when the same shall become due and payable by Law; and that the said Receiver-general and Cashier of His Majesty's Customs shall give, or cause to be given, to the said United Company, a Receipt for the Monies so paid for and on the Account of the Collector of His Majesty's Customs, to whom such Sum or Sums of Money are by Law now due and payable, which Receipt, when delivered to such Collector, shall be received by him as Cash; any Law, Custom, or Usage to the contrary notwithstanding.

This Act not to alter or affect any Bounty or Premium now payable out of the Revenue of Customs.

XXX. And be it further enacted by the Authority aforesaid, That nothing in this Act shall extend or be construed to extend, to alter or any way affect any Bounty or Premium whatever, now payable by Law out of any Part of the Revenue of the Customs, on the Importation into, or on the Exportation from, this Kingdom, of any Goods, Wares, or Merchandize; but that the same shall continue, and be paid and allowed as heretofore; and the proper Officers of the Customs, from and after the Tenth Day of *May* One thousand seven hundred and eighty-seven, are hereby authorized and required to pay and allow the same, out of any Money in their Hands arising from Customs.

XXXI. And whereas certain Rules, Orders, Directions, and Regulations, are annexed to the Two Books of Rates herein-before mentioned under the following Titles or Heads; (that is say), Those annexed to the said Book of Rates made in the said Twelfth Year of the Reign of King *Charles* the Second, under the Title or Head of "Certain Rules, Orders, Directions, and Allowances, for the Advancement of Trade, and Encouragement of the Merchant, as also for the regulating, as well of the Merchants in making due Entries and just Payments of their Customs, as of the Officers in all the Ports

"Ports of this Kingdom in the faithful Discharge of their Duty;" and those annexed to the said Book of Rates made in the said Eleventh Year of the Reign of His late Majesty King *George* the First, under the Title or Head of "Rules, Orders, and Regulations:" And whereas it is expedient that the same should be repealed: Be it therefore enacted by the Authority aforesaid, That from and after the Tenth Day of *May* One thousand seven hundred and eighty-seven, the several Rules, Orders, Directions, and Regulations annexed to the said Two Books of Rates, and every Thing therein contained, shall be repealed; and the same are hereby repealed, and declared to be null and void to all Intents and Purposes whatever, except such Part or Parts thereof as are re-enacted in this Act.

From May 10, 1787, the Rules annexed to the Two Books of Rates of 12 Car. 2, and 11 G. 1, to be repealed.

XXXIII. And be it further enacted by the Authority aforesaid, That if any Goods, Wares, or Merchandize whatever, on which specifick Duties are payable by this Act according to the Weight, Tale, Gauge, or Measure thereof, and which shall be imported or brought into *Great Britain*, from Foreign Parts, after the Tenth Day of *May* One thousand seven hundred and eighty seven (except Wine, Tobacco, Raisins, and Currants), shall receive any Damage by Salt Water or otherwise, during the Course of the Voyage, after such Goods, Wares, or Merchandize shall have been laden or shipped in foreign Parts, and before the same shall be unshipped or discharged from the Ship or Vessel in which they shall be imported into *Great Britain*, so that the Owner thereof shall be prejudiced in the Sale of such Goods, Wares, or Merchandize, the principal Officers of the Customs, or any Two of them, whereof the Collector for the Time being shall be One (the Proof of such Damage being first ascertained in the Manner required by Law, on and immediately before the Tenth Day of *May* One thousand seven hundred and eighty-seven), shall have Power to choose Two indifferent Merchants, experienced in the Values of such Goods, Wares, or Merchandize, who upon viewing the same shall certify and declare, upon their Corporal Oaths, first administered by the said Officers (who are hereby authorized and impowered to administer the same), what Damage such Goods, Wares, or Merchandize, have received, and how much the same are lessened in their true Value, according to such Damage, in relation to the Duties set on them in the Schedule hereunto annexed marked (A.); and thereupon the proper Officers shall, and they are hereby authorized and required to make a just, reasonable and proportionable Allowance to the Merchant by way of Return or Re-payment out of the Duties due and which shall have been actually paid for the same.

If Goods on which Duties are payable according to their Weight, &c. should be damaged on the Voyage, a proportionable Allowance out of the Duties shall be paid to the Merchant to be ascertained as herein-directed.

XXXIV. Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained, shall extend, or be construed to extend, to permit or allow any Goods, Wares, or Merchandize to be laden or unladen at any other Places, or at any other Times or Hours than is now by Law allowed, nor to alter or vary the lawful Hours for the Attendance of the Officers of His Majesty's Customs respectively, nor to alter, vary, repeal, or in any Respect encrease the Fees established by Law to the Officers of His Majesty's Customs; but the same shall, and are hereby declared to continue and remain severally and respectively as they were on and immediately before the Tenth Day of *May* One thousand seven hundred and eighty-seven.

Goods to continue to be laden and unladen, and Officers of the Customs to attend at the same Hours, and the same Fees to be received, as now established by Law.

XXXVIII. And be it further enacted by the Authority aforesaid, That the said several Sums of Money respectively inserted, described, and set forth in the said Schedule hereunto annexed, marked (F.) as the Duties of Excise, and the Allowances, Bounties, and Drawbacks of the Duties of Excise, upon the several Goods, Wares, Merchandize, or Commodities also inserted therein, shall and may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, (except where any Alteration is expressly made by this Act), in such and the like Manner, and in or by any or either of the Means, Ways, or Methods by which the former Duties of Excise, and other Duties under the Management of the said Commissioners of Excise respectively, and Allowances, Bounties, and Drawbacks of Duties of Excise, and other Duties under the Management of the said Commissioners of Excise, respectively in general; and also by any or either of the special Means, Ways, or Methods respectively, by which the former Duties of Excise, and other Duties under the Management of the said Commissioners of Excise respectively, and Allowances, Bounties, and Drawbacks of Duties of Excise, and other Duties under the Management of the said Commissioners of Excise respectively, upon Goods, Wares, Merchandize, or Commodities of the same Sorts or Kinds respectively, were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed; and the Goods, Wares, Merchandize, or Commodities so by this Act respectively made liable to the Payment of or chargeable with Duties of Excise, or so intitled to Allowances, Bounties, or Drawbacks of Duties of Excise, as respectively inserted, described, and set forth in the said Schedule hereunto annexed marked (F.) shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, to which Goods, Wares, Merchandize, or Commodities in general, and also all and every the special Conditions, Rules, Regulations, Restrictions, and Forfeitures respectively, to

Duties may be raised, and Drawbacks allowed in the like Manner, unless hereby altered;

and the Goods chargeable with the Duties of Excise, by this Act, to be subject to the Conditions, &c. they were by Law on May 10, 1787;





to which the like Goods, Wares, or Merchandize, respectively were subject and liable by any Act or Acts of Parliament in force on and immediately before the Tenth Day of *May* One thousand seven hundred and eighty-seven, respecting the Duties of Excise, or other Duties under the Management of the said Commissioners of Excise respectively, except where any Alteration is expressly made by this Act, or by any other Act or Acts of this Session of Parliament; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, as well Pains of Death as others, for any Offence whatever committed against, or in breach of any Act or Acts of Parliament in force on and immediately before the Tenth Day of *May* One thousand seven hundred and eighty-seven, made for securing the Revenue of Excise, or other Duties under the Management of the said Commissioners of Excise respectively, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, (unless where expressly altered by this Act), shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution, for and in respect of the several Duties of Excise, and Allowances, Bounties, and Drawbacks of Duties of Excise, hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

and the Penalties then in force to be extended to this Act.

## 27 GEORGII III. Cap. XIX.

An Act to enforce and render more effectual several Acts passed in the Twelfth Year of the Reign of King *Charles* the Second, and other Acts made for the Increase and Encouragement of Shipping and Navigation.

Preamble reciting 26 G. 3. c. 60.

WHEREAS by an Act passed in the Twenty-sixth Year of the Reign of His present Majesty, intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*, it is enacted, That the Ships and Vessels belonging to His Majesty's Subjects residing in the Kingdom of *Ireland*, being duly qualified and registered according to the Laws now in force, shall continue to enjoy all the Privileges and Advantages to which such Ships and Vessels were by Law intitled before the passing of this Act, until the End of Four Calendar Months from the Commencement of the First Session of the Parliament of *Ireland* which shall hereafter sit during the Space of Four Calendar Months, without Prorogation or Dissolution, and from the End of that Time every Ship or Vessel which shall, by virtue of the Authority of any Act that may be passed in the said Parliament of *Ireland* be qualified and registered in any of the Ports of the said Kingdom of *Ireland* under similar Regulations and Restrictions to those therein contained, shall continue to enjoy, to all Intents and Purposes whatsoever, all the Privileges and Advantages of a *British*-built Ship or a Foreign-built Ship, owned by His Majesty's Subjects, as the Case may be, according to the Provisions of this Act: And whereas by an Act of the Parliament of *Ireland*, passed in this present Session of the said Parliament, intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*, Regulations, and Restrictions for qualifying and registering Ships and Vessels in the Ports of the said Kingdom of *Ireland* are enacted and provided, similar to those contained in the said before-mentioned Act of the Parliament of *Great Britain*: Be it therefore enacted by the King'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 every Ship or Vessel which shall be duly registered in any Port in the Kingdom of *Ireland*, according to the Regulations and Restrictions of the before-mentioned Act, passed in the Parliament of that Kingdom, and shall obtain a Certificate thereof, shall enjoy, to all Intents and Purposes whatsoever, all the Privileges and Advantages of a *British*-built Ship or Foreign-built Ship, owned by His Majesty's Subjects, as the Case may be.

Vessels registered in Ireland according to an Act of the Parliament of that Kingdom of the present Session, to enjoy all the Privileges of Vessels owned by His Majesty's Subjects.

IV. And whereas by the before mentioned Act, passed in the Twenty-sixth Year of His Majesty's Reign, it is enacted, That no Registry of any Ship or Vessel shall thenceforth be made, until the Owner or Owners of such Ship or Vessel shall have taken an Oath therein set forth in Manner therein directed, containing, among others, the Words following, "That I the said *A. B.* (and the said other Owners, "if any) am (*or* are) truly and *bonâ fide* a Subject (*or* Subjects) of *Great Britain*; and that I the said

Recital of Part of the Oath required to be taken by the Act 26 G. 3. c. 60.

"*A. B.* have not (nor have any of the other Owners, to the best of my Knowledge or Belief) taken "an Oath of Allegiance to any Foreign State whatever, except under the Terms of some Ca- "pitulation [*describing the Particulars thereof:*]" Be it enacted, by the Authority aforesaid, That any Oath which shall have been, or may be taken, for the sole Purpose of acquiring the Rights of a Citizen or Burgher in any Foreign City or Town in *Europe*, to be enjoyed during the Time that the Person or Persons taking such Oath shall reside in such City or Town, and for a limited Time after such Residence shall have expired, shall not be deemed an Oath of Allegiance to a foreign State, within the true Intent and Meaning of the said Act.

No Oath taken to acquire a temporary Right as a Citizen, during Residence in a Foreign State, to be deemed an Oath of Allegiance to such State.

V. And be it enacted by the Authority aforesaid, That nothing in the said last mentioned Act contained shall prevent the Persons thereby authorized from making Registry of Ships and Vessels, and granting Certificates thereof to Ships and Vessels wholly owned by the United Company of Merchants of *England* trading to the *East Indies*, or any other Body Corporate within this Kingdom, all other Requisites of the said Act being complied with, upon the following Oath being taken and subscribed by the Secretary of the said United Company, or other Body Corporate, or by any other Officer authorized by such Company or Body Corporate, (instead of the Oath directed to be taken by the said Act) before the Person or Persons duly authorized to make such Registry and grant such Certificates respectively, which Oath they are hereby respectively empowered to administer:

Instead of the Oath required by the recited Act, the following Oath may be taken by the Person properly authorized by the East India Company, &c.

Form of the Oath.

'I *A. B.* Secretary or Officer of [*Name of Company or Corporation*] do make Oath, That the Ship or 'Vessel (*Name*) of (*Port or Place*) whereof (*Master's Name*) is at present Master, being (*Kind of 'Built, Burthen*, etcetera, *as described in the Certificate of the surveying Officer*) was (*when and where built, 'or if Prize, Capture, and Condemnation*) and that the same doth wholly and truly belong to (*Name of 'Company or Corporation*).'

VI. And whereas by the said Act, passed in the Twenty-sixth Year of His present Majesty's Reign, it is enacted, That at the Time of obtaining the Certificate of Registry therein directed, sufficient Security by Bond shall be given to His Majesty, His Heirs and Successors, by the Master, and such of the Owners as shall personally attend, as is therein required, such Security to be approved of and taken by the Person or Persons therein authorized to make such Registry, and to grant a Certificate thereof at the Port or Place in which such Certificate shall be granted, in the Penalties and on the Conditions, among others in the said Act mentioned, that such Certificate shall not be sold, lent, or otherwise disposed of: And whereas Doubts have arisen, whether such Bond can be legally executed by the Master of the Vessel at any other Port or Place than that at which the Vessel is, by the said Act required to be registered; be it therefore enacted by the Authority aforesaid, That from and after the First Day of *June* One thousand seven hundred and eighty-seven, the Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, or the Commissioners of His Majesty's Customs in *Scotland* for the Time being, or any Three or more of them, or the Governor or Lieutenant Governor or Commander in Chief of the Islands of *Guernsey* or *Jersey* or of the *Isle of Man*, or of any of the Colonies, Plantations, Islands, or Territories, which now belong, or may hereafter belong or be in the Possession of His Majesty, His Heirs and Successors, in *Asia*, *Africa*, or *America*, shall and they are hereby authorized to permit, in any Case where it shall appear to them to be expedient, such Bond to be taken before any Person or Persons whatever, and in such Manner, and at such Port or Place, as they shall respectively judge fitting and necessary; and every such Person or Persons shall and are hereby authorized to take such Bond, and such Bond when so taken shall be valid and of the like Force and Effect, to all Intents and Purposes whatever, as if the same had been taken by the Person or Persons authorized by the said Act to make Registry and grant a Certificate thereof.

From June 1, 1787, the Commissioners of the Customs, &c. may permit the Bond required on obtaining a Certificate of the Registry of a Vessel, to be executed wherever they think proper.

VII. And whereas no Provision is made in the said Act, passed in the said Twenty-sixth Year of His present Majesty's Reign, requiring fresh Security by Bond to be given whenever the Master of a Ship or Vessel, registered in pursuance thereof, shall be changed; be it therefore enacted by the Authority aforesaid, That when and so often as the Master, or other Person having or taking the Charge or Command of any Ship or Vessel registered in Manner therein directed, shall be changed, the Person who shall become Master, or take the Charge or Command of such Ship or Vessel, shall give Security by Bond, to be taken in the Manner and under the Penalties and Conditions required by the said Act and this present Act; and upon such fresh Security being from Time to Time given, and the same being made to appear by Indorsement on the Original Bond by the Officers in whose Custody it shall be, such Original Bond, so far as it relates to the former Master, shall from thenceforth be null and void, (except with respect to any Breach or Breaches of the Conditions of such Bond which may have been committed before such Indorsement).

Whenever the Master of a Vessel is changed fresh Security to be given, &c.

XIII. And,



XIII. And, for obviating all Doubts which may arise touching the Meaning and Construction of the said Act made and passed in the Twenty-sixth Year of the Reign of His present Majesty, intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*, be it enacted and declared, That all Ships and Vessels which by the said Act are declared not to be intitled to any of the Privileges or Advantages of a *British*-built Ship, or of a Ship owned by *British* Subjects, and all Ships and Vessels not registered according to the Directions and Regulations of the said Act, shall although such Ships and Vessels may be owned by His Majesty's Subjects, be held and deemed, to all Intents and Purposes, as Alien Ships, and shall in all Cases be liable to such and the same Penalties and Forfeitures as alien Ships, in the like Cases, are or shall by Law be liable to.

All Vessels which, by 26 G. 3. c. 60. are declared not to be intitled to the Privileges of a British-built Ship, &c. to be deemed alien Ships.

## 27 GEORGII III. Cap. XXXII.

An Act for making further Provisions in regard to such Vessels as are particularly described in an Act made in the Twenty-fourth Year of the Reign of His present Majesty, *for the more effectual Prevention of Smuggling in this Kingdom*, and for extending the said Act to other Vessels and Boats not particularly described therein; for taking off the Duties on Flasks in which Wine or Oil is imported; for laying an additional Duty on foreign Geneva imported; for taking off the Duty on Ebony the Growth of *Africa*, imported into this Kingdom; and for amending several Laws relative to the Revenue of Customs.

II. AND be it further enacted by the Authority aforesaid, That the Owner or Owners of every Ship or Vessel belonging as aforesaid, shall paint, or cause or procure to be painted, upon the Outside of the Stern of every Boat belonging to such Ship or Vessel, the Name of such Ship or Vessel, and the Port or Place to which she belongs, and the Master's Name within-side of the Transum in White or Yellow *Roman* Letters, not less than Two Inches in Length, on a Black Ground, under the Pain of forfeiting every such Boat, and such Boat shall and may be seized by any Officer or Officers of the Customs or Excise.

Names of Boats belonging to such Vessels to be painted on their Sterns, &c. on Penalty of being forfeited.

XI. And whereas by an Act, made in the Twenty-sixth Year of His present Majesty's Reign, intituled, *An Act for regulating the Production of Manifests, and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandestine relanding of Goods*; it was (amongst other Things) enacted, That from and after the Times in the said Act mentioned, no Goods or Commodities should be imported or brought into *Great Britain* from any Port or Place whatsoever in Parts beyond the Seas, in any Ship or Vessel whatever belonging, in the whole or in Part, to His Majesty's Subjects, unless the Master, or other Person having or taking the Charge or Command of every such Ship or Vessel respectively importing such Goods, should have on board a Manifest or Manifests, or Content or Contents in Writing, signed by such Master or other Person, and containing the Particulars in the said Act mentioned; which said Manifest was to be delivered to, and authenticated by, such Person as therein is mentioned: And whereas the Mode directed by the said Act for authenticating Manifests is not applicable to the Case of Ships bringing Goods from the *East Indies* and *China*; be it therefore further enacted by the Authority aforesaid, That in respect to Ships dispatched from any Ports or Places within the Limits of the Charters granted to the United Company of Merchants of *England* trading to the *East Indies*, the Manifests and Contents in the said recited Act mentioned shall be delivered to, and authenticated by, the Person who shall deliver the last Dispatches for each Ship respectively bound for *Great Britain*, who is hereby required to be a Servant of the United Company of Merchants of *England* trading to the *East Indies*, of not less than Seven Years standing; and in respect to Ships dispatched from any Ports or Places in *China*, such Manifest or Contents shall be delivered to, and authenticated by the said United Company's Chief Supra Cargo there, instead of the Officers of the Customs, or other Persons in the said recited Act mentioned; and the said Manifests, and Duplicates thereof respectively, shall be dealt with and used in like Manner, and shall be of the like Force and Effect as the Manifests and Duplicates in the said Act mentioned; and in case of the Want thereof, or not conforming to the Rules, Regulations, and Directions, relating thereto, in the said recited Act

26 G. 3. c. 40. recited.

and the Manifests therein required shall for Ships within the Limits of the East India Company's Charters, be delivered to, and authenticated by the Person who shall deliver the last Dispatches; and for Ships from China by the Company's Chief Supercargo there.

contained, the Offender or Offenders shall be subject to the like Penalties and Forfeitures as are provided in the said recited Act respecting the Manifests or Contents directed to be delivered to, and authenticated by, the Persons in the said Act mentioned.

Commissioners of the Customs may restore Goods, &c. on being satisfied that the Forfeiture arose without any Design of Fraud in the Proprietor, on such Conditions as they may think reasonable.

XV. And be it further enacted by the Authority aforesaid, That in case any Goods or Commodities whatever, or any Ships, Vessels, Boats, Horses, Cattle, or Carriages, shall be seized as forfeited by virtue or in pursuance of any Act or Acts of Parliament relating to the Revenue of Customs, it shall and may be lawful for the Commissioners of the Customs in *England*, or any Four or more of them, for the Time being, and the Commissioners of the Customs in *Scotland*, or any Three or more of them for the Time being, on Evidence given to their Satisfaction that the Forfeiture arose without any Design or Intention of Fraud in the Proprietor or Proprietors of such Goods or Commodities, Ships, Vessels, Boats, Horses, Cattle or Carriages, to order the same to be restored to such Proprietor or Proprietors, in such Manner, and on such Terms and Conditions, as under the Circumstances of the Case shall appear to the said Commissioners of the Customs in *England* and *Scotland* respectively to be reasonable, and as they shall think fit to direct; and if the said Proprietor or Proprietors shall comply with the Terms and Conditions prescribed by such Commissioners in *England* and *Scotland* respectively, it shall not be lawful for the Officer or Officers who shall seize such Goods or Commodities, Ships, Vessels, Boats, Horses, Cattle, or Carriages, or any other Person or Persons whatever, on his or their Behalf, to proceed in any Manner for the Condemnation thereof; but if such Proprietor or Proprietors shall not comply with the Terms and Conditions prescribed by the said Commissioners respectively, such Officer or Officers shall be at Liberty, and is and are hereby authorized to proceed for the Condemnation of such Goods or Commodities, Ships, Vessels, Boats, Horses, Cattle, or Carriages, as if this Law had not been made: Provided always, That if such Proprietor or Proprietors shall accept the Terms and Conditions prescribed by the said Commissioners of the Customs respectively, such Proprietor or Proprietors shall not have, or be entitled to any Recompence or Damage on Account of the Seizure or Detention of such Goods or Commodities, Ships, Vessels, Boats, Horses, Cattle, or Carriages, or have or maintain any Action whatever for the same; any Law, Custom, or Usage, to the contrary notwithstanding.

If such Conditions are not complied with, they may be condemned.

Proprietors accepting such Conditions, not entitled to any Recompence on account of Seizure.

## 28 GEORGII III. Cap. XXXIV.

An Act more effectually to secure the Performance of Quarantine, and for amending several Laws relating to the Revenue of Customs.

XIII. AND whereas it has been found that Masters of Ships and Vessels have wilfully and maliciously detained and refused to deliver up Certificates of Registry, granted in pursuance of an Act made and passed in the Seventh and Eighth Years of the Reign of His late Majesty King *William* the Third, (intituled, *An Act for preventing Frauds, and regulating Abuses in the Plantation Trade*,) and also of an Act passed in the Twenty-sixth Year of His present Majesty's Reign, (intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*), to the Prejudice of the Owner or Owners of such Ships and Vessels; for the remedying whereof in future, be it further enacted, That on Complaint made on Oath (by the Owner or any of the Owners of any Ship or Vessel whose Certificate of Registry shall be so detained and refused to be delivered up) of such Detainer and Refusal, to any Justice of the Peace residing near to the Place where such Detainer and Refusal shall be, either in *Great Britain*, or in the Islands of *Jersey*, *Guernsey*, or *Man*, or in any Colony, Plantation, Island or Territory, to His Majesty belonging in *America*, it shall and may be lawful for such Justice, by Warrant under his Hand and Seal, to cause such Master to be brought before him to be examined touching such Detainer and Refusal; and if it shall appear to the said Justice, on Examination of the Master or otherwise, that the same is not lost or mislaid, but is wilfully and maliciously detained by the said Master, such Master shall be thereof convicted, and shall forfeit and pay the Sum of One hundred Pounds, and on Failure of Payment thereof, within the Space of Two Days after such Conviction, he shall be committed to the common Gaol, there to remain, without Bail or Mainprize, for such Time as the said Justice shall, in his Discretion, deem proper, not being less than Six Months, nor more than Twelve Months.

7 & 8 Gul. 3. c. 22.

26 G. 3. c. 60.

Masters maliciously detaining Certificates of Registry, to forfeit 100*l.* on Conviction.

XIV. And



XIV. And be it further enacted, That it shall and may be lawful for the said Justice, and he is hereby required to issue a Warrant under his Hand and Seal, to cause Search to be made for such Certificate; and if the same shall be found, the said Justice shall cause the same to be delivered to the Owner, or such of the Owners as shall have made the said Complaint; and if the same shall not be found, the said Justice shall, and he is hereby required to certify the aforesaid Detainer, Refusal, and Conviction, to the Person or Persons who granted the last Certificate of Registry for such Ship or Vessel, who shall, on the Terms and Conditions of the said Acts being complied with, make Registry of such Ship or Vessel *de novo*, and grant a Certificate thereof, conformably to the Directions of the said Acts, notifying on the Back of such Certificate the Ground upon which such Ship or Vessel was so registered *de novo*.

Justices may issue Warrants to search for Certificates, &c. and if not found, to certify the same to the Person who granted the last Certificates, that fresh ones may be given.

## 28 GEORGII III. Cap. LVI.

An Act to repeal an Act, made in the Twenty-fifth Year of the Reign of His present Majesty, intituled, *An Act for regulating Insurances on Ships, and on Goods, Merchandizes or Effects*; and for substituting other Provisions, for the like Purpose, in lieu thereof.

WHEREAS it hath been found by Experience, that great Mischiefs and Inconveniencies have arisen to Persons interested in Ships or Vessels, and also to Persons using Trade or Commerce, from the Effect of an Act made in the Twenty-fifth Year of the Reign of His present Majesty intituled, *An Act for regulating Insurances on Ships, and on Goods, Merchandizes or Effects*: And whereas it is highly expedient that other and more convenient Provisions should be made for the regulating Insurances hereafter to be made on Ships, and on Goods, Merchandizes, or Effects, than those which are contained and enacted in and by the said Act; be it therefore enacted by the King'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 Act, made in the Twenty-fifth Year of the Reign of His present Majesty, shall be, and the same is hereby repealed; and that, from and after the passing of this Act, it shall not be lawful for any Person or Persons to make or effect, or cause to be made or effected, any Policy or Policies of Assurance upon any Ship or Ships, Vessel or Vessels, or upon any Goods, Merchandizes, Effects, or other Property whatsoever, without first inserting, or causing to be inserted, in such Policy or Policies of Assurance, the Name or Names, or the usual Stile and Firm of Dealing of One or more of the Persons interested in such Assurance; or without, instead thereof, first inserting or causing to be inserted in such Policy or Policies of Assurance, the Name or Names or the usual Stile and Firm of dealing of the Consignor or Consignors, Consignee or Consignees of the Goods, Merchandizes, Effects, or Property so to be insured; or the Name or Names, or the usual Stile and Firm of dealing of the Person or Persons residing in *Great Britain*, who shall receive the Order for and effect such Policy or Policies of Assurance, or of the Person or Persons who shall give the Order or Direction to the Agent or Agents immediately employed to negociate or effect such Policy or Policies of Assurance.

25 G. 3. c. 44. recited.

Recited Act repealed; and from passing the present Act, no Policy to be made on any Ship, &c. without inserting thereon the Name or Names, or the Firm of dealing of One or more of the Persons interested, &c.

II. And be it further enacted by the Authority aforesaid, That every Policy and Policies of Assurance made or underwrote contrary to the true Intent and Meaning of this Act, shall be null and void to all Intents and Purposes whatsoever.

Policies made contrary to this Act to be void.

## 31 GEORGII III. Cap. XLII.

An Act for indemnifying all Persons who have been concerned in advising or carrying into Execution a certain Order of Council respecting the Importation of a limited Quantity of Saltpetre; for repealing the Duties now payable upon the Importation of Saltpetre; and for granting other Duties in lieu thereof.

From Sept. 1, 1791, the East India Company to put up for Sale, half-yearly, certain Quantities of Saltpetre at certain Rates;

VII. AND in order to insure at all Times the Supply of a sufficient Quantity of Saltpetre for the Use of the Manufactures of this Country, and the Sale thereof, at a reasonable Rate; be it further enacted by the Authority aforesaid, That from and after the First Day of *September* One thousand seven hundred and ninety-one, the said United Company shall, and they are hereby required, half-yearly, at each of their public Sales, to put up Five thousand Bags of Saltpetre more than shall appear, upon an Average taken of the Four last preceding Sales, to have been sold by the said United Company at each of the said Sales, at the Price of Thirty-one Shillings *per* Hundred Weight, and not higher, in Time of Peace, and at the Price of Forty Shillings *per* Hundred Weight and not higher, in Time of War or public Hostility; and that the Refraction of such Saltpetre so put up shall not exceed, on an Average, Five Pounds in every One hundred and twelve Pounds of such Saltpetre.

on Failure of which, His Majesty in Council may permit the Importation of it, subject to the Duty of 3d. per Cwt.

VIII. And be it further enacted by the Authority aforesaid, That in case the said United Company shall not, as before directed, declare, within Fourteen Days before each Public Sale, their Intention to put up, or in case they shall not at each Public Sale put up the before-mentioned Quantity of such Saltpetre at the before mentioned Prices respectively, it shall and may be lawful, from and after the First Day of *September* One thousand seven hundred and ninety-one, for His Majesty, by and with the Advice of His Privy Council, to permit the Importation from any Foreign Country of the Whole of the said Quantity of Saltpetre, or of so much thereof, as the Case may be, the Produce or Manufacture of any Country whatever, subject to the said Duty of Three-pence for each and every Hundred Weight thereof, as shall be sufficient to make the Quantity so declared and so put up by the said United Company, at the Price herein-before directed, amount to the full Quantity of Five thousand Bags more than shall appear, by an Average taken of the Four last preceding Sales, to have been sold by the said United Company at each of the said Sales; and the Importation of such Quantity of Saltpetre, subject to the said Duty of Three-pence for each and every Hundred Weight thereof, shall be in such Manner, and under such Regulations, Restrictions, Securities, and Conditions, as His Majesty, by and with the Advice aforesaid, shall order.

How the Average of Sales is to be reckoned.

IX. And be it further enacted by the Authority aforesaid, That the Saltpetre, so permitted to be imported, shall, for the Purpose of taking the Average of Four preceding Sales, in Manner herein-before directed, be deemed and reckoned as sold by the said United Company, and be included in and made a Part of such Average.

From Sept. 1, 1791, so much of 4 G. 3. c. 29. as grants an Allowance of 4s. 6d. on every Barrel of British Gunpowder exported, and so much of 23 G. 3. c. 77. as allows a Drawback of the Duties on imported Saltpetre, used in making Oil of Vitriol, repealed.

X. And be it further enacted by the Authority aforesaid, That from and after the First Day of *September* One thousand seven hundred and ninety-one, so much of an Act, passed in the Fourth Year of the Reign of His late Majesty King *George* the Second, intituled, *An Act for granting an Allowance upon the Exportation of* British-*made Gunpowder*, as grants an Allowance of Four Shillings and Sixpence for every Barrel of such Gunpowder, containing One hundred Pounds net Weight, exported out of this Kingdom; and also so much of an Act, passed in the Twenty-third Year of His present Majesty's Reign, intituled, *An Act for the more effectual Encouragement of the Manufactures of Flax and Cotton in* Great Britain, as enacts, that the Duties of Customs payable and chargeable by any Act or Acts of Parliament on the Importation of Saltpetre used and consumed in making Oil or Vitriol shall be repaid and drawn back, be, and the same are hereby repealed.

So much of 1 Anne, Stat. 1. c. 12. as requires the East India Company to deliver into the King's Stores a certain Quantity of Saltpetre, repealed, and the Quantity herein-mentioned to be delivered,

XI. And be it further enacted by the Authority aforesaid, That so much of an Act, passed in the First Year of the Reign of Her late Majesty Queen *Anne*, intituled, *An Act for granting an Aid to Her Majesty by divers Subsidies and a Land Tax*, as requires the said United Company to deliver yearly (if demanded) the Quantity of Four hundred and ninety-four Tons and One Quarter of Saltpetre, into the Stores of Her Majesty, Her Heirs and Successors, at the Price of Forty-five Pounds *per* Ton in Time of Peace, and Fifty-three Pounds *per* Ton in Time of War or Public Hostility, be, and



and the same is hereby repealed; and that in lieu thereof, the said United Company shall yearly reserve and deliver into the Stores of His Majesty, His Heirs and Successors, Five hundred Tons of Saltpetre, at the Average Prices at which the said United Company shall have declared and put up Saltpetre at their Public Sales, during the current Year, the Refraction of such Saltpetre not to exceed Five Pounds in every One hundred and twelve Pounds Weight; and if the Refraction of such Saltpetre shall exceed the Rate aforesaid, then the Overplus of such Refraction, at the Rate aforesaid, shall be allowed and repaid to His Majesty, His Heirs and Successors, by the said United Company, out of the said Price; and if the Refraction of such Saltpetre be less or under Five Pounds in every One hundred and twelve Pounds Weight, then the said United Company shall be allowed and paid by His Majesty, His Heirs and Successors, at the Price aforesaid, so much more as the Difference between the real Refraction of the Saltpetre so delivered, and the before mentioned Refraction of Five Pounds in every One hundred and Twelve Pounds, shall amount to.

on Failure of which, His Majesty in Council may authorize the Master General of the Ordnance to import it subject to the Duty of 3d. per Cwt.

XII. And be it further enacted by the Authority aforesaid, That in case the said United Company shall in any Year not reserve and deliver into the Stores of His Majesty, His Heirs and Successors, the Whole of the said respective Quantities of Saltpetre, as the Case may be, of the Quality and at the Price before mentioned, it shall and may be lawful for His Majesty, His Heirs and Successors, by and with the Advice of His or their Privy Council, to authorize and permit the Master General of the Ordnance to import, for the Use of His Majesty, His Heirs or Successors, the Whole of such respective Quantities of Saltpetre, as the Case may be, or so much thereof, the Produce or Manufacture of any Country whatsoever, subject to the said Duty of Three-pence *per* Hundred Weight, as shall be sufficient to make the Quantity reserved and delivered into the said Stores, amount to the respective full Quantities of Saltpetre, as the Case may be, herein-before required.

## 32 GEORGII III. Cap. XLIII.

An Act for regulating the Allowance of the Drawback and Payment of the Bounty on the Exportation of Sugar; and for permitting the Importation of Sugar and Coffee into the *Bahama* and *Bermuda* Islands, in Foreign Ships.

Sugar and Coffee, not of the British Plantations, may be imported in British-built Ships into the Ports of London, &c. on the Condition herein specified, without Payment of Duty;

and may be exported directly from Warehouses Duty-free;

but if taken out for Home Consumption the Duty must be first paid.

XI. AND be it further enacted by the Authority aforesaid, That Sugar and Coffee, not of the *British* Plantations, when imported into *Great Britain* in *British*-built Ships, owned, registered, and navigated according to Law, from any Country or Place not in *Europe*, shall and may upon the Importation thereof into the Ports of *London*, *Bristol*, *Liverpool*, *Lancaster*, *Glasgow*, and *Leith*, or any or either of them, upon being duly entered, be forthwith landed from on board the Ship or Vessel in which the same shall be so imported, in the Presence of the proper Officer or Officers of the Customs at the Port in which the same shall be so imported, without Payment of any Duty whatever, provided that an exact Account be taken of the Weight thereof, and entered in a Book to be kept for that Purpose by the proper Officer of the Customs at the said Port, and that the same shall upon landing be immediately lodged and secured under the joint Locks of His Majesty and the Importer or Proprietor thereof, in such Warehouses as shall be fit for that Purpose, to be provided at the sole Expence of the Importer or Proprietor of such Sugar or Coffee, with the Approbation and under the Care and Inspection of the Commissioners of the Customs in *England* and *Scotland* respectively, or the Collector and Comptroller at the Port where such Sugar or Coffee shall be imported; and such Sugar and Coffee may be again exported directly from such Warehouses without Payment of any Duty whatever, provided such Sugar and Coffee be duly entered for Exportation, and regularly shipped and exported according to the Laws in force at the Time of exporting such Sugar or Coffee; but if such Sugar or Coffee shall be intended to be taken out of such Warehouses to be used or consumed in this Kingdom, the Importer or Proprietor shall first pay to the proper Officer of the Customs and Excise respectively such Duties of Customs and Excise as shall be then payable by Law on the Importation into *Great Britain*, of such Sugar and Coffee.

An

## 33 GEORGII III. Cap. XIII.

An Act to prevent Acts of Parliament from taking Effect from a Time prior to the passing thereof.

WHEREAS every Act of Parliament, in which the Commencement thereof is not directed to be from a specifick Time, doth commence from the first Day of the Session of Parliament in which such Act is passed: And whereas the same is liable to produce great and manifest Injustice; for Remedy whereof be it enacted; and it is hereby enacted by the King'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 Clerk of the Parliaments shall endorse (in *English*) on every Act of Parliament, which shall pass after the Eighth Day of *April* One thousand seven hundred and ninety-three, immediately after the Title of such Act, the Day, Month, and Year, when the same shall have passed, and shall have received the Royal Assent; and such Endorsement shall be taken to be a Part of such Act, and to be the Date of its Commencement where no other Commencement shall be therein provided.

Clerk of the Parliaments to endorse on every Act the Time it receives the Royal Assent, which shall be its Commencement, where no other is provided.

## 33 GEORGII III. Cap. LXIII.

An Act to permit Goods and Commodities of the Growth, Production, or Manufacture of *Asia*, *Africa*, or *America*, legally imported into *Ireland*, to be imported from thence into *Great Britain*. [17th *June* 1793.]

Act not to permit the Importation of Goods produced, &c. within the Limits of the East India Company's Trade

VII. PROVIDED always, and it is hereby enacted and declared, That nothing in this Act contained shall extend to permit or allow of the Importation from *Ireland*, into *Great Britain*, of any Goods, Wares, or Merchandizes of the Growth, Production, or Manufacture of the *East Indies*, or other Parts within the Limits of the exclusive Trade of the United Company of Merchants of *England* trading to the *East Indies*, any Thing herein contained to the contrary notwithstanding.

## 33 GEORGII III. Cap. LXX.

An Act for repealing the Duties and Drawbacks on Figs, and for granting and allowing other Duties and Drawbacks in lieu thereof; for charging a Duty on the Importation, and allowing a Drawback on the Exportation, of Virginal Wire of Copper; for empowering the Commissioners of the Customs to authorize their Officers to make Allowance for Damages received by Goods during the Voyage; and for authorizing the Commissioners of the Customs and Excise to sell Vessels, liable to be broken up, to private Persons, to be used as Privateers. [17th *June* 1793.]

V. AND whereas by the said recited Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, the principal Officers of the Customs, or any Two of them (whereof the Collector for the Time being to be One) are impowered, in the Case of Goods which have been duly proved to have received Damage during the Course of the Voyage, to choose Two indifferent





Merchants, experienced in the Values of such Goods, who upon viewing the same shall certify and declare, upon their Corporal Oaths, what Damage such Goods, Wares, or Merchandize have received, and how much the same are lessened in their true Value, according to such Damage, in relation to the Duties set on them in the Schedule to the said Act annexed, marked (A); and thereupon the proper Officers are to make a just, reasonable, and proportionable Allowance to the Merchant, by Way of Return or Re-payment out of the Duties due, and which shall have been actually paid for the same: And whereas it is expedient to empower the Commissioners of the Customs in *England* and *Scotland* respectively to authorize their Officers to make Allowance for Damage, in order that, if the Importer of the Goods shall be satisfied therewith, the calling in of Merchants to ascertain the Quantum of Damage, as directed by the said recited Act, may not be resorted to; be it therefore enacted by the Authority aforesaid, That, from and after the passing of this Act, it shall and may be lawful for any Four or more Commissioners of the Customs in *England*, and any Three or more Commissioners of the Customs in *Scotland* respectively, to authorize such Officers under their respective Management as they shall judge proper, in the Case of Goods, Wares, or Merchandize which shall have received Damage during the Course of the Voyage (the Proof of such Damage being first ascertained in the Manner required by Law), to view and examine such Goods, Wares, or Merchandize, and to certify what Damage such Goods, Wares, or Merchandize have received, and how much the same are lessened in their true Value, according to such Damage, in relation to the Duties set on them in the Schedule annexed to the said recited Act, marked (A); and thereupon the Commissioners of the Customs, or any Four or more of them, in *England*, and the Commissioners of the Customs in *Scotland*, or any Three or more of them, respectively, shall direct a just, reasonable, and proportionable Allowance to be made to the Importer of such Goods, by Way of Return or Re-payment out of the Duties due, and which shall have been actually paid for the same: Provided always, that if the Importer of such Goods shall not be satisfied with the Allowance so made, or the said Officers so authorized by the said Commissioners shall represent themselves to be incompetent to determine what will be a just, reasonable, and proportionable Allowance in any particular Case, then the Rules, Regulations, and Directions of the said recited Act shall be resorted to, and duly observed and complied with, in regard to ascertaining the Quantum of such Damage, on the Oaths of Two indifferent Merchants.

Commissioners of the Customs to direct their Officers to examine Goods damaged on the Voyage, and to make a proportionable Allowance out of the Duties;

but if the Importer is not satisfied with the Allowance, or the Officers incompetent to determine it, the Directions of the recited Act to be followed.

## 34 GEORGII III. Cap. L.

An Act for repealing so much of an Act, made in the Seventh Year of the Reign of His present Majesty, as directs that no Cambrick or Lawn shall be imported from *Ireland*, until the Importation of Cambricks and *French* Lawns into *Ireland* shall be prohibited by Law; to allow the Importation of Cambricks and *French* Lawns from the *Austrian Netherlands*, for a limited Time; for making more effectual an Act, made in the Twenty-fourth Year of the Reign of His present Majesty, for the more effectual Prevention of Smuggling in this Kingdom; and for preventing the fraudulent relanding of Tobacco shipped for Exportation. [9th *May* 1794.]

VI. AND whereas, by the said Act, passed in the Twenty-fourth Year of the Reign of His present Majesty, for the Prevention of Smuggling in this Kingdom, it is also enacted, That all Vessels, belonging in the Whole or in Part to any of His Majesty's Subjects, called Cutters, Luggers, Shallops, or Wherries, (of what Built soever), and all Vessels belonging as aforesaid, of any other Description, whose Bottoms are Clench Work, unless they shall be square-rigged, or fitted as Sloops, with standing Bowsprits; and all Vessels belonging as aforesaid, the Length of which shall be greater than in the Proportion of Three Feet and an Half to One Foot in breadth; and all Ships or Vessels belonging as aforesaid, armed for Resistance, (otherwise than is therein-after excepted), which shall be found within the Limits or Distance therein described, shall be forfeited, together with all the Goods (if any) which shall be laden thereon, and all their Guns, Tackle, and Furniture: And it was by the said Act provided, That nothing therein contained should extend or be construed to extend, to prevent any Ship or Vessel from having on board Two Carriage Guns of the Calibre not exceeding Four Pounds, and

Clause 5 of 24 G. 3. c. 47, as far as extends to Cutters, &c. repealed from July 1, 1794.

Small Arms not exceeding Two Muskets for every Ten Men: Be it further enacted by the Authority aforesaid, That so much of the said recited Proviso as extends to permit any Cutter, Lugger, Shallop, Wherry, Smack, Yawl, or Boat, herein-after mentioned, to have Arms on board, shall, from and after the First Day of *July* One thousand seven hundred and ninety-four, be and the same is hereby repealed.

From July 1, 1794, certain Vessels to be forfeited, if found within certain Distances.

VII. And be it further enacted by the Authority aforesaid, That, from and after the First Day of *July* One thousand seven hundred and ninety-four, every Cutter, Lugger, Shallop, Wherry, Smack, or Yawl, belonging in the Whole or in Part to any of His Majesty's Subjects, of which the Bottom is clench Work, unless such Cutter, Lugger, Shallop, Wherry, Smack, or Yawl, shall be square rigged, or fitted with a standing Bowsprit, the Heel of which shall be fixed on the Main Deck by an Iron Clasp, such Clasp to be without Bitts, securely bolted through the Bowsprit and Beam of the said Deck, and the said Bowsprit to be steaved or elevated at least Two Inches in every Foot from the straight Line of the Range of the Deck, and rigged with a fixed Stay for the Jibb to work upon, which Stay shall be not less than a Two Inch Rope for a Vessel of Twenty Tons, and shall increase in Size not less than Half an Inch for every other Ten Tons, and the said Bowsprit to be without any Traveller, or other Materials, to conduct the Jibb out and in upon the said Bowsprit, and without any flying Jibb set thereon, in any Manner whatever, which shall be found or discovered to have been within the Limits of any of the Ports of this Kingdom, or within the Distance of Four Leagues from the Coast thereof, or within the Distance hereinafter particularly specified, shall be forfeited, together with all the Goods laden thereon, and all her Guns, Tackle, and Furniture.

as also Open Boats of a certain Description;

IX. And be it further enacted by the Authority aforesaid, That, from and after the First Day of *July* One thousand seven hundred and ninety-four, in case any open Boat which shall be built for rowing or sailing, or for rowing and sailing, belonging in the Whole or in Part to any of His Majesty's Subjects, and being of the Length of Fourteen Feet, and under the Length of Eighteen Feet, to be measured by a straight Line from the fore Part of the Stem to the Aft Side of the Transum or Stern Post Aloft, and the Depth of which shall be greater than in the Proportion of One Inch and One Quarter of an Inch to every Foot in Length, such Depth to be taken from the upper Part of the Plank next the Keel, to the Top of the upper Strake, whether such upper Strake shall be fixed to the Boat, or shall be used as a loose or shifting Wash Strake, shall be found either upon the Water within any Port of the Kingdom of *Great Britain*, or Member or Creek thereof, or within Four Leagues of the Coast of *Great Britain*, or within the Distance herein particularly described, or in any Place upon Land in *Great Britain*, such Open Boat shall be forfeited, and shall and may be seized by any Officer or Officers of the Customs or Excise, unless such Boat shall have Plank of Three Quarters of an Inch thick, and her Timbers One Inch and an Half square, and not more than Nine Inches distant from Timber to Timber;

and Cutters, &c. to which they shall belong.

and if any such Boat by this Act declared to be forfeited shall be found on board, or shall belong to any Cutter, Lugger, Shallop, Wherry, Smack, or Yawl, such Cutter, Lugger, Shallop, Wherry, Smack, or Yawl, shall also be forfeited, and shall and may be siezed by any Officer or Officers of the Customs or Excise.

## 34 GEORGII III. Cap. LXVIII.

An Act for the further Encouragement of *British* Mariners; and for other Purposes therein mentioned. [11th *June* 1794.]

Preamble. 12 Car. 2. c. 18.

WHEREAS, by an Act, passed in the Twelfth Year of the Reign of His late Majesty King *Charles* the Second, intituled, *An Act for the encouraging and increasing of Shipping and Navigation*, and by several subsequent Acts, *British* Ships importing Goods of the Growth, Production, or Manufacture of *Asia*, *Africa*, or *America*, are required to be navigated with a Master and Three-fourths of the Mariners *British* Subjects; and the like Ships, importing certain Goods particularly enumerated and described in the said Acts, are required to be in like Manner navigated, under the Penalty of Forfeiture of all such Goods as shall be loaden and carried in any such Ship or Vessel, with the Ship or Vessel, and all her Guns, Ammunition, Tackle, and Apparel: And whereas the Safety and





and Strength of this Realm greatly depend on the giving all possible Encouragement to the training up and Employment of *British* Mariners, and it is therefore expedient that all *British* Ships and Vessels should be required to be navigated in such Manner as will best tend to promote that important Object; be it therefore enacted by the King'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 Expiration of Six Months from the Conclusion of the present War, to be notified in Manner herein-after mentioned, no Goods, Wares, or Merchandize whatever, shall be imported or brought into any Port or Place in the Kingdom of *Great Britain*, or in the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, on board any Ship or Vessel which is or shall be registered, or which by Law is or shall be required to be registered as a *British* Ship or Vessel, unless such Ship or Vessel shall be navigated by a Master and Three-fourths, at least, of the Mariners *British* Subjects.

After Six Months from the Conclusion of the present War, no Goods, &c. to be imported into Great Britain, &c.

nor any Goods exported from thence in British Vessels, unless the Master and Three-fourths of the Crew are British Subjects;

II. And be it further enacted by the Authority aforesaid, That from and after the Expiration of Six Months from the Conclusion of the present War, to be notified in Manner herein-after mentioned, no Goods, Wares, or Merchandize whatever, shall be exported, or shipped for the Purpose of Exportation, from any Port or Place in the Kingdom of *Great Britain*, or the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, on board any such Ship or Vessel as aforesaid, unless such Ship or Vessel shall be navigated by a Master and Three-fourths, at least, of the Mariners *British* Subjects.

nor any such Vessels registered in Great Britain, &c. to be otherwise navigated but as herein provided.

III. And be it further enacted, That, from and after the Expiration of Six Months from the Conclusion of the present War, to be notified in Manner herein-after mentioned, no Ship or Vessel which is or shall be registered, or which by Law is or shall be required to be registered as a *British* Ship or Vessel in any of the Ports of *Great Britain*, *Guernsey*, *Jersey*, or *The Isle of Man*, or of any of the Colonies, Plantations, Islands, or Territories, belonging, or which may hereafter belong, to His Majesty, His Heirs and Successors, shall be navigated but by a Master and Three-fourths, at least, of the Mariners *British* Subjects, except as is herein-after provided.

IV. And whereas by the Laws now in force Ships or Vessels employed in carrying any Goods or Things whatever from One Port or Creek of *Great Britain*, or of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, to another Port or Creek of the same, or of any of them, are required to be navigated with a Master and Three-fourths of the Mariners, at least, *British* Subjects, under the Penalty or Forfeiture of all such Goods as shall be loaden and carried in any such Ship or Vessel, with the Ship or Vessel, and all her Guns, Ammunition, Tackle, and Apparel: And whereas it is expedient that all Ships or Vessels so employed, or sailing in Ballast from One of the said Ports or Creeks to another, should be manned with, and navigated wholly and solely by *British* Subjects; be it therefore further enacted by the Authority aforesaid, That, from and after Six Months from the Conclusion of the present War, to be notified in Manner herein-after mentioned, no Goods, Wares, or Merchandizes whatever, shall be carried from any One Port, Member, or Creek, or Place, of *Great Britain*, or of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, to any other Port, Member, Creek, or Place, of the same, or of any of them, in any such Ship or Vessel; nor shall any such Ship or Vessel be permitted to sail in Ballast from One of the said Ports or Creeks to another, nor shall any *British* Ship or Vessel be permitted to sail from the Ports or Coasts of this Kingdom, or of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, to be employed in fishing on the said Coasts, unless such Ship or Vessel shall respectively be wholly and solely manned with, and navigated by, a Master and Mariners all *British* Subjects: Provided always, that it shall and may be lawful for Four or more of the Commissioners of His Majesty's Customs in *England*, and for Three or more of the Commissioners of His Majesty's Customs in *Scotland* respectively, by Licence under their Hands, for which no Fee shall be taken, to authorize any such Ship or Vessel employed in fishing on the Coast of *Great Britain*, or of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, to have on board any Foreign Mariner or Mariners, for the Purpose of instructing the *British* Mariners in such Ship or Vessel in the Art of Fishing, or taking or curing Fish, such foreign Mariner or Mariners not exceeding One-fourth of the Number of Mariners on board such Ship or Vessel.

No Goods to be carried from one Place to another in Great Britain, &c. nor any Vessel to sail in Ballast, nor to fish on the Coasts, unless wholly manned with British Subjects.

Commissioners of the Customs may authorize Vessels to have foreign Mariners to instruct British ones in Fishing.

Proportions of British Mariners to be so the Whole Voyage unless in certain Cases.

V. And be it further enacted, That where it is required by this or any other Act that the Master, and the Whole or any Proportion of the Mariners, of any Ship or Vessel shall be *British* Subjects, the true Intent and Meaning is, that the Master and the Whole or such Proportions shall be *British* Subjects during the whole Voyage, unless in case of Sickness, Death, Desertion, or of the Whole or Part of the Crew being taken Prisoners in the Voyage, and in such Case the Master, or other Person having the Charge or Command of such Ship or Vessel, shall specify the same in his Report; Provided also, that nothing

Act not to alter any Regulations for which special Provision has been made.

nothing in this Act contained shall extend, or be construed to extend, to alter, or in anywise affect, any Regulation for navigating or manning of Ships employed in any of the Fisheries carried on from this Kingdom, or any Part of His Majesty's Dominions, for which any special Provision has been made by any Act or Acts in force before the Commencement of this Act.

Who shall be deemed British Seamen.

VI. And, to prevent all Doubts respecting the various Terms made Use of in the several Laws of Navigation with respect to who are to be deemed and taken to be qualified to be Masters of *British* Ships, or to be *British* Sailors, Seamen, or Mariners; be it declared and enacted, That no Person shall from henceforth be deemed and taken to be qualified to be the Master of a *British* Ship, or to be a *British* Sailor, Seaman, or Mariner, within the Intent and Meaning of this Act, or of any other Act now in force, except the natural-born Subjects of His Majesty, His Heirs and Successors, or Persons naturalized by or by virtue of any Act of Parliament, or made Denizens by Letters of Denization, or except Persons who have become His Majesty's Subjects by virtue of Conquest or Cession of some newly acquired Country, and who shall have taken the Oath of Allegiance to His Majesty, or the Oath of Fidelity required by the Treaty or Capitulation by which such newly acquired Country came into His Majesty's Possession, except as is herein-after provided.

Foreign Seamen serving Three Years in the Navy in Time of War may be employed as Masters or British Seamen on Certificate of their Service, &c.

VII. And whereas it is expedient that Foreigners who have served or shall serve faithfully on board His Majesty's Ships of War in the present or any future War for the Time and in the Manner herein-after mentioned, should be declared to be *British* Sailors, Seamen, or Mariners within the Intent and Meaning of the Laws of Navigation under certain Regulations; be it further enacted, That every Foreign Sailor, Seaman, or Mariner, who shall have served, or who shall serve, on board any of His Majesty's Ships or Vessels of War, in Time of War, for and during the Space of Three Years, either in One and the same Ship or Vessel, or in different Ships or Vessels, and who shall have obtained a Certificate or Certificates from the Captain or Commander, Captains or Commanders, of such Ships or Vessels on board of which he shall have so served, or in case of the Death of such Captain or Commander, then upon the Certificate of the Officer then living who shall have been next in Rank to such Captain or Commander testifying that he has so served, and testifying his faithful Service and good Behaviour during the Time of such Service, and who shall also have taken the Oath of Allegiance to His Majesty before some Justice of the Peace or Principal Magistrate of some City or Town in His Majesty's Dominions, or before the Principal Officer of His Majesty's Customs in any Port of His Majesty's Dominions, which Oath they are respectively hereby authorized to administer, and who shall obtain a Certificate from such Justice of the Peace, Principal Magistrate, or Chief Officer, of his having taken such Oath, which Certificate they are hereby authorized and required to give upon the Payment of no greater Fee than that of One Shilling, shall, from and after the Conclusion of the present War, be entitled to be employed as a Master of a *British* Ship or Vessel, or, as a *British* Sailor, Seaman, or Mariner, on board any *British* Ship or Vessel, within the Intent and Meaning of this Act, or any of the Laws now in force: Provided always, that no such Foreigner shall be entitled to become the Master of any *British* Ship or Vessel, or to be employed as a *British* Sailor, Seaman, or Mariner, unless he shall have delivered the before-mentioned Certificate or Certificates of the Time he shall have served, and of his faithful Service and good Behaviour, and the before-mentioned Certificate of his so having taken the Oath of Allegiance to the Collector or other Chief Officer of His Majesty's Customs in the Port of *London*, or in the Ports of *Chatham*, *Portsmouth*, or *Plymouth*, to be filed by such Collector or other Chief Officer of the Customs, who are hereby required to deliver to such Foreign Sailor, Seaman, or Mariner, an attested Copy thereof, upon paying the Fee of One Shilling and no more.

No Person who has taken an Oath of Allegiance to any Foreign State, except in certain Cases, to be qualified to be a Master or a British Seaman.

VIII. Provided always, and be it enacted, That no Person who is or shall become qualified to be the Master of a *British* Ship or Vessel, or to be a *British* Sailor, Seaman or Mariner, by Birth, Naturalization, Denization, Conquest, or Service, in Manner herein-before mentioned, and who has taken or shall take any Oath of Allegiance to any Foreign Sovereign or State whatsoever, for any Purpose whatsoever, except under the Terms of some Capitulation upon the Conquest of any of the Dominions of His Majesty, His Heirs or Successors, by any Enemy or Enemies, and for the Purpose of obtaining the Benefit of such Capitulation only, shall be deemed and taken to be qualified to be the Master of a *British* Ship or Vessel, or a *British* Sailor, Seaman, or Mariner, within the Intent and Meaning of any of the Laws of Navigation, unless such Person shall have taken such Oath of Allegiance before he became so qualified; and any Person who shall, after having become disqualified by taking such Oath of Allegiance as aforesaid, take the Charge or Command of any *British* Ship or Vessel, as Master or Commander thereof, shall for every such Offence, forfeit and pay the Sum of One hundred Pounds; and every Person who shall, after having become so disqualified as aforesaid, engage to serve as a *British* Sailor, Seaman, or Mariner, on board any such Ship or Vessel, shall forfeit and pay for every such Offence

Penalty on disqualified Persons acting.



fence the Sum of Ten Pounds; such Forfeitures respectively to be recovered upon Conviction before a Justice of the Peace, if such Offence shall be committed in *Great Britain*, and before any Member of the Supreme Court of Justice, or any Justice of the Peace, if such Offence shall be committed in the Islands of *Guernsey*, *Jersey*, or *Man*, or in any Colony, Plantation, Island or Territory, to His Majesty belonging in *America*: Provided also, that no Ship or Vessel, on board whereof any Person who is so disqualified shall be employed as Master or Commander, shall be forfeited by reason thereof, if the Owner or Owners of such Ship or Vessel shall shew that such Disqualification of such Master or Commander was unknown to such Owner or Owners respectively, or to his, her, or their Agent or Agents, and that such Disqualification of such Sailor, Seaman, or Mariner, was unknown to such Owner or Owners respectively, or to his Agent or Agents, and to the Master or Commander of such Ship or Vessel at the Time of engaging such Person so disqualified to serve on board such Ship or Vessel: Provided always, that in the Navigation on the Seas of *America* and the *West Indies*, from any Port of *America* and the *West Indies* to any Port of *America* and the *West Indies*, any Negroes belonging to any Person or Persons being or having become His Majesty's Subjects in Manner aforesaid, and with the Qualifications aforesaid, and in the Seas to the Eastward of the *Cape of Good Hope*, from any Port to the Eastward of the *Cape of Good Hope* to any other Port to the Eastward of the *Cape of Good Hope*, Lascars and other Natives of any of the Countries to the Eastward of the *Cape of Good Hope* may be employed as *British* Sailors, Seamen, or Mariners, in Manner heretofore practised: Provided nevertheless, that no Negro belonging to any Person who is become a Subject of His Majesty, in Manner before described in any of the Islands or Colonies late under the Dominion of His Most Christian Majesty, shall be entitled to be employed in Manner before mentioned as a *British* Sailor, Seaman, or Mariner, unless all the Conditions required by an Act, passed in the present Session of Parliament, intituled, *An Act for granting to Foreign Ships put under His Majesty's Protection, the Privileges of Prize Ships, under certain Regulations and Restrictions; for allowing Aliens in Foreign Colonies surrendered to His Majesty, to exercise the Occupations of Merchants or Factors; and for repealing an Act, passed in the Twelfth Year of the Reign of His late Majesty, intituled, 'An Act for granting a Liberty to carry Sugars, of the Growth, Produce, or Manufacture, of 'any of His Majesty's Sugar Colonies in* America, *from the said Colonies directly to Foreign Parts, in Ships 'built in* Great Britain, *and navigated according to Law;' and also so much of an Act, passed in the Fifteenth Year of the Reign of His late Majesty, as amends the said Act*; shall have been complied with so long as the said Act shall continue in force.

Vessels not to be forfeited if the Disqualification of Persons was unknown to the Owners.

In America and the West Indies, and to the Eastward of the Cape of Good Hope, Negroes, &c. may be employed as heretofore.

No Negro of a Colony late under the Dominion of the French King to be employed as a Seaman, unless the Conditions of 34 G. 3. c. 42, be complied with.

IX. Provided always, and be it enacted, That nothing in this Act contained shall extend to take away or restrain the Effect of any such Proclamation as His Majesty, His Heirs or Successors, are impowered to make by virtue of an Act, passed in the Thirteenth Year of His late Majesty's Reign, intituled, *An Act for the better Supply of Mariners and Seamen to serve in His Majesty's Ships of War, and on board Merchant Ships, and other trading Ships and Privateers.*

Act not to affect any Proclamation under 13 G. 2. c. 3.

Goods imported, &c. contrary to this Act to be forfeited with the Vessels, &c.

X. And be it further enacted by the Authority aforesaid, That if any Goods, Wares, or Merchandize whatever, shall be imported or brought, exported or carried Coastwise, contrary to the Provisions of this Act or any of them, all such Goods, Wares, and Merchandize, and also the Ship or Vessel in which the same shall be so imported or brought, exported or carried Coastwise, with all her Guns, Furniture, Ammunition, Tackle, and Apparel, shall be forfeited; and also if any Ship or Vessel shall sail in Ballast, or shall sail to be employed in Fishing on the Coast in Manner herein-before mentioned, or being required to be manned and navigated with a Master and a certain Proportion of *British* Mariners in Manner herein-before directed, shall not be manned and navigated according to the Provisions of this Act, such Ship or Vessel, with all her Guns, Furniture, Ammunition, Tackle, and Apparel, and all the Goods, Wares, and Merchandize, on board the same, shall be forfeited.

By whom Goods, &c. forfeited may be seized, and how Forfeitures may be sued for and how applied.

XI. And be it further enacted by the Authority aforesaid, That all and every the Goods, Wares, or Merchandize, and all Ships or Vessels forfeited by this Act, may and shall be seized by the Commander or Commanders of any of His Majesty's Ships of War, or any Commissioned, Warrant, or Petty Officer, specially appointed by him or them, or by any Officer or Officers of His Majesty's Customs; and that every Forfeiture incurred by this Act, and whereof the Recovery is not specially provided for by this Act, may and shall respectively be sued for, prosecuted, and recovered, in such Courts, and by such and the like Ways, Means, and Methods, and the Produce thereof respectively disposed of and applied in such and the like Manner, and to such and the like Uses and Purposes, as any Forfeiture incurred by any Law respecting the Revenue of Customs may now be sued for, prosecuted, or recovered, disposed of, and applied, either in this Kingdom, or in the Islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or *Man*, or in any of His Majesty's other Dominions in or out of *Europe* respectively, as the Case may happen to be.



XII. Provided

On Production of Certificates of the Necessity of engaging Foreign Mariners, no Vessel to be detained, but the Persons authorized to make Seizures to indorse the Certificates for the Consideration of the Commissioners of Customs.

XII. Provided always, and be it further enacted by the Authority aforesaid, That in case any *British* Ship or Vessel shall be found at Sea, having on board a greater Number of Foreign Mariners than is allowed by this Act, or any Law now in force, or hereafter to be made, and the Master of such Ship or Vessel shall produce a Certificate of the actual Necessity of engaging such Foreign Mariners in some Foreign Port, by Occasion of the Sickness, Death, or Desertion, of the like Number of *British* Mariners, or of the same having been taken Prisoners during His Voyage, and that *British* Mariners could not be engaged at such Foreign Port to supply their Room, and that for the safe Navigation of such Ship or Vessel it became necessary to engage and employ such Foreign Mariners, under the Hand of His Majesty's Consul at the Foreign Port where the said Foreign Mariners were so engaged, or if there is not any such Consul there, under the Hands of Two known *British* Merchants at such Foreign Port, it shall not be lawful for any of the Persons authorized by this Act to make Seizures of Ships or Vessels navigated contrary to the Directions of this Act, to stop or detain any such Ship or Vessel so found at Sea, or to hinder her from proceeding on her Voyage, but such Persons shall, and are hereby required to indorse the Certificate so produced, testifying the Production thereof, and when and where met with at Sea, and that the Number of Foreign Mariners correspond with the Certificate of such *British* Consul, or such known *British* Merchants, for the Consideration and Investigation of the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively.

Notification in the Gazette to be deemed the Conclusion of the War.

XIII. And be it further enacted, That for the Purposes of this Act, the Conclusion of the present War shall be holden to be from the Time that the same shall be notified by Proclamation or Order of His Majesty in Council, to be published in *The London Gazette*.

26 G. 3. c. 60 recited, and,

XIV. And whereas, by an Act passed in the Twenty-sixth Year of His Majesty's Reign, intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*, it is amongst other Things enacted, that when and so often as the Property in any Ship or Vessel belonging to any of His Majesty's Subjects shall be transferred to any other or others of His Majesty's Subjects, in Whole or in Part, the Certificate of the Registry of such Ship or Vessel shall be truly and accurately recited in Words at Length, in the Bill or other Instrument of Sale thereof, and that otherwise such Bill of Sale shall be utterly null and void, to all Intents and Purposes: And whereas Doubts have arisen whether by the said Provision, every Transfer of Property in any Ship or Vessel is required to be made by some Bill, or other Instrument in Writing, and whether Contracts or Agreements for the Transfer of such Property may not be made without any Instrument in Writing; be it enacted, That no Transfer, Contract, or Agreement for Transfer, of Property, in any Ship or Vessel, made, or intended to be made, after the First Day of *January* One thousand seven hundred and ninety-five, shall be valid or effectual for any Purpose whatsoever, either in Law or in Equity, unless such Transfer, or Contract or Agreement for Transfer, of Property, in such Ship or Vessel, shall be made by Bill of Sale or Instrument in Writing, containing such Recital as prescribed by the said recited Act.

after Jan. 1, 1795, no Transfer of Property in any Vessel to be valid, unless made agreeably thereto.

On Alteration of Property in Vessels in the Port to which they belong, after Jan. 1, 1795, the Indorsement to be made in a certain Form, &c.

XV. And whereas, by the Laws now in force, upon any Alteration of Property in any Ship or Vessel in the same Port to which such Ship or Vessel belongs, an Indorsement upon the Certificate of Registry is required to be made; be it enacted, That such Indorsement shall, from and after the First Day of *January* One thousand seven hundred and ninety-five, be made in the Manner and Form hereinafter expressed, and shall be signed by the Person or Persons transferring the Property of the said Ship or Vessel, by Sale, or Contract or Agreement for Sale thereof, or by some Person legally authorized for that Purpose by him, her, or them, and a Copy of such Indorsement shall be delivered to the Person or Persons authorized to make Registry, and grant Certificates of Registry, otherwise such Sale or Contract or Agreement for the Sale thereof, shall be utterly null and void, to all Intents and Purposes whatsoever; and such Person or Persons so authorized to make Registry, and grant Certificates of Registry, are hereby required to cause an Entry thereof to be indorsed on the Oath or Affidavit upon which the Original Certificate of Registry of such Ship or Vessel was obtained, and shall also make a Memorandum of the same in the Book of Registry, and shall forthwith give Notice thereof to the Commissioners of His Majesty's Customs in *England* and *Scotland* under whom they respectively act:

Form of Indorsement on Change of Property.

Form of Indorsement.

'BE it remembered, That [I *or* we] [*Names, Residence, and Occupation, of the Persons selling*] have this Day sold and transferred all [my *or* our] Right, Share, or Interest, in and to the Ship or Vessel '[*Name of the Ship or Vessel*], mentioned in the within Certificate of Registry, unto [*Names, Residence, and Occupation of the Purchasers*]. Witness [my *or* our Hand *or* Hands] this [*Date in Words at full Length.*]

'Signed in the Presence of

'[*Two Witnesses*].'

XVI. Pro-



If Vessels be absent from the Port to which they belong, when Alteration in the Property shall be made, the Sale shall still be made as before directed, &c.

XVI. Provided always, That if any Ship or Vessel shall be at Sea, or absent from the Port to which she belongs, at the Time when such Alteration in the Property thereof shall be made as aforesaid, so that an Indorsement or Certificate cannot be immediately made, the Sale, or Contract or Agreement for the Sale thereof, shall notwithstanding be made by a Bill of Sale or other Instrument in Writing as before directed, and a Copy of such Bill of Sale or other Instrument in Writing, shall be delivered, and an Entry thereof shall be indorsed on the Oath or Affidavit, and a Memorandum thereof shall be made in the Book of Registers, and Notice of the same shall be given to the Commissioners of the Customs, in the Manner herein-before directed; and within Ten Days after such Ship or Vessel shall return to the Port to which she belongs, an Indorsement shall be made and signed by the Owner or Owners, or some Person legally authorized for that Purpose by him, her, or them, and a Copy thereof shall be delivered in Manner herein-before mentioned, otherwise such Bill of Sale, or Contract or Agreement for Sale thereof, shall be utterly null and void, to all Intents and Purposes whatsoever, and Entry thereof shall be indorsed, and a Memorandum thereof made, in the Manner herein-before directed.

Regulations for Transfer of Property where Owners reside in any Country not under the Dominion of His Majesty.

XVII. Provided also, and be it enacted, That in all Cases where the Owner or Owners of any Ship or Vessel shall reside in any Country not under the Dominion of His Majesty, His Heirs and Successors, as Member or Members of some *British* Factory, or Agent or Agents for, or Partner or Partners in, any House or Co-partnership actually carrying on Trade in *Great Britain* or *Ireland* at the Time when he, she, or they shall transfer such Property in any Ship or Vessel, so that an Indorsement cannot be made immediately, nor a Copy of such Bill of Sale or other Instrument in Writing, be delivered, nor an Entry thereof indorsed on the Oath or Affidavit, nor a Memorandum thereof made in the Book of Registers, nor Notice of the same given to the Commissioners of the Customs, in the Manner before-mentioned, the same may be done at any Time within Six Months after such Transfer shall have been made, and that within Ten Days after, such Owner or Owners, or some Person legally authorized for that Purpose by him, her, or them, shall arrive in this Kingdom, if such Ship or Vessel shall then be in any Port of this Kingdom, and if not, then within Ten Days after such Ship or Vessel shall so arrive, an Indorsement shall be made by the Owner or Owners, or some Person legally authorized for that Purpose by him, her, or them, and a Copy thereof shall be delivered in Manner herein-before mentioned, otherwise such Bill of Sale, or Contract or Agreement for Sale thereof, shall be utterly null and void, to all Intents and Purposes whatsoever, and Entry thereof shall be indorsed, and a Memorandum thereof made, in the Manner herein-before directed.

28 G. 3. c. 34.

XVIII. And whereas by an Act, passed in the Twenty-eighth Year of the Reign of His present Majesty, intituled, *An Act more effectually to secure the Performance of Quarantine, and for amending several Laws relating to the Revenue of Customs*, certain Provisions were, amongst other Things, made to prevent the Masters of Ships or Vessels from wilfully and maliciously detaining and refusing to deliver up the Certificates of Ships Registry, to the Prejudice of the Owners of such Ships or Vessels: And whereas the good Purposes intended by those Provisions have not been effected; and it is therefore expedient to make further Provisions for preventing the Masters of Ships or Vessels from withholding Certificates of Registry, to the Prejudice of the Owners of such Ships or Vessels: Be it therefore enacted by the Authority aforesaid, That in case the Master of any Ship or Vessel, who shall have received the Certificate of the Registry thereof, (whether such Master shall be a Part Owner or not), shall wilfully detain and refuse to deliver up the same to the proper Officers impowered to make Registry and grant a Certificate thereof, on the Owner or Owners, or the major Part of the Owners, of such Ship or Vessel, if such Master has not any Property therein, or on the other Owner or Owners, or the major Part of the other Owners, of such Ship or Vessel, if such Master hath any Share or Property therein, requiring him so to do, it may and shall be lawful to and for the Owner or Owners, or the major Part of the Owners, of such Ship or Vessel, the Certificate of Registry of which shall be detained and refused to be delivered up as aforesaid, to make Complaint on Oath against the Master of the Ship or Vessel who shall so detain and refuse to deliver up the same, of such Detainer and Refusal to any Justice of the Peace residing near to the Place where such Detainer and Refusal shall be in *Great Britain*, or to any Member of the Supreme Court of Justice, or any Justice of the Peace in the Islands of *Jersey*, *Guernsey*, or *Man*, or in any Colony, Plantation, Island, or Territory, to His Majesty belonging in *America* or the *West Indies*, where such Detainer and Refusal shall be in any of the Places last mentioned, and on such Complaint the said Justice or other Magistrate shall, and is hereby required, by Warrant under his Hand and Seal, to cause such Master to be brought before him to be examined touching such Detainer and Refusal; and if it shall appear to the said Justice or other Magistrate, on Examination of the Master, or otherwise, that the said Certificate of Registry is not

Mode of Proceedings when Masters withhold Certificates of Registry.

Penalty for withholding Certificates.

lost or mislaid, but is wilfully detained by the said Master, such Master shall be thereof convicted, and shall forfeit and pay the Sum of One hundred Pounds, and on Failure of Payment thereof, he shall be committed to the Common Gaol, there to remain, without Bail or Mainprize, for such Time as the said Justice or other Magistrate shall in his Discretion deem proper, not being less than Six Months, nor more than Twelve Months.

Justices to certify Detainer of Certificates, on which Registry may be made de novo.

XIX. And be it further enacted, That the said Justice or other Magistrate shall, and he is hereby required to certify the aforesaid Detainer, Refusal, and Conviction, to the Person or Persons who granted such Certificate of Registry for such Ship or Vessel, who shall, on the Terms and Conditions of Law being complied with, make Registry of such Ship or Vessel *de novo*, and grant a Certificate thereof conformably to Law, notifying on the Back of such Certificate the Ground upon which the Ship or Vessel was so registered *de novo*.

Where Property is transferred no Vessel to be registered de novo by the Register unless Instrument of Sale be produced:

XX. And whereas it is expedient that the Officers impowered to make Registry of Ships and Vessels, and to grant Certificates thereof, in case any such Ship or Vessel is required to be registered *de novo*, should be authorized to require the Production of every Bill or other Instrument of Sale, by which the Property in any Ship or Vessel is transferred; be it therefore enacted by the Authority aforesaid, That when and so often as the Property in any Ship or Vessel belonging to any of His Majestys Subject's shall by Sale be transferred, in Whole or in Part, to any other or others of His Majesty's Subjects, and such Ship or Vessel shall be required to be registered *de novo*, it shall and may be lawful to and for all and every the Officer and Officers impowered to make Registry of Ships and Vessels, and to grant Certificates thereof, to require, and he and they are hereby authorized and directed to require, the Bill or other Instrument of Sale thereof to be produced to him or them; and in case such Bill or other Instrument of Sale shall be so required to be produced, and the same shall not be produced to such Officer or Officers, the said Officer or Officers shall not make a Registry, nor grant a Certificate of Registry *de novo*, for any such Ship or Vessel: Provided always, that it shall and may be lawful for the Commissioners of His Majesty's Customs in *England*, or any Four or more of them, and the Commissioners of His Majesty's Customs in *Scotland*, or any Three or more of them respectively, if Application shall be made to the said Commissioners of the Customs in *England* and *Scotland* respectively, and for the Governor, Lieutenant Governor, or Commander in Chief, for the Time being, of the Islands of *Guernsey* or *Jersey*, or of any Colony, Plantation, Island, or Territory, to His Majesty belonging, if such Application shall be made to any of them respectively, upon due Consideration of the particular Circumstances of the Case, to give Direction for registering such Ship or Vessel *de novo*, and granting a Certificate of such Registry, notwithstanding such Bill or other Instrument of Sale shall not have been produced as aforesaid, and such Registry shall be made, and such Certificate thereof shall be granted accordingly: Provided always, that all the other Regulations required by the Laws in force concerning the Registry *de novo* of Ships and Vessels be complied with.

but the Commissioners of the Customs, &c. may give Directions for the Registry.

7 and 8 Gul. 3. c. 22.

XXI. And whereas, by an Act, passed in the Seventh and Eighth Years of the Reign of His late Majesty King *William* the Third, intituled, *An Act for preventing Frauds and regulating Abuses in the Plantation Trade*, it is, amongst other Things enacted, That in case there be any Alteration of Property in the same Port, by the Sale of One or more Shares in any Ship, after registering thereof, such Sale shall always be acknowledged by Indorsement on the Certificate of the Register before Two Witnesses, in order to prove that the entire Property in such Ship remains to some of the Subjects of *England*: And whereas it is expedient to authorize and require the proper Officers impowered to register Ships and Vessels, and to grant Certificates thereof, to issue Registers *de novo* in any Case where Part of the Property of any Ship or Vessel shall be so transferred, if the Owners or Proprietors of such Ship or Vessel, who were Owners thereof at the Time such Ship or Vessel was last registered, or whose Property therein has not been so transferred, shall be desirous of having a Certificate of Registry *de novo*, instead of the Indorsement on the old Register, as now required: Be it therefore enacted by the Authority aforesaid, That in case there shall be any Alteration of Property in the same Port, by the Sale of One or more Shares in any Ship or Vessel, after registering thereof, and the Owner or Owners, Proprietor or Proprietors of such Ship or Vessel, who were Owners or Proprietors thereof at the Time such Ship or Vessel was last registered, or whose Property therein has not been so transferred, shall be desirous of having the Ship or Vessel registered *de novo*, it shall and may be lawful to and for the proper Officers impowered to register Ships and Vessels, and to grant Certificates thereof, and such Officers are hereby authorized and required to register every such Ship or Vessel *de novo*, provided all the Rules, Regulations, and Conditions of the before recited Act, passed in the Twenty-sixth Year of the Reign of His present Majesty, and of all other Laws in force concerning the Registry of Ships and Vessels *de novo*, be complied with.

On Alteration of Property in Vessels in the same Port, they may be registered de novo.

XXII. And



XXII. And whereas *British* Ships or Vessels, the Property of which is in Whole or in Part transferred to Persons not being Subjects of His Majesty, are not entitled to the Privileges of *British* Ships and Vessels; and to prevent Frauds in the Employment of such Ships or Vessels as *British* Ships or Vessels, contrary to the Intention of the Laws of Navigation, they are now by Law required, in certain Cases, to be registered *de novo*; for which Purpose it is necessary that such Ship or Vessel should proceed, with all due Diligence, to the Port to which she belongs, or to any other Port in which she may be legally registered, by virtue of the said Act, passed in the Twenty-sixth Year of His present Majesty's Reign, in order to be registered *de novo*; be it enacted, That, from and after the First Day of *March* One thousand seven hundred and ninety-five, as often as any such Transfer of Property in any Ship or Vessel shall be made, while such Ship or Vessel is upon the Sea, on a Voyage to a Foreign Port or Ports, in case the Master of such Ship or Vessel is privy to such Transfer, or, in case he is not so privy, as soon as he shall become acquainted therewith, such Ship or Vessel shall proceed directly to the Port or Ports for which the Cargo then on board is destined, and shall sail from such Port or Ports, to which the Cargo then on board is destined, to the Port of His Majesty's Dominions to which she belongs, or to any other such Port in which she may be legally registered by virtue of the said Act, and such Ship or Vessel may take on board, in the Port or Ports for which her original Cargo was destined, or in any other Port or Ports, being in the Course of her Voyage to the Port of His Majesty's Dominions in which she may be so registered *de novo*, such Cargo, and no other, as shall be destined and may be legally carried to such Port of His Majesty's Dominions, where she may be so registered *de novo*; and if such Transfer of Property shall be made while such Ship or Vessel is in any Foreign Port, and the Master of such Ship or Vessel is privy to such Transfer, or, in case he is not so privy, as soon as he shall become acquainted therewith, such Ship or Vessel, after having delivered the Cargo then on board such Ship or Vessel at the Port or Ports for which it is destined, shall sail from such Port or Ports to the Port of His Majesty's Dominions to which she belongs, or to any other such Port in which she may be legally registered by virtue of the said Act, and may take on board, at the Port or Ports for which her original Cargo was so destined, or at any other Port, being in the Course of her Voyage to the Port of His Majesty's Dominions in which she may be so registered *de novo*, such Cargo, and no other, as shall be destined, and may be legally carried to such Port of His Majesty's Dominions, where she may be so registered *de novo*; and if such Transfer of Property shall be made while such Ship or Vessel is on a Fishing Voyage, and the Master of such Ship or Vessel is privy to such Transfer, or in case he is not so privy, as soon as he shall become acquainted therewith, such Ship or Vessel, after having finished such Fishing Voyage, without touching at any Foreign Port or Ports, except for the Purpose of Repairs or Refreshments, or for delivering any Part of the Cargo she may have on board destined for such Foreign Port or Ports, shall sail to the Port of His Majesty's Dominions to which she belongs, or to any other such Port where she may be legally registered by virtue of the said Act, and may take on board, at the Foreign Port or Ports last described, or at any other Port or Ports, being in the Course of her Voyage to the Port of His Majesty's Dominions where she may be so registered *de novo*, such Cargo and no other, as shall be destined and may be legally carried to such Port of His Majesty's Dominions, and every such Ship or Vessel as aforesaid shall be registered *de novo* as soon as she returns to the Port of His Majesty's Dominions to which she belongs, or to any other such Port in which she may be legally registered by virtue of the said Act; on Failure whereof such Ship or Vessel shall, to all Intents and Purposes, be from thenceforth considered, and deemed and taken to be a foreign Ship or Vessel, and shall not again be registered, and be entitled to the Privileges of a *British* Ship or Vessel, unless upon special Representation of the Circumstances of the Case to Four or more of the Commissioners of His Majesty's Customs in *England*, or to Three or more of the Commissioners of His Majesty's Customs in *Scotland*, or to the Governor, Lieutenant Governor, or Commander in Chief for the Time being, of the Islands of *Guernsey* or *Jersey*, or of any Colony, Plantation, Island, or Territory, to His Majesty belonging, as the Case may be, the said Commissioners, Governor, Lieutenant Governor, or Commander in Chief, shall respectively, on Consideration of the special Circumstances of the Case, think fit to order; and in such Case, they are hereby authorized to order that the said Ship or Vessel shall be registered, and be thereby again entitled to the Privileges of a *British* Ship or Vessel, and such Registry shall be made, and such Certificate thereof shall be granted accordingly: Provided always, that all the Regulations required by the Laws in force, concerning the First Registry of Ships and Vessels, shall in every such Case be complied with: Provided nevertheless, that in no Case of the Transfer of Property, in Whole or in Part, of any Ship or Vessel, in the Manner herein-before mentioned, the Ship or Vessel of which the Property is so transferred, shall be registered *de novo*, or be entitled to the Privileges of a *British* Ship or Vessel, unless such Ship or Vessel shall return to the Port of His Majesty's Dominions to which she belongs, or to such other Port in which

From March 1, 1795, on Transfer of Property to Persons not Subjects of His Majesty, Masters of Vessels to act as herein directed;

and on Failure of Compliance, the Vessels to be deemed foreign, and not entitled to the Privileges of British Vessels, unless the Commissioners of the Customs, &c. think fit, &c.

On Transfer of Property Vessels to be registered de novo within limited Times.

which she may be registered *de novo*, within the Period of Twelve Months after the Date of such Transfer of Property, if such Ship or Vessel shall not be on a Voyage to the East of the *Cape of Good Hope*, or to the West of *Cape Horn*, or within Two Years, if the Ship or Vessel is on a Voyage to the East of the *Cape of Good Hope*, or to the West of *Cape Horn*, at the Time of such Transfer of Property shall take place, except by the Order of the said Commissioners, Governor, Lieutenant Governor, or Commander in Chief respectively, upon special Representation of the Circumstances of the Case, in Manner herein-before authorized.

## 35 GEORGII III. Cap. XXXI.

An Act for extending the Provisions of an Act, made in the Thirty-fourth Year of the Reign of His present Majesty, to Cutters, Luggers, Shallops, Wherries, Smacks, or Yawls, of any Built whatever; for amending an Act, made in the Twenty-eighth Year of the Reign of His present Majesty, more effectually to secure the Performance of Quarantine, and for amending several Laws relative to the Revenue of Customs; for amending an Act, made in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Relief of the Captors of Prizes, with respect to the bringing and landing certain Prize Goods in this Kingdom*; and for authorizing the Commissioners of Excise at *Edinburgh* to grant Licences to Manufacturers and Dealers in Tobacco and Snuff, within the Limits of the Chief Office of Excise at *Edinburgh*. [28th *April* 1795.]

34 G. 3. c. 50. recited.

WHEREAS by an Act, passed in the last Session of Parliament, *for making more effectual an Act made in the Twenty-fourth Year of the Reign of His present Majesty, for the more effectual Prevention of Smuggling in this Kingdom*, it is enacted, That every Cutter, Lugger, Shallop, Wherry, Smack, or Yawl, belonging in the Whole or in Part to any of His Majesty's Subjects of the Built in the said recited Act particularly described, which should be found or discovered to have been within the Limits of any of the Ports of this Kingdom, or within the Distance of Four Leagues from the Coast thereof, or within the Distance therein particularly specified, should be forfeited, together with all the Goods laden thereon, and all her Guns, Tackle, and Furniture: And whereas it is expedient that the Provisions of the said Act should be extended to every Cutter, Lugger, Shallop, Wherry, Smack, or Yawl, belonging in the Whole or in Part to His Majesty's Subjects, of any Built whatsoever; be it therefore enacted by the King'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 Provisions of the said Act shall extend, and are hereby declared to extend, to every Cutter, Lugger, Shallop, Wherry, Smack, or Yawl, belonging in the Whole or in Part to His Majesty's Subjects, of any Built whatsoever the same may be.

Provisions of recited Act to extend to Cutters, &c. of any Built.

## 35 GEORGII III. Cap. CXV.

An Act for allowing, for a limited Time, the Importation of Goods from *India* and *China*, and other Parts within the Limits of the exclusive Trade of the *East India* Company, in Ships not of *British*-built, nor registered as such; and for the Exportation of Goods from *Great Britain* by the same Ships under certain Restrictions. [26th *June* 1795.]

WHEREAS the Court of Directors of the United Company of Merchants of *England* trading to the *East Indies*, with the Approbation of the Board of Commissioners for the Affairs of *India*, have sent Instructions to their Presidencies in the *East Indies* to take up such proper Ships as they can procure for sending Home Investments of Goods from *India* and *China*, and other Parts within the Limits of



of the said Company's Trade, in the Place of Ships usually sent from this Country to *India* and *China* for that Purpose, which last mentioned Ships now are or may be engaged in the Public Service: And whereas the Ships so to be taken up may not be *British*-built, or have been registered as such, and may not be navigated as required by the Laws now in force: be it enacted by the King'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 if, during the Continuance of the present War, and for Eighteen Months after the Conclusion thereof, any such Ship shall arrive in the Ports of this Kingdom, freighted with Goods in the Manner, and from any of the Places within the Limits before-mentioned, it shall and may be lawful, upon Representation made by or on Behalf of the said Company to His Majesty in Council, for His Majesty, by and with the Advice of His Privy Council, to authorize the Importation and Entry of such Goods, subject to the like Duties and no other, as if they were imported in *British*-built Ships, though such Goods shall be brought in Ships which may not be *British*-built, nor have been registered as *British* built Ships, nor navigated as required by the Laws now in force; provided the said Ships shall have been built within the Territories belonging to the said United *East India* Company, or in the Ports under the immediate Protection of the *British* Flag in the *East Indies*; and also to permit such Ships to export from this Kingdom to the *British* Settlements in the *East Indies*, or to any of the Places within the Limits before mentioned, with the Licence and Consent of the said Company, any Goods, Wares, or Merchandizes whatsoever, Ordnance and Military Stores excepted; any Law, Usage, or Custom, to the contrary thereof notwithstanding.

During the present War, and for 18 Months after its Conclusion, Ships arriving from the East Indies on account of the Company, may be permitted to enter their Goods, though not British-built if built within the Territories belonging to the Company, &c. and to export Goods to the East Indies.

II. And be it further enacted by the Authority aforesaid, That such Ships shall not be liable to Forfeiture, nor shall any Persons whatever be liable to any Penalty or Forfeiture on account of any Importation of Goods, Wares, or Merchandize, in pursuance of this Act, or of any Order or Orders of His Majesty in Council which may be issued in virtue thereof.

Such Ships not liable to Forfeiture, nor the Persons importing liable to Penalty.

[Continued by 42 Geo. 3. Cap. 20. Sec. 6. during the Company's Charter, as extended by 33 Geo. 3. Cap. 52.]

## 35 GEORGII III., Cap. CXVIII.

An Act for charging Warehouse Rent on Wines, in certain Cases, secured in His Majesty's Warehouses; for equalizing the Duties on Wines exported to *India* and *China*; and for providing Warehouses for Coffee and Cocoa Nuts imported into this Kingdom. [26th *June* 1795.]

(The following Sections abstracted, except Sec. VII.)

Section I.—"Foreign Wine which Proprietors, &c. may refuse or neglect to enter, and in consequence thereof shall be conveyed to the King's Warehouses for Security of Duties, to pay, over and above the Duties and Charges thereon, Warehouse Rent, after the Rate of Sixpence per Week for each Chest or Package; if Charges not paid within Three Months, the Wine to be publickly sold, and Proceeds applied to the Satisfaction of the Duties and Charges, the Remainder, if any, to be paid over to the Persons having Right to the same; and if such Wine will not produce sufficient to pay Duties, and Charges, it may be sold for Exportation, &c. &c."

Sections II. to VI. —"Regulations for exporting such Wine, Bond how to be discharged, Penalty against forging Certificates for discharge of Bond, and for unloading Wine after being shipt, &c. &c. &c."

VII. And whereas the Drawback of the Duties of Excise now allowed for or in respect of Foreign Wine exported to *China* is less than such Drawback allowed for or in respect of such Foreign Wines exported to the *British* Settlements in the *East Indies*, and it is expedient to equalize the said Drawbacks, be it therefore enacted, That there shall be paid and allowed, for or in respect of all foreign Wines which shall, from and after the Fifth Day of *July* One thousand seven hundred and ninety-five, be exported from *Great Britain* as Merchandize to *China*, the same Drawback of the Duties of Excise as are now by Law

For Foreign Wine exported to China, the same Drawback to be allowed as for Wine sent to the East Indies, on Conditions of recited Act.

Law allowed for or in respect of Foreign Wine exported from *Great Britain* as Merchandize to any *British* Settlement in the *East Indies*: Provided always nevertheless, that no Drawback granted by this Act shall be paid or allowed, nor any Certificate or Debenture for the same be given or made out, save and except upon the same Terms and Conditions, and under, subject, and according to the Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures contained, provided, settled, or established, in and by the said Act made in the Twenty-sixth Year of the Reign of His present Majesty; and the said Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures shall be, and the same respectively are hereby directed to be used, applied, practised, and put in Execution, on the Exportation of Wine, for the Purpose of obtaining the Drawback by this Act granted, as fully and effectually, to all Intents and Purposes, as if the said Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, had been expressly repeated and re-enacted in this Act.

## 36 GEORGII III. Cap. LXXXII.

An Act more effectually to prevent the Landing of Goods, Wares, and Merchandize, without the Presence of the proper Officer; to authorize Officers of the Customs to convey Wines laying on the Quays to His Majesty's Warehouse within a certain Time after the Landing thereof; and to require the Owners of Ships, Vessels, and Boats, licensed by the Admiralty, to give Security to re-deliver their Licences, in case any such Ships, Vessels, or Boats, shall be lost, broken up, or otherwise disposed of.

[14th *May* 1796.]

27 G. 3 c. 13.

WHEREAS by an Act, passed in the Twenty-seventh Year of the Reign of His present Majesty, intituled, *An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the Publick Revenue; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the* European *Dominions of the* French *King into this Kingdom; and for applying certain unclaimed Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt*; it is among other Things enacted, That all Goods, Wares, or Merchandize, imported or brought into *Great Britain*, with an Intent to be landed, except Diamonds, Jewels, Pearls, Precious Stones, and Bullion, and fresh Fish, *British* taken and imported in *British*-built Ships or Vessels, owned, navigated, and registered according to Law; and also except Turbots and Lobsters, however taken or imported; whether such Goods, Wares, or Merchandize, are or shall be liable to Duty or not, shall be regularly entered at the Custom-house, and landed in the Presence of the proper Officer or Officers who shall examine the same, and shall not deliver them out of his or their Custody and Possession, until he or they shall have taken a particular Account of the Quantity and Species of such Goods: And whereas the good Purposes intended by the said Act have been in many Instances defeated, and the Revenue exposed to Frauds, by the Landing of Goods without the Presence of the proper Officer; and it is therefore expedient that the said Act should be amended, and that Goods so landed, either on *Sundays*, Holidays, or any other Days, should be forfeited: be it therefore enacted by the King'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 if any Goods, Wares, or Merchandize, imported or brought into *Great Britain*, (except Diamonds, Jewels, Pearls, Precious Stones, and Bullion, and fresh Fish, *British* taken and imported in *British*-built Ships or Vessels, owned, navigated and registered according to Law; and also except Turbots and Lobsters, however taken or imported), whether such Goods, Wares, or Merchandize, are or shall be liable to Duty or not, shall be unshipped or landed without the Presence of the proper Officer of the Customs, either on *Sundays*, Holidays, or any other Days, all such Goods shall be forfeited, and shall and may be seized by any Officer of the Customs.

*No Goods imported, except Diamonds, &c. shall be unshipped without the Presence of the proper Officer, on Penalty of Forfeiture.*

35 G. 3. c. 118.

II. And whereas, by an Act passed in the last Session of Parliament, intituled, *An Act for charging Warehouse Rent on Wines, in certain Cases, secured in His Majesty's Warehouses; for equalizing the Duties on Wines exported to* India *and* China; *and for providing Warehouses for Coffee and Cocoa Nuts imported into*





*into this Kingdom*, Officers of the Customs are authorized to carry or convey to His Majesty's Warehouses for Security of the Duties, any Wine that is not entered according to Law, within Twenty Days from the Time of the Master making his Report at the Custom-house of the Ship on board of which such Wines shall have been imported: And whereas the Importers, Proprietors, or Consignees of Wine are in the Practice of making Entries for the same, within the Time prescribed by Law, and letting such Wine remain on the Quays for a long Time, without being removed, whereby the Quays are much crouded, to the great Inconvenience of Trade and Commerce, and Impediment to the Publick Service; for the Prevention thereof, be it enacted by the Authority aforesaid, That it shall and may be lawful for the proper Officer or Officers of the Customs or Excise, at the Expiration of Ten Days from and after the Landing thereof, to carry and convey such Wines to any of His Majesty's Warehouses, and before the same shall be delivered out of any Warehouse or Warehouses, the Importer, Proprietor, or Consignee, of such Wine, shall pay into the Hands of the proper Officers of Customs and Excise respectively, all Duties which shall be due thereon, and which shall remain unpaid, and into the Hands of the proper Warehouse Keeper of Customs or Excise Warehouse Rent, for such Wine, at and after the Rate of Sixpence *per* Week, for each and every Cask or other Package, from the Time of the same being warehoused, together with the Costs, Charges, and Expences, attending the carrying of such Wine, Casks, and Packages, to such Warehouse or Warehouses, or otherwise relating to such Wine, Casks, and Packages; and if the Importer, Proprietor, or Consignee, shall neglect or refuse to take such Wine from such Warehouse or Warehouses within the Space of Three Months, the same shall and may be sold to defray the said Duties, Warehouse Rent, Costs, Charges, and Expences incurred thereon; and the Overplus shall be paid to the said Importer, Proprietor or Consignee.

*Wine not removed in Ten Days after Landing may be warehoused; and before Delivery thereout, the Duty, and 6d. a Week per Cask Warehouse Rent with Charges of Removal, to be paid.*

*and if not removed from the Warehouse in Three Months, may be sold.*

## 38 GEORGII III. Cap. LXVIII.

An Act for regulating the Payment, until Two Months after the Commencement of the next Session of Parliament after the End of the present War, of the Duties on Cinnamon, Cloves, Nutmegs, and Mace, and for granting to His Majesty additional Duties thereon.

[21st *June* 1798.]

*Preamble.*

WHEREAS the United Company of Merchants of *England* trading to the *East Indies*, have lately imported into this Kingdom a large Quantity of Cinnamon, Cloves, Nutmegs, and Mace, upon which certain Duties are now chargeable according to the Weight thereof, and the Exporters of such Goods would, if such Duties had been duly paid, be entitled to certain Drawbacks upon the Exportation thereof, which Goods now remain in the Warehouses of the said United Company, under the joint Locks of His Majesty and the said United Company, without the said Duties having been paid thereon: And whereas it is expedient, under the present Circumstances, that some new Provision should be made respecting the Duties on the said Cinnamon, Cloves, Nutmegs, and Mace, so imported and warehoused as aforesaid, and also in respect of such Goods of the same Nature, which hereafter, during the Continuance of this Act, shall be imported by the said Company: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 no Part of the Duties now payable by Law, in respect of any Cinnamon, Cloves, Nutmegs, or Mace, which have been imported by the said United Company, and which, on and immediately before the passing of this Act, shall remain in their Warehouses, under the joint Locks of His Majesty and the said Company, and on which the Duties of Customs shall not have been paid, or in respect of any Cinnamon, Cloves, Nutmegs, or Mace, which hereafter during the Continuance of this Act, shall be imported into this Kingdom by the said United Company, shall be paid, or become payable, unless and until any such Goods shall be sold at the publick Sales of the said United Company, and then such Duties shall be paid thereon, and in the Manner herein-after provided; any Bond or Security, Law, Statute, or Usage to the contrary notwithstanding.

*The Duties on Cinnamon, &c. imported by the East India Company and now warehoused, or hereafter imported, not payable till sold at the publick Sales of the Company.*

Cinnamon, &c. so imported may, on Entry, be landed without Payment of Duty, on being immediately warehoused after the Weight is taken.

II. And be it further enacted, That, from and after the passing of this Act, and during the Continuance thereof, all the Cinnamon, Cloves, Nutmegs, and Mace, which shall be imported into this Kingdom by the said United Company, shall and may, upon the Importation thereof into this Kingdom, upon due Entry thereof, be forthwith landed from on board the Ship or Vessel in which the same shall have been so imported, in the Presence of the proper Officer or Officers of the Customs, without Payment of any Duty whatever, except as herein is provided: Provided always, That an exact Account shall be taken of the Weight thereof, and entered in a Book to be kept for that Purpose by the proper Officer or Officers of the Customs, and that all such Goods shall, upon landing, be immediately lodged and secured under the joint Locks of His Majesty and of the said United Company, in such Warehouses as shall be fit for that Purpose, to be provided at the sole Expence of the said United Company, with the Approbation of the Commissioners of His Majesty's Customs in *England*, or any Three or more of them.

On Sale of such Cinnamon, &c. and Entry for Exportation, there shall be paid 2*l.* 10*s.* per Centum of the Value;

III. And be it further enacted, That when and as often as any Cinnamon, Cloves, Nutmegs, and Mace, so imported by the said United Company as aforesaid, and which, on or immediately before the passing of this Act, shall remain in their Warehouses, under the joint Locks of His Majesty and the said United Company, and on which the Duties of Customs shall not have been paid, and any Cinnamon, Cloves, Nutmegs, and Mace, which hereafter, during the Continuance of this Act, shall be imported into this Kingdom by the said United Company, shall, from Time to Time, be sold by the said United Company at their publick Sales, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, whenever the same shall respectively be duly entered for Exportation from the Warehouses of the said Company, and not before, the Sum of Two Pounds and Ten Shillings of lawful Money of *Great Britain*, for every One hundred Pounds of the true and real Value of such Goods according to the gross Price at which such Goods shall have been respectively sold at such publick Sales, and so in Proportion for a greater or less Value than One hundred Pounds; such Duty to be paid by the respective Persons who shall enter such Goods for Exportation from the said Warehouses.

and if taken out of Warehouses for Home Consumption, the Duties payable on Importation shall then be paid.

Cinnamon, &c. to be duly entered for Exportation, &c.

IV. And be it further enacted, That if such Goods, or any Part thereof, shall be intended to be taken out of such Warehouses in which the same are or shall be lodged, to be used or consumed in this Kingdom, the Person or Persons, who shall so intend to take the same out of such Warehouses, shall, before the same shall be delivered from thence, pay to the proper Officer of His Majesty's Customs the full Duties payable by Law on the Importation into *Great Britain* of such Cinnamon, Cloves, Nutmegs, and Mace, respectively, so intended to be taken out of such Warehouse as aforesaid; provided that such Cinnamon, Cloves, Nutmegs, and Mace, or such Part thereof which shall be so exported, shall be duly entered for Exportation, and regularly shipped and exported according to the Laws now in force, or which shall be in force at the Time of exporting the same, and under such Security as is now required by Law on the Exportation of Pepper from the Warehouses of the said Company.

If Cinnamon, &c. on which the Duties shall have been paid, and shall have been taken out of a Warehouse, shall be afterwards exported, a Drawback to be allowed.

V. Provided always, and be it further enacted, That in case any Cinnamon, Cloves, Mace, or Nutmegs, on which the full Duties due and payable by Law at and immediately before the passing this Act shall have been paid, and which shall have been taken out of the Warehouse in which the same had been secured, shall be afterwards exported from this Kingdom, the Exporter or Exporters thereof shall be allowed such and the like Drawbacks as would have been allowed on the due Exportation of any such Articles respectively, in case this Act had not been made.

Duties to be carried to the Consolidated Fund.

VI. And be it further enacted, That all the Monies arising by the Duty hereby granted shall be paid into the Receipt of His Majesty's Exchequer, and carried to and made Part of the Consolidated Fund.

Continuance of Act.

VII. And be it further enacted, That this Act shall continue in force during the Continuance of the present War, and from thence until the Expiration of Two Months next after the Commencement of the next Session of Parliament after the End of such War.

Continued by the following Acts:—42 Geo. 3. Cap. 20. Sec. 4.; 48 Geo. 3. Cap. 18. Sec. 1. to 25th *March* 1814; and by Section 2. the Duty of Two Pounds Ten Shillings *per Cent* charged by 38 Geo. 3. Cap. 68. is repealed.



## 39 GEORGII III. *Cap.* lxix.

[*This Act included under the Title of Local and Personal Acts in the printed Statutes for the Session.*]

An Act for rendering more commodious, and for better regulating the Port of *London*. [12th *July* 1799.]

"This Act is for making Docks, &c. for the Accommodation of the *West India* Trade, and a navigable Canal through the *Isle of Dogs*; by sec. 134. a Duty of Three-pence Halfpenny *per* Ton for Fourteen Years from First *August* One thousand seven hundred and ninety-nine, is laid on the Tonnage of all Ships from the *East Indies* and *China*, entering the Port of *London* Inwards or clearing Outwards."

## 39 & 40 GEORGII III. Cap. LXVII.

An Act for the Union of *Great Britain* and *Ireland*. [2d *July* 1800.]

Preamble.

WHEREAS in pursuance of His Majesty's most gracious Recommendation to the Two Houses of Parliament in *Great Britain* and *Ireland* respectively, to consider of such Measures as might best tend to strengthen and consolidate the Connection between the Two Kingdoms, the Two Houses of the Parliament of *Great Britain* and the Two Houses of the Parliament of *Ireland* have severally agreed and resolved, that, in order to promote and secure the essential Interests of *Great Britain* and *Ireland*, and to consolidate the Strength, Power, and Resources of the *British* Empire, it will be advisable to concur in such Measures as may best tend to unite the Two Kingdoms of *Great Britain* and *Ireland* into One Kingdom, in such Manner, and on such Terms and Conditions, as may be established by the Acts of the respective Parliaments of *Great Britain* and *Ireland*:

The Parliaments of England and Ireland have agreed upon the Articles following;

And whereas, in furtherance of the said Resolution, both Houses of the said Two Parliaments respectively have likewise agreed upon certain Articles for effectuating and establishing the said Purposes, in the Tenor following:

### ARTICLE FIRST.

That Great Britain and Ireland shall, upon Jan. 1, 1801, be united into One Kingdom; and that the Titles appertaining to the Crown, &c. shall be such as His Majesty shall be pleased to appoint.

That it be the First Article of the Union of the Kingdoms of *Great Britain* and *Ireland*, that the said Kingdoms of *Great Britain* and *Ireland* shall, upon the First Day of *January* which shall be in the Year of Our Lord One thousand eight hundred and one, and for ever after, be united into One Kingdom, by the Name of *The United Kingdom of Great Britain and Ireland*; and that the Royal Style and Titles appertaining to the Imperial Crown of the said United Kingdom and its Dependencies; and also the Ensigns, Armorial Flags and Banners thereof, shall be such as His Majesty, by His Royal Proclamation under the Great Seal of the United Kingdom, shall be pleased to appoint.

### ARTICLE SECOND.

That the Succession to the Crown shall continue limited and settled as at present.

That it be the Second Article of Union, that the Succession to the Imperial Crown of the said United Kingdom, and of the Dominions thereunto belonging, shall continue limited and settled in the same Manner as the Succession to the Imperial Crown of the said Kingdoms of *Great Britain* and *Ireland* now stands limited and settled, according to the existing Laws, and to the Terms of Union between *England* and *Scotland*.

### ARTICLE THIRD.

That the United Kingdom be represented in One Parliament.

That it be the Third Article of Union, that the said United Kingdom be represented in One and the same Parliament, to be stiled *The Parliament of the United Kingdom of Great Britain and Ireland*.

ARTICLE

## ARTICLE FOURTH.

That the Number of Lords Spiritual and Temporal, and of Commons, hereinspecified, shall sit and vote on the Part of Ireland in the Parliament of the United Kingdom,

That it be the Fourth Article of Union, That Four Lords Spiritual of *Ireland* by Rotation of Sessions, and Twenty-eight Lords Temporal of *Ireland* elected for Life by the Peers of *Ireland*, shall be the Number to sit and vote on the Part of *Ireland* in the House of Lords of the Parliament of the United Kingdom; and One hundred Commoners (Two for each County of *Ireland*, Two for the City of *Dublin*, Two for the City of *Cork*, One for the University of *Trinity College*, and One for each of the Thirty-one most considerable Cities, Towns and Boroughs), be the Number to sit and vote on the Part of *Ireland* in the House of Commons of the Parliament of the United Kingdom:

That such Act as shall be passed in the Parliament of *Ireland* previous to the Union, to regulate the Mode by which the Lords Spiritual and Temporal, and the Commons, to serve in the Parliament of the United Kingdom on the Part of *Ireland*, shall be summoned and returned to the said Parliament, shall be considered as forming Part of the Treaty of Union, and shall be incorporated in the Acts of the respective Parliaments by which the said Union shall be ratified and established:

That such Act as shall be passed in Ireland to regulate the Mode of summoning and returning the Lords and Commoners to serve in the Parliament of the United Kingdom, shall be considered as Part of the Treaty of Union.

That all Questions touching the Rotation or Election of Lords of Ireland to sit in the United Parliament shall be decided by the House of Lords thereof.

That all Questions touching the Rotation or Election of Lords Spiritual or Temporal of *Ireland* to sit in the Parliament of the United Kingdom, shall be decided by the House of Lords thereof; and whenever, by reason of an Equality of Votes in the Election of any such Lords Temporal, a complete Election shall not be made according to the true Intent of this Article, the Names of those Peers for whom such Equality of Votes shall be so given, shall be written on Pieces of Paper of a similar Form, and shall be put into a Glass, by the Clerk of the Parliaments at the Table of the House of Lords whilst the House is sitting; and the Peer or Peers whose Name or Names shall be first drawn out by the Clerk of the Parliaments, shall be deemed the Peer or Peers elected as the Case may be:

That any Peer of Ireland may be elected to serve in the House of Commons of the United Kingdom, unless previously elected to sit in the House of Lords, but shall not be entitled to the Privilege of Peerage, &c.

That any Person holding any Peerage of *Ireland* now subsisting, or hereafter to be created, shall not thereby be disqualified from being elected to serve if he shall so think fit, or from serving or continuing to serve if he shall so think fit, for any County, City, or Borough of *Great Britain*, in the House of Commons of the United Kingdom, unless he shall have been previously elected as above, to sit in the House of Lords of the United Kingdom; but that so long as such Peer of *Ireland* shall so continue to be a Member of the House of Commons, he shall not be entitled to the Privilege of Peerage, nor be capable of being elected to serve as a Peer on the Part of *Ireland*, or of voting at any such Election; and that he shall be liable to be sued, indicted, proceeded against, and tried as a Commoner, for any Offence with which he may be charged.

His Majesty may create Peers, and make Promotions in the Peerage of Ireland after the Union, under certain Regulations.

That it shall be lawful for His Majesty, His Heirs and Successors, to create Peers of that Part of the United Kingdom called *Ireland*, and to make Promotions in the Peerage thereof, after the Union; provided that no new Creation of any such Peers shall take place after the Union until Three of the Peerages of *Ireland*, which shall have been existing at the Time of the Union, shall have become extinct; and upon such Extinction of Three Peerages, that it shall be lawful for His Majesty, His Heirs and Successors, to create One Peer of that Part of the United Kingdom called *Ireland*; and in like Manner so often as Three Peerages of that Part of the United Kingdom called *Ireland* shall become extinct, it shall be lawful for His Majesty, His Heirs and Successors, to create one other Peer of the said Part of the United Kingdom; and if it shall happen that the Peers of that Part of the United Kingdom called *Ireland* shall, by Extinction of Peerages or otherwise, be reduced to the Number of One hundred, exclusive of all such Peers of that Part of the United Kingdom called *Ireland*, as shall hold any Peerage of *Great Britain* subsisting at the Time of the Union, or of the United Kingdom created since the Union, by which such Peers shall be entitled to an Hereditary Seat in the House of Lords of the United Kingdom, then and in that Case it shall and may be lawful for His Majesty, His Heirs and Successors, to create One Peer of that Part of the United Kingdom called *Ireland* as often as any One of such One hundred Peerages shall fail by Extinction, or as often as any One Peer of that Part of the United Kingdom called *Ireland* shall become entitled, by Descent or Creation, to an Hereditary Seat in the House of Lords of the United Kingdom; it being the true Intent and Meaning of this Article, that at all Times after the Union it shall and may be lawful for His Majesty, His Heirs and Successors, to keep up the Peerage of that Part of the United Kingdom called *Ireland* to the Number of One hundred, over and above the Number of such of the said Peers as shall be entitled by Descent or Creation to an Hereditary Seat in the House of Lords of the United Kingdom:

Peerages in Abeyance to be deemed existing Peerages, and no Peerage to be deemed extinct but on Default of Claim for a Year after the Death of the last Possessor.

That if any Peerage shall at any Time be in Abeyance, such Peerage shall be deemed and taken as an existing Peerage; and no Peerage shall be deemed extinct, unless on Default of Claimants to the Inheritance



Inheritance of such Peerage for the Space of One Year from the Death of the Person who shall have been last possessed thereof; and if no Claim shall be made to the Inheritance of such Peerage, in such Form and Manner as may from Time to Time be prescribed by the House of Lords of the United Kingdom, before the Expiration of the said Period of a Year, then and in that Case such Peerage shall be deemed extinct; provided that nothing herein shall exclude any Person from afterwards putting in a Claim to the Peerage so deemed extinct; and if such Claim shall be allowed as valid, by Judgement of the House of Lords of the United Kingdom, reported to His Majesty, such Peerage shall be considered as revived; and in case any new Creation of a Peerage of that Part of the United Kingdom called *Ireland* shall have taken place in the Interval, in consequence of the supposed Extinction of such Peerage, then no new Right of Creation shall accrue to His Majesty, His Heirs or Successors, in consequence of the next Extinction which shall take place of any Peerage of that Part of the United Kingdom called *Ireland*:

If a Claim be after that Period made and allowed, and a new Creation shall have taken place in the Interval, no new Right of Creation shall accrue to His Majesty on the next Extinction of a Peerage.

Questions touching the Election of Members to sit in the House of Commons of the United Kingdom on the Part of Ireland shall be decided as Questions touching such Elections in Great Britain;

That all Questions touching the Election of Members to sit on the Part of *Ireland* in the House of Commons of the United Kingdom shall be heard and decided in the same Manner as Questions touching such Elections in *Great Britain* now are or at any Time hereafter shall by Law be heard and decided; subject nevertheless to such particular Regulations in respect of *Ireland* as, from local Circumstances, the Parliament of the United Kingdom may from Time to Time deem expedient:

and their Qualifications in respect of Property shall be the same as in England.

That the Qualifications in respect of Property of the Members elected on the Part of *Ireland* to sit in the House of Commons of the United Kingdom, shall be respectively the same as are now provided by Law in the Cases of Elections for Counties and Cities and Boroughs respectively in that Part of *Great Britain* called *England*, unless any other Provision shall hereafter be made in that Respect by Act of Parliament of the United Kingdom.

When His Majesty shall declare His Pleasure for holding a Parliament of the United Kingdom, a Proclamation shall issue to cause the Lords and Commons, who are to serve on the Part of Ireland, to be returned as shall be provided by any Act of the present Session in Ireland.

That when His Majesty, His Heirs or Successors, shall declare His, Her, or Their Pleasure for holding the First or any subsequent Parliament of the United Kingdom, a Proclamation shall issue under the Great Seal of the United Kingdom, to cause the Lords Spiritual and Temporal, and Commons, who are to serve in the Parliament thereof on the Part of *Ireland*, to be returned in such Manner as by any Act of this present Session of the Parliament of *Ireland* shall be provided; and that the Lords Spiritual and Temporal and Commons of *Great Britain* shall, together with the Lords Spiritual and Temporal and Commons so returned as aforesaid on the Part of *Ireland*, constitute the Two Houses of the Parliament of the United Kingdom:

If His Majesty, on or before Jan. 1, 1801, shall declare it is expedient that the present Parliament of Great Britain should be the Members of the respective Houses of the First Parliament of the United Kingdom on the Part of Great Britain, they and the Lords and Commons returned on the Part of Ireland may continue to sit so long as the present Parliament of Great Britain may; but until an Act shall have passed in the United Parliament, providing in what Cases Persons holding Offices of Profit under the Crown, in Ireland, shall be incapable of sitting in the House of Commons of the United Kingdom, no more than 20 shall sit therein; and if more than that Number be returned, the Seats or Places of such as shall have accepted such Offices shall be vacated so as to reduce the Number of Members holding such Offices or Places to the Number of Twenty; and no Person holding any such Office or Place shall be capable of being elected or of sitting in the said House, while there are Twenty Persons holding such Offices or Places sitting in the said House; and that every One of the Lords of Parliament of the United Kingdom, and every Member of the House of Commons of the United Kingdom, in the First and all succeeding Parliaments, shall until the Parliament of the United Kingdom shall otherwise provide, take the Oaths and

the United Parliament shall take the Oaths, &c. as enjoined to be taken by the Lords and

make and subscribe the Declaration, and take and subscribe the Oath now by Law enjoined to be taken, made, and subscribed by the Lords and Commons of the Parliament of *Great Britain*:

Commons of the British Parliament.

The Lords of Parliament on the Part of Ireland shall have the same Privileges as the Lords on the Part of Great Britain, and all Lords Spiritual of Ireland shall have Rank next after the Lords Spiritual of the same Rank of Great Britain, and shall enjoy the same Privileges, (except those depending upon sitting in the House of Lords), and the Temporal Peers of Ireland shall have Rank next after the Peers of the like Rank in Great Britain at the Time of the Union; and all Peerages of Ireland and of the United Kingdom created after the Union shall have Rank according to Creation; and all Peerages of Great Britain and of Ireland shall in all other Respects, be considered as Peerages of the United Kingdom, and the Peers of Ireland shall enjoy the same Privileges, except those depending upon sitting in the House of Lords.

That the Lords of Parliament on the Part of *Ireland*, in the House of Lords of the United Kingdom shall at all Times have the same Privileges of Parliament which shall belong to the Lords of Parliament on the Part of *Great Britain*; and the Lords Spiritual and Temporal respectively on the Part of *Ireland* shall at all Times have the same Rights in respect to their sitting and voting upon the Trial of Peers, as the Lords Spiritual and Temporal respectively on the Part of *Great Britain*; and that all Lords Spiritual of *Ireland* shall have Rank and Precedency next and immediately after the Lords Spiritual of the same Rank and Degree of *Great Britain*, and shall enjoy all Privileges as fully as the Lords Spiritual of *Great Britain* do now or may hereafter enjoy the same (the Right and Privilege of sitting in the House of Lords, and the Privileges depending thereon, and particularly the Right of sitting on the Trial of Peers excepted); and that the Persons holding any temporal Peerages of *Ireland*, existing at the Time of the Union, shall, from and after the Union, have Rank and Precedency next and immediately after all the Persons holding Peerages of the like Orders and Degrees in *Great Britain*, subsisting at the Time of the Union; and that all Peerages of *Ireland* created after the Union shall have Rank and Precedency with the Peerages of the United Kingdom, so created according to the Dates of their Creations; and that all Peerages both of *Great Britain* and *Ireland*, now subsisting or hereafter to be created, shall in all other Respects, from the Date of the Union, be considered as Peerages of the United Kingdom; and that the Peers of *Ireland* shall, as Peers of the United Kingdom, be sued and tried as Peers, except as aforesaid; and shall enjoy all Privileges of Peers as fully as the Peers of *Great Britain*; the Right and Privilege of sitting in the House of Lords, and the Privileges depending thereon, and the Right of sitting on the Trial of Peers, only excepted:

## ARTICLE FIFTH.

The Churches of England and Ireland to be united into One Protestant Episcopal Church, and the Doctrine of the Church of Scotland to remain as now established.

That it be the Fifth Article of Union, That the Churches of *England* and *Ireland*, as now by Law established, be united into One Protestant Episcopal Church, to be be called *The United Church of England and Ireland*; and that the Doctrine, Worship, Discipline, and Government of the said United Church shall be and shall remain in full Force for ever, as the same are now by Law established for the Church of *England*; and that the Continuance and Preservation of the said United Church, as the established Church of *England* and *Ireland*, shall be deemed and taken to be an essential and fundamental Part of the Union; and that in like Manner the Doctrine, Worship, Discipline and Government of the Church of *Scotland*, shall remain and be preserved as the same are now established by Law and by the Acts for the Union of the Two Kingdoms of *England* and *Scotland*:

## ARTICLE SIXTH.

The Subjects of Great Britain and Ireland shall be on the same Footing in respect of Trade and Navigation, and in all Treaties with Foreign Powers the Subjects of Ireland shall have the same Privileges as British Subjects.

That it be the Sixth Article of Union, That His Majesty's Subjects of *Great Britain* and *Ireland* shall, from and after the First Day of *January* One thousand eight hundred and one, be entitled to the same Privileges, and be on the same Footing, as to Encouragements and Bounties on the like Articles being the Growth, Produce, or Manufacture of either Country respectively, and generally in respect of Trade and Navigation in all Ports and Places in the United Kingdom and its Dependencies; and that in all Treaties made by His Majesty, His Heirs and Successors, with any Foreign Power, His Majesty's Subjects of *Ireland* shall have the same Privileges, and be on the same Footing, as His Majesty's Subjects of *Great Britain*:

From January 1, 1801, all Prohibitions and Bounties on the Export of Articles the Produce or Manufacture of either Country to the other shall cease.

That, from the First Day of *January* One thousand eight hundred and one, all Prohibitions and Bounties on the Export of Articles, the Growth, Produce, or Manufacture of either Country to the other, shall cease and determine; and that the said Articles shall thenceforth be exported from one Country to the other, without Duty or Bounty on such Export:

All Articles the Produce or Manufacture of the hereinafter enumerated Articles subject to specific

That all Articles, the Growth, Produce or Manufacture, of either Country, (not herein-after enumerated, free from Duty, specific Duties), shall from henceforth be imported into each Country from the other, free from Duty, other than the Countervailing Duties on the several Articles enumerated in the Schedule





Schedule Number One A. and B. hereunto annexed, as are therein specified, or to such other Countervailing Duties as shall hereafter be imposed by the Parliament of the United Kingdom, in the Manner herein-after provided; and that, for the Period of Twenty Years from the Union, the Articles enumerated in the Schedule Number Two hereunto annexed, shall be subject on Importation into each Country from the other, to the Duties specified in the said Schedule Number Two; and the Woollen Manufactures, known by the Names of *Old and New Drapery*, shall pay, on Importation into each Country from the other, the Duties now payable on Importation into *Ireland*; Salt and Hops, on Importation into *Ireland* from *Great Britain*, Duties not exceeding those which are now paid on Importation into *Ireland*; and Coals, on Importation into *Ireland* from *Great Britain*, shall be subject to Burthens not exceeding those to which they are now subject:

Duties, shall be imported into each Country from the other Duty free, other than the Countervailing Duties in the Schedule No. 1. or to such as shall hereafter be imposed by the United Parliament; and for 20 Years from the Union, the Articles in Schedule No. 2. shall be subject, on Importation into each Country, to the Duties in the said Schedule; and Old and new Drapery shall pay, on Importation into each Country, the Duty now payable on Importation into Ireland: Salt, Hops, and Coals, on Importation into Ireland, not exceeding the present Duties.

That Callicoes and Muslins shall, on their Importation into either Country from the other, be subject and liable to the Duties now payable on the same on the Importation thereof from *Great Britain* into *Ireland*, until the Fifth Day of *January* One thousand eight hundred and eight; and from and after the said Day, the said Duties shall be annually reduced, by equal Proportions as near as may be in each Year, so as that the said Duties shall stand at Ten *per Centum* from and after the Fifth Day of *January* One thousand eight hundred and sixteen, until the Fifth Day of *January* One thousand eight hundred and twenty-one: And that Cotton Yarn and Cotton Twist shall, on their Importation into either Country from the other, be subject and liable to the Duties now payable upon the same on the Importation thereof from *Great Britain* into *Ireland*, until the Fifth Day of *January* One thousand eight hundred and eight; and from and after the said Day, the said Duties shall be annually reduced by equal Proportions as near as may be in each Year, so that as that all Duties shall cease on the said Articles from and after the Fifth Day of *January* One thousand eight hundred and sixteen.

Callicoes and Muslins on Importation into either Country shall be subject to the Duties now payable on the Importation thereof from Great Britain into Ireland, till January 5, 1808, which shall then be annually reduced so as to stand at 10 per Cent. from January 5, 1816, until January 5, 1821; Cotton Yarn and Twist shall, on Importation into either Country, be subject to the Duties now payable on Importation from Great Britain into Ireland until January 5, 1808, and shall then be annually reduced so as that all Duties shall cease from January 5, 1816.

That any Articles of the Growth, Produce or Manufacture of either Country, which are or may be subject to Internal Duty, or to Duty on the Materials of which they are composed, may be made subject, on their Importation into each Country respectively from the other, to such Countervailing Duty as shall appear to be just and reasonable in respect of such Internal Duty or Duties on the Materials; and that for the said Purposes the Articles specified in the said Schedule Number One, A. and B. shall be subject to the Duties set forth therein, liable to be taken off, diminished, or increased, in the Manner herein specified; and that upon the Export of the said Articles from each Country to the other respectively, a Drawback shall be given equal in Amount to the Countervailing Duty payable on such Articles on the Import thereof into the same Country from the other; and that in like Manner in future it shall be competent to the United Parliament to impose any new or additional Countervailing Duties, or to take off, or diminish such existing Countervailing Duties as may appear, on like Principles, to be just and reasonable in respect of any future or additional Internal Duty on any Article of the Growth, Produce, or Manufacture of either Country, or of any new or additional Duty on any Materials of which such Article may be composed, or of any Abatement of Duty on the same; and that when any such new or additional Countervailing Duty shall be so imposed on the Import of any Article into either Country from the other, a Drawback, equal in Amount to such Countervailing Duty shall be given in like Manner on the Export of every such Article respectively from the same Country to the other:

Articles of the Produce or Manufacture of either Country, subject to Internal Duty, or to Duty on the Materials, may be subjected on Importation into each Country to Countervailing Duties, and upon their Export a Drawback of the Duty shall be allowed.

That all Articles, the Growth, Produce, or Manufacture of either Country, when exported through the other, shall in all Cases be exported subject to the same Charges as if they had been exported directly from the Country of which they were the Growth, Produce, or Manufacture:

Articles the Produce or Manufacture of either Country when exported through the other, shall be subject to the same Charges as if exported directly from the Country of which they were the Produce or Manufacture.

That all Duty charged on the Import of Foreign or Colonial Goods into either Country shall, on their Export to the other, be either drawn back, or the Amount (if any be retained) shall be placed to the Credit of the Country to which they shall be so exported, so long as the Expenditure of the United Kingdom shall be defrayed by proportional Contributions: Provided always, that nothing herein shall extend to take away any Duty, Bounty, or Prohibition, which exists with respect to Corn, Meal, Malt, Flour or Biscuit; but that all Duties, Bounties, or Prohibitions, on the said Articles, may be regulated, varied, or repealed, from Time to Time, as the United Parliament shall deem expedient.

Duty on the Import of Foreign or Colonial Goods into either Country shall be drawn back, or if any be retained shall be credited to the Country to which exported so long as the Expenditure of the United Kingdom shall be defrayed by proportional Contributions; Act not to take away any Duty, Bounty, or Prohibition with respect to Corn, &c. which may be regulated as the United Parliament shall deem expedient.

SCHEDULE

# SCHEDULE, Number One.

Of the Articles to be charged with Countervailing Duties upon Importation from *Ireland* into *Great Britain*, and from *Great Britain* into *Ireland*, respectively, according to the Sixth Article of Union.

## A.

## On Importation into *Great Britain* from *Ireland*.

| ARTICLES. | Customs. £. s. d. | Excise. £. s. d. |
|---|---|---|
| BEER.—For every Barrel consisting of Thirty-six Gallons, English Beer Measure, of Irish Beer, Ale, or Mum, which shall be imported into Great Britain directly from Ireland, and so in Proportion for any greater or less Quantity, to be paid by the Importer thereof | — | — 8 — |
| BRICKS and Tiles.—For every Thousand of Irish Bricks | — | — 5 — |
| For every Thousand of Irish Plain Tiles | — | — 4 10 |
| For every Thousand of Irish Pan or Ridge Tiles | — | — 12 10 |
| For every Hundred of Irish Paving Tiles, not exceeding Ten Inches square | — | — 2 5 |
| For every Hundred of Irish Paving Tiles exceeding Ten Inches square | — | — 4 10 |
| For every Thousand of Irish Tiles, other than such as are herein-before enumerated and described, by whatsoever Name or Names such Tiles are or may be called or known | — | — 4 10 |
| CANDLES.—For every Pound Weight Avoirdupois of Irish Candles of Tallow and other Candles whatsoever (except Wax and Spermaceti) | — | — — 1 |
| For every Pound Weight Avoirdupois of Irish Candles, which may be made of Wax or Spermaceti, or which are usually called or sold either for Wax or Spermaceti, notwithstanding the Mixture of any other Ingredient therewith | — | — — 3½ |
| CHOCOLATE, &c.—For every Pound Weight Avoirdupois of Irish Cocoa, Cocoa Paste, or Chocolate | — | — 2 — |
| CORDAGE; *videlicet*.—To be used as Standing Rigging, or other Cordage made from Topt Hemp, the Ton, containing Twenty hundred Weight | 4 10 3 | |
| Of any other Sort, Cable Yarn, Packthread, and Twine, the Ton, containing Twenty hundred Weight | 4 4 4 | |





| ARTICLES. | Customs. £. s. d. | Excise. £. s. d. |
|---|---|---|
| CYDER and PERRY.—For every Hogshead, consisting of Sixty-three Gallons English Wine Measure, of Irish Cyder and Perry which shall be imported as Merchandize or for Sale, and which shall be sent or consigned to any Factor or Agent to sell or dispose of | — | — 19 2 |
| GLASS.—For every Square Foot Superficial Measure of Irish Plate Glass | — | — 2 2¼ |
| For every Hundred Weight of Irish Flint, Enamel, Stained, Paste, or Phial Glass | — | 2 3 6 |
| For every Hundred Weight of Irish Spread Window Glass commonly called Broad Glass | — | — 8 1 |
| For every Hundred Weight of Irish Window Glass (not being Spread Glass) whether flashed or otherwise manufactured, and commonly called or known by the Name of Crown Glass, or German Sheet Glass | — | 1 9 9 |
| For every Hundred Weight of Vessels made use of in Chemical Laboratories, and of Garden Glasses, and of all other Vessels or Utensils of Common Bottle Metal, manufactured in Ireland, common Bottles excepted | — | — 4 —½ |
| For every Hundred Weight of any Sort or Species of Irish Glass, not herein-before enumerated or described | — | 2 2 — |
| Bottles of Common Green Glass, the Dozen Quarts | — — 9 | |
| HOPS.—For every Pound Weight Avoirdupois of Irish Hops | — | — — 1½⁄₂₆ |
| LEATHER, Unmanufactured.—For every Pound Weight Avoirdupois of Hides, of what kind soever, and of Calf Skins, Kips, Hog Skins, Dog Skins, and Seal Skins, tanned in Ireland, and of Sheep Skins and Lamb Skins so tanned for Gloves and Bazils which shall be imported in the whole Hide or Skin, and neither cut nor diminished in any Respect whatever | — | — — 1½ |
| For every Dozen of Goat Skins tanned in Ireland to resemble Spanish Leather | — | — 4 — |
| For every Dozen of Sheep Skins tanned in Ireland for Roans, being after the Nature of Spanish Leather | — | — 2 3 |
| For every Pound Weight Avoirdupois of all other Hides or Skins not herein-before enumerated and described, and of all Pieces and Parts of Hides or Skins which shall be tanned in Ireland | — | — — 6 |
| For all Hides of Horses, Mares, and Geldings, which shall be dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland, for each and every such Hide | — | — 1 6 |
| For all Hides of Steers, Cows, or any other Hides of what Kind soever (those of Horses, Mares, and Geldings excepted) which shall be dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland, for each and every such Hide | — | — 3 — |
| For every Pound Weight Avoirdupois of all Calf Skins, Kips, and Seal Skins, which shall be so dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland, and imported into Great Britain, in the whole Skin, neither cut nor diminished in any respect whatever | — | — — 1½ |
| For every Dozen of Slink Calf Skins which shall be so dressed in Allum and Salt, or Meal, or otherwise tawed with the Hair on in Ireland | — | — 3 — |

| ARTICLES. | Customs. £. s. d. | Excise. £. s. d. |
|---|---|---|
| LEATHER, *continued.* | | |
| For every Dozen of Slink Calf Skins which shall be so dressed in Allum and Salt, or Meal, or otherwise tawed without Hair, in Ireland, and for every Dozen of Dog Skins and Kid Skins, which shall be dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland | — | — 1 — |
| For every Pound Weight Avoirdupois of Buck and Doe Skins, which shall be dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland, and which shall be imported in the whole Skin and neither cut nor diminished in any respect whatever | — | — — 6 |
| For every Dozen of Goat Skins and Beaver Skins, which shall be dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland | — | — 2 — |
| For every Pound Weight Avoirdupois of Sheep Skins and Lamb Skins which shall be dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland, and which shall be imported in the whole Skin, and neither cut nor diminished in any respect whatever | — | — — 1¼ |
| For every Pound Weight Avoirdupois of all other Hides and Skins, not herein-before enumerated and described, and of all Pieces or Parts of Hides or Skins, which shall be dressed in Allum and Salt, or Meal, or otherwise tawed in Ireland | — | — — 6 |
| For every Pound Weight Avoirdupois of all Buck, Deer, and Elk Skins, which shall be dressed in Oil in Ireland, and imported in the whole Skin, and neither cut nor diminished in any respect whatever | — | — 1 — |
| For every Pound Weight Avoirdupois of all Sheep and Lamb Skins, which shall be dressed in Oil in Ireland | — | — — 3 |
| For every Pound Weight Avoirdupois of all other Hides and Skins and Parts and Pieces of Hides and Skins, which shall be dressed in Oil in Ireland | — | — — 6 |
| For every Dozen of Irish Vellum | — | — 3 5½ |
| For every Dozen of Irish Parchment | — | — 1 8¾ |
| LEATHER, manufactured into Goods and Wares: | | |
| For every Pound Weight Avoirdupois of tanned Leather, manufactured and actually made into Goods or Wares in Ireland | — | — — 1½ |
| For every Pound Weight Avoirdupois of Irish made Boots and Shoes, and Gloves, and other Manufactures made of tawed or dressed Leather | — | — — 1 |
| For every Pound Weight Avoirdupois of all Buck and Deer Skins, and Elk Skins, dressed in Oil and manufactured into Goods and Wares in Ireland | — | — 1 — |
| For every Pound Weight Avoirdupois of all Sheep and Lamb Skins, dressed in Oil and manufactured, into Goods or Wares in Ireland | — | — — 3 |
| For every Pound Weight Avoirdupois of all other Hides and Skins, not herein-before enumerated or described, dressed in Oil and manufactured into Goods or Wares in Ireland | — | — — 6 |
| MEAD or METHEGLIN.—For every Gallon, English Wine Measure, of Irish Mead or Metheglin | — | — 1 —½ |
| PAPER.—For every Pound Weight Avoirdupois of Irish Paper, fit or proper, or that may be used for or applied to the Uses or | | |

Purposes



| ARTICLES. | Customs. £. s. d. | Excise. £. s. d. |
|---|---|---|
| PAPER, *continued.* | | |
| Purposes of Writing, Drawing, and Printing, or either of them, and of all Irish Elephant Papers and Cartridge Papers | — | — — 2½ |
| For every Pound Weight Avoirdupois of Irish coloured Papers and whited Brown Papers (other than and except Elephant and Cartridge Papers) fit and proper for the Use and Purpose of wrapping up Goods, and not fit or proper or capable of being used for or applied to the Purposes of Writing, Drawing, and Painting, or either of them | — | — — 1 |
| For every Pound Weight Avoirdupois of Irish Brown Paper, fit and proper for the Use and Purpose of wrapping up Goods, and not fit or proper or capable of being used for or applied to the Uses and Purposes of Writing, Drawing and Printing, or either of them | — | — — —½ |
| For every Pound Weight Avoirdupois of every Sort or Kind of Irish Paper, not herein-before enumerated or described, Sheathing and Button Paper and Button Board excepted | — | — — 2½ |
| For every One hundred Weight of Irish Pasteboard, Millboard, and Scaleboard | — | — 10 6 |
| For every One hundred Weight of Irish glazed Papers for Clothiers and Hot Pressers | — | — 6 — |
| For every Pound Weight Avoirdupois of Books, bound or unbound, and of Maps or Prints, which shall be imported into Great Britain directly from Ireland | — | — — 2 |
| PRINTED GOODS.—For every Yard square of Irish printed, painted, or stained Papers, to serve for Hangings or other Uses | — | — — 1¾ |
| For every Yard in Length, reckoning Yard-wide, of Foreign Calicoes and Foreign Muslins, which shall be printed, painted, stained, or dyed in Ireland (except such as shall be dyed throughout of One Colour), over and above any Duty of Customs payable on the Importation of Foreign Calicoes and Muslins | — | — — 7 |
| For every Yard in Length, reckoning Yard-wide, of all Irish printed, painted, stained, or dyed Irish-made Calicoes, Muslins, Linens, and Stuffs, made either of Cotton or Linen, mixed with other Materials, Fustians, Velvets, Velverets, Dimities and other figured Stuffs, made of Cotton and other Materials, mixed or wholly made of Cotton Wool (except such as shall be dyed throughout of One Colour only) | — | — — 3½ |
| For every Yard in Length, reckoning Yard-wide, of all Irish printed, stained, painted or dyed Irish made Stuffs not before enumerated or described (except such as shall be dyed throughout of One Colour only and except Stuffs made of Woollen, or whereof the greatest Part in Value shall be Woollen) | — | — — 3½ |
| For every Yard in Length, reckoning Half Yard wide, of all Irish printed, stained, painted, or dyed Silks, (Silk Handkerchiefs excepted) over and above any Duty of Customs payable on the Importation of Silk | — | — 1 1¾ |
| For every Yard square of Irish printed, stained, painted, or dyed Silk Handkerchiefs, and so in Proportion for wide or narrow Silk Handkerchiefs, over and above every Duty of Customs payable on Silk | — | — — 4½ |
| SALT.—For every Bushel, consisting of Fifty-six Pounds Weight Avoirdupois, of Irish Salt, or Irish Glauber or Irish Epsom Salt | — | — 10 — |

For

| ARTICLES. | Customs. | Excise. |
|---|---|---|
| | £. s. d. | £. s. d. |
| SALT. *continued.* | | |
| For every Bushel, consisting of Sixty-five Pounds Weight Avoirdupois, of Irish Rock Salt - - - | — | — 10 — |
| SILK.—Manufactures of Ribbons and Stuffs of Silk only, the Pound, containing Sixteen Ounces - - - | — 5 — | |
| Note, Two-thirds of the Weight of Gauze and One-third of the Weight of Crape, is to be deducted for Gum and Dress. | | |
| Silk and Ribbons of Silk, mixed with Gold or Silver, the Pound containing Sixteen Ounces - - - | — 6 8 | |
| Silk Stockings, Silk Gloves, Silk Fringe, Silk Laces, stitching or sewing Silk, the Pound containing Sixteen Ounces - - | — 3 — | |
| Silk, Manufactures of, not otherwise enumerated or described, the Pound, containing Sixteen Ounces - - | — 4 — | |
| Stuffs of Silk and Grogram Yarn, the Pound containing Sixteen Ounces - - - - - | — 1 2 | |
| Stuffs of Silk mixed with Incle or Cotton, the Pound containing Sixteen Ounces - - - - | — 1 8 | |
| Stuffs of Silk and Worsted, the Pound containing Sixteen Ounces | — — 10 | |
| Stuffs of Silk mixed with any other Material, the Pound containing Sixteen Ounces - - - | — 1 3 | |
| SOAP.—For every Pound Weight Avoirdupois of Irish Hard, Cake, or Ball Soap - - - - | — | — — $2\frac{1}{4}$ |
| For every Pound Weight of Irish Soft Soap - - | — | — — $1\frac{3}{4}$ |
| SPIRITS, British.—For every Gallon English Wine Measure, of Spirits Aqua Vitæ, or Strong Waters, which shall be distilled or made in Ireland, and imported at a Strength not exceeding One to Ten over Hydrometer Proof - - - - | — | — 5 $1\frac{1}{4}$ |
| Note.—Spirits above the Strength of One to Ten will be charged in Proportion; and on sweetened or compounded Spirits, the Duty will be computed with the highest Degree of Strength at which such Spirits can be made. | | |
| STARCH.—For every Pound Weight of Irish Starch or Hair Powder, of what Kind soever. | — | — — $3\frac{1}{4}$ |
| SUGARS.—Refined; *videlicet*, called Bastards, whole or ground, the Hundred Weight - - - | — 18 2 | |
| Lumps, the Hundred Weight - - - - - | 1 14 —$\frac{3}{4}$ | |
| Single Loaf, the Hundred Weight - - - | 1 16 4 | |
| Powder Loaf and Double Loaf, the Hundred Weight - - | 1 19 1 | |
| Sugar Candy, brown, the Hundred Weight - - | 1 14 —$\frac{3}{4}$ | |
| Sugar Candy, white, the Hundred Weight - - | 1 19 1 | |
| Sugar, refined, of any other Sort, the Hundred Weight - | 1 19 1 | |
| SWEETS.—For every Barrel, consisting of Thirty-one Gallons and a Half, English Wine Measure, of Irish Sweets, or other Irish Liquor, made by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit or Sugar mixed with any other | | |

| ARTICLES. | Customs. £. s. d. | Excise. £. s. d. |
|---|---|---|
| SWEETS, *continued.* Materials or Ingredients whatsoever, commonly called Sweets, or called or distinguished by the Name of Made Wines | — | 2 2 — |
| TOBACCO and SNUFF.—For every Pound Weight Avoirdupois of unmanufactured Tobacco, of the Growth or Produce of Ireland, over and above any Duty of Customs | — | — 2 2 |
| For every Pound Weight Avoirdupois of Irish manufactured Short Cut Tobacco, or Tobacco manufactured into what is commonly called or known by the Name of Spanish | — | — 1 7 |
| For every Pound Weight Avoirdupois of Irish manufactured Shag Tobacco | — | — 1 5½ |
| For every Pound Weight Avoirdupois of Irish manufactured Roll Tobacco | — | — 1 7 |
| For every Pound Weight Avoirdupois of Irish manufactured Carrot Tobacco | — | — 1 5½ |
| For every Pound Weight Avoirdupois of every other Sort of Irish manufactured Tobacco, not herein-before enumerated or described | — | — 1 7 |
| For every Pound Weight Avoirdupois of Irish manufactured Rappee Snuff | — | — 1 4½ |
| For every Pound Weight Avoirdupois of Irish manufactured Scotch Snuff | — | — 1 10½ |
| For every Pound Weight Avoirdupois of Irish manufactured Brown Scotch Snuff | — | — 1 3½ |
| For every Pound Weight Avoirdupois of Irish manufactured Tobacco Stalk Flour | — | — 1 9 |
| For every Pound Weight Avoirdupois of every other Sort or Kind of Irish manufactured Snuff, or Snuff Work, not herein-before enumerated or described | — | — 1 10½ |
| Tobacco unmanufactured, the Pound | 6/10 | |
| VERJUICE.—For every Hogshead consisting of Sixty-three Gallons, English Wine Measure, of Irish Verjuice | — | — 7 8 |
| VINEGAR.—For every Barrel consisting of Thirty-four Gallons, English Beer Measure, of Irish Vinegar | — | — 12 8½ |
| WIRE.—For every Ounce Troy Weight of Irish Gilt Wire | — | — — 9½ |
| For every Ounce Troy of Irish Silver Wire | — | — — 7 |
| For every Pound Weight Avoirdupois of Irish Gold Thread, Gold Lace, or Gold Fringe, made of Plate Wire spun upon Silk | — | — 7 8 |
| For every Pound Weight Avoirdupois of Irish Silver Thread, Silver Lace, or Silver Fringe, made of Plate Wire spun upon Silk | — | — 5 9 |

# B.

## On Importation into *Ireland* from *Great Britain*.

| ARTICLES. | £. | s. | d. |
|---|---|---|---|
| BEER.—For and upon every Barrel containing Thirty-two Gallons, imported from Great Britain | — | 4 | 6 |
| GLASS BOTTLES.—For and upon each reputed Quart | — | — | —¼ |
| LEATHER, Unmanufactured.—For and upon each Pound in every Hide or Skin, or Piece of any such Hide or Skin of what Kind or Denomination soever, other than such as are herein-after mentioned and described | — | — | 1 |
| For and upon each Hide of Horses, Mares, or Geldings | — | 1 | — |
| For and upon all Skins called Veal Skins, and all Skins of Hogs, for every Dozen Skins thereof, and after the same Rate for any greater or less Quantity | — | 5 | — |
| For and upon all Skins for Shoes and other like Purposes, and all Seal Skins, for every Dozen thereof, and after the same Rate for any greater or less Quantity | — | 2 | 6 |
| For and upon all Skins for Bookbinders Use, for every Dozen thereof, and after the same Rate for any greater or less Quantity | — | 1 | — |
| For and upon all Goat Skins tanned with Shumack, or otherwise to resemble Spanish Leather, and all Sheep Skins tanned for Roans, being after the Nature of Spanish Leather, for every Pound Weight Avoirdupois | — | — | 1 |
| For and upon all Sheep and Lamb Skins tanned for Gloves and Basils, for every Pound Weight Avoirdupois, and so in Proportion for any greater or less Quantity | — | — | —½ |
| LEATHER, Dressed in Oil.—For and upon every Hide and Skin, and Piece of such Hide and Skin, other than such as are hereinafter mentioned or described, for every Pound Weight Avoirdupois | — | — | 2 |
| For and upon all Deer Skins, Goat Skins, and Beaver Skins, for every Pound Weight thereof Avoirdupois | — | — | 3 |
| For and upon all Calf Skins, for every Pound Weight thereof Avoirdupois | — | — | 2 |
| For and upon all Sheep and Lamb Skins, for every Pound Weight Avoirdupois | — | — | —½ |
| VELLUM and PARCHMENT.—For and upon every Dozen Skins of Vellum | — | — | 6 |
| For and upon every Dozen Skins of Parchment | — | — | 3 |
| LEATHER, Manufactured into Goods and Wares.—For and upon all tanned Leather manufactured into Goods and Wares, whereof Leather is the most valuable Part, the following Duties; *videlicet*, | | | |
| For and upon every Pound Weight Avoirdupois of tanned Leather, manufactured and actually made into Goods and Wares in Great Britain of Leather only, or of which Leather makes the most valuable Part | — | — | 1 |
| For and upon every Pound Weight Avoirdupois of tawed or dressed Leather, manufactured and actually made in Great Britain, of Leather only, or of which Leather makes the most valuable Part | — | — | 1½ |
| For and upon every Pound Weight Avoirdupois of all Buck and Deer Skins, and Elk Skins, dressed in Oil, and manufactured into Goods and Wares in Great Britain, of Leather only, or of which Leather makes the most valuable Part | — | — | 3 |



| ARTICLES. | £. | s. | d. |
|---|---|---|---|
| LEATHER, *continued.* For and upon every Pound Weight Avoirdupois of all Sheep and Lamb Skins dressed in Oil, and manufactured into Goods and Wares in Great Britain, of Leather only, or of which Leather makes the most valuable Part | — | — | —½ |
| For and upon every Pound Weight Avoirdupois of all other Hides and Skins, not herein-before enumerated or described, dressed in Oil, and manufactured into Goods and Wares in Great Britain, of Leather only, or of which Leather makes the most valuable Part | — | — | 2 |
| PAPER.—For and upon every Pound Weight Avoirdupois of Paper, fit or proper for, or that may be used for or applied to the Uses or Purposes of Writing, Drawing, or Printing, or either of them, and all Elephant Paper, and all Cartridge Paper | — | — | 2½ |
| For every Pound Weight Avoirdupois of all coloured Paper, and whited-brown Papers, other than and except Elephant and Cartridge Paper, fit or proper for the Uses or Purposes of wrapping up Goods, and not fit or proper, or capable of being used for or applied to the Uses or Purposes of Writing, Drawing, and Printing, or either of them, and also except Paper Hangings | — | — | 1 |
| For every Pound Weight Avoirdupois of Brown Paper, fit and proper for the Use or Purpose of wrapping up Goods, and not fit or proper or capable of being used for or applied to the Uses or Purposes of Writing, Drawing, or Printing, or either of them | — | — | —½ |
| For and upon every One hundred Weight of Glazed Paper for Clothiers and Hotpressers, and so in proportion for any greater or less Quantity | — | 5 | — |
| For and upon every One hundred Weight of Pasteboard, Millboard, and Scaleboard, and so in Proportion for any greater or less Quantity | — | 10 | — |
| For and upon every Pound Weight of every Sort or Kind of Paper, not herein-before particularly enumerated or described, other than and except Papers commonly called or known by the Names of Sheathing Paper, and Button Paper or Button Board, and Paper Hangings | — | — | 2½ |
| STAINED Paper.—For and upon every square Yard of printed, painted, or stained Paper, for Hangings or other Uses, and so in Proportion for any greater or less Quantity | — | — | 1 |
| For and upon every Pound Weight Avoirdupois of Books bound or unbound, and of Maps or Prints, which shall be imported into Ireland from Great Britain | — | — | 2 |
| CARDS.—For and upon every Pack of printed, painted, or playing Cards, made or manufactured in Great Britain | — | 1 | 5 |
| And a further Duty of 2½ *d.* per Pound Weight. | | | |
| DICE.—For and upon every Pair of Dice made or manufactured in Great Britain | — | 10 | — |
| WROUGHT PLATE.—For and upon every Ounce Troy Weight of Gold or Silver Plate, which shall be wrought, made or manufactured in Great Britain, and imported into Ireland | — | — | 6 |
| SILK MANUFACTURE.—For and upon all Silks being of the Manufacture of Great Britain, and imported directly from thence, the following Duties; *videlicet*, | | | |
| For and upon all Ribbons and Stuffs of Silks only, for every Pound Weight thereof containing Sixteen Ounces | — | 2 | 2 |

| ARTICLES. | £. s. d. |
|---|---|
| SILK MANUFACTURE, *continued.* | |
| For and upon all Silk and Ribbons of Silk, mixed with Gold or Silver, for every Pound Weight thereof containing Sixteen Ounces | — 2 9 |
| For and upon all Silk Stockings, Silk Gloves, Silk Purses, Silk Laces, stitching and sewing Silk, for every Pound Weight thereof containing Sixteen Ounces | — 1 3 |
| For and upon all Manufactures of Silk not otherwise enumerated or described, for every Pound Weight thereof containing Sixteen Ounces | — 1 3 |
| For and upon all Stuffs of Silk and Grogram Yarn, the Pound Weight containing Sixteen Ounces | — — 6 |
| For and upon all Stuffs of Silk mixed with Incle or Cotton, the Pound Weight containing Sixteen Ounces | — — 9 |
| For and upon all Stuffs of Silk and Worsted mixed, the Pound Weight containing Sixteen Ounces | — — 4 |
| For and upon all Stuffs of Silk mixed with any other Material, the Pound Weight containing Sixteen Ounces | — — 6½ |
| SPIRITS.—For and upon every Gallon of Spirits, being of the Manufacture of Great Britain, and imported from thence, a Duty of | — 3 7 |
| SUGAR, Refined—of the Manufacture of Great Britain, and imported directly from thence, the following Duties; *viz.*(1) | |
| For and upon all Sugar called Bastards, white or ground, the Hundred Weight containing 112 Pounds | — 19 6 |
| For and upon all Sugar called Lumps, the Hundred Weight containing 112 Pounds | 1 16 10½ |
| For and upon all Sugar called Single Loaf Sugar, the Hundred Weight containing 112 Pounds | 1 19 4 |
| For and upon all Sugar called Powder Loaf and Double Loaf, the Hundred Weight containing 112 Pounds | 2 2 4 |
| For and upon all Sugar called Sugar Candy, brown, the Hundred Weight containing 112 Pounds | 1 16 10 |
| For and upon all Sugar called Sugar Candy, white, the Hundred Weight containing 112 Pounds | 2 3 4 |
| For and upon all Sugar refined of any other Sort, the Hundred Weight containing 112 Pounds | 2 2 4 |
| SWEETS.—For and upon every Barrel, containing Thirty-two Gallons Wine Measure, of British Sweets, or other British Liquor made by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit and Sugar mixed with any other Material or Ingredients whatsoever, commonly called Sweets, or called or distinguished by the Name of Made Wines | — 10 — |
| For and upon every Gallon of Mead or Metheglin | — — 4 |
| For and upon every Barrel, containing Thirty-two Gallons, of Vinegar | — 3 — |
| TOBACCO and SNUFF.—For and upon every Pound Weight Avoirdupois of unmanufactured Tobacco, of the Growth or Produce of Great Britain, over and above any Duty of Customs now payable | — — 5 |
| For and upon every Pound Weight of British manufactured Short Cut Tobacco, or Tobacco manufactured into what is commonly called or known by the Name of Spanish | — 1 — 7/10 |
| For and upon every Pound Weight of British manufactured Shag Tobacco cut | — — 11 |
| For and upon every Pound Weight of British manufactured Roll Tobacco | — 1 — 7/10 |
| For and upon every Pound Weight of British manufactured Carrot Tobacco | — — 11 |
| For and upon every Pound Weight of every other Sort of British manufactured Tobacco not herein-before enumerated or described | — 1 — 7/10 |



| ARTICLES. | £. s. d. |
|---|---|
| TOBACCO and SNUFF, *continued.* | |
| For and upon every Pound Weight Avoirdupois of British manufactured Rappee Snuff | — — 10½ |
| For and upon every Pound Weight of British manufactured Snuff called Scotch Snuff | — 1 4 |
| For and upon every Pound Weight of British manufactured Snuff called Brown Scotch Snuff | — — 9¾ |
| For and upon every Pound Weight of British manufactured Stalk Flour | — 1 3 |
| For and upon every Pound Weight of every other Sort or Kind of British manufactured Snuff or Snuff Work, not herein-before enumerated or described | — 1 4 |

## SCHEDULE.—Number Two.

Of the Articles charged with the Duties specified upon Importation into *Great Britain* and *Ireland* respectively, according to the Sixth Article of Union.

*Apparel*
Brass, wrought
Cabinet Ware
Coaches and other Carriages
Copper, wrought
Cottons, other than Callicoes and Muslins
Glass
Haberdashery
Hats
Tin Plates, wrought Iron and Hard Ware
Gold and Silver Lace, Gold and Silver Thread, Bullion for Lace, Pearl, and Spangles
Millinery
Paper stained
Pottery
Sadlery and other Manufactured Leather
Silk Manufacture
Stockings

} Ten Pounds *per Centr.* on the true Value.

## ARTICLE SEVENTH.

That it be the Seventh Article of Union, that the Charge arising from the Payment of the Interest, and the Sinking Fund for the Reduction of the Principal, of the Debt incurred in either Kingdom before the Union, shall continue to be separately defrayed by *Great Britain* and *Ireland* respectively, except as herein-after provided:

That for the Space of Twenty Years after the Union shall take place, the Contribution of *Great Britain* and *Ireland* respectively, towards the Expenditure of the United Kingdom in each Year, shall be defrayed in the Proportion of Fifteen Parts for *Great Britain* and Two Parts for *Ireland*; and that at the Expiration of the said Twenty Years, the future Expenditure of the United Kingdom (other than the Interest and Charges of the Debt to which either Country shall be separately liable) shall be defrayed in such Proportion as the Parliament of the United Kingdom shall deem just and reasonable upon a Comparison of the real Value of the Exports and Imports of the respective Countries, upon an Average of the Three Years next preceding the Period of Revision; or on a Comparison of the Value of the Quantities of the following Articles consumed within the respective Countries, on a similar Average; *viz.* Sugar, Wine, Tea, Tobacco, and Malt; or according to the Aggregate Proportion resulting from both these Considerations combined; or on a Comparison of the Amount of Income in each Country, estimated from the Produce for the same Period of a general Tax, if such shall have been imposed, on the same Descriptions of Income in both Countries; and that the Parliament of the United Kingdom shall afterwards proceed in like Manner to revise and fix the said Proportions according to the same Rules, or any of them, at Periods not more distant than Twenty Years, nor less than Seven Years from each other; unless previous to any such Period, the Parliament of the United Kingdom shall have declared, as herein-after provided, that the Expenditure of the United Kingdom shall be defrayed indiscriminately, by equal Taxes imposed on the like Articles in both Countries: That, for the defraying the said Expenditure according to the Rules above laid down, the Revenues of *Ireland* shall hereafter constitute a Consolidated Fund, which shall be charged, in the First Instance, with the Interest of the Debt of *Ireland*, and with the Sinking Fund applicable to the Reduction of the said Debt, and the Remainder shall be applied towards defraying the Proportion of the Expenditure of the United Kingdom, to which *Ireland* may be liable in each Year: That the Proportion of Contribution to which *Great Britain* and *Ireland* will be liable, shall be raised by such Taxes in each Country respectively, as the Parliament of the United Kingdom shall from Time to Time deem fit; Provided always, that in regulating the Taxes in each Country, by which their respective Proportions shall be levied, no Article in *Ireland* shall be made liable to any new or additional Duty, by which the whole Amount of Duty payable thereon would exceed the Amount which will be thereafter payable in *England* on the like Article: That, if at the End of any Year any Surplus shall accrue from the Revenues of *Ireland*, after defraying the Interest, Sinking Fund, and proportional Contribution and separate Charges to which the said Country shall then be liable, Taxes shall be taken off to the Amount of such Surplus, or the Surplus shall be applied by the Parliament of the United Kingdom to local Purposes in *Ireland*, or to make good any Deficiency which may arise in the Revenues of *Ireland* in Time of Peace, or be invested, by the Commissioners of the National Debt of *Ireland*, in the Funds, to accumulate for the Benefit of *Ireland* at Compound Interest, in case of the Contribution of *Ireland* in Time of War; provided that the Surplus so to accumulate shall at no future Period be suffered to exceed the Sum of Five Millions: That all Monies to be raised after the Union, by Loans in Peace or War, for the Service of the United Kingdom, by the Parliament thereof, shall be considered to be a Joint Debt, and the Charges thereof shall be borne by the respective Countries in the Proportion of their respective Contributions; provided that, if at any Time, in raising their respective Contributions hereby fixed for each Country, the Parliament of the United Kingdom shall judge it fit to raise a greater Proportion of such respective Contributions in One Country within the Year than in the other, or to set apart a greater Proportion of Sinking Fund for the Liquidation of the Whole or any Part of the Loan raised on account of the One Country than of that raised on account of the other Country, then such Part of the said Loan, for the Liquidation of which different Provisions shall have been made for the respective Countries, shall be kept distinct, and shall be borne by each separately, and only that Part of the said Loan be deemed Joint and Common, for the Reduction of which the respective Countries shall have made Provision in the Proportion of their respective Contributions: That, if at any future Day the separate Debt of each Country respectively shall have been liquidated, or, if the Values of their respective Debts (estimated according to the Amount of the Interest and Annuities attending the same, and of the Sinking Fund applicable to the Reduction thereof, and to the Period within which the whole Capital of such Debt shall appear to be redeemable by such Sinking Fund) shall be to each other in the same Proportion with the respective Contributions of each Country respectively; or if the Amount by which the Value of the larger of such Debts shall vary from such Proportion, shall not exceed One hundredth Part of the said Value; and if it shall appear to the Parliament of the United Kingdom, that the respective Circumstances of the Two Countries will thenceforth admit of their contributing indistinctively, by equal Taxes imposed on the same Articles in each, to the future Expenditure of the United Kingdom, it shall be competent to the Parliament of the United Kingdom to declare, that all future Expence thenceforth to be incurred, together with the Interest and Charges of all Joint Debts contracted previous to such Declaration, shall be so defrayed indiscriminately by equal Taxes imposed on the same Articles in each Country, and thenceforth from Time to Time, as Circumstances may require, to impose and apply such Taxes accordingly, subject only to such particular Exemptions or Abatements in *Ireland*, and in that Part of *Great Britain* called *Scotland*, as Circumstances may appear from Time to Time to demand: That, from the Period of such Declaration, it shall no longer be necessary to regulate the Contribution of the Two Countries towards the future Expenditure of the United Kingdom, according to any specifick Proportion, or according to any of the Rules herein-before prescribed; provided nevertheless, that the Interest or Charges which may remain on account of any Part of the separate Debt with which either Country shall be chargeable, and which shall not be liquidated or consolidated proportionably as above, shall, until extinguished, continue to be defrayed by separate Taxes in each Country: That a Sum not less than the Sum which has been granted by the Parliament of *Ireland* on the Average of Six Years immediately preceding the First Day of *January* in the Year One thousand eight hundred, in Premiums for the internal Encouragement of Agriculture or Manufactures, or for the maintaining Institutions for pious and charitable Purposes, shall be applied, for the Period of Twenty Years after the Union, to such local Purposes in *Ireland*, in such Manner as the Parliament of the United Kingdom shall direct: That, from and after the First Day of *January* One thousand eight hundred and one, all publick Revenue arising in the United Kingdom from the territorial Dependencies thereof, and applied to the general Expenditure of the United Kingdom, shall be so applied in the Proportions of the respective Contributions of the Two Countries.

## ARTICLE EIGHTH.

All Laws in force at the Union, and all Courts of Jurisdiction within the respective Kingdoms, shall remain, subject to such Alteration, as may appear proper to the United Parliament.

All Appeals to be finally decided by the Peers of the United Kingdom.

There shall remain in Ireland a Court of Admiralty, and Appeals thereunto shall be to the Delegates in Chancery there.

That it be the Eighth Article of Union, That all Laws in force at the Time of the Union, and all the Courts of Civil and Ecclesiastical Jurisdiction within the respective Kingdoms, shall remain as now by Law established within the same, subject only to such Alterations and Regulations from Time to Time as Circumstances may appear to the Parliament of the United Kingdom to require; provided that all Writs of Error and Appeals, depending at the Time of the Union or hereafter to be brought, and which might now be finally decided by the House of Lords of either Kingdom, shall, from and after the Union be finally decided by the House of Lords of the United Kingdom; and provided, that, from and after the Union, there shall remain in *Ireland* an Instance Court of Admiralty, for the Determination of Causes, Civil and Maritime only, and that the Appeal from Sentences of the said Court shall be to His Majesty's Delegates in His Court of Chancery in that Part of the United Kingdom called *Ireland*; and that all Laws at present in Force in either Kingdom, which shall be contrary to any of the Provisions which may be enacted by any Act for carrying these Articles into Effect, be from and after the Union repealed.

All Laws contrary to the Provisions enacted for carrying these Articles into Effect to be repealed.

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His Majesty having been graciously pleased to approve of the foregoing Articles, it is enacted, That they shall be the Conditions of Union, and be in force for ever, from Jan. 1, 1801, provided Parliaments of both Kingdoms shall agree thereto.

And whereas the said Articles having, by Address of the respective Houses of Parliament in *Great Britain* and *Ireland*, been humbly laid before His Majesty, His Majesty has been graciously pleased to approve the same; and to recommend it to His Two Houses of Parliament in *Great Britain* and *Ireland* to consider of such Measures as may be necessary for giving Effect to the said Articles; In Order, therefore, to give full Effect and Validity to the same, be it enacted by the King'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 foregoing recited Articles, each and every One of them, according to the true Import and Tenor thereof, be ratified, confirmed, and approved, and be and they are hereby declared to be the Articles of the Union of *Great Britain* and *Ireland*, and the same shall be in Force and have Effect for ever, from the First Day

Day of *January* which shall be in the Year of our Lord One thousand eight hundred and one, provided that before that Period an Act shall have been passed by the Parliament of *Ireland*, for carrying into Effect, in the like Manner, the said foregoing recited Articles.

II. And whereas an Act, intituled, *An Act to regulate the Mode by which the Lords Spiritual and Temporal and Commons, to serve in Parliament for the Part of Ireland, shall be summoned and returned to the said Parliament*, has been passed by the Parliament of *Ireland*; the Tenor whereof is as follows; 'An Act to regulate the Mode by which the Lords Spiritual and Temporal, and the Commons, to serve in the Parliament of the United Kingdom for the Part of *Ireland*, shall be summoned and returned to the said Parliament. Whereas it is agreed by the Fourth Article of Union, That Four Lords Spiritual of *Ireland* by Rotation of Sessions, and Twenty-eight Lords Temporal of *Ireland*, elected for Life by the Peers of *Ireland*, shall be the Number to sit and vote on the Part of *Ireland* in the House of Lords of the Parliament of the United Kingdom; and One hundred Commoners (Two for each County of *Ireland*, Two for the City of *Dublin*, Two for the City of *Cork*, One for the College of the Holy Trinity of *Dublin*, and One for each of the Thirty-one most considerable Cities, Towns, and Boroughs) be the Number to sit and vote on the Part of *Ireland* in the House of Commons of the Parliament of the United Kingdom; be it enacted by the King'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 Authority of the same, That the said Four Lords Spiritual shall be taken from among the Lords Spiritual of *Ireland* in the Manner following; that is to say, that One of the Four Archbishops of *Ireland*, and Three of the Eighteen Bishops of *Ireland*, shall sit in the House of Lords of the United Parliament in each Session thereof, the said Right of sitting being regulated as between the said Archbishops respectively by a Rotation among the Archiepiscopal Sees from Session to Session, and in like Manner that of the Bishops by a like Rotation among the Episcopal Sees: That the Primate of all *Ireland* for the Time being shall sit in the First Session of the Parliament of the United Kingdom, the Archbishop of *Dublin* for the Time being in the Second, the Archbishop of *Cashel* for the Time being in the Third, the Archbishop of *Tuam* for the Time being in the Fourth, and so by Rotation of Sessions for ever, such Rotation to proceed regularly and without Interruption from Session to Session, notwithstanding any Dissolution or Expiration of Parliament: That Three suffragan Bishops shall in like Manner sit according to Rotation of their Sees, from Session to Session in the following Order; the Lord Bishop of *Meath*, the Lord Bishop of *Kildare*, the Lord Bishop of *Derry*, in the First Session of the Parliament of the United Kingdom; the Lord Bishop of *Raphoe*, the Lord Bishop of *Limerick*, *Ardfert*, and *Aghadoe*, the Lord Bishop of *Dromore*, in the Second Session of the Parliament of the United Kingdom; the Lord Bishop of *Elphin*, the Lord Bishop of *Down* and *Connor*, the Lord Bishop of *Waterford* and *Lismore*, in the Third Session of the Parliament of the United Kingdom; the Lord Bishop of *Leighlin* and *Ferns*, the Lord Bishop of *Clogher*, the Lord Bishop of *Cork* and *Ross*, in the Fourth Session of the Parliament of the United Kingdom; the Lord Bishop of *Killala* and *Kilfenora*, the Lord Bishop of *Kilmore*, the Lord Bishop of *Chester*, in the Fifth Session of the Parliament of the United Kingdom; the Lord Bishop of *Ossory*, the Lord Bishop of *Killala* and *Achonry*, the Lord Bishop of *Clonfert* and *Kilmacduagh*, in the Sixth Session of the Parliament of the United Kingdom; the said Rotation to be nevertheless subject to such Variation therefrom from Time to Time as is herein-after provided: That the said Twenty-eight Lords Temporal shall be chosen by all the Temporal Peers of *Ireland* in the Manner herein-after provided; that each of the said Lords Temporal so chosen shall be entitled to sit in the House of Lords of the Parliament of the United Kingdom during his Life; and in case of his Death or Forfeiture of any of the said Lords Temporal, the Temporal Peers of *Ireland* shall, in the Manner herein-after provided, choose another Peer out of their own Number to supply the Place so vacant. And be it enacted, that of the One hundred Commoners to sit on the Part of *Ireland* in the United Parliament, Sixty-four shall be chosen for the Counties, and Thirty-six for the following Cities and Boroughs, *videlicet*; For each County of *Ireland* Two; for the City of *Dublin* Two; for the City of *Cork* Two; for the College of the Holy Trinity of *Dublin* One; for the City of *Waterford* One; for the City of *Limerick* One; for the Borough of *Belfast* One; for the County and Town of *Drogheda* One; for the County and Town of *Carrickfergus* One; for the Borough of *Newry* One; for the City of *Kilkenny* One; for the City of *Londonderry* One; for the Town of *Galway* One; for the Borough of *Clonmell* One; for the Town of *Wexford* One; for the Town of *Youghall* One; for the Town of *Bandon Bridge* One; for the Borough of *Armagh* One; for the Borough of *Dundalk* One; for the Town of *Kinsale* One; for the Borough of *Carlingford* One; for the Borough of *Sligo* One; for the Borough of *Cashel* One; for the Borough of *Enniskillen* One; for the Borough of *Downpatrick* One; for the Borough of *Cavan* One; for the Town of *Mallow* One;

for



'for the Borough of *Athlone* One; for the Town of *New Ross* One; for the Borough of *Tralee* One; for the City of *Cashel* One; for the Borough of *Dungannon* One; for the Borough of *Portarlington* One; for the Borough of *Enniskillen* One. And be it enacted, that in case of the summoning of a new Parliament, or if the Seat of any of the said Commoners shall become vacant by Death or otherwise, then the said Counties, Cities, or Boroughs, or any of them, as the Case may be, shall proceed to a new Election; and that all the other Towns, cities, Corporations, or Boroughs, other than the aforesaid, shall cease to elect Representatives to serve in Parliament; and no Meeting shall at any Time hereafter be summoned, called, convened, or held, for the Purpose of electing any Person or Persons to serve or act, or be considered, as Representative or Representatives of any other Place, Town, City, Corporation, or Borough, other than the aforesaid, or as Representative or Representatives of the Freemen, Freeholders, Householders, or Inhabitants thereof, either in the Parliament of the United Kingdom or elsewhere, (unless it shall hereafter be otherwise provided by the Parliament of the United Kingdom); and every Person summoning, calling, or holding any such Meeting or Assembly, or taking any Part in any such Election or pretended Election, shall, being thereof duly convicted, incur and suffer the Pains and Penalties ordained and provided by the Statute of Provision and Præmunire, made in the Sixteenth Year of the Reign of *Richard* the Second. For the due Election of the Persons to be chosen to sit in the respective Houses of the Parliament of the United Kingdom on the Part of *Ireland*, be it enacted, That on the Day following that on which the Act for establishing the Union shall have received the Royal Assent, the Primate of all *Ireland*, the Lord Bishop of *Meath*, the Lord Bishop of *Kildare*, and the Lord Bishop of *Derry*, shall be and they are hereby declared to be the Representatives of the Lords Spiritual of *Ireland* in the Parliament of the United Kingdom, for the First Session thereof; and that the Temporal Peers of *Ireland* shall assemble at Twelve of the Clock on the same Day as aforesaid, in the now accustomed Place of Meeting of the House of Lords of *Ireland*, and shall then and there proceed to elect Twenty-eight Lords Temporal to represent the Peerage of *Ireland* in the Parliament of the United Kingdom, in the following Manner; that is to say, the Names of the Peers shall be called over according to their Rank by the Clerk of the Crown, or his Deputy, who shall then and there attend for that Purpose; and each of the said Peers, who, previous to the said Day, and in the present Parliament shall have actually taken his Seat in the House of Lords of *Ireland*, and who shall there have taken the Oaths, and signed the Declaration, which are or shall be by Law required to be taken and signed by the Lords of the Parliament of *Ireland* before they can sit and vote in the Parliament thereof, shall, when his Name is called, deliver, either by himself or by his Proxy (the Name of such Proxy having been previously entered in the Books of the House of Lords of *Ireland*, according to the present Forms and Usages thereof) to the Clerk of the Crown or his Deputy (who shall then and there attend for that Purpose), a List of Twenty-eight of the Temporal Peers of *Ireland*; and the Clerk of the Crown or His Deputy shall then and there publickly read the said Lists, and shall then and there cast up the said Lists, and publickly declare the Names of the Twenty-eight Lords who shall be chosen by the Majority of Votes in the said Lists, and shall make a Return of the said Names to the House of Lords of the First Parliament of the United Kingdom; and the Twenty-eight Lords so chosen by the Majority of Votes in the said Lists shall, during their respective Lives, sit as Representatives of the Peers of *Ireland* in the House of Lords of the United Kingdom, and be entitled to receive Writs of Summons to that and every succeeding Parliament; and in case a complete Election shall not be made of the whole Number of Twenty-eight Peers, by reason of an Equality of Votes, the Clerk of the Crown shall return such Number, in favour of whom a complete Election shall have been made in One List, and in a Second List shall return the Names of those Peers who shall have an Equality of Votes but in favour of whom, by reason of such Equality, a complete Election shall not have been made, and the Names of the Peers in the Second List, for whom an equal Number of Votes shall have been so given, shall be written on Pieces of Paper of a similar Form, and shall be put into a Glass by the Clerk of the Parliament of the United Kingdom, at the Table of the House of Lords thereof, whilst the House is sitting, and the Peer whose Name shall be first drawn out by the Clerk of the Parliament, shall be deemed the Peer elected; and so successively as often as the Case may require; and whenever the Seat of any of the Twenty-eight Lords Temporal so elected shall be vacated by Decease or Forfeiture, the Chancellor, the Keeper or Commissioners of the Great Seal of the United Kingdom for the Time being, upon receiving a Certificate under the Hand and Seal of any Two Lords Temporal of the Parliament of the United Kingdom, certifying the Decease of such Peer, or on View of the Record of Attainder of such Peer, shall direct a Writ to be issued under the Great Seal of the United Kingdom, to the Chancellor, the Keeper or Commissioners of the Great Seal of *Ireland* for the Time being, directing him or them to cause Writs to be issued, by

the Clerk of the Crown in *Ireland*, to every Temporal Peer of *Ireland*, who shall have sat and voted in the House of Lords of *Ireland* before the Union, or whose Right to sit and vote therein, or to vote at such Elections, shall, on claim made on his Behalf, have been admitted by the House of Lords of *Ireland* before the Union, or after the Union by the House of Lords of the United Kingdom; and Notice shall forthwith be published by the said Clerk of the Crown, in the *London* and *Dublin* Gazettes, of the issuing of such Writs, and of the Names and Titles of all the Peers to whom the same are directed; and to the said Writs there shall be annexed a Form of Return thereof, in which a Blank shall be left for the Name of the Peer to be elected, and the said Writs shall enjoin each Peer within Fifty-two Days from the Teste of the Writ, to return the same into the Crown Office of *Ireland* with the Blank filled up, by inserting the Name of the Peer for whom he shall vote, as the Peer to succeed to the Vacancy made by Demise or Forfeiture as aforesaid; and the said Writs and Returns shall be bipartite, so as that the Name of the Peer to be chosen shall be written Twice, that is, Once on each Part of such Writ and Return, and so as that each Part may also be subscribed by the Peer to whom the same shall be directed, and likewise be sealed with his Seal of Arms; and One Part of the said Writs and Returns so filled up, subscribed and sealed as above, shall remain of Record in the Crown Office of *Ireland*, and the other Part shall be certified by the Clerk of the Crown to the Clerk of the Parliament of the United Kingdom; and no Peer of *Ireland*, except such as shall have been elected as Representative Peers on the Part of *Ireland* in the House of Lords of the United Kingdom, and shall there have taken the Oaths, and signed the Declaration prescribed by Law, shall under pain of suffering such Punishment as the House of Lords of the United Kingdom may award and adjudge, make a Return to such Writ, unless he shall, after the issuing thereof, and before the Day on which the Writ is returnable, have taken the Oaths and signed the Declaration which are or shall be by Law required to be taken and signed by the Lords of the United Kingdom, before they can sit and vote in the Parliament thereof; which Oaths and Declarations shall be either taken and subscribed in the Court of Chancery of *Ireland*, or before One of His Majesty's Justices of the Peace of that Part of the United Kingdom called *Ireland*, a Certificate whereof, signed by such Justices of the Peace, or by the Register of the said Court of Chancery, shall be transmitted by such Peer with the Return, and shall be annexed to that Part thereof remaining of Record in the Crown Office of *Ireland*; and the Clerk of the Crown shall forthwith after the Return Day of the Writs, cause to be published in the *London* and *Dublin* Gazettes, a Notice of the Name of the Person chosen by the Majority of Votes; and the Peer so chosen shall, during his Life be One of the Peers to sit and vote on the Part of *Ireland* in the House of Lords of the United Kingdom; and in case the Votes shall be equal, the Names of such Persons who have an equal Number of Votes in their favour, shall be written on Pieces of Paper of a similar Form, and shall be put into a Glass by the Clerk of the Parliament of the United Kingdom, at the Table of the House of Lords, while the House is sitting, and the Peer whose Name shall be first drawn out by the Clerk of the Parliament shall be deemed the Peer elected. And be it enacted, That in case any Lord Spiritual, being a Temporal Peer of the United Kingdom, or being a Temporal Peer of that Part of the United Kingdom called *Ireland*, shall be chosen by the Lords Temporal to be one of the Representatives of the Lords Temporal, in every such Case, during the Life of such Spiritual Peer being a Temporal Peer of the United Kingdom, or being a Temporal Peer of that Part of the United Kingdom called *Ireland*, so chosen to represent the Lords Temporal, the Rotation of Representation of the Spiritual Lords shall proceed to the next Spiritual Lord, without Regard to such Spiritual Lord so chosen a Temporal Peer, that is to say, if such Spiritual Lord shall be an Archbishop, then the Rotation shall proceed to the Archbishop whose See is next in Rotation, and if such Spiritual Lord shall be a suffragan Bishop, then the Rotation shall proceed to the suffragan Bishop whose See is next in Rotation. And whereas by the said Fourth Article of Union it is agreed, that, if His Majesty shall, on or before the First Day of *January* next, declare, under the Great Seal of *Great Britain*, that it is expedient that the Lords and Commons of the present Parliament of *Great Britain* should be the Members of the respective Houses of the First Parliament of the United Kingdom on the Part of *Great Britain*, then the Lords and Commons of the present Parliament of *Great Britain* shall accordingly be the Members of the respective Houses of the First Parliament of the United Kingdom on the Part of *Great Britain*; be it enacted, for and in that Case only, That the present Members of the Thirty-two Counties of *Ireland*, and the Two Members for the City of *Dublin*, and the Two Members for the City of *Cork*, shall be, and they are hereby declared to be, by virtue of this Act, Members for the said Counties and Cities in the First Parliament of the United Kingdom; and that on a Day and Hour to be appointed by His Majesty under the Great Seal of *Ireland*, previous to the said First Day of *January* One thousand eight hundred and one, the Members then serving for the College of the Holy Trinity of *Dublin*, and for each of the following



following Cities or Boroughs, that is to say, the City of *Waterford*, City of *Limerick*, Borough of *Belfast*, County and Town of *Drogheda*, County and Town of *Carrickfergus*, Borough of *Newry*, City of *Kilkenny*, City of *Londonderry*, Town of *Galway*, Borough of *Clonmell*, Town of *Wexford*, Town of *Youghall*, Town of *Bandon-Bridge*, Borough of *Armagh*, Borough of *Dundalk*, Town of *Kinsale*, Borough of *Lisburne*, Borough of *Sligo*, Borough of *Catherlough*, Borough of *Tuam*, Borough of *Dungarvan*, Borough of *Downpatrick*, Borough of *Carrickfergus*, Town of *Mallow*, Borough of *Athlone*, Town of *New Ross*, Borough of *Trales*, City of *Cashel*, Borough of *Dungannon*, Borough of *Portarlington*, and Borough of *Enniskillen*, or any Five or more of them, shall meet in the new usual Place of Sitting of the House of Commons of *Ireland*, and the Names of the Members then serving for the said Places and Boroughs, shall be written on separate Pieces of Paper, and the said Papers being folded up, shall be placed in a Glass or Glasses, and shall successively be drawn thereout by the Clerk of the Crown, or his Deputy, who shall then and there attend for that Purpose, and the First drawn Name of a Member of each of the aforesaid Places or Boroughs shall be taken as the Name of the Member to serve for the said Place or Borough in the First Parliament of the United Kingdom; and a Return of the said Names shall be made by the Clerk of the Crown or his Deputy, to the House of Commons, of the First Parliament of the United Kingdom; and a Certificate thereof shall be given forthwith by the said Clerk of the Crown, or his Deputy, to each of the Members whose Names shall have been so drawn: Provided always, that it may be allowed to any Member of any of the said Places or Boroughs, by personal Application, to be then and there made by him to the Clerk of the Crown, or his Deputy, or by Declaration in Writing under his Hand, to be transmitted by him to the Clerk of the Crown previous to the said Day so appointed as above, to withdraw his Name previous to the drawing of the Names by Lot; in which Case, or in that of a Vacancy by Death or otherwise of One of the Members of any of the said Places or Boroughs, at the Time of so drawing the Names, the Name of the other Member shall be returned as aforesaid as the Name of the Member to serve for such Place in the First Parliament of the United Kingdom; or if both Members for any such Place or Borough shall so withdraw their Names, or if there shall be a Vacancy of both Members at the Time aforesaid, the Clerk of the Crown shall certify the same to the House of Commons of the First Parliament of the United Kingdom, and shall also express, in such Return, whether any Writ shall then have issued for the Election of a Member or Members to supply such Vacancy; and if a Writ shall so have issued for the Election of One Member only, such Writ shall be superseded, and any Election to be thereafter made thereupon shall be null and of no Effect; and if such Writ shall have issued for the Election of Two Members, the said Two Members shall be chosen accordingly, and their Names being returned by the Clerk of the Crown to the House of Commons of the Parliament of the United Kingdom, One of the said Names shall then be drawn, by Lot, in such Manner and Time as the said House of Commons shall direct; and the Person whose Name shall be so drawn, shall be deemed to be the Member to sit for such Place in the First Parliament of the United Kingdom; but if, at the Time aforesaid, no Writ shall have issued to supply such Vacancy, none shall thereafter issue until the same be ordered by Resolution of the House of Commons of the Parliament of the United Kingdom, as in the Case of any other Vacancy of a Seat in the House of Commons of the Parliament of the United Kingdom. And be it enacted, that whenever His Majesty, His Heirs and Successors, shall, by Proclamation under the Great Seal of the United Kingdom, summon a new Parliament of the United Kingdom of *Great Britain* and *Ireland*, the Chancellor, Keeper, or Commissioners of the Great Seal of *Ireland*, shall cause Writs to be issued to the several Counties, Cities, the College of the Holy Trinity of *Dublin*, and Boroughs in that Part of the United Kingdom called *Ireland*, specified in this Act, for the Election of Members to serve in the Parliament of the United Kingdom, according to the Numbers hereinbefore set forth; and whenever any Vacancy of a Seat in the House of Commons of the Parliament of the United Kingdom, for any of the said Counties, Cities, or Boroughs, or for the said College of the Holy Trinity of *Dublin*, shall arise, by Death or otherwise, the Chancellor, Keeper, or Commissioners of the Great Seal, upon such Vacancy being certified to them respectively, by the proper Warrant, shall forthwith cause a Writ to issue for the Election of a Person to fill up such Vacancy; and such Writs and the Returns thereon, respectively being returned into the Crown Office in that Part of the United Kingdom called *Ireland*, shall from thence be transmitted to the Crown Office in that Part of the United Kingdom called *England*, and be certified to the House of Commons in the same Manner as the like Returns have been usually or shall hereafter be certified; and Copies of the said Writs and Returns, attested by the Chancellor, Keeper, or Commissioners of the Great Seal of *Ireland*, for the Time being, shall be preserved in the Crown Office of *Ireland*, and shall be Evidence of such Writs and Returns, in case the original Writs and Returns shall be lost;' be it enacted, That

Recited Act to be taken as a Part of this Act.

That the said Act, so herein recited, be taken as a Part of this Act, and be deemed to all Intents and Purposes incorporated within the same.

The Great Seal of Ireland may, if His Majesty shall think fit, after the Union, be used in like Manner as before, except where otherwise provided by the foregoing Articles; and His Majesty may continue the Privy Council of Ireland.

III. And be it enacted, That the Great Seal of *Ireland* may, if His Majesty shall so think fit, after the Union, be used in like Manner as before the Union, except where it is otherwise provided by the foregoing Articles, within that Part of the United Kingdom called *Ireland*; and that His Majesty may so long as he shall think fit, continue the Privy Council of *Ireland* to be his Privy Council for that Part of the United Kingdom called *Ireland*.

## 41 GEORGE III. Cap. XXV.

An Act for allowing the Importation of undressed Hemp from any of the Countries that are within the Limits of the exclusive Trade of the *East India* Company free of Duty. [31st *December* 1800.]

From Jan. 1, 1801, undressed Hemp from the Countries within the exclusive Trade of the East India Company may be imported in any other Goods free from Duty.

WHEREAS it is expedient that the Importation of undressed Hemp, or any other vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes, being of the Growth or Production of any of the Countries within the Limits of the exclusive Trade of the *East India* Company, should be encouraged; be it enacted by the King'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 First Day of *January* One thousand eight hundred and one, all undressed Hemp, or any other vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes, being of the Growth or Production of any of the Countries within the Limits of the exclusive Trade of the *East India* Company, may be imported into this Kingdom, in the same Manner, and under the like Rules, Regulations, and Restrictions, as any other Goods or Commodities, the Produce of the said Countries, may now by Law be imported, without being subject or liable to any Duty whatever; any Law or Statute to the contrary notwithstanding.

That the East India Company may receive the Duty payable to them.

II. Provided always, and be it enacted, That nothing herein contained shall prevent or hinder the United Company of Merchants of *England* trading to the *East Indies*, from demanding and receiving any Duty or Allowance now due and payable to the said Company by virtue of any Act or Acts of Parliament.

## 41 GEORGII III. Cap. XCI. (U. K.)

An Act for the better Regulation and Collection of certain Duties of Excise. [2d *July* 1801.]

Seizures made by Commanders of Ships of War, of Goods liable to Excise Duty, may be lodged in any of His Majesty's Warehouses of Excise in Great Britain under the Care of the proper Officers, &c.

VI. AND whereas by an Act made in the Twenty-sixth Year of the Reign of His present Majesty, intituled, *An Act for regulating the Production of Manifests; and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandestine Landing of Goods*, it was amongst other Things enacted, That it should and might be lawful for the Commanders of any of His Majesty's Ships or Vessels of War, or any Commissioned, Warrant, or Petty Officer, specially authorized by them, to seize without any Deputation or Commission from the Commissioners of His Majesty's Customs or Excise, for that Purpose, any Goods or Commodities whatever, or any Ships or Vessels whatever which should be subject to Forfeiture by that Act, or by any other Act or Acts of Parliament then in force, for any Offence against the Revenue of Customs or Excise, provided that





the Commander of such Ship or Vessel of War should bring or cause to be brought every such Seizure to His Majesty's Warehouse, at the nearest Custom-house to which such Seizure could conveniently be brought, and should there lodge and deposit the same in the Custody, and under the Charge and Care of the proper Officer of the Customs, in case the Seizure should be made under any Act for securing the Revenue of Customs, or in the Custody and under the Charge and Care of the proper Officer of Excise, in case it should be made under any Act for securing the Revenue of Excise only, and should, in all Respects in regard to the Prosecution or Delivery of any such Seizure, conform to all and each and every of the Rules, Regulations, and Restrictions to which the Officers of His Majesty's Customs and Excise were subject in case of any such Seizures made by them, respectively, subject to any Law, Custom, or Usage to the contrary notwithstanding: And whereas it is expedient to provide, that any such Seizures made under or by virtue of the said recited Act, of any Goods or Commodities for or in respect whereof any Duty of Excise is by Law imposed, or of any Ship or Vessel which shall be subject to Forfeiture for or in respect of any such Goods or Commodities, shall and may be brought to, and lodged and deposited in some or one of His Majesty's Warehouses of Excise, if the Commander or Officer or Officers making such Seizure shall deem it expedient so to do; and also that such Seizures shall be prosecuted in like Manner as Seizures made by Officers of Excise are prosecuted by the Laws relating to the Revenue of Excise; be it therefore enacted, That any such Seizure of any Goods or Commodities for or in respect whereof any Duty of Excise is by Law imposed, or of any Ship or Vessel which shall be subject to Forfeiture for or in respect of any such Goods or Commodities, shall and may be brought to and lodged in some one or One of His Majesty's Warehouses of Excise in *Great Britain*, in the Custody and under the Charge and Care of the proper Officer of Excise, if the Commander or Officer or Officers making such Seizure, shall deem it expedient so to do, instead of bringing such Seizure to His Majesty's Warehouse at the Custom-house according to the Directions of the said recited Act; and that every such Seizure so brought to, and lodged and deposited in any such Excise Warehouse shall be prosecuted by and under the Directions of the Commissioners of Excise, in like Manner as Seizures made by Officers of Excise are or may be prosecuted by any Law or Laws relating to the Revenue of Excise; any Thing in the said recited Act contained to the contrary thereof in anywise notwithstanding.

## 42 GEORGII III. Cap. LXXX.

An Act for repealing several Acts, made in the Thirty-fifth, Thirty-sixth, and Thirty-ninth and Fortieth Years of the Reign of His present Majesty, relating to the Admission of certain Articles of Merchandize in Neutral Ships, and to the issuing of Orders in Council for that Purpose, and for making other Provisions in lieu thereof, to continue until the First Day of *January* One thousand eight hundred and four. [22d *June* 1802.]

35 G. 3. c. 15 and c. 1

36 G. 3. c. 76.

39 & 40 Geo. 3.

From Sept. 1, 1802, the recited Acts shall cease, and thence until Jan. 1, 1805, under any Order in Council, Goods may be imported in Ships of any Country at

WHEREAS the Commerce of this Kingdom was greatly benefited during the late War in consequence of the Importation of Goods under certain Orders of His Majesty in Council, and certain Acts of Parliament passed in the Thirty-fifth Year of His Majesty's Reign for rendering those Orders effectual, and for making further Provisions therein for a limited Time; and another Act passed in the Thirty-sixth Year of His Majesty's Reign, to indemnify Persons acting in consequence of certain other Orders in Council issued for the like Purpose, and to authorize the issuing Orders in Council for the like Purpose for a limited Time; which Acts have been since further continued by an Act passed in the Thirty-ninth and Fortieth Years of His Majesty's Reign, until the First Day of *January* One thousand eight hundred and four: And whereas it is expedient in consequence of the Restoration of Peace, that the said Acts should cease and determine, and that other Provisions should be made in lieu thereof; be it therefore enacted by the King'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 First Day of *September* One thousand eight hundred and two, the said Acts shall cease and determine; and that from and after the said First Day of *September* One thousand eight hundred and two, and until the First Day of *January* One thousand eight hundred and four, it shall and may be lawful, under any Order of Council with respect to Importations in *Great Britain*

not less than 100 Tons, or in British Ships navigated according to Law, from any Port of America or the West Indies not under the Dominion of His Majesty.

Regulations for landing and warehousing such Goods.

*Britain*, and under any Order of the Lord Lieutenant and Council with respect to any Importations in *Ireland*, to import in any Ship or Vessel belonging to Persons of any Country in Amity with His Majesty, not being of less than One hundred Tons Burthen, and navigated in any Manner whatsoever, or in any *British* built Ship or Vessel owned, registered, and navigated according to Law, from any Territory, Possession, or Country not under the Dominion of His Majesty, on the Continent of *America*, or in the *West Indies*, any Goods or Commodities whatsoever, the Produce of any Part of such Territories, Possessions, or Countries, into any of the Ports of the United Kingdom of *Great Britain* and *Ireland*, any Statute, Law, Custom, or Usage to the contrary in anywise notwithstanding; and the same shall and may be landed in the presence of the proper Officers of the Customs, and secured in Warehouses under the Joint Locks of His Majesty and of the Proprietors thereof, at the Risk and Expence of the said Proprietors, such Warehouses to be approved of by the Commissioners of His Majesty's Customs or any Four or more of them, in that Part of *Great Britain* called *England*, the Commissioners of His Majesty's Customs, or any Three or more of them in *Ireland*, and the Commissioners of His Majesty's Customs in that Part of *Great Britain* called *Scotland*, or any Three or more of them respectively, or by the principal Officers of the Port where such Goods shall be imported; and the said Commissioners respectively shall and they are hereby authorized and required to make such Regulations, and to give such Directions as they may deem necessary for securing the said Goods and Commodities for the Benefit of the Proprietors thereof; and the said Goods and Commodities shall not be removed from thence but for the Purpose of being re-exported, on due Entry being made to Foreign Parts, and for no other Purpose whatsoever.

British Ships and their Cargoes exempted from Forfeiture on Account of Importation under Orders of Council extending to them the Privileges which were granted by 35 Geo. 3. c. 70. to Foreign Vessels;

II. And whereas it has been found reasonable to admit, by divers Orders in Council, several *British* Ships and Vessels, with their Cargoes, to an Entry, and to have the same Advantages and Privileges of Importation as are granted by the said Act, passed in the Thirty-sixth Year of His Majesty's Reign in the Case of Ships and Vessels belonging to Persons of any Country in Amity with His Majesty: And whereas it is expedient that all such Ships and Vessels, with their Cargoes, should be exempted from Forfeiture on Account of such Importation, and all Persons who have acted or shall act in pursuance of such Orders, should be indemnified: And whereas it will be for the Benefit of the Commerce of this Kingdom to continue to allow, by Order in Council, *British* Ships and Vessels to be entered, and to have the like Advantages and Privileges of Importation; be it further enacted, That all such Ships and Vessels with their Cargoes, shall be exempted from Forfeiture on Account of such Importation, and all Persons who have been concerned in advising or issuing such Orders, or who shall have acted or shall act in pursuance of or according to such Orders in Council, shall be indemnified in the same Manner as if such Ships and Vessels had been entitled to take the Benefit of the Orders of Council referred to in the said last mentioned Act; and it shall and may be lawful, until the First Day of *September* One thousand eight hundred and two, to admit by Order in Council, *British* Ships owned, registered, and navigated according to Law, with their Cargoes to an Entry, and the Cargoes shall be entered and warehoused in the same Manner, as is permitted by the said last-mentioned Act with respect to Ships or Vessels belonging to Persons of any Country in Amity with His Majesty; and all such *British* Ships and Vessels and the Goods and Commodities imported therein, shall be subject to the same Rules, and Regulations, Penalties, and Forfeitures, and shall be entitled to the same Privileges and Advantages as are provided in the said last mentioned Act respecting Ships and Vessels belonging to Persons of any Country in Amity with His Majesty, and Goods and Commodities imported in the same in order to be warehoused.

Acts of Persons issuing or acting under such Orders shall be indemnified.

British Ships shall be admitted to Entry and their Cargoes entered and warehoused in Manner permitted by the recited Act.

Not to extend to Tobacco, Snuff, or Rice.

III. Provided always, That nothing in this Act contained shall extend or be deemed or construed to extend, to permit or allow the Importation or warehousing of any Tobacco, Snuff, or Rice, in any other Manner than is permitted and allowed according to the Laws in force on and immediately before the passing of this Act; but that such Tobacco, Snuff, and Rice respectively shall be subject and liable to all, each, and every of the Rules, Regulations, Restrictions, Penalties, and Forfeitures, to which the same were subject and liable by Law on and immediately before the passing of this Act.

[Continued till Eight Months after the signing of a Definitive Treaty of Peace by 44 Geo. 3. Cap. 30.]





## 42 GEORGII III. Cap. LXXXII.

An Act to alter, amend, and render more effectual an Act, made in the Twenty-fourth Year of the Reign of His present Majesty, for the more effectual Prevention of Smuggling in *Great Britain*. [22d *June* 1802.]

[BY this Act the Provisions of former Acts are extended for the further Prevention of Smuggling.]

## 43 GEORGII III. Cap. LVII.

An Act for the better Protection of the Trade of the United Kingdom during the present Hostilities with *France*. [24th *June* 1803.]

Act not to extend to Vessels not required to be registered, or to Vessels licensed by the Admiralty, &c. nor to such as are proceeding to join Convoy, except as to Clearance Bond, nor to Vessels sailing from one Place to another in the Kingdom, nor to Vessels of the East Indies or Hudson's Bay Company.

VI. PROVIDED always, and be it further enacted, That nothing in this Act contained, by which Ships or Vessels are required not to sail or depart without Convoy, shall extend or be construed to extend to any Ship or Vessel which is not required to be registered by any Act or Acts of Parliament in force on or immediately before the passing of this Act, or to any Ship or Vessel for which a Licence shall be granted to sail or depart without Convoy, either by the Lord High Admiral of *Great Britain*, or by the Commissioners for executing the Office of Lord High Admiral for the Time being, or any Three or more of them, or by such Person or Persons as shall be duly authorized by him or them, or any Three or more of them for that Purpose; or to any Ship or Vessel proceeding with due Diligence to join Convoy from the Port or Place at which the same shall be cleared Outwards, in case such Convoy shall be appointed to sail from some other Port or Place, except nevertheless as to the Bond hereby required to be taken upon the Clearance Outwards of such Ship or Vessel; or to any Ship or Vessel bound to or from any Port or Place within the United Kingdom to any other Port or Place within the same; or to any Ship or Vessel belonging to or hired by or in the Service or Employ of the United Company of Merchants of *England* trading to the *East Indies*, or the *Hudson's Bay* Company.

## 43 GEORGII III. Cap. LXIV.

An Act for the better Supply of Mariners and Seamen to serve in His Majesty's Ships of War, and on board Merchant Ships and other trading Ships and Vessels, during the present Hostilities. [24th *June* 1803.]

During the present Hostilities, Merchant Ships may be navigated by Crews whereof Three Fourths are Foreign Seamen and One Fourth British Subjects, &c.

FOR the better Supply of Mariners and Seamen to serve in His Majesty's Ships of War, and on board Merchant Ships and other trading Ships and Vessels during the present Hostilities, be it enacted by the King'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, and during the Continuance of the present Hostilities and no longer, except in respect to such Merchant Ships and other trading Ships or Vessels which shall be on their Voyage before the Ratification of a Definitive Treaty of Peace, who shall be and are hereby allowed the Liberty and Benefit of returning Home navigated in the Manner as herein-after is provided, it shall and may be lawful for any Merchant Ship, or other trading Ship or Vessel, to be navigated by Foreign Seamen or Mariners, not being Natives of *Great Britain* or *Ireland*, or of any of the Colonies or Plantations thereto belonging, or His Majesty's natural or naturalized Subjects, so as the Number of such Foreign

Foreign Seamen do not exceed Three Fourths of the Mariners at any One Time employed to navigate such Merchant Ship, or other trading Ship or Vessel; and that One Fourth at least of the Mariners or Seamen so employed be at all Times Natives, or His Majesty's naturalized Subjects of *Great Britain* or *Ireland* (sudden Death and Hazard and Casualty of War, and the Seas saved and excepted), One Act of Parliament made in the Twelfth Year of the Reign of His late Majesty King *Charles* the Second, intituled, *An Act for the encouraging and increasing of Shipping and Navigation*, or any other Statute or Law to the contrary notwithstanding.

A Act not to restrain the Effect of any Proclamation issued pursuant to 33 G. 2. c. 5.

II. Provided always, That nothing in this Act contained shall extend to take away or restrain the Effect of any such Royal Proclamation as His Majesty, His Heirs and Successors, are empowered to make, by virtue of an Act passed in the Thirteenth Year of His late Majesty's Reign, intituled, *An Act for the better supply of Mariners and Seamen to serve in His Majesty's Ships of War, and on board Merchant Ships and other trading Ships and Privateers.*

## 43 GEORGII III. Cap. LXXIX.

An Act for making more effectual Provision within *Ireland* for the Punishment of Offences in wilfully casting away, sinking, burning, or destroying Ships and Vessels; and for the more convenient Trial of Accessaries in Felonies. [5th *July* 1803.]

Irish Act, 11 G. 2. reciting the Punishment to be inflicted on Persons wilfully casting away Ships, &c.

WHEREAS in and by an Act made in the Parliament of *Ireland*, in the Eleventh Year of the Reign of His late Majesty King *George* the Second, intituled, *An Act for enforcing and making perpetual an Act, intituled, 'An Act for the preserving all such Ships and Goods thereof which shall happen to be forced in Shore or stranded upon the Coasts of this Kingdom; and also, for inflicting the Punishment of Death on such as shall wilfully burn, sink, or destroy such Ships;'* it is among other Things enacted, that if any Owner of, or Captain, Master, or Mariner, or other Officer belonging to any Ship, shall, after the Twenty-fifth Day of *March* which shall be in the Year of Our Lord One thousand seven hundred and thirty-eight, wilfully cast away, sink, burn, or otherwise destroy the Ship of which he is Owner, or unto which he belongeth, or in Manner otherwise direct or procure the same to be done, to the Prejudice of any Person or Persons, Bodies Politick or Corporate, that shall underwrite or execute any Policy or Policies of Insurance thereon, or of any Merchant or Merchants that shall load Goods thereon, and shall be lawfully convicted thereof, such Person or Persons so offending shall be adjudged guilty of Felony, and shall suffer Death without the Benefit of Clergy, or of the Statute made in the Ninth Year of the Reign of Her late Majesty Queen *Anne*, intituled, *An Act for taking away the Benefit of Clergy in certain Cases, and for taking away the Book in all Cases, and for repealing Part of the Statute for transporting Felons:* And whereas the above Provisions in the said in part recited Act, have been found inadequate and ineffectual for the Prevention and Punishment of the Offences therein mentioned; be it therefore enacted by the King'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 herein in part recited Act shall be, and the same are hereby repealed.

9 Anne.

Provisions of first recited Act repealed.

After Aug. 1, 1803, Persons wilfully casting away, &c. any Ship, &c. or procuring it to be done, shall be adjudged guilty of Felony, and suffer Death.

II. And be it further enacted, That if any Person or Persons shall, from and after the First Day of *August* One thousand eight hundred and three, wilfully cast away, sink, burn, or otherwise destroy any Ship or Vessel, or in anywise counsel, direct, or procure the same to be done, and the same be accordingly done with Intent and Design thereby wilfully and maliciously to prejudice any Owner or Owners of such Ship or Vessel, or any Owner or Owners of any Goods laden on board the same, or any Person or Persons, Body Politick or Corporate, that hath or have underwritten, or shall underwrite any Policy or Policies of Insurance upon such Ship or Vessel, or on the Freight thereof, or upon any Goods laden on board the same, the Person or Persons offending therein, being thereof lawfully convicted, shall be deemed and adjudged a principal Felon or Felons, and shall suffer Death as in Cases of Felony without Benefit of Clergy.

III. And



III. And be it further enacted, That if any such Ship or Vessel shall, from and after the said First Day of *August* One thousand eight hundred and three, wilfully cast away, sink, burn, or otherwise destroy, within the Body of any County in *Ireland*, that then the said several Offences, as well [illegible] wilfully causing such sinking, burning, or otherwise destroying any such Ship or Vessel, as in compelling, directing, and procuring the same to be done as aforesaid, shall and may respectively be enquired of, tried, heard, determined and adjudged, within *Ireland*, before such Court, in such Manner and Form, and according to the Directions of the said herein in part recited Act made in the Parliament of *Ireland*, in the Eleventh, Twelfth, and Thirteenth Years of the Reign of King *James* the First, intituled, *An Act for punishing of Pirates and Robbers on the Seas*, and in and by another Act made in the Parliament of *Ireland*, in the Twenty-third and Twenty-fourth Years of the Reign of His present Majesty, intituled, *An Act for regulating the Court of Admiralty in this Kingdom*, as if the same had been committed and done within the Body of any County in *Ireland*, or upon the High Seas.

IV. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to bar, or defeat any Prosecution already commenced, or hereafter to be commenced within *Ireland*, for any Offence or Offences already committed, or which shall be committed against the said Provisions or the said herein in part recited Act of the Eleventh Year of the Reign of King *George* the Second, before the said First Day of *August* One thousand eight hundred and three; but that such Prosecutions may be commenced and proceeded in respectively, as if the said Provisions of the said Act had not been repealed.

Nothing herein to bar Prosecutions already commenced, &c.

V. And whereas it is convenient that Accessaries to Felonies committed within the Body of any County within *Ireland*, should be by Law liable to be tried as well in the County wherein the principal Felony was committed, as in the County in which they did become Accessaries, and also that Accessaries to Felonies committed upon the High Seas should be by Law liable to be tried by such Court, and in such Manner as by the said in part recited Acts of the Eleventh, Twelfth, and Thirteenth Years of the Reign of King *James* the First, and Twenty-third and Twenty-fourth Years of His present Majesty's Reign, is directed in respect to Felonies done upon the High Seas; be it therefore enacted, That from and after the said First Day of *August* One thousand eight hundred and three, in all Cases whatsoever in which any Person or Persons shall hereafter procure, direct, counsel, or command any other Person or Persons to commit, or shall abet any other Person or Persons in committing any Felony whatsoever, or shall in anywise whatsoever become an Accessary or Accessaries before the Fact to any Felony whatsoever, whether such principal Felony be committed within the Body of any County within *Ireland*, or upon the High Seas, and whether such procuring, directing, counselling, commanding, and abetting, or otherwise becoming Accessary or Accessaries before the Fact shall have been committed or done within the Body of any County within *Ireland*, or upon the High Seas, that then and in all such Cases the Offence of the Person or Persons so procuring, directing, counselling, commanding, or abetting such Felony, or so in anywise becoming Accessary or Accessaries before the Fact to such Felony, shall and may be enquired of, tried, determined and adjudged, in case such principal Felony shall have been committed within the Body of any County within *Ireland*, by the Course of the Common Law of *Ireland*, either within such County wherein the said principal Felony shall have been committed, or within the County wherein the said Offence in procuring, directing, counselling, commanding, or abetting such Felony, or otherwise becoming Accessary or Accessaries before the Fact shall have been committed or done; and in case the said principal Felony shall have been committed upon the High Seas, then the said Offence in procuring, directing, counselling, commanding, or abetting such Felony, or of so becoming an Accessary or Accessaries before the Fact to the same shall and may be enquired of within *Ireland*, in such County and in such Manner and Form, as in and by the said in part recited Acts of the Eleventh, Twelfth, and Thirteenth Years of the Reign of King *James* the First, and the Twenty-third and Twenty-fourth Years of His present Majesty's Reign, is appointed and directed for the trying, determining, and adjudging of Felonies done upon the High Seas: Provided always, that no Person or Persons who shall hereafter be tried and acquitted, or convicted, of any such Offence in procuring, directing, counselling, commanding, or abetting any Felony, or of otherwise becoming an Accessary

Accessaries to Felonies committed within the Body of any County within *Ireland*, may be tried in the County where the principal Felony was committed, or in the County where they became Accessaries, and also may be tried upon the High Seas

Persons once tried and acquitted, &c. not to be again tried for the same Offence.

cessity or Necessaries before the Fact to such Felony, whether the Trial of such Person or Persons shall have been had according to the Course of the Common Law of *Ireland*, as in the Case of an Felony committed within the Body of any County in *Ireland*, or according to the Provisions contained in the said last mentioned Act, as in the Case of a Felony committed on the High Seas, shall be liable to be again indicted, prosecuted, or tried for the same Offence in any Court or Jurisdiction whatsoever.

## 43 GEORGII III. Cap. LXXXI.

An Act for granting to His Majesty, until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Excise in *Great Britain*. [15th *July* 1803.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Rates and Duties of Excise herein respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, upon the several Goods, Wares, Merchandize, and Commodities mentioned and described in the Schedule marked A. hereunto annexed, the several Sums of Money and additional Duties of Excise as they are respectively inserted, described, and set forth, in the said Schedule, over and above all Duties that have been paid or that shall have been or may be granted, imposed by any Act or Acts of the present Session of Parliament [for consolidating and ascertaining the Duties of Excise;] and that there shall be made, allowed, and paid for, or in respect of Goods, Wares, Merchandize, and Commodities for or in respect whereof any Duty of Excise is by this Act imposed, to the several Persons entitled to the same, the several Drawbacks of Excise as the same are also respectively inserted, described, and set forth in the Schedule marked B. hereunto annexed; and the same shall commence and take Effect from the respective Days mentioned in the said Schedules or this Act respectively, in Cases where special Dates are inserted, and in Cases where no Date is inserted from the Fifth Day of *July* One thousand eight hundred and four.

II. And be it further enacted, That such of the Duties by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of Excise in *England*, for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of Excise in *Scotland*, for the Time being.

III. And be it further enacted, That the said several Sums of Money respectively inserted, described and set forth in the said Schedule hereunto annexed, marked A. as the Duties of Excise, and the Drawbacks set forth in the said Schedule marked B. upon the several Goods, Wares, Merchandize, or Commodities mentioned therein, shall and may be respectively raised, levied, collected, answered, paid, received, allowed, mitigated, and secured in such and the like Manner, and in or by such or the same Ways, Methods, or Means, Ways, or Methods by which the former Duties and Drawbacks of Excise respectively upon Goods, Wares, Merchandize, or Commodities of the same Sorts or Kinds respectively upon which or in respect whereof the same are respectively granted, imposed, raised, levied, collected, answered, paid, received, adjudged, mitigated, and secured, and the Goods, Wares, Merchandize, or Commodities so by this Act respectively made liable to the Payment of or chargeable with the Duties of Excise, or the Drawbacks of Excise, [or any of them] are specifically inserted, described, and set forth, in the said Schedules as in Schedule annexed, shall be, and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures



Forfeitures to which Goods, Wares, Merchandize, or Commodities were formerly or specially subject or liable by any Act or Acts of Parliament in force immediately before the passing of this Act respecting the Duties of Excise; and all and every Pains, Penalties, Disabilities, or Incapacities, for any Offence committed against or in Breach of any Act or Acts of Parliament in force immediately before the passing of this Act for securing the Revenue of Excise, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in Execution for the same respective Purposes in respect of the several Duties and Drawbacks or Allowances hereby charged and allowed, as fully and amply to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

IV. And be it further enacted, That the Duties by this Act imposed for or in respect of Wort or Wash for making Spirits for Home Consumption, shall cease, determine, and be payable and paid for all Wort or Wash for making Spirits so entered, which shall not be of a Strength that have been actually distilled into Spirits before the Fifth Day of *July* One thousand eight hundred and three; and that the Duties by this Act imposed for or in respect of foreign Brandy, Rum, Spirits, Aqua Vitæ, or Strong Waters, shall take Effect and be payable and paid for all foreign Brandy, Rum, Spirits, Aqua Vitæ, and Strong Waters, for which the Whole of the Duties chargeable thereon by any Act or Acts of Parliament shall not have been paid before the Fifteenth Day of *June* One thousand eight hundred and three.

V. And be it further enacted, That in all Cases where Duties are imposed, or Drawbacks allowed by the Acts, on any specifick Quantity of Goods, Wares, Merchandize, or Commodities, the same shall, in every Case, be understood and deemed and taken to apply in the same Proportion, and after the same Rate, to any greater or less Quantity than such specifick Quantity.

VI. And be it further enacted, That in ascertaining the additional Duties hereby imposed on Foreign Wine, as being found upon the First annual Survey by the proper Officers of Excise after the Twelfth Day of *June* One thousand eight hundred and three, in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine in Bottles, Five reputed Quart Bottles shall be reckoned to the Gallon, and Two hundred and fifty-two of such Gallons to the Ton; and the said additional Duties payable on Foreign Wine, as being in the Stock, Custody, or Possession of such Dealer or Dealers in, or Seller or Sellers of Foreign Wine as aforesaid, shall be paid by such Dealer or Dealers, or Seller or Sellers, in Manner following; (that is to say,) One Fourth Part thereof on the Fifth Day of *January* One thousand eight hundred and four; One other Fourth Part thereof on the Fifth Day of *July* One thousand eight hundred and four; One other Fourth Part thereof on the Fifth Day of *January* One thousand eight hundred and five; and the remaining Fourth Part thereof on the Fifth Day of *July* One thousand eight hundred and five.

VII. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with any Duty by virtue of this Act, any Foreign Wine in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, for which the additional Duty by this Act imposed shall have been paid on Importation thereof, nor any Foreign Wine in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, unless such Dealer or Dealers, or Seller or Sellers, shall have in his, her, or their Stock, Custody, or Possession, on such actual Survey as aforesaid after the said Twelfth Day of *June* One thousand eight hundred and three, a Quantity or Quantities of such Foreign Wine exceeding Two hundred and fifty-two Gallons reckoning Five reputed Quart Bottles to a Gallon for all such Wine as shall be in Bottles.

VIII. And be it further enacted, That all Wine taken and confirmed as Prize, and sold by the Captors or their Agents, and taken out of any Warehouse wherein the same shall be or shall have been secured for Condemnation in this Kingdom, shall be subject and liable to the additional Duties respectively by this Act imposed for or in respect of Wine imported; and such additional Duties shall be paid and payable in like Cases, and in such Manner as the Duties on such Wines are now payable.

IX. And be it further enacted, That on any Sort of Wines shipped under the Rules, Regulations, and Restrictions prescribed by the Statute [illegible] for the Use of Merchants, Captains, or other Commissioned Officers employed in His Majesty's Service, the Commissioners of Customs or Excise or Commissioners of His Majesty's Treasury or Lords Commissioners of the Admiralty, as the Case may be, shall grant Certificates, and as they shall respectively [illegible] shall be allowed and paid the whole Duties by this Act imposed.

*Maltsters, Brewers, &c. [illegible] July 5, 1803, [illegible] to the Excise Office, on Penalty of 100l. and Malt [illegible] forfeited; [illegible] Double the Amount.*

X. And be it further enacted, That all Maltsters or Makers of Malt, Sellers or Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, and Vinegar Makers, and all and every other Person or Persons whatsoever, who, in Trust for them, or any or either of them, or for the Use, Benefit, or Account of them, or any or either of them, shall have in his, her, or their Custody or Possession, or [illegible] to her, or their House, Outhouse, Barn, Granary, or any other Place or Places whatsoever, upon the Fifth Day of *July* One thousand eight hundred and three, any Parcel or Quantity of Malt whatsoever, shall, on that Day, or within Ten Days next ensuing, give a true and particular Account thereof in Writing at the Office of Excise within the District in which he, she, or they shall then respectively inhabit, upon Pain of forfeiting the Sum of One hundred Pounds for every Neglect therein; and the Malt, of which no such Account as aforesaid shall be given, may and shall be seized by any Officer or Officers of Excise; and the Duties by this Act imposed on Malt in Stock in Hand, shall be payable and paid in Manner following; (that is to say,) One Eighth Part thereof on the Twenty-fourth Day of *October* One thousand eight hundred and three, and One Fourth Part thereof on the Fifth Day of *December* One thousand eight hundred and three, One Fourth Part thereof on the Sixteenth Day of *January* One thousand eight hundred and four, and the remaining Three Eighth Parts thereof on the Third Day of *March* One thousand eight hundred and four; and all such Maltsters or Makers of Malt, Sellers or Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, and Vinegar Makers, who shall refuse to make such Payments, or any or either of them, for his, her, or their Stock of Malt, at such Time or Times respectively, shall forfeit Double the Amount of all the Duties charged or chargeable for or in respect of such Stock of Malt.

*Officers of Excise may enter Premises of Maltsters, &c. to take an Account of Malt in Stock on July 5, 1803.*

XI. And be it further enacted, That it shall be lawful for the Officers of Excise respectively to take a true and particular Account and Admeasurement of all such Malt as any Maltsters or Makers of Malt, Sellers or Retailers of Malt, Brewers, Distillers, Innkeepers, Victuallers, or Vinegar Makers, or any Person or Persons in Trust for, or for the Use, Benefit, or Account of them, or any or either of them shall, on the said Fifth Day of *July* One thousand eight hundred and three, have or be possessed of, or interested in; and for that Purpose to enter into any Dwelling House, Outhouse, Barn, Granary, or other Place whatsoever belonging to every and any such Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, and Vinegar Maker, and each of them, and every such Person is hereby required to permit and suffer such Officer or Officers, on the said Fifth Day of *July* One thousand eight hundred and three, or afterwards, at any Time before the Duty upon such Malt shall be paid, at his or their Request, to enter and take such Account and Admeasurement thereof as aforesaid, and for that Purpose, to cast such Malt into a regular Form, for the better ascertaining the Quantity thereof; and if they, or any or either of them, shall refuse to permit or suffer any Officer or Officers of Excise so to do, or if any Person or Persons shall obstruct, oppose, molest, or hinder any Officer or Officers of Excise, in the due Execution of such Powers hereby given, he, she, or they shall respectively forfeit One hundred Pounds for every such Offence; and if any Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, or Vinegar Maker, or any other Person or Persons having in his, her or their Custody or Possession, any Quantity of Malt chargeable by this Act with the said Duty or Duties or any Part thereof, for Stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same, or any Part thereof, before the Duties thereupon shall be charged, or shall fraudulently conceal or hide, or cause or suffer to be concealed or hid, or shall not produce to the Inspection of the Officer of Excise or Gaugers such Malt, and every Part thereof, that then and in every such Case, every Person so offending, for every such Offence, shall forfeit the Sum of One hundred Pounds, and the Malt which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and the Person or Persons in whose Custody or Possession such Malt shall be found who shall not, before the Discovery thereof, give Notice at the next Office of Excise of the Quantity of Malt so in his, her, or their Custody or Possession, shall also forfeit the Sum of Forty Shillings for every Bushel of such Malt.

*Penalty for not suffering Officers to take Stock, or for impeding them in the Execution of their Duty, &c. for clandestinely removing Malt, &c.*

*Beer or Ale above 18s. per Barrel, exclusive of Duty, shall be deemed Strong; and at 18s. or under, Table Beer.*

XII. And whereas by an Act passed in the last Session of Parliament, it was enacted, that all Beer or Ale above the Price of Sixteen Shillings the Barrel, (exclusive of the Duties), should be denominated and deemed to be Strong Beer or Ale, and all Beer of the Price of Sixteen Shillings the Barrel or under, (exclusive of the Duty), should be denominated and deemed to be Table Beer within the Meaning of the said Act, and all other Acts relating to Beer or Ale: And whereas it is expedient, during the Continuance of this Act, to permit Brewers of Table Beer to raise the Price thereof; be it therefore enacted, That during the Continuance of this Act, all Beer and Ale above the Price of Eighteen Shillings the Barrel, (exclusive of the Duties), shall be denominated, deemed, and taken to be

be



the Strong Beer or Ale, and all Beer of the Price of Eighteen Shillings the Barrel or under, (exclusive of the Duties), shall be denominated, deemed, and taken to be Table Beer within the Meaning of the said Act of the last Session of Parliament, and this Act, and all other Acts of Parliament relating to Beer or Ale; any Thing in the said Acts contained to the contrary notwithstanding.

*[illegible] Tea [illegible] from Great Britain to Ireland [illegible]*

XIII. And be it further enacted, That the Duties imposed on all Tea that shall be exported from *Great Britain* to *Ireland*, in lieu of all Duties payable on the Importation thereof into *Ireland*, shall be paid to the United Company of Merchants of *England* trading to the *East Indies*, and the said Company to the Commissioners of Excise, to be by them paid into the Receipt of His Majesty's Exchequer, distinct and apart from all other Duties, and shall be placed to the Credit of [illegible] directed by an Act passed in the Thirty ninth and Fortieth Years of the Reign of His present Majesty, intituled, *An Act for the Union of Great Britain and Ireland.*

*The present Bonds for Exportation of Tea to remain to be taken, &c.*

XIV. Provided always, and be it further enacted, That such and the like Bonds shall be taken for the due Exportation of such Tea, and the like Certificates for the due landing thereof, as are now by Law required.

*The Amount of the additional Duties may be added to the price of Articles contracted for.*

XV. And whereas Contracts or Agreements may have been made for the Sale or Delivery of certain Articles or Commodities on which additional Duties of Customs or Excise are or may be granted by this Act, or by any other Act of the present Session of Parliament, which Contracts or Agreements have no Reference to such additional Duties, and thereby the several Contractors may be materially affected: For Remedy thereof, be it further enacted, That all and every Person or Persons who shall or may have made or entered into any such Contracts or Agreements, shall, and they are hereby respectively authorized and empowered, in the case of any such Contracts or Agreements, to add so much Money as will be equivalent to the said additional Duties respectively to the Price of such Articles or Commodities, and shall be entitled by virtue of this Act to be paid for the same accordingly.

*Penalty for obstructing Officers, in Cases not otherwise provided for.*

XVI. And be it further enacted, That if any Person or Persons whatsoever, shall molest, disturb, hinder, oppose, or impede any Officer or Officers of Excise in the due Execution of the Powers and Authorities by this Act granted, or any or either of them, except in such Cases for which other Penalties are by this Act provided, every Person so offending, shall forfeit and lose the Sum of Two hundred Pounds.

*Recovery and Application of Penalties.*

XVII. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland*, respectively; and that One Moiety of every such Fine, Penalty, or Forfeiture, shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall inform, discover, or sue for the same.

*Duties to be paid into the Exchequer, and [illegible] applied as shall be voted by Parliament.*

XVIII. And be it further enacted, That all the Monies arising by the said Duties, (the necessary Charges of raising and accounting for the same excepted,) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the public Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever; and the said Monies so paid into the said Receipt shall, from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland*, in this present Session of Parliament, for the Service of the Year One thousand eight hundred and three, or shall be voted by the said Commons for the Service of any subsequent Year; and the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are and is hereby authorized and empowered, to issue and apply the same accordingly.

*Act may be altered or repealed this Session.*

XIX. And be it enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed by any Act or Acts to be passed in this Session of Parliament.

*Continuance of Act.*

XX. And be it further enacted, That this Act shall continue in force until Twelve Months after the Ratification of the Definitive Treaty of Peace.

CAP. XXI.

[illegible]

# SCHEDULES to which this Act refers.

## Schedule A.

| | Duty. £ s. d. |
|---|---|
| **MALT.** | |
| For every Bushel of Malt which, from and after the 5th Day of July 1803, shall be made in that Part of Great Britain called England, from Barley or any other Corn or Grain | 0 3 6 |
| For every Bushel of Malt which, from and after the 5th Day of July 1803, shall be made in that Part of Great Britain called Scotland, from Barley or any other Corn or Grain, except Beer or Bigg | 0 2 0 |
| For every Bushel of Malt which, from and after the 5th Day of July 1803, shall be made in that Part of Great Britain called Scotland, from Beer or Bigg only, without any Mixture of Barley, or any other Corn or Grain therewith | 0 1 6 |
| For every Bushel of Malt, which shall be brought from Scotland into that Part of Great Britain called England, without a Certificate from the proper Officer, that it hath paid the full Duty of Two Shillings, hereby imposed on every Bushel of Malt made in England, to be paid down in ready Money, by the Person bringing the same upon Entry with the proper Officer, for the Duties on Malt, at the Port into which such Malt shall be brought, before the landing thereof, in case the same be brought by Sea, or with the proper Officer of the said Duties, in the Towns of Berwick or Carlisle, in case the same be brought by Land | 0 0 8 |
| For every Bushel of Malt, whether ground or unground, made of Barley, or of any other Corn or Grain, belonging to any Maltster or Maker of Malt, Seller or Retailer of Malt, Brewer, Distiller, Innkeeper, Victualler, or Vinegar Maker, which shall be either in his Custody or Possession, or in the Custody or Possession of any other Person or Persons whatever, in Trust for him, her, or them, or for his, her, or their Use, Benefit, or Account, in Great Britain, on the 5th Day of July 1803 | 0 2 6 |
| **WINE.** | |
| For every Tun of French Wine imported into Great Britain, for which all the Duties that shall have been charged, or shall be chargeable thereon, shall not have been paid before the 7th Day of June 1803, or which on the 24th Day of June 1803, shall be remaining in any Warehouse, Storehouse, Vault, or Cellar, under the Locks of the Officers of the Customs or Excise | 18 0 0 |
| For every Tun of all other Wines (not being French Wines) imported into Great Britain, for which all the Duties that shall have been charged, or shall be chargeable thereon, shall not be paid before the 13th Day of June 1803, or which on the 24th Day of June 1803, shall be remaining in any Warehouse, Storehouse, Vault, or Cellar, under the Locks of the Officers of the Customs or Excise, or in any Ware- | |



| SCHEDULE (A.) | Duty. £ s. d. |
|---|---|
| Wine.—*continued.* house in which the same shall have been or shall be lodged or deposited, and by virtue of an Act passed in the Forty-first Year of the Reign of His present Majesty, intituled, "An Act to permit Portugal Wine to be landed and warehoused without Payment of Duties under certain Restrictions for a limited Time" | 12 0 0 |
| For every Tun of French Wine which shall have been found on the First actual Survey by the proper Officer of Excise, after the 24th Day of June 1803, in the Stock, Custody, or Possession of any Dealer or Dealers in or Seller or Sellers of Foreign Wine | 18 0 0 |
| For every Tun of all other Wines (not being French Wines) which shall have been found on the First actual Survey by the proper Officer of Excise after the 24th Day of June 1803, in the Stock, Custody, or Possession of any Dealer or Dealers in or Seller or Sellers of Foreign Wine | 12 0 0 |
| **SWEETS.** | |
| For every Barrel of Liquor which, from and after the 5th Day of July 1803, shall be made in Great Britain for Sale by Infusion, Fermentation, or otherwise, from Fruit or Sugar, or from Fruit or Sugar mixed with any other Ingredients or Materials whatsoever, commonly called Sweets, or sold or distinguished by the Name of Made Wines | 0 7 6 |
| **SPIRITS.** | |
| For every Gallon of Wort or Wash brewed or made for extracting Spirits in England for Home Consumption from any Malt, Corn, Grain, or Tilts, or any Mixture with the same | 0 0 9½ |
| For every Gallon of Cyder or Perry, or any other Wash or Liquor brewed or made as aforesaid from any Sort or Kind of British Materials, except such as are before mentioned, or any Mixture therewith, for extracting Spirits for Home Consumption | 0 0 5 |
| For every Gallon of Wort or Wash brewed or made as aforesaid from Melasses or Sugar, or any Mixture therewith, for extracting Spirits for Home Consumption | 0 0 9 |
| For every Gallon of Wash brewed or made as aforesaid from Foreign refused Wine or Foreign Cyder, or Wash prepared from any Foreign Materials except Melasses and Sugar, or any Mixture therewith, for extracting Spirits for Home Consumption | 0 0 11 |
| For every One hundred and twenty Gallons of Wash, which Sir William Bishop, George Bishop, and Argles Bishop, and the Survivors and Survivor of them possessed of the Distillery and Premises in which George Bishop deceased, carried on the Manufacture of Maidstone Geneva, at Maidstone, in the County of Kent, shall produce, on or before the 5th Day of July 1804, from a Weight of Malt or other Corn, including the Bran thereof, and not exceeding One hundred and twelve Pounds Avoirdupois | 0 15 0 |
| For every Gallon of Wash in the Possession of the said Sir William Bishop, George Bishop, and Argles Bishop, or the Survivors or Survivor of them, at any Time, when Thirty Gallons of any Wash so in their Possession, taken and distilled by the Officer of Excise, according to the Directions, and under the Authority of an Act made in the Thirty-ninth Year of the Reign of His present Majesty, shall be found to produce more than Two Gallons and One-eighth of a Gallon of Spirits, at the Strength of One in Six under Hydrometer Proof | 0 0 6 |
| For every Gallon, English Wine Measure, of the Cubical Content or Capacity of each and every Still, including the Head and every Part thereof, and of any Worm, Pipe, | |

SCHEDULE (A).

SPIRITS—continued.

| | £. s. d. |
|---|---|
| Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend, and until the Top of the Head shall turn downwards, and form an Angle of [illegible] which shall be used or employed for any or either of the Purposes herein-after mentioned; that is to say, | |
| ——— For the making or distilling of Low Wines or Spirits, for Consumption in Scotland, from Corn, Grain, Malt, Tilts, Cyder, or Perry, or other Wash or Liquor, made or brewed from any Sort of British Materials, or any Mixture therewith, in any Part or Place in Scotland, other than and except the Highland District, particularly specified and described in the Acts in that Case made and provided, the annual Sum of | [illegible] |
| ——— For the making or distilling of Low Wines or Spirits for Consumption in Scotland from Molasses or Sugar, or any Mixture therewith, in any Part or Place in Scotland, the annual Sum of | [illegible] |
| ——— For the making or distilling of Low Wines or Spirits for Consumption in Scotland from Foreign refused Wines or Foreign Cyder, or Wash prepared from Foreign Materials, except Molasses or Sugar, or any Mixture therewith, in any Part or Place in Scotland, the annual Sum of | 350 0 0 |
| ——— And for the rectifying, compounding, or making in any Part or Place in Scotland, of any Kind of Spirits or Strong Waters for Consumption in Scotland, the annual Sum of | [illegible] 0 0 |
| For every Gallon, English Wine Measure, of Spirits of the Strength of One to Ten over Hydrometer Proof, and so in Proportion for any higher or lower Degree of Strength, which shall be made or distilled in any Part or Place in Scotland, for Consumption in Scotland, not exceeding the Number of Gallons of Spirits limited and restricted to be distilled according to the annual Rates herein-after mentioned, by or from each Still, to be paid over and above the aforesaid Duty on the Content of the Still, and the herein-after mentioned Duty on the Worts or Wash from which such Spirits may be or may have been made or distilled, the Sum of | 0 0 3 |
| For every Gallon, English Wine Measure, of all Worts or Wash brewed or made in any Part or Place in Scotland, other than and except in the Highland District aforesaid, for extracting Spirits for Consumption in Scotland, from any Malt, Corn, Grain, Tilts, Cyder, or Perry, or other Worts, Wash, or Liquor made or brewed from any Sort of British Materials, or any Mixture therewith | 0 0 [illegible] |
| For every Gallon, English Wine Measure, of all Worts or Wash brewed or made in any Part or Place in Scotland, for extracting Spirits for Consumption in Scotland from Molasses or Sugar, or any Mixture therewith, or from Foreign refused Wines or Foreign Cyder, or Wash prepared from Foreign Materials, or any Mixture therewith | 0 0 [illegible] |
| For every Gallon, English Wine Measure, of the cubical Content or Capacity of each and every Still, including the Head and every Part thereof, and of any Horn, Pipe, Tube, or other Apparatus therewith connected, under whatever Name or Denomination the same may be called or known, as high as the Steam can ascend, and until the Top of the Head shall turn downwards and form an Angle of Forty-five Degrees, which shall be used and employed in distilling and drawing off Spirits in the Highland District aforesaid, for Consumption in the said Highland District only, from the Barley, Bere, or Bigg, of the Growth of the several and respective Counties, Parts of Counties and Places within the said Highland District; the cubical Content or Capacity of such Still not being less than Thirty nor more than Forty Gallons, the annual Sum of | [illegible] 5 0 |
| For every Gallon, English Wine Measure, exceeding Forty Gallons of the cubical Content or Capacity of each and every such Still which shall be so used and employed by, or shall be in the Possession of such licensed Person, within the Highland District | |



SCHEDULE (A).

| | Duty. |
|---|---|
| [illegible] in case of the Stills not being [illegible] the annual Sum of | [illegible] |
| Spirits. [illegible] of One to Ten over Hydrometer Proof [illegible] for Consumption in Scotland, exceeding the several and respective Quantities herein-before mentioned, over and above all other Duties [illegible] herein-after mentioned; that is to say, | |
| ——— For every Gallon of Surplus Spirits distilled from Malt, Corn, or any [illegible] exceeding the annual Rate of Two thousand and twenty [illegible] Gallons [illegible] for each Gallon of the Content of the Still which the before-mentioned annual [illegible] Fifty-four Pounds shall be paid, for every Gallon [illegible] in the Lowlands of Scotland, or exceeding the annual Rate of [illegible] Gallons of the Strength aforesaid, for each Gallon of the Content of the Still [illegible] the annual Duty of [illegible] Pounds Five Shillings, or of [illegible] Pounds [illegible] shall be paid for every Gallon of such Content [illegible] Highland District aforesaid, the Sum of | [illegible] |
| ——— For every Gallon of such Surplus Spirits distilled from Molasses or Sugar, exceeding the annual Rate of Four thousand and Fifty Gallons of the Strength aforesaid, for each Gallon of the Content of the Still upon which the before-mentioned annual Duty of Three hundred and [illegible] Pounds shall be paid, for every Gallon of such Content, in any Part or Place of Scotland, the Sum of | [illegible] |
| ——— For every Gallon of such Surplus Spirits distilled from other Foreign Materials than Molasses or Sugar, exceeding the annual Rate of Three thousand six hundred and forty-[illegible] Gallons of the Strength aforesaid, for each Gallon of the Content of the Still upon which the before-mentioned annual Duty of Three hundred and eighty Pounds shall be paid, for every Gallon of such Content in any Part or Place in Scotland, the Sum of | 0 2 [illegible] |
| For every Gallon of Spirits deficient, if the Quantity of Spirits computed at the Strength of One to Ten over Hydrometer Proof, which shall be produced to the proper Officer or Officers of Excise by any Distiller in Scotland, and be actually charged with the before-mentioned Duty of Three-pence for every Gallon, shall be found to fall short of the Quantity which ought to have been produced according to the before-mentioned annual Rates, the Sum of | 0 [illegible] 5 |
| For every Deficiency of Spirits in every Case where the Spirits extracted by any Distiller in Scotland, and produced to the proper Officer of Excise, and actually charged with the Duty of Three-pence for every Gallon, shall fall short of the respective Proportions herein-after mentioned, the several Sums herein-after mentioned; (that is to say,) | |
| ——— If the Spirits in which the Deficiency shall be discovered, shall have been made or distilled from Malt, Corn, or British Materials, or any Mixture therewith, and if any Distiller in the Lowlands of Scotland shall not produce to the proper Officer at least Eleven Gallons English Wine Measure of Spirits of the Strength of One to Ten over Hydrometer Proof, for every One hundred Gallons of Wash prepared from the said Materials, and found in the Custody of such Distiller; or if any Distiller in the Highland District of Scotland shall not produce to the Officer at least Six Gallons of Spirits of the Strength aforesaid for every One hundred Gallons of Wash prepared from Barley, Bere, or Bigg of the Growth of the said Highlands, or any Mixture therewith, and found in the Custody of such Distiller, for every Gallon deficient, the Sum of | 0 [illegible] |
| ——— If the Spirits in which the Deficiency shall be discovered, shall have been made or distilled from Molasses or Sugar, or any Mixture therewith, and any Distiller in any Part or Place in Scotland shall not produce to the proper Officer at least Twenty-two Gallons of Spirits of the Strength aforesaid for every One hundred Gallons of Wash prepared from the said Materials, and found in the Custody of such Distiller, for every Gallon deficient | [illegible] |

STE

| SCHEDULE (A.) | Duty. £ s. d. |
|---|---|
| Spirits.—*continued.* | |
| ——Or if the [illegible] which the Deficiency shall be discovered [illegible]ten [illegible]is- distilled from [illegible] Foreign Materials or any Mixture therewith, [illegible]er at tillery in any Part or Place in Scotland shall not produce to the proper [illegible]undred Gallons of Spirits of the Strength aforesaid, for every Gallon of Wash prepared from the said Materials, and found in the Cistern or Safe of such Distiller, for every Gallon deficient - - - - - - | 0 2 4 |
| For every Gallon, English Wine Measure, of Spirits of a Strength not exceeding that of One to Ten over Hydrometer Proof, and so in Proportion for any higher Degree of Strength made or distilled in England and imported or brought from thence into Scotland - - - - - - - - - | 0 2 0 |
| For every Gallon of British Spirits of a Strength not exceeding that of One to Ten over Hydrometer Proof, manufactured in Scotland and brought from thence into England - - - - - - - - - | 0 2 5 |
| For every Gallon of all such Spirits as last aforesaid of a greater Strength than One to Ten over Hydrometer Proof, and not exceeding Three per Centum over and above One to Ten over Hydrometer Proof, Two Shillings and Five-pence; and also a further Duty proportioned to the Degree of Strength to which such Spirits shall exceed the said Strength of One to Ten over Hydrometer Proof - - - | 0 2 5 and a Surcharge |
| For every Gallon of Single Rum, Spirits, or Aqua Vitæ, of the Produce of the British Colonies or Plantations in America, imported into Great Britain - - - | 0 3 5½ |
| For every Gallon of Rum, Spirits, or Aqua Vitæ, above Proof, of the Produce of the British Colonies or Plantations in America, imported into Great Britain - | 0 6 8 |
| For every Gallon of Single Rum, Spirits, or Aqua Vitæ imported by the United Company of Merchants of England trading to the East Indies - - - | 0 3 9 |
| For every Gallon of Rum, Spirits, or Aqua Vitæ, above Proof, imported by the United Company of Merchants of England trading to the East Indies - - | 0 7 3 |
| For every Gallon of Single Brandy, Spirits, Aqua Vitæ, or Strong Waters, of any Sort or Kind, other than such Rum, Spirits, or Aqua Vitæ, as aforesaid, imported into Great Britain, not being Irish Spirits, imported directly from Ireland - | 0 4 2½ |
| For every Gallon of Brandy, Spirits, Aqua Vitæ, or Strong Waters, above Proof, other than such Brandy, Rum, Spirits, or Aqua Vitæ, as aforesaid, imported into Great Britain, not being Irish Spirits, imported directly from Ireland - - | 0 8 2½ |
| TEA. | |
| For and upon all Tea which, from and after the 12th Day of June 1803, shall have been or shall be sold in Great Britain, by the United Company of Merchants of England trading to the East Indies, to be computed upon the Gross Prices at which such Tea shall be sold, and to be paid by the Purchaser or Purchasers of such Tea, to the said United Company, and by the said United Company, to the Commissioners of Excise for the Time being - - - - - | 45 0 0 per Centum. |
| BEER, ALE, OR MUM. | |
| For every Barrel, consisting of Thirty-six Gallons English Beer Measure, of Irish Beer, Ale, or Mum, which shall be imported into Great Britain directly from Ireland. - - - - - - | 0 4 11 |
| SWEETS. | |
| For every Barrel of Sweets, or Made Wines of Irish Manufacture, which shall be imported directly from Ireland into Great Britain - - - - - | 0 7 9 |





| SCHEDULE (A.) | Duty. £ s. d. |
|---|---|
| IRISH SPIRITS. | |
| For every Gallon of Spirits, Aqua Vitæ, or Strong Waters, distilled or made in Ireland and imported into Great Britain, at a Strength not exceeding One to Ten over Hydrometer Proof - - - - - - - - - | |
| And upon all such Spirits, last above mentioned, above the Strength of One to Ten over Hydrometer Proof, a Duty in Proportion to the last mentioned Duty, and for every upon all such of the said Spirits as shall be sweetened or compounded, a like Duty to be computed upon the highest Degree of Strength at which such Spirits can [illegible]. | |

## Schedule B.

| DRAWBACKS. | £. s. d. |
|---|---|
| For every Barrel of Strong Beer or Ale, brewed or made in Great Britain, above Eighteen Shillings the Barrel, exclusive of the Duty, and not being Two-penny Ale, mentioned and described in the Seventh Article of the Treaty of Union with Scotland, which shall be duly exported to Foreign Parts, as Merchandize, and which shall be proved to have been brewed after the 5th Day of July 1803, the Sum of | 0 4 11 |
| For every Tun of Foreign Wine, which shall be exported to Foreign Parts, by way of Merchandize, from or out of the entered Stock of any Dealer or Dealers, or Seller or Sellers of such Wine, the Whole of the Duties by this Act imposed respectively. | |
| For all Tea, for and in respect whereof the Duty by this Act imposed shall have been paid, and which shall be duly exported as Merchandize, directly from the Warehouses in which the same shall have been lodged, according to Law, upon the Importation thereof, to any Place on the Exportation of Tea, to which a Drawback of the Duty is now allowed by Law, the whole of the Duty by this Act imposed. | |

An Act for granting [illegible] upon Goods, Wares, and Merchandize imported into *Ireland*, and for allowing Drawbacks upon the Exportation of certain Goods, Wares, and Merchandize from *Ireland*, and for repealing the Duties of Excise upon Salt in *Ireland*.

[illegible] Most Gracious Sovereign,

WHEREAS Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, have cheerfully granted unto Your Majesty, for the Service of the Year One thousand eight hundred and three, the several additional Duties of Customs and Excise hereinafter mentioned; and for defraying Your Majesty's publick Expences, and for the Support of Your Majesty's Civil Government, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties hereinafter mentioned; and for the more speedily raising the Supplies granted by this present Session of Parliament, have likewise resolved to give and grant unto Your Majesty the several Duties hereinafter mentioned, and for the Purposes hereinafter mentioned; and humbly beseech Your Majesty that it may be enacted by the King'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 Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, to and for Money net, an additional Duty of Poundage after the Rate of Five Pounds for every One hundred Pounds of the Amount of the Duties or Customs hereinafter mentioned, which shall be due and payable in *Ireland* to His Majesty, His Heirs and Successors, by virtue of any Act or Acts in force in *Ireland* immediately before the said Fourteenth Day of *July*, which shall be collected for and upon any Goods, Wares and Merchandize [illegible] (except such as is hereinafter excepted), which said additional Duties or Duty of Ten Pounds per Centum shall be paid upon the Gross Amount of the said Duties, without any Discount or Allowance to be made thereout.

II. And be it further enacted, That the said additional Duty hereby granted and imposed shall be charged and payable on all Goods, Wares, and Merchandize, which shall not have been entered for Home Consumption before the said Fourteenth Day of *July*, but not on such as shall be secured by Bond, notwithstanding such Goods, Wares, and Merchandize have been imported into *Ireland* on or before the said Fourteenth Day of *July*.

III. And be it further enacted, That nothing in this Act shall extend to charge with the aforesaid additional Duty hereby granted the following Articles, or any of them, that is to say,

Bullion, or foreign Coin of Gold or Silver;

Fish taken and imported in Ships or Vessels of the Built of the United Kingdom, and owned and navigated, and registered according to Law;

Turbots and Lobsters, now usually taken or imported;

Corn or Grain;

Flax undressed;

Linseed, or Flaxseed;

Hemp, or Tow of Hemp;

Hemp-seed;

Iron unwrought;

Ashes of all Kinds, including Barilla;

Salt;

Cinnamon, Cloves, Mace, and Nutmegs, and other Spices and Drugs, the Produce of and imported from the British Colonies or Plantations in America;

Cotton Wool, the Growth of [illegible];

Timber;

Goods, Wares, or Merchandize of the Growth, Produce or Manufacture of *Great Britain*, imported directly from thence into *Ireland*;

Goods, Wares, or Merchandize imported into *Ireland*, having been imported into *Great Britain* from *Hudson's Bay* by the *Hudson's Bay* Company;

Articles of Provision which are or shall be permitted to be entered and landed in *Ireland* without Payment of Duty, by virtue and under the Authority of any Order or Orders of the Lord Lieutenant or the Chief Governor or Governors of *Ireland* in Council.

IV. Provided always, and be it further enacted, That the aforesaid additional Duty granted by this Act shall not be charged upon any Goods, Wares, or Merchandize, in case the Whole of the Duties due thereon at the Time of Importation shall have been secured by Bond to be paid on or before the said Fourteenth Day of *July*, and such Goods, Wares, or Merchandize shall have been warehoused, and shall remain on the said Fourteenth Day of *July* in His Majesty's Warehouses, under or by virtue of Authority of any Act or Acts of Parliament in force in *Ireland*, on or immediately before the said Fourteenth Day of *July*: Provided always, that the aforesaid additional Duty granted by this Act shall be charged and payable on all such of the said Goods, Wares, and Merchandize as shall be taken out of any such Warehouses for the Purpose of being used or consumed in *Ireland*, and shall be paid before such Goods, Wares, or Merchandize shall be so taken out of the said Warehouses.

Goods landed and warehoused before the Time when the Duties shall be payable, if taken out of Warehouse for Home Consumption, they shall be liable.

V. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, the Duties payable on Saltpetre imported into *Ireland*, under and by virtue of any Act or Acts in force in *Ireland* immediately before the said Fourteenth Day of *July*, shall cease and determine; and that, from and after the said Fourteenth Day of *July*, there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, a Duty of Three-pence for and upon every Hundred Weight of Saltpetre which shall be imported into *Ireland*, and so in Proportion for any greater or less Quantity.

Former Duties on Saltpetre repealed, and a Duty of 3d. per Cwt. imposed.

VI. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, the several Duties now payable on Manufactures of Silk, mixed or unmixed with any other Material, being the Manufacture of *Great Britain*, and imported from thence into *Ireland*, shall cease and determine; and that, from and after the said Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, collected, and paid unto His Majesty, for and upon all Manufactures of Silk, mixed or unmixed with any other Material, being of the Manufacture of *Great Britain*, and imported directly from thence into *Ireland*, the several and respective Duties following; that is to say,

Former Duties on Silk Manufactures imported into Ireland from Great Britain, and the following Duties shall be paid.

For and upon all Ribbons and Stuffs of Silk only, a Duty of Two Shillings and Sixpence Halfpenny for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Silk and Ribbons of Silk mixed with Gold or Silver, a Duty of Three Shillings and Four-pence for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Silk Stockings, Silk Gloves, Silk Fringe, Silk Laces, Stitching and Sewing Silk, a Duty of One Shilling and Sixpence Farthing for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Manufactures of Silk, not otherwise enumerated or described, a Duty of Two Shillings and One Halfpenny for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk and Grogram Yarn, a Duty of Seven-pence Farthing for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk mixed with Incle or Cotton a Duty of Ten-pence Three Farthings for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk and Worsted mixed, a Duty of Five-pence for every Pound Weight thereof, containing Sixteen Ounces:

For and upon all Stuffs of Silk mixed with any other Material, a Duty of Seven-pence and Seven Eighths of a Penny for every Pound Weight thereof, containing Sixteen Ounces; and so in Proportion for any greater or less Quantity of the said Silks:

VII. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, the several Duties now payable on Refined Sugar, being the Manufacture of *Great Britain*, and imported from thence into *Ireland*, shall cease and determine; and that, from and after the said Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, collected, and paid unto His Majesty, for and upon all Refined Sugars of the Manufacture of *Great*

*Great Britain*, which shall be imported directly from thence into *Ireland*, the several and respective Duties following; that is to say,

For and upon all Sugars called *Bastards*, White or Ground, a Duty of One Pound Three Shillings and Ten-pence for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Lumps*, a Duty of Two Pounds Four Shillings and Eight-pence Halfpenny for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Single Loaf Sugar*, a Duty of Two Pounds Seven Shillings and Eight-pence for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Powder Loaf* and *Double Loaf Sugar*, a Duty of Two Pounds Eleven Shillings and Two-pence Three Farthings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Sugar Candy Brown*, a Duty of Two Pounds Four Shillings and Eight-pence Halfpenny for every Hundred Weight thereof, containing One hundred and twelve Pounds:

For and upon all Sugar called *Sugar Candy White*, a Duty of Two Pounds Eleven Shillings and Two-pence Three Farthings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

And for and upon all Sugar refined of any other Sort, a Duty of Two Pounds Eleven Shillings and Two-pence Three Farthings for every Hundred Weight thereof, containing One hundred and twelve Pounds:

And so in Proportion for any greater or less Quantity of the said Sugars.

Additional Duties to be paid on Exportation.

VIII. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid into His Majesty, His Heirs and Successors, an additional Duty, after the Rate of One Pound for every One hundred Pounds of the true and real Value of all Goods, Wares, and Merchandize (except as herein after is excepted) of the Growth, Produce, or Manufacture of *Ireland*, which shall be exported from *Ireland* to any Part of *Europe*, or to any Port or Place within the Streights of *Gibraltar*; and an additional Duty, after the Rate of Three Pounds for every One hundred Pounds of the true and real Value of all Goods, Wares, and Merchandize (except as herein-after is excepted) which shall be exported from *Ireland* to any Port or Place whatever not being in *Europe*, or within the Streights of *Gibraltar*, nor within the Limits of the Charters granted to the United Company of Merchants of *England* trading to the *East Indies*.

Exemption of certain Goods from the additional Export Duties.

IX. Provided always, and be it enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the said additional Duties on Exportation any of the Goods, Wares, and Merchandize following; that is to say,

Bullion.

Goods, Wares, or Merchandize exported from *Ireland* to *Great Britain*.

Goods, Wares, or Merchandize from *Ireland* exported to *Hudson's Bay* by the *Hudson's Bay* Company.

Goods, Wares, or Merchandize from *Ireland* exported to the *Isle of Man*, which may legally be exported to the said Island.

Cotton Yarn or other Cotton Manufactures being the Manufacture of *Ireland*.

Corn or Grain.

Refined Sugar in Loaf complete and whole, or Lump duly refined, or any refined Sugar called *Bastards*, or ground or powdered Sugar, or refined Sugar broken in Pieces, or any Sugar called *Candy*, or Melasses made from Sugar of the *British* Plantations.

Any Sort of Cask, Food, Victuals, Cloathing, or other Goods fit and necessary for the *British* Fishery established in the Island of *Newfoundland*, or for the Use and Support of the Mariners or other Persons employed on board the Vessels, or on Shore in carrying on the said Fishery, exported from *Ireland* to the said Island.

A further additional Duty of 6d. per Gallon to be paid on Single Spirits imported, and so in Proportion to their Strength.

X. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid to and for the Use of His Majesty, His Heirs and Successors, for and upon every Gallon of Rum, Brandy, Geneva, or other Foreign Spirits perfectly made and not exceeding single Proof, which, on the said Fourteenth Day of *July*, shall be in any of His Majesty's Stores in *Ireland*, or which shall, on or after the said Fourteenth Day



Day of *July* be imported into *Ireland*, or which having been imported before the said Fourteenth Day of *July* shall not have been entered, a further additional Duty of Nine-pence, and so in Proportion for any greater or less Quantity; and for every Gallon of such Spirits above the Quality of single Spirits, which shall be imported into *Ireland*, a further Duty on such Spirits in proportion to the 6d. payable for single Spirits of the same Denomination, according to the comparative Degrees of Strength which such Spirits shall be to single Spirits; which said additional Duties shall be over and above all other Duties imposed on such Spirits by virtue of any Act or Acts now in force in *Ireland*, and in Addition to the Duty of [illegible] per Gallon hereby before granted and imposed by this Act.

[illegible] to such true Acco[illegible]

From July 14th 1803, the following additional Duties shall be paid, viz. On Spirits made in Great Britain and imported into Ireland, 9d. per Gallon.

On British Spirits imported into Ireland, 9d. per Gallon.

XII. And be it further enacted, That, from and after the said Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, an additional Duty of Ten-pence and One Twelfth Part of a Penny for and upon every Gallon of Spirits drawn or made in *Great Britain* which shall be imported from thence into *Ireland*, and after the same Rate for any greater or less Quantity; which said additional Duty shall be over and above all other Duties imposed on the Importation of such Spirits into *Ireland*, under or by virtue of any Act or Acts in force immediately before the said Fourteenth Day of *July* One thousand eight hundred and three.

On Malt made in Ireland, 6d. per Bushel.

XIII. And be it further enacted, That, from and after the Fourteenth Day of *July* One thousand eight hundred and three, there shall be granted, raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, for and upon every Barrel of Malt, ground or unground, which shall be made in *Ireland* of Barley or any other Corn or Grain, whether the same shall be or shall not be for Sale, an additional Duty of One Shilling and One Penny over and above all other Duties payable thereon, under or by virtue of any Act or Acts in force in *Ireland* on or before the said Fourteenth Day of *July* and after the same Rate for any greater or less Quantity; which further Duty shall be paid by the Maltster or Maker of such Malt.

On Malt made in Ireland, 6d. per Bushel.

XIV. And be it further enacted, That from and after the passing of this Act, there shall be granted, raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, an additional Duty of Nine-pence Three Farthings for and upon every Barrel of Beer or Ale, containing Thirty-two Gallons, brewed or made in *Great Britain*, and imported from thence into *Ireland*, and after the same Rate for any greater or less Quantity, which said additional Duty shall be over and above all other Duties imposed on the Importation of such Beer or Ale into *Ireland* by any Act or Acts in force in *Ireland* immediately before the said Fourteenth Day of *July* One thousand eight hundred and three.

And on British Malt imported into Ireland, 7½d. per Bushel.

XV. And be it further enacted, That, from and after the said Fourteenth Day of *July*, there shall be granted, raised, levied, collected and paid to and for the Use of His Majesty, His Heirs and Successors, for and upon every Barrel of Malt, ground or unground, made in *Great Britain*, of Barley or any other Corn or Grain, and imported from thence into *Ireland*, a Duty of seven Shillings and Seven pence, and so in proportion for any greater or less Quantity; which said Duty shall be in lieu of all other Duties payable upon the Importation of such Malt into *Ireland*, immediately before the said Fourteenth Day of *July*.

Duty of 1s. 4d. per Barrel on Malt in Store on 24th June, 1803.

XVI. And be it further enacted, That there shall be granted, raised, levied, collected, and paid to and for the Use of His Majesty, His Heirs and Successors, a further Duty of One Shilling and One Penny for and upon every Barrel of Malt which shall have been or shall be in the Possession of any Person in *Ireland*, on or after the Twenty-fourth Day of *June* One thousand eight hundred and three, and which shall have been charged with the Duty payable thereon, under or by virtue of any Act or Acts in force immediately before the said Twenty-fourth Day of *June* One thousand eight hundred and three.

Officers shall take Account of such Malt, and Duty shall be collected.

XVII. And, in order to secure the said last mentioned Duty upon Malt, be it enacted, That any Officer or Officers of Excise in *Ireland* shall take an Account of the just and true Quantity of all Malt, whether ground or unground, in the Possession of any Person in *Ireland*, on the said Twenty-fourth

Day

Day of *June* One thousand eight hundred and three, and of all Malt in the Possession of any Person after that Day on which the said additional Duty of One Shilling and One Penny per Barrel shall not have been charged in such Manner as such Officer or Officers is or are now required to make an Account of any Malt, and shall make a Return or Report in Writing to the Collector of the District in which such Person shall reside, or in which his or her Malthouse or Stores shall be situated, of the just and true Quantity of all such Malt, and of the said Duty of One Shilling and One Penny payable thereon, over and above the Duty theretofore payable thereon; and such Return or Report shall be a Charge on every such Person respectively.

Persons charged shall pay said Duty within One Month after Return, &c. on Penalty of 50*l.* and double Duty.

XVIII. And be it further enacted, That all Persons charged with the said additional Duty, in respect of so having Malt in their Possession as aforesaid, shall within One Calendar Month from the Day on which such Return or Report shall be made, pay to the Collector of the District all such Duties as shall be due from them respectively; for or on Account of such Malt, and such Malt shall be so after removed, in which Case the said Duties shall be paid for all such Malt before the same shall be removed, and before any Permit for removing or conveying the same shall be granted; and that all Persons so having Malt in their Possession, who shall not pay within the Time aforesaid the Duty charged on all such Malt, or shall remove any such Malt, without having paid or cleared all the said Duty, shall for each Offence, forfeit the Sum of Fifty Pounds, together with Double the Amount of the Duty chargeable on such Malt.

Malt in Transito shall be charged with additional Duty on its Arrival, on or after June 24.

XIX. And be it further enacted, That all Malt, for the Removal of which, from any Place in *Ireland* to any other Place within the same, either Coastwise or by Canal or Land Carriage, for which a Coast Cocket or Permit shall have been granted, before the said Twenty-fourth Day of *June* One thousand eight hundred and three, and which shall arrive at the Place of its Destination on or after the said Twenty-fourth Day of *June*, shall on its Arrival, become charged with the said additional Duty of One Shilling and One Penny *per* Barrel; and the Officers of Revenue shall make a Return or Report thereof in Writing, to the Collector of the District, in like Manner as is herein-before directed, with respect to the Accounts to be taken by the Officers, of Malt in the Possession of any Person, on the said Twenty-fourth Day of *June*; and the Person into whose Possession such Malt shall come on or after the said Twenty-fourth Day of *June*, shall be charged with and pay Duty for the same, at such Time and in such Manner as is herein-before directed, with respect to Malt in the Possession of any Person on the said Twenty-fourth Day of *June*; and no other Permit shall be granted for the further Removal of the same, until the said Duty on the full Quantity of Malt, for Removal of which a Permit shall be required, shall be paid.

Duties of Excise on Wines in Stores of Dealers, &c. on June 24, viz. French, 7*l.*; Portugal and Madeira, &c. 4*l.* 10*s.*; Rhenish, 3*l.* 10*s.*; other Wines, 3*l.* 5*s.* per Tun.

XX. And be it further enacted, That there shall be granted, raised, levied, collected and paid unto and for the Use of His Majesty, His Heirs and Successors, for and upon all Wines, which, on the said Twenty-fourth Day of *June*, were in the Stores or Warehouses of any Importer of, Dealer in, Seller, or Retailer of, Wine in *Ireland*, the respective Duties of Excise following; that is to say, for and upon each and every Tun of *French* Wine the Sum of Seven Pounds; for and upon each and every Tun of *Portugal* and *Madeira*, *Spanish*, and *Canary* Wine; and all Wines of the Dominion of *Spain*, and the Wines of *Naples* and *Sicily*, the Sum of Four Pounds and Ten Shillings; for and upon each and every Tun of *Rhenish* Wines, and Wines of *Germany* and *Hungary*, the Sum of Three Pounds and Ten Shillings; and for and upon each and every Tun of any other Sort of Wines, not otherwise enumerated, the Sum of Three Pounds and Five Shillings, and so in Proportion for any greater or less Quantity of such Wines respectively.

To ascertain Stock of Wine in the Hands of Dealers, Returns shall be made by them on Oath, on Penalty of 500*l.* and Forfeiture of Wine.

XXI. And, for ascertaining the Stock of all Foreign Wines belonging to all Importers of, and Dealers in, or Sellers or Retailers of Foreign Wines, on the said Twenty-fourth Day of *June*, and for securing the said Duties of Excise thereon; be it further enacted, That every Importer of, Dealer in, Seller or Retailer of Foreign Wine, who shall have had on the said Twenty-fourth Day of *June* any Foreign Wine in his, her, or their Possession, in any Warehouse, Store-room, Shop, Cellar, Vault, or other Place, or in the Custody or Possession of any other Person, for his, her, or their Use, shall within Ten Days from and after the passing of this Act, deliver at the Office of the Collector of Excise of the District in which such Wine shall have been on the said Twenty-fourth Day of *June*, a just true, and particular Account, in Writing, of the Quantity of all the Foreign Wine which shall, on the said Twenty-fourth Day of *June*, have so been in the Custody or Possession of such Dealer in, Seller, or Retailer of Foreign Wine, in every such Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Places, or in the Custody or Possession of any Person, for his or her Use, describing the Places in which the same shall be, and the Situation thereof, and distinguishing such Foreign Wines from each other according

according to the true Denomination thereof, as the same are herein-before described, and also distinguishing whether such Wines are White or Red; and all Wine in Bottles shall be accounted for according to the Number of Bottles, without expressing the Number of Gallons of Wine contained in such Bottles, and every such Importer of, Dealer in, Seller, or Retailer of Foreign Wine shall make Oath, or if a Quaker, a solemn Affirmation, before any Chief Commissioner or Sub-commissioner of Excise, that such Account is a true, just, and perfect Account of all such Wines as aforesaid, which Oath or Affirmation any such Commissioner or Sub-commissioner is hereby authorized to administer, and every such Importer, Dealer, Seller, and Retailer, who shall neglect to deliver or to cause to be delivered such Account within the Time aforesaid, and to make such Oath or Affirmation, or who shall deliver or cause to be delivered, any false or untrue Account, shall forfeit the Sum of Five hundred Pounds, and all such Foreign Wine, of which such Account shall not be delivered, or of which any false or untrue Account shall be delivered, together with the Casks, Bottles, Jars, Vessels, and Packages containing the same, shall be forfeited, and shall and may be seized by any Officer or Officers of His Majesty's Revenue.

Wine on which Duty is not paid before June 24, shall be considered as in the King's Stores, and pay the 10l. per Cent. accordingly.

XXII. And be it further enacted, That all Wines which, before the said Twenty-fourth Day of *June*, shall have been imported, the Duties payable upon the Import of which shall not have been fully paid and discharged on or before the said Day, shall be considered as Wines remaining in His Majesty's Stores or Warehouses on the said Day, and shall be charged accordingly, and the Proprietor thereof shall be subject to the said Duty of Ten Pounds *per Centum* herein-before mentioned on the Amount of the Duties payable thereon on Importation, and the said Duty shall be charged and payable in all Respects in like Manner as any former Duty due on the said Wines.

Officers may enter and take Account of all Wines; Penalty on preventing them, 500l.

XXIII. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise, as soon after the passing of this Act as conveniently may be, to enter into all or any of the Warehouses, Storehouses, Rooms, Shops, Cellars, Vaults, and other Places of any Importer of, or Dealer in, or Seller of Foreign Wine, whether by Wholesale or Retail, and into any Place where any Wine belonging to any Importer of, Dealer in, or Seller or Retailer of Wine shall be, and by tasting, gauging, or otherwise to take an Account of the Quality and Quantity of all Wine then and there found in the Custody of or belonging to any such Importer, Dealer, Seller, or Retailer, in any Cask or in any Vessel except Bottles, and also to take an Account of all such Wine which shall be then and there found in Bottles in any other Manner than by tasting the same, or by uncorking or opening the Bottles containing such Wine; and if any Officer or Officers of Excise shall not on Demand made by him or them at any such Warehouse, Storehouse, Room, Shop, Cellar, Vault, or other Place, be admitted therein, or shall not be suffered to take an Account of all Wines, or if such Importer, Dealer, Seller, Retailer, or Person having Custody or Possession of such Wines, shall neglect or refuse to shew, or cause to be shewn to such Officer all the Wines in every such Warehouse or other Place; such Importer, Dealer, Seller, Retailer, or other Person, into or at whose Warehouse or other Place such Officer shall not be admitted, or shall not be suffered to take an Account of all Wines therein; and every such Importer, Dealer, Seller, Retailer, or other Person who shall refuse or neglect to shew, or cause to be shewn, to such Officer all such Wines as aforesaid, shall, for every such Offence or Default respectively, forfeit the Sum of Five hundred Pounds.

Officers may take Samples of Wine, paying for the same.

Penalty for being obstructed, 100l.

XXIV. And be it further enacted, That it shall and may be lawful for any Officer of Excise, and every such Officer is hereby authorized and empowered to take at any Time or Times, a Sample or Samples of any such Foreign Wine, whether in Bottles or in Casks, or in any other Vessel or Vessels, paying for the same for every Quart of Wine the usual Price thereof; and if such Officer or Officers shall not be permitted to take such Sample or Samples as aforesaid upon his offering to pay for the same after the Rate aforesaid, or shall in anywise be obstructed or hindered in taking such Sample or Samples, the Importer, Dealer in, Seller, or Retailer of such Wine, or other Person in whose Custody such Wine shall be, shall for each and every such Offence forfeit the Sum of One hundred Pounds.

Officers shall make Returns of the Stock of Wine so taken by them, and the Duty of Excise under this Act.

XXV. And be it further enacted, That all and every such Officer and Officers of Excise, within Ten Days after the taking of such Account, as is by this Act directed to be taken in Manner aforesaid, of the said Wines in the Custody of or belonging to any Importer of, Dealer in, Seller, or Retailer of Foreign Wines, shall make a Return or Report in Writing to the Collector of Excise of their respective Districts of the just and true Quantity of all such Wine, of which such Account shall have been taken as aforesaid, distinguishing such Foreign Wines in Manner aforesaid from each other, and of the Duties of Excise hereby charged thereon respectively; and the Sums charged in such Returns or Report shall be a Charge on such Importer, Dealer, Seller, or Retailer, who shall pay the said Duty of Excise accordingly,

cordingly, in case such Return or Report shall contain a greater Quantity of Wines than shall be comprized in the Account herein directed to be returned by the Importer of, Dealer in, Seller, or Retailer of Wines, otherwise the Account given by such Importer, Dealer, Seller, or Retailer, shall be a Charge on him or her, and he or she shall pay the said Duty of Excise accordingly.

Duties on Wine in Store shall be paid within Three Months.

XXVI. And be it further enacted, That every Person chargeable with the said respective Duties of Excise shall, within Three Calendar Months from the said Twenty-fourth Day of *June*, pay to the Collector of Excise the said Duties in respect of all such Wines in his or her Possession, or in the Possession of any other Person or Persons for his or her Use as aforesaid, and in Default of Payment thereof at the Time aforesaid, every such Person so charged as aforesaid shall forfeit the Sum of One hundred Pounds, and Double the Amount of the Duty for which he shall be so chargeable as aforesaid.

Wine sold shall not be moved out of Stock before the End of Three Months, unless Duty paid.

XXVII. And be it enacted, That if the Importer, Dealer, Seller, or Retailer of any such Wines shall have sold, or shall sell the same, or any Part thereof, and shall be desirous of removing the same out of his Stock before the Expiration of the said Term of Three Months, no Permit shall be granted for the Removal thereof, unless the said respective Duties of Excise hereby imposed, and all other Duties of Customs and Excise due thereon, shall have been previously paid.

Discount of 6*l.* per Cent for such prompt Payment.

XXVIII. And be it further enacted, That if any Person who shall be so charged with, or be liable to the said respective Duties of Excise, shall pay the same, or any Part thereof, before the Expiration of the said Three Months, every such Person shall be allowed as a Discount for prompt Payment, a Sum out of such Duties of Excise as he or she shall so pay, after the Rate of Six Pounds *per Centum per Annum* for such Time as the same shall be paid before the Expiration of the said Three Months.

Wine in King's Stores shall be liable to all Duties due from Proprietor, and shall not be removed till such Duties are paid.

XXIX. And be it further enacted, That all Wines in His Majesty's Stores in *Ireland*, belonging to any Importer of, Dealer in, Seller, or Retailer of Foreign Wine, shall be subject and liable to all such Duties remaining unpaid as are payable or chargeable on all or any other Foreign Wines of such Importer, Dealer, Seller, or Retailer; and that no Wine shall be removed out of His said Majesty's Stores unless and until as well the Duties incurred on the Importation of such Wines as the said additional Duties hereby charged and imposed, and also all other Duties charged on any other Foreign Wine, and due and payable by the Proprietor of the Wine required to be removed, shall have been fully paid and satisfied.

Wine having paid 10*l.* per Cent. Duty, shall not be chargeable with Excise Duty.

XXX. Provided always, and be it further enacted, That nothing in this Act contained shall extend or be construed to extend to charge any Foreign Wine on which the said additional Import Duty of Ten Pounds *per Centum* shall have been charged and actually paid, with the Payment of any Duties of Excise on such Wine, under or by virtue of this Act; any Thing herein contained to the contrary thereof in anywise notwithstanding.

No Drawback allowed of additional Duties on Importation under this Act, except to Great Britain, &c.

XXXI. And be it further enacted, That the several Duties by this Act imposed and made payable on the Importation of any Goods, Wares, or Merchandize into *Ireland*, shall not on the Exportation of such Goods, Wares, or Merchandize, be drawn back, except such Goods, Wares, or Merchandize shall be of the Growth, Produce, or Manufacture of, or shall be exported to *Great Britain*: Provided always, that the several Duties of Excise hereby granted and imposed on Goods, Wares, and Merchandize, and made payable in *Ireland*, shall and may be drawn back on the Exportation of such Goods, Wares, or Merchandizes from *Ireland* respectively.

Bounty on refined Sugar exported from Ireland.

XXXII. And whereas it is expedient that an additional Bounty should be paid and allowed on the Exportation from *Ireland*, of Refined Sugar, be it further enacted, That there shall be paid and allowed on the Exportation from *Ireland*, of any such Refined Sugar, on which Bounties are now payable, an additional Bounty, to be calculated at and after the Rate of Ten Pounds for every One hundred Pounds in Money, on the Produce and Amount of whatever Bounty may be due and payable on any such Refined Sugar respectively, by any Act or Acts of Parliament in force in *Ireland* at the Time of the Exportation thereof: Provided always, that such additional Bounty shall not be paid and allowed, unless all the Rules, Regulations, Restrictions and Conditions required by Law, with respect to the Bounties due and payable on any such Refined Sugar, shall have been fully and duly complied with.

Additional Duties may be secured by Bond, as other Duties.

XXXIII. Provided always, and be it enacted, That in all Cases where the whole or any Part of the Duties on the Importation of any Goods, Wares, or Merchandize into *Ireland*, are permitted to be secured by Bond, by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of such Importation, the additional Duties by this Act granted or imposed, may, in like Manner and under the same Rules, Regulations, Restrictions, and Conditions, be permitted to be secured by Bond.

XXXIV. Pro-



Purchaser shall pay Seller additional Duty on Wine or Malt previously sold.

XXXIV. Provided also, and be it enacted, That if any Person who shall be charged with the additional Duties by this Act imposed upon any Malt or Wine, in his or her own Possession, shall have sold or contracted to sell any such Malt or Wine, to any Person or Persons, and shall not have delivered the same to the Buyer thereof, then and in every such Case the Buyer of the said Malt or Wine shall pay to the Seller the additional Duty which such Seller shall have been charged with or paid for such Malt or Wine.

Fees not to be taken for any additional Entry on Account of new Duties

XXXV. Provided always, and be it further enacted, That the Fees due and payable by Law, at and immediately before the Fourteenth Day of *July* One thousand eight hundred and three, upon any Entry or Cocquet Inwards or Outwards, shall not be demanded or taken by or for the Use of any Officer of His Majesty's Revenue, for any Entry or additional Entry necessary to be made on account of the additional Duties imposed by this Act or any of them.

Bonds not chargeable with Stamp Duty.

XXXVI. Provided also, and be it further enacted, That no Bond that may be taken in pursuance of this Act, shall be chargeable with any of the Duties upon stamped Vellum, Parchment, or Paper, any Law or Statute to the contrary notwithstanding.

Duties shall make Part of Consolidated Fund of Ireland.

XXXVII. And be it further enacted, That all Monies arising by the additional Duties imposed by this Act, (the necessary Charges of raising and accounting for the same being deducted), shall be carried to and made Part of the Consolidated Fund of *Ireland*.

Duties and Drawbacks shall be levied and paid as under former Acts.

XXXVIII. And be it further enacted, That the several Rates and Duties hereby imposed, and all Drawbacks which may be paid and allowed under or by virtue of this Act, and all Fines, Penalties, Sum and Sums of Money in and by this Act made payable, shall be paid and payable, and received and receivable in *Irish* Currency; and that all the said Duties and Drawbacks shall and may be managed, ascertained, raised, levied, collected, answered, and paid, secured, and recovered, in such and the like Manner, under the like Powers and Authorities, and in and by any and either of the Ways, Means, or Methods, by which any of the Duties or Drawbacks on Goods, Wares, or Merchandize, may be managed, ascertained, raised, levied, collected, answered, paid, secured, and recovered under or by virtue of Two several Acts, made in the Parliament of *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second; the One intituled, *An Act for settling the Subsidy of Poundage, and granting a Subsidy of Tonnage and other Sums of Money unto His Royal Majesty, His Heirs and Successors, the same to be paid upon Merchandize imported and exported into and out of the Kingdom of* Ireland, *according to a Book of Rates hereunto annexed*; and the other intituled, *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rate therein inserted*, or under or by virtue of any other Act or Acts of Parliament in force in *Ireland*, relating to His Majesty's Revenue; and the Goods, Wares, or Merchandize by this Act made chargeable with the said Rates and Duties, shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Penalties, and Forfeitures to which any Goods, Wares, and Merchandize, on which any Duties are imposed and made payable, or any Drawbacks are allowed, were subject and liable by any Act or Acts of Parliament in force in *Ireland* on and immediately before the passing of this Act; and the Value of all Goods, Wares, and Merchandize chargeable with any Duty under this Act, according to the Value thereof, shall be ascertained in such Manner, and under and subject to such Regulations, Restrictions, and Forfeitures, as are directed by any Provisions contained in any Act or Acts of Parliament in force in *Ireland* with respect to the Value of Goods, Wares, and Merchandize, paying a Duty on Importation into *Ireland* according to such Value; and all and every Pain, Penalty, Fine, and Forfeiture, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force in *Ireland*, made for securing any Duties payable on the Importation or Exportation of Goods, Wares, or Merchandize, or for the Regulation or Improvement thereof; and the several Clauses, Powers, and Directions therein contained, shall, and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution, for and in respect of the new and additional Duties hereby charged, as far as the same are applicable thereto, in as full and ample a Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in this Act, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as is by the said Acts, or any of them, provided; and all Penalties and Forfeitures by this Act created shall be sued for, recovered, and applied in like Manner.

Act may be altered or repealed this Session.

XXXIX. And be it further enacted, That this Act, or any of the Provisions thereof, may be amended, altered, or repealed by any Act or Acts to be passed in this present Session of Parliament.

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# 43 GEORGII III. Cap. CXIII.

An Act for the more effectually providing for the Punishment of Offences in wilfully casting away, burning, or destroying Ships and Vessels; and for the more convenient Trial of Accessaries in Felonies; and for extending the Powers of an Act made in the Thirty-third Year of the Reign of King *Henry* the Eighth, as far as relates to Murders, to Accessaries to Murders and to Manslaughters. [27th *July* 1803.]

Provisions of 4 G. 1. c. 12.

WHEREAS in and by a certain Act of Parliament, made in the Fourth Year of the Reign of His late Majesty King *George* the First, intituled, *An Act for enforcing and making perpetual an Act of the Twelfth Year of Her late Majesty, intituled, An Act for the preserving of all such Ships and Goods thereof, 'which shall happen to be forced on Shore, or stranded upon the Coasts of this Kingdom, or any other of Her 'Majesty's Dominions; and for inflicting the Punishment of Death on such as shall wilfully burn or destroy 'Ships,'* it is, amongst other Things enacted, that if any Owner of, or Captain, Master, Mariner, or other Officer belonging to any Ship, shall, after the Twenty-fourth Day of *June* which shall be in the Year of our Lord One thousand seven hundred and eighteen, wilfully cast away, burn, or otherwise destroy the Ship of which he is Owner, or unto which he belongeth, or in any Manner of wise direct or procure the same to be done, to the Prejudice of any Person or Persons that shall underwrite any Policy or Policies of Insurance thereon, or of any Merchant or Merchants that shall load Goods thereon, he shall suffer Death: And whereas in and by a certain other Act of Parliament, made in the Eleventh Year of the Reign of His late Majesty King *George* the First, in intuled, *An Act to continue several Acts therein mentioned, for preventing Frauds committed by Bankrupts; for encouraging the Silk Manufacture of this Kingdom; for preventing the clandestine Running of Goods; for making Copper Ore of the British Plantations an enumerated Commodity; and for explaining and amending a late Act for the more effectual Punishment of such as shall wilfully burn or destroy Ships*; and reciting, amongst other Things, as is above herein recited, and that some Doubt had arisen touching the Nature of the Offence provided against by the said recited Act, and the Trial and Punishment to be had and inflicted for the same, it was therefore by that Act enacted and declared, that if any Owner of, or Captain, Master, Officer, or Mariner, belonging to any Ship or Vessel, shall, after the Four-and-twentieth Day of *June* One thousand seven hundred and twenty-five, wilfully cast away, burn, or otherwise destroy, the Ship or Vessel of which he is Owner, or to which he belongeth, or in anywise direct or procure the same to be done, with Intent or Design to prejudice any Person or Persons that hath or shall underwrite any Policy or Policies of Insurance thereon, or of any Merchant or Merchants that shall load Goods thereon, or of any Owner or Owners of such Ship or Vessel, the Person or Persons offending therein, being thereof lawfully convicted, shall be deemed and adjudged a Felon or Felons, and shall suffer as in Cases of Felony without Benefit of Clergy; and it was in and by the said Act further declared, that if any of the said Offences, in wilfully casting away, burning, or otherwise destroying, any Ship or Vessel as aforesaid, shall be committed within the Body of any County of this Realm, the same shall be and may be inquired of, tried, determined, and adjudged, in the same Courts, in such Manner and Form as Felonies done within the Body of any County, by the Laws of this Realm, are to be inquired of, tried, determined, and adjudged; and if any of the said Offences shall be committed upon the High Seas, the same shall be inquired of, tried, determined, and adjudged, before such Court, and in such Manner and Form as in and by an Act made in the Eight-and-twentieth Year of the Reign of King *Henry* the Eighth, intituled, *For Pirates*, is directed and appointed for the enquiring, trying, determining, and adjudging of Felonies done upon the High Seas: And whereas the above Provisions in the said, in Part, recited Acts have been found inadequate and ineffectual for the Prevention and Punishment of the Offences therein mentioned: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King'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 Two several herein, in Part, recited Acts, and every of them, be henceforth repealed.

and 11 G. 1. c. 29. recited,

Recited Provisions repealed.

II And be it further enacted by the Authority aforesaid, That if any Person or Persons shall, from and after the Sixteenth Day of *July* One thousand eight hundred and three, wilfully cast away, burn, or otherwise destroy, any Ship or Vessel, or in anywise counsel, direct, or procure the same to be done,

Persons wilfully casting away, &c. Vessels, shall suffer Death.



done, and the same be accordingly done with Intent or Design thereby wilfully and maliciously to prejudice any Owner or Owners of such Ship or Vessel, or any Owner or Owners of any Goods loaden on board the same, or any Person or Persons, Body Politick or Corporate, that hath or have underwritten or shall underwrite any Policy or Policies of Insurance upon such Ship or Vessel, or on the Freight thereof, or upon any Goods loaden on board the same, the Person or Persons offending therein being thereof lawfully convicted, shall be deemed and adjudged a principal Felon or Felons, and shall suffer Death as in Cases of Felony without Benefit of Clergy.

Where such Offences committed within the Body of any County, or on the High Seas, may be tried.

III. And be it further enacted by the Authority aforesaid, That if any such Ship or Vessel shall, from and after the Sixteenth Day of *July* in the Year of our Lord One thousand eight hundred and three, be wilfully cast away, burnt or otherwise destroyed, within the Body of any County of this Realm, that then the said several Offences, as well in wilfully casting away, burning, or otherwise destroying such Ship or Vessel, as in counselling, directing, or procuring the same to be done as aforesaid, shall and may be respectively inquired of, tried, determined, and adjudged, in the same Courts, and in such Manner and Form as Felonies done within the Body of any County, by the Laws of this Realm now are, to be, or by virtue of this Act hereafter may be, inquired of, tried, determined, and adjudged; and if any such Ship or Vessel shall be wilfully cast away, burnt, or otherwise destroyed, on the High Seas, then that the said several Offences, as well in wilfully casting away, burning, or otherwise destroying any such Ship or Vessel, as in counselling, directing, and procuring the same to be done as aforesaid, shall and may be respectively inquired of, tried, determined, and adjudged, before such Court, and in such Manner and Form as in and by an Act made in the Eight-and-twentieth Year of the Reign of King *Henry* the Eighth, intituled, *For Pirates*, is appointed and directed for the inquiring, trying, determining, and adjudging, of Felonies upon the High Seas.

Act not to bar Prosecutions for Offences against recited Provisions committed before July 16, 1803.

IV. Provided always, and be it further enacted by the Authority aforesaid, That nothing in this Act contained shall extend or be construed to extend to bar or defeat any Prosecution already commenced or hereafter to be commenced for any Offence or Offences already committed, or which shall be committed, against the said Provisions of the said Two several herein, in Part, recited Acts, or either of them, before the said Sixteenth Day of *July* One thousand eight hundred and three, but that such Prosecutions may be commenced and proceeded in respectively, as if the said Provisions of the said Acts had not been repealed.

Where Accessaries before the Fact may be tried.

V. And whereas it is convenient that Accessaries to Felonies committed within the Body of any County within the Realm, should be by Law liable to be tried, as well in the County wherein the principal Felony was committed as in the County in which they so became Accessaries, and also that Accessaries to Felonies committed upon the High Seas should be by Law liable to be tried by such Court, and in such Manner as by the Act made in the Eight-and-twentieth Year of the Reign of the late King *Henry* the Eighth, is directed in respect to Felonies done upon the High Seas; be it therefore enacted by the Authority aforesaid, That, from and after the said Sixteenth Day of *July* in the said Year of our Lord One thousand eight hundred and three, in all Cases whatsoever in which any Person or Persons shall hereafter procure, direct, counsel or command any other Person or Persons to commit, or shall abet any other Person or Persons in committing any Felony whatsoever, or shall in anywise whatsoever become an Accessary or Accessaries before the Fact to any Felony whatsoever, whether such principal Felony be committed within the Body of any County within this Realm, or upon the High Seas, and whether such procuring, directing, counselling, commanding, and abetting, or otherwise becoming Accessary or Accessaries before the Fact shall have been committed or done within the Body of any County within this Realm, or upon the High Seas, that then and in all such Cases, the Offence of the Person or Persons so procuring, directing, counselling, commanding, or abetting such Felony, or so in anywise becoming Accessary or Accessaries before the Fact to such Felony, shall and may be inquired of, tried, determined, and adjudged, in case such principal Felony shall have been committed within the Body of any County within this Realm, by the Course of the Common Law, either within such County wherein the said principal Felony shall have been committed, or within the County wherein the said Offence in procuring, directing, counselling, commanding, and abetting, or otherwise becoming Accessary or Accessaries before the Fact shall have been committed or done; and in case the said principal Felony shall have been committed upon the High Seas, then the said Offence in procuring, directing, counselling, commanding, or abetting such Felony, or of so becoming an Accessary or Accessaries before the Fact to the same, shall and may be inquired of in and by such Court, and in such Manner and Form as in and by the said Act, made in the Eight-and-twentieth Year of the Reign of King *Henry* the Eighth, is appointed and directed for the trying, determining, and adjudging, of Felonies done upon the High Seas: Provided always, that no Person or

No Person so tried, shall be liable to be again tried for the same Offence in any Court.

Persons who shall hereafter be Once tried and acquitted, or convicted of any such Offence, in procuring, directing, counselling, commanding, or abetting, any Felony, or of otherwise becoming an Accessary or Accessaries before the Fact to such Felony, whether the Trial of such Person or Persons shall have been had according to the Course of the Common Law, as in the Case of a Felony committed within the Body of any County in this Realm, or according to the Provisions contained in the Statute made in the Eight-and-twentieth Year of the Reign of King *Henry* the Eighth, as in the Case of a Felony committed on the High Seas, shall be liable to be again indicted, prosecuted, or tried, for the same Offence, in any Court or Jurisdiction whatsoever.

33 Hen 8. recited, and the Powers therein contained respecting Murder, &c. shall be extended to Accessaries before the Fact to Murder and to Manslaughter.

VI. And whereas by an Act, made and passed in the Thirty-third Year of the Reign of King *Henry* the Eighth, intituled, *An Act to proceed by Commission of* Oyer *and* Terminer, *against such Persons as shall confess Treason, et cetera, without remanding the same to be tried in the Shire where the Offence was committed*; certain Powers, Authorities, Provisions, and Regulations are given and enacted for making Commissions of *Oyer* and *Terminer*, for the speedy Trial, Conviction, or Delivery of Persons examined before the King's Council, or Three of them, upon any Murders or other Offences therein mentioned, and for inquiring of, hearing, and determining such Murders and other Offences, under such Circumstances, and in such Cases, as in the said Act are mentioned; which said Act, so far as the same relates to the Crime of Murder, is still in force and unrepealed; but no Provision is therein made for the Trial of Accessaries before the Fact in Murder, or for the Trial of the Offence of Manslaughter, either upon Indictments for that Offence, or for the Crime of Murder, under any Commission to be made or issued in pursuance of the same Act, whereby Persons guilty of those Offences, and more particularly when such Murders or Manslaughters happen to be committed out of the Realm, and not upon the High Seas, may frequently escape Punishment, to the Encouragement and evil Example of evil Doers; be it therefore enacted by the Authority aforesaid, That from henceforth all and singular the Powers and Authorities in the said last recited Act contained respecting the Offence of Murder; and the Examination of any Person or Persons upon any Murders by the King's Council, or Three of them; and the making or issuing of Commissions of *Oyer* and *Terminer* for the Trial, Conviction, or Delivery of Offenders; and the inquiring, hearing, and determining of all such Murders in manner therein mentioned, and all other the Clauses, Provisoes, Conditions and Declarations concerning the Offence of Murder; and the inquiring, hearing, and Determination thereof; and the Trial, Conviction or Delivery of such Offenders therein, as in the same Act are mentioned, shall be, and the same are hereby extended to the Offence of procuring, directing, counselling, commanding, or otherwise becoming an Accessary or Accessaries before the Fact to any Murder or Murders; and also to the Offence of Manslaughter, in like Manner as if those Offences had been expressly mentioned in the said last recited Act; and in case any Offender or Offenders shall, in pursuance of this or the said recited Act, be indicted for the Offence of Murder, and upon such Trial it shall appear that the Person or Persons, or any of them, so indicted and tried is or are guilty of Manslaughter, and of no greater Offence, the Jury may on such Indictment find the Party or Parties guilty of Manslaughter only; or in case of Doubt or Difficulty, may find a Special Verdict, upon which there shall be the like Proceedings, Judgement, and Punishment, or Execution, as if the Offence had been committed within the Body of any County within this Realm, and such Trial had been had, and such General or Special Verdict had been found upon an Indictment for Murder, found and tried according to the Course of the Common Law by a Jury of the same County within which the Offence was committed.

If on the Trial of any Offender for Murder, it shall appear he is guilty of Manslaughter only, the Jury may find accordingly, or a Special Verdict.

Act not to extend to Ireland.

VII. Provided, That nothing in this Act contained shall extend, or be construed to extend, to that Part of the United Kingdom called *Ireland*.

## 43 GEORGII III. Cap. CXXXIV.

An Act for the Relief of the Captors of Prizes, with respect to the bringing and landing certain Prize Goods in *Great Britain*, during Hostilities. [11th *August* 1803.]

WHEREAS it is expedient to make Provision respecting Vessels and Goods taken from an Enemy and condemned as Prize, during Hostilities; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in





in this present Parliament assembled, and by the Authority of the same, That any Goods, Wares, or Merchandize, which shall have been taken as Prize since the Commencement, or may be taken during the Continuance of Hostilities, and which have been or may be brought into *Great Britain*, by any of His Majesty's Ships of War, or by any Private or other Ship or Vessel having Commission from the Lord High Admiral of *Great Britain* or the Commissioners for executing the Office of Lord High Admiral of *Great Britain* for the Time being, or which have been or may be seized by any Non-commissioned Vessel, or otherwise as Droits of Admiralty, shall and may, upon Condemnation thereof as lawful Prize, be landed in any Port in *Great Britain*, and secured under the King's Locks in Warehouses provided at the sole Expence of the Captors, with the Privity and Approbation, and under the Care and Inspection of the Commissioners or other Principal Officers for collecting and managing the respective Duties of Customs; and upon Admission of any such Goods into such Warehouses, there shall be paid by the Captors or their Agents the following Duties of Customs; that is to say,

Prize Goods may, on Condemnation, be landed in Great Britain and secured in Warehouses.

For every Ton of Wine or Vinegar, containing Two hundred and fifty-two Gallons, the Sum of Two Pounds, if taken by a Ship of War, or by a private Vessel; for every Ton of Brandy, containing Two hundred and fifty-two Gallons, the Sum of Two Pounds Five Shillings, if taken by a Ship of War, or seized as Droits of Admiralty, the Sum of Fifteen Shillings, if taken by a private Vessel; for every Hundred Weight of Sugar, the Sum of Six Shillings, if taken by a Ship of War, or seized as Droits of Admiralty, and the Sum of Two Shillings, if taken by a private Vessel; for every Hundred Weight of Coffee, the Sum of Ten Shillings and Sixpence, if taken by a Ship of War, or seized as Droits of Admiralty, and the Sum of Three Shillings and Sixpence, if taken by a private Vessel; for every Hundred Weight of Cocoa, the Sum of Three Shillings and Nine-pence, if taken by a Ship of War, or seized as Droits of Admiralty, and the Sum of One Shilling and Three-pence, if taken by a private Vessel; and upon all other Goods, Wares, or Merchandize, not particularly excepted or otherwise charged with Duty by this Act, for every One hundred Pounds of the Value thereof, the Sum of Seven Pounds Ten Shillings, if taken by a Ship of War, or seized as Droits of Admiralty, and the Sum of Two Pounds Ten Shillings, if taken by a private Vessel.

Duties to be paid on Admission of Goods into Warehouses.

II. Provided always, That no Duties whatever shall be demanded or taken for any Prize Goods, consisting of Military or Ship Stores, *videlicet*, Sails, Cordage, Anchors and Cables, Masts, Yards, Bowsprits, Blocks, Guns, Gunpowder, Shot, Match, Gun Carriages, Cartridges, and other Materials thereto belonging, and all Timber and Iron converted into and made fit for Ship Building or for any of the Uses and Purposes aforesaid; salted Beef, Pork, and Butter, Biscuit, Small Beer, Pease and Oatmeal; Sailors Cloaths, Hammocks, Bedding, and Apparatus and Instruments belonging to Surgeons, Bullion, or for any Goods which, by any Law in force on and immediately before the passing of this Act, may be imported into *Great Britain* Duty Free: Provided also, that no Ship of War, or any private Ship or Vessel of War, which hath been or shall be taken from the Enemy and legally condemned as Prize, nor the Sails, or any of the Tackle, Apparel, or Furniture belonging to such Ship or Vessel, shall be charged or chargeable with, or subject or liable to pay any Duty whatever, any Law, Custom, or Usage to the contrary notwithstanding.

Military or Ship Stores exempted from Duty; as also Ships, &c. taken from the Enemy.

III. And be it further enacted, That all Wheat, Wheat Meal or Flour, Rye, Barley, Beer or Bigg, Oats, Oatmeal, Pease, Beans, *Indian* Corn and Maize, taken and condemned as Prize, shall, on the same being brought into any Port in *Great Britain*, be warehoused, and subject to such Rules, Regulations, Restrictions, Duties, Drawbacks, Penalties, and Forfeitures, as are provided and enacted by any Act or Acts of Parliament in force on or immediately before the passing of this Act with respect to any Foreign Corn imported into *Great Britain*, as fully and effectually, to all Intents and Purposes, as if all the Clauses, Powers, Directions, and Authorities in such Acts respectively were particularly repeated and re-enacted in the Body of this present Act.

Wheat, &c. shall be subject to the Regulations provided in respect to the Importation of Foreign Corn.

IV. And be it further enacted, That all Goods of the Growth, Production, or Manufacture of *China* or the *East Indies*, taken and condemned as Prize, shall be publickly exposed to Sale in the City of *London* by the Captors or their Agents, Notice of such Sale being first given by the proper Officers of the Customs or Excise respectively concerned therein; and such Goods shall be sold on such Conditions, and under such Rules, Regulations, and Restrictions, as are used and practised at the Sales of the *East India* Company, and the Goods shall be subject to such Duties, and entitled to such Drawbacks as the like Goods are or may be subject and entitled to when imported by the *East India* Company, and the like Duties due and payable on such Goods shall be paid in all Cases by the Captors or their Agents.

Goods of the Production of China or the East Indies shall be sold in London, and be subject to the Regulations practised at the Sales of the East India Company, &c.

V. And

Tobacco and Snuff subject to the Regulations of 29 Geo 3. c. 68. and 31 Geo. 3. c. 47. &c.

V. And be it further enacted, That Tobacco and Snuff of all Sorts taken as Prize, and brought into any Port of *Great Britain*, not being a Port enumerated in an Act, passed in the Twenty-ninth Year of the Reign of His present Majesty, intituled, *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof*; and in another Act, passed in the Thirty-first Year of the Reign of His present Majesty, intituled, *An Act to prevent other Ships than those laden with Tobacco from mooring and discharging their Lading at the Places appointed by an Act, made in the Twenty-ninth Year of the Reign of His present Majesty, intituled, 'An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof;' to prohibit the Exportation of damaged or mean Tobacco; and for permitting the Importation of Tobacco and Snuff into the Port of* Newcastle upon Tyne, shall be removed according to the Provisions of the said Act of the Twenty-ninth Year of His present Majesty, as soon as may be, under the usual Coast Dispatches and Securities, to some One of the Ports enumerated in the said Acts; and that such Tobacco and Snuff, brought into any Port enumerated in the said Acts, shall, on Condemnation as Prize, be warehoused in His Majesty's Tobacco Warehouse at such Port, and be subject and liable to Warehouse Rent, at the Rate of One Penny Halfpenny *per* Week for every Hogshead, or other Package; and such Tobacco and Snuff may be exported from such Warehouse, without Payment of any Duty, or may be taken out of such Warehouse for Home Consumption or Manufacture, on Payment of the Duties due and payable on Tobacco and Snuff of the Growth or Production of His Majesty's Colonies, Plantations, Islands, or Territories in *America*; and such Tobacco and Snuff, so warehoused, shall be subject and liable to the Rules, Regulations, Penalties and Forfeitures, as are provided and enacted with respect to warehoused Tobacco and Snuff in the said Act, passed in the Twenty-ninth Year of the Reign of His present Majesty, and in an Act passed in the Thirtieth Year of the Reign of His present Majesty, intituled, *An Act to explain and amend an Act made in the last Session of Parliament, intituled, 'An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in lieu thereof,'* and also in the said recited Act passed in the Thirty-first Year of the Reign of His present Majesty.

Commissioners of the Customs may order Prize Goods, except Snuff and Tobacco, to be removed to any Custom House Warehouse in Great Britain, &c.

VI. And whereas it may in some Case be impracticable for the Captors or their Agents to procure Vessels to export Prize Goods directly from the Ports where they are warehoused, in pursuance of this Act, and the keeping such Goods for a considerable Time, in order to procure such Vessels, may be attended with great Expence and Loss to the Captors; for the Remedy whereof, be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Customs in *England* or *Scotland* respectively, or any Three or more of them, in any Case where they shall think proper, to order such Goods so secured in any Warehouse in *Great Britain*, Tobacco and Snuff excepted, to be removed and sent from thence for Exportation to any Custom House Warehouse at any other Place or Port in *Great Britain*, by and under the Seal of Office of the Collector and Comptroller of the Customs at the Port from whence the Goods are intended to be so removed, at the Expence of the Captors or their Agents or other Person or Persons who may have purchased the same; and in such Case the Security directed by this Act shall be taken by the Customer or Collector of the Port to which such Goods are removed, before they are delivered for Exportation, instead of the Customer or Collector of the Port where they were first warehoused as aforesaid, any Thing in the present Act to the contrary notwithstanding.

Goods condemned abroad to be entitled to the Benefit of this Act, on certain Conditions.

VII. And be it further enacted, That all Goods taken as Prize and condemned abroad shall, on Importation into *Great Britain*, be entitled to the Benefit and Indulgence granted to Prize Goods by this Act, provided a Certificate, from and under the Hand and Seal of the Judge or Registrar of the Court in which such Goods shall have been condemned, shall be produced to the Collector or Principal Officer of His Majesty's Customs at the Port or Place into which such Goods shall be imported, certifying the Condemnation thereof; and the Master of the Ship or Vessel on board of which such Goods shall be imported shall, together with the Importer, Proprietor, or Consignee, make Oath before the said Collector or Principal Officer, (who is hereby empowered to administer the same), that to the best of their Knowledge and Belief, the Goods so imported are the identical Goods mentioned in the Certificate of Condemnation.

Regulations respecting Goods of the Growth of China or the East Indies carried into Out Ports and condemned.

VIII. And whereas Goods of the Growth, Production, or Manufacture of *China* or the *East Indies*, taken as Prize, may, during Hostilities, be carried into some of the Out Ports of *Great Britain* and condemned; in order that the Duties due thereon may be properly ascertained, be it further enacted, That in all Cases where such Goods shall be carried into any Out Port of *Great Britain*, and condemned as Prize, Bond, with sufficient Security, shall be given to His Majesty, in Treble the Value of such Goods, that the same shall be brought to *London*, and delivered to the proper Warehouse Keeper at the Customs in the Port of *London*, to be deposited by him in Warehouses provided at the Expence of the



the Captors or their Agents, and approved of by the Commissioners of the Customs, or any Four or more of them; and with further Condition to procure a Certificate from such Warehouse Keeper, within Three Months from the Date of such Bond, that the Goods have been delivered accordingly, which Security the Collector and Comptroller, or other Principal Officer of the Customs at the Port from whence such Goods are to be removed, are hereby authorized and empowered to take, and to cancel and discharge such Bond, upon receiving the Certificate from the Warehouse Keeper as herein before directed; and if such Goods shall be sent by Land Carriage they shall be removed under the Seals of Office of such Collector and Comptroller or Principal Officer of the Customs, and shall be accompanied with a Transire, expressing the Number and Marks of the Packages; and all such Goods so removed, either by Land or Water, shall afterwards be publickly exposed to Sale in the City of *London*, by the Captors or their Agents, they giving Notice of such Sale to the proper Officers of the Customs or Excise respectively concerned therein, and under the same Rules, Regulations, and Restrictions, in all Respects, and subject to such Duties as are or may be payable upon the like Goods, when imported by and sold at the Sales of the United Company of Merchants of *England* trading to the *East Indies*, and the Duties due by Law thereon shall be accordingly paid and applied; any Law, Custom, or Usage to the contrary notwithstanding.

Foreign Vessels (except Ships of War), condemned as Prize without Great Britain, shall pay the Duty on their first Arrival, &c.

IX. And it is hereby further enacted, That where any Foreign Ship or Vessel (not being a Ship of War or a private Ship or Vessel of War) hath been or shall hereafter be taken during Hostilities, and condemned as Prize, in any of His Majesty's Dominions out of *Great Britain*, the Duty due and payable by Law for such Ship or Vessel shall be paid, upon her first Arrival at any Port in *Great Britain*, to the Collector of His Majesty's Customs at such Port, by the Master, Owner, or Consignee, of such Ship or Vessel, whether the same shall or shall not have been sold by the Captors after Condemnation, and that no Foreign built Ship or Vessel so condemned shall enjoy or be entitled to the Privilege of a *British* built Ship or Vessel, until such Duty is paid for the same; and it shall be lawful for any Officer or Officers of His Majesty's Customs to stop and detain such Ship or Vessel at any Port in *Great Britain*, until the said Duty is paid as aforesaid; and in case Payment thereof shall not be made for the Space of Three Calendar Months after the Arrival of such Ship or Vessel at any Port in *Great Britain*, it shall and may be lawful for the Commissioners of His Majesty's Customs in *England* or *Scotland*, respectively, or any Three or more of them, to cause such Ship or Vessel, and her Masts, Apparel and Furniture to be sold publickly to the best Bidder, and the Produce thereof to be applied, First, to the Charges that shall arise by such Detention and Sale, next to the Customs and Duties, and the Overplus to be paid to the Proprietor of such Ship, or other Person duly authorized by such Proprietor to receive the same.

Prize Goods may be exported on Payment of the Duties, and entering into Security for Exportation.

X. And it is hereby further enacted, That any Prize Goods which shall be received into any Warehouse in pursuance of this Act, or which are now remaining in any Warehouse in *Great Britain*, where they have been secured under the King's Locks, by Permission of the Commissioners of the Customs, shall and may, upon Payment of the respective Duties before directed by this Act, be exported at any Time directly from thence, either by the Captors or their Agents, or by any other Person or Persons, without paying any further Duty of Customs or Excise for the same; the Person or Persons exporting the same, giving sufficient Security in Double the Value of the Goods before the Delivery thereof out of the Warehouse, that the same shall be really and truly exported, and not brought back again or relanded in any Part of *Great Britain*, or landed in the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or the Islands of *Faro* or *Ferro*; which Security the Customer or Collector of the Port from whence the same are intended to be exported, is hereby required and authorized to take in His Majesty's Name, and to His Majesty's Use.

Goods on being taken for Home Consumption shall first pay the Remainder of the Duties.

XI. Provided also, and it is hereby further enacted, That if any Goods shall be taken out of any Warehouse wherein they are secured as aforesaid, to be used or consumed in *Great Britain*, the Person or Persons so taking out the same shall first pay up the Remainder of the Duties which would at that Time have been due and payable to His Majesty thereon, if the same had been regularly imported by way of Merchandize into *Great Britain*; and such Goods shall, in all other Respects, be liable to the same Restrictions and Regulations to which they would have been subject if this Act had not been made.

Vessels commissioned by Letters of Marque, &c. having on board or beyond a certain Quantity of Foreign Spirits, Tea, &c. shall be forfeited.

XII. And whereas the clandestine Importation and Running of Spirits, Tea, and other prohibited Goods into *Great Britain* may during Hostilities be carried on to a great Degree in large Vessels fitted out and armed as Privateers: And whereas by Means of this illicit Commerce so prejudicial to the publick Revenue and the fair Trader the Powers with whom *Great Britain* is or may be carrying on

on Hostilities, may receive Intelligence very detrimental to *Great Britain*; for the better preventing whereof be it further enacted, That, from and after the passing of this Act, if any Ship or Vessel whatever which shall be commissioned by Letters of Marque or General Reprisals, or otherwise, by His Majesty's Commissioners for executing the Office of Lord High Admiral of *Great Britain*, shall be found at Sea, or in any Port in *Great Britain*, or at any Distance from the Coast thereof, having on board any Foreign Brandy or other Foreign Spirituous Liquors in any Vessels or Casks which shall not contain Sixty Gallons at the least, except only for the Use of the Seamen then belonging to and on board such Ship or Vessel, not exceeding Two Gallons for each Seaman, or any Tea exceeding the Quantity of Six Pounds Weight, or any other Goods whatever, which are or may be liable to Forfeiture by any Act of Parliament upon being imported into *Great Britain*, then not only all such Goods, but also the Ship or Vessel on board which they shall be found as aforesaid, with all her Guns, Furniture, Ammunition, Tackle, and Apparel, shall be forfeited and lost, and the same shall be carried and delivered to the Care and Custody of the Collector and Comptroller of His Majesty's Customs at any Port in *Great Britain*, and the same shall be seized, prosecuted, recovered, and disposed of, by such Ways and Rules, and in such Manner and Form, as such Vessels and Goods would be liable to be seized, prosecuted, recovered, and disposed of, by any Law in force, if the same had been found within the Limits of any Port of *Great Britain*, and the Letters of Marque or General Reprisals, or any other Commissions for such Ship or Vessel, shall be null and void; any Law, Custom, or Usage to the contrary notwithstanding.

ities and Drawbacks to be levied and d.

XIII. And be it further enacted, That where any Duties are imposed by this Act, or any Drawback allowed, the same shall be raised, levied, collected, applied, recovered, allowed, and paid under such and the like Rules, Regulations, Restrictions, Penalties, and Forfeitures, as the Duties imposed and Drawbacks allowed by virtue of any Act or Acts of Parliament in force on or immediately before the passing of this Act, are raised, levied, collected, applied, recovered, allowed, and paid, as fully and effectually, to all Intents and Purposes, as if all the Clauses, Powers, Directions and Authorities of the said Acts were repeated and re-enacted in the Body of this present Act.

ntinuance of Act.

XIV. And be it further enacted, That this Act shall continue in force during Hostilities; but that the same, or any Part thereof, may be varied, altered, or repealed during the present Session of Parliament.

## 43 GEORGII III. Cap. CLII.

An Act to amend so much of an Act made in the Seventh Year of the Reign of His late Majesty King *George* the First, intituled, *An Act for the further preventing His Majesty's Subjects from trading to the* East Indies *under foreign Commissions, and for encouraging and further securing the lawful Trade thereto; and for further regulating the Pilots of* Dover, Deal, *and the* Isle of Thanet, as relates to the said Pilots. [11th *August* 1803.]

co. I. c. 21.

WHEREAS by an Act made in the Seventh Year of the Reign of His late Majesty King *George* the First, intituled, *An Act for the further preventing His Majesty's Subjects from trading to the* East Indies *under foreign Commissions, and for encouraging and further securing the lawful Trade thereto; and for further regulating the Pilots of* Dover, Deal, *and the* Isle of Thanet, it was enacted, that it should be lawful for the Lord Warden of the Cinque Ports for the Time being, or his Deputy, with the Assent of the Commissioners of Load Manage and of the Masters and Wardens of the Society or Fellowship or Pilots of the Trinity House of the Cinque Ports, or the major Part of them, at an Assembly, commonly called *A Court of Load Manage*, to be held by the said Lord Warden, or his Deputy, during the Continuance of an Act of the Third Year of His said late Majesty's Reign therein mentioned, to make such Rules and Orders for the better Government and Regulation of the Pilots residing at *Dover*, *Deal*, and the *Isle of Thanet*, as should be thought fit and convenient; and to order and direct a proportionable and sufficient Number of the respective Pilots residing at *Dover*, *Deal*, and the *Isle of Thanet*, not less than Eighteen, to ply constantly at Sea at all seasonable Times, to be ready to conduct such Ships and Vessels up the Rivers of *Thames* and *Medway*, as should have Occasion for them; and that





that it should be lawful for the said Lord Warden of the Cinque Ports for the Time being, or his Deputy, with such Assent as aforesaid, and at such Court of Load Manage as aforesaid, to suspend or deprive any of the said Pilots for breaking such Rules or Orders, or omitting any Thing required by the same, or for acting any way contrary to such Rules or Orders; and if any of the said Pilots so suspended or deprived, during the Time of such Suspension or Deprivation, should take upon him or themselves to conduct any Ship or Vessel by or from *Dover*, *Deal*, or the *Isle of Thanet*, to any Place or Places in or upon the said Rivers of *Thames* or *Medway*, such Pilots should be liable to all such Pains and Penalties, to be recovered in like Manner and Form, as are provided by an Act of the Third Year of His said late Majesty's Reign therein mentioned against such Persons as should conduct Ships from and to the Places aforesaid without being first examined and approved as in the same last-mentioned Act is expressed: And whereas the said Provisions in the said recited Act have by subsequent Statutes been continued to the Twenty-fifth Day of *March* One thousand eight hundred and six: And whereas divers Rules and Orders have been made by the said Lord Warden, or his Deputy, with the Assent of the Commissioners of Load Manage and of the Masters and Wardens of the Society or Fellowship of Pilots of the Trinity House of the Cinque Ports, at an Assembly commonly called *A Court of Load Manage*, but the same have been found ineffectual, by Reason that the Power of punishing by suspending or depriving any of the said Pilots from breaking such Rules or Orders, is by the said Act given and limited to be exercised by the said Lord Warden, with such Assent as aforesaid, and at such Court of Load Manage as aforesaid, which Court cannot be assembled at such Times and Places as the Occasion of exercising such Power of Punishment as aforesaid requires: And whereas it is expedient that the said Lord Warden, or his Deputy with such Assent as aforesaid, and at such Court of Load Manage assembled as aforesaid, should have Power to make such Rules and Orders for the better Government and Regulation of the said Pilots, on Pain of Suspension or Deprivation of such Pilots as shall offend against the same; and that the Lord Warden for the Time being, or his Deputy, the Lieutenant of *Dover* Castle, or his Deputy or Deputies, or any Two of the Wardens of the said Society or Fellowship of Pilots residing at *Dover* or *Deal*, or any One of such Wardens residing at *Ramsgate* or *Margate*, should have Power to hear and determine any Complaint against such Pilots for Breach of such Rules and Orders, and upon Conviction of such Pilots, to inflict such Punishment of Suspension or Deprivation as the said Rules and Orders may direct and the Case may require; be it therefore enacted by the King'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 Lord Warden of the Cinque Ports for the Time being, or his Deputy, with the Assent of the Commissioners of Load Manage, and of the Masters and Wardens of the Society or Fellowship of Pilots of the Trinity House of the Cinque Ports, or the major Part of them, at an Assembly commonly called *A Court of Load Manage*, to be held by the said Lord Warden, or his Deputy, shall within Six Weeks after the passing of this Act, proceed to make and shall make all such Rules and Orders for the better Government and Regulation of the Pilots residing at *Dover*, *Deal*, and the *Isle of Thanet*, as shall be by them thought fit and convenient, as well relating to the Services of the said Pilots in taking Charge of and conducting and navigating His Majesty's Ships and Vessels, and the Ships and Vessels in His Majesty's Employ, and the Ships and Vessels of Merchants, up the said Rivers *Thames* and *Medway*, as to the Services of the said Pilots in conducting and navigating His Majesty's Ships and Vessels, and the Ships and Vessels in His Majesty's Employ on the Coasts of *France*, *Flanders*, and *Holland*, and to the *Baltic* Sea, and for effectually securing to His Majesty the Performance of such Services; which Rules and Regulations, when so made, shall be forthwith printed, and Copies thereof delivered to every Member of the said Society, and also to every new Member of the said Society on his Election.

The Warden of the Cinque Ports, or his Deputy, with the Assent of the Commissioners of Load Manage, &c. shall make Rules and Orders for the Regulation of Pilots at Dover, Deal, and the Isle of Thanet.

Rules to be printed.

II. And be it further enacted, That if any Pilot belonging to the said Society or Fellowship of Pilots shall hereafter, contrary to such Rules and Orders as aforesaid, refuse or neglect, upon being duly warned for that Purpose, to take Charge of and to navigate and conduct any Ship or Vessel, or shall break such Rules and Orders in any other Respect, or omit any Thing required by such Rules and Orders to be done by him, then and in either of such Cases, it shall and may be lawful to and for the Lord Warden of the Cinque Ports for the Time being, or his Deputy, or the Lieutenant of *Dover* Castle for the Time being, or his Deputy or Deputies, or to or for any Two of the Wardens of the said Society or Fellowship of Pilots residing at the Place where such Pilot so refusing shall then be, if at *Dover* or *Deal*, or any One of such Wardens if at *Ramsgate* or *Margate*, on Complaint upon Oath made to him or them (which Oath he and they respectively are hereby authorized to administer), by any Person or Persons concerning the Breach of any such Rule or Order by any such Pilot as aforesaid, to hear and determine the said Complaint, and upon the Oath of One or more credible Witness or Witnesses,

Proceedings to be had against Pilots refusing to obey such Rules.

Witnesses, or Confession of the Party charged by such Complaint, to convict such Party, and to inflict such Punishment, or Suspension or Deprivation as the Rule or Order which shall have been broken may authorize and allow; and the said Lord Warden, or his Deputy, and other Persons hereby authorized to hear and determine such Complaints, shall return such Conviction to the Court of Load Manage to be held next after such Conviction.

Convictions to be returned to the Court of Load Manage.

Party aggrieved by such Convictions may appeal to the Court of Load Manage.

III. And be it further enacted, That it shall and may be lawful to and for the Party or Parties aggrieved by any such Conviction to appeal against the same to the Court of Load Manage for the said Cinque Ports to be holden next after such Conviction, upon which Appeal it shall and may be lawful to and for such Court to enquire into the Circumstances of the Case, as well upon the Oath of the said Pilot as of any other Persons, which Oath and Oaths the said Court is hereby authorized and empowered to administer, and to confirm, mitigate, or quash such Conviction, as the Circumstances of the Case in their Judgement and Discretion may seem to require: Provided nevertheless, that such Conviction, notwithstanding such Appeal, shall, till the Reversal of the same on such Appeal, be in such Force and Effect as if the same had been final and conclusive, and had not been subject to any Appeal whatsoever.

Penalty on Pilots navigating Vessels during their Suspension.

IV. And be it further enacted, That in case of such Pilot or Person, during the Time of his Suspension or Deprivation as aforesaid, shall take upon himself directly or indirectly to pilot or navigate, or to be assisting in the piloting or navigating of any Ship or Vessel by or from *Dover*, *Deal*, or the *Isle of Thanet*, to any Place or Places whatsoever in or upon the said Rivers of *Thames* or *Medway*, or upon the Coast of *France*, *Flanders* or *Holland*; or to the *Baltic* Sea, such Pilot shall forfeit and pay for every such Offence the Sum of Ten Pounds, to be sued for and recovered with full Costs of Suit by any Person or Persons, by Suit or Action to be brought in the Court of Admiralty for the Cinque Ports, or otherwise, at the Option of such Person or Persons, by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at *Westminster*, wherein no Essoign, Privilege, Protection, Wager of Law, or more than One Imparlance shall be allowed; One Moiety of which said Sum so to be forfeited and recovered shall go to the Informer, and the other Moiety thereof to the Master and Wardens of the said Society for the Time being, to be by them distributed to and among such superannuated Pilots and the Widows of Pilots of the said Society, in like Manner and Proportion as the said Master and Wardens for the Time being shall think fit and appoint, and as heretofore hath been used and practised by the said Society.

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## 44 GEORGII III. Cap. V.

An Act to continue, until the Twenty-fifth Day of *March* One thousand eight hundred and five, an Act, passed in the last Session of Parliament, for discontinuing certain Drawbacks and Bounties on the Exportation of Sugar from *Great Britain*, and for allowing other Drawbacks and Bounties in lieu thereof. [15th *December* 1803.]

If, on the Days herein-mentioned, it shall appear by Notice in the London Gazette that the average Prices of Brown or Muscovado Sugar shall not have exceeded for the preceding Quarter 70s. per Cwt. exclusive of Duty, the Drawback or Bounty in the Schedule of the recited Act 43 G. 3. c. 11. corresponding with the Price shall be paid, &c.;

II. AND be it further enacted, That if, on the Fifth Day of *January*, or on the Fifth Day of *May*, or on the Fifth Day of *September* One thousand eight hundred and four, or on the Fifth Day of *January* One thousand eight hundred and five respectively, or any or either of the said Days, it shall appear, by Notice in the *London Gazette*, in Manner directed by an Act, made in the Thirty-second Year of the Reign of His present Majesty, intituled, *An Act for regulating the Allowance of the Drawback and Payment of the Bounty on the Exportation of Sugar, and for permitting the Importation of Sugar and Coffee into the* Bahama *and* Bermuda *Islands in Foreign Ships*, that the average Prices of Brown or Muscovado Sugar, taken in Manner directed by the said last recited Act, for the preceding Quarter of the Year, shall not have exceeded Seventy Shillings for an Hundred Weight, exclusive of the Duties of Customs paid or payable thereon on the Importation into *Great Britain*, then and in every such Case the Drawback or Bounty in the Schedule to the recited Act of the last Session of Parliament annexed mentioned as corresponding to or with the Price of which such Notice in the *London Gazette* shall have been given as aforesaid, shall be paid or allowed, until Notice of any other Average shall be given in the *London Gazette* on the *Saturday* immediately preceding any other of such subsequent



subsequent Days; and such Drawback or Bounty shall be paid or allowed in like Manner in every Respect, and subject and under and according to the like Rules and Regulations, Restrictions, Penalties, and Forfeitures, as any Drawbacks and Bounties were paid or allowed before the passing of the said recited Act of the last Session of Parliament, (except as any such Rules or Regulations are altered by the said Act); and the Whole of the Duty granted by an Act, passed in the Forty-first Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty certain Duties of Customs on Timber, Sugar, Raisins, and Pepper imported into, and on Lead exported from* Great Britain, upon Sugar imported into *Great Britain* by the United Company of Merchants of *England* trading to the *East Indies*, and warehoused according to Law, and sold at the Sales of the said Company after the Thirtieth Day of *June* One thousand eight hundred and one, shall, upon the Delivery thereof out of the Warehouse for Exportation during the Time of any Drawbacks or Bounties being paid or allowed under this Act in respect of *British* Plantation Sugar, be wholly drawn back under such Rules, Regulations, Restrictions, Penalties, and Forfeitures as any former Drawbacks are paid and allowed; any Thing in the said Act passed in the Thirty-ninth Year of the Reign of His present Majesty contained to the contrary notwithstanding.

and the Duty granted by 41 G. 3. c. 28. on Sugar imported by the East India Company shall be allowed on Delivery thereof out of Warehouse for Exportation.

[This Section allows a Drawback, on a Duty which was repealed by the 43 Geo. 3. Cap. 68.—This Act has been continued by several subsequent Acts with this Clause in it. It is presumed the Error was not discovered in regard to the *East India* Sugar, while Provision was making for the Plantation Sugar, and by this Oversight the Provisions for both have been continued, instead of continuing those only for the Plantation Sugar.]

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## 44 GEORGII III. Cap. XLIX.

An Act for granting to His Majesty, until Twelve Months after the Ratification of a Definitive Treaty of Peace, additional Duties of Excise on Wine imported into *Great Britain*. [16th *May* 1804.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expences of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties of Excise herein respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King'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 there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, upon the several Goods, Wares, and Merchandize, mentioned and described in the Schedule hereunto annexed, the several Sums of Money and additional Duties of Excise as they are respectively inserted, described, and set forth in the said Schedule, over and above all other Duties of Excise now payable to His Majesty; and that there shall be made, allowed, and paid, for or in respect of Goods, Wares and Merchandize, for or in respect whereof any Duty of Excise is by this Act imposed, to the several Persons entitled to the same, the several Drawbacks of Excise as the same are also respectively inserted, described, and set forth in the Schedule hereunto annexed; and the same shall commence and take Effect from the respective Days mentioned in the said Schedule.

The additional Duties, and also the Drawbacks mentioned in the Schedule annexed, shall be paid and allowed.

II. And be it further enacted, That such of the Duties, by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of Excise in *England* for the Time being; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of Excise in *Scotland*, for the Time being.

Duties to be under the Management of the Commissioners of Excise.

III. And be it further enacted, That the said several Sums of Money respectively inserted, described, and set forth in the said Schedule hereunto annexed, as the Duties of Excise, and the Drawbacks set forth in the said Schedule, upon the several Goods, Wares, and Merchandize, mentioned therein, shall and may

Duties and Drawbacks under this Act to be levied and allowed as former Duties and Drawbacks.

may be respectively raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed, in such and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods by which the former Duties and Drawbacks of Excise respectively upon Goods, Wares, and Merchandize of the same Sorts or Kinds respectively were or might be raised, levied, collected, answered, paid, recovered, adjudged, mitigated, and allowed; and the Goods, Wares, and Merchandize so by this Act respectively made liable to the Payment of or chargeable with Duties of Excise, or so entitled to Drawbacks of Excise, as respectively inserted, described, and set forth in the said Schedule hereunto annexed, shall be and the same are hereby made subject to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures to which Goods, Wares, and Merchandize were generally or specially subject or liable by any Act or Acts of Parliament in force immediately before the passing of this Act respecting the Duties of Excise; and all and every Pain, Penalty, Fine, or Forfeiture of any Nature or Kind whatever, for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in force immediately before the passing of this Act, made for securing the Revenue of Excise, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in Execution, for and in respect of the several Duties and Drawbacks of Excise hereby charged and allowed, in as full and ample Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures were particularly repeated and re-enacted in the Body of this Act.

Duties and Drawbacks to be proportionate to the actual Quantity.

IV. And be it further enacted, That in all Cases where Duties are imposed, or Drawbacks allowed by this Act, on any specifick Quantity of Goods, Wares, and Merchandize, the same shall, in every Case, be understood, deemed, and taken to apply in the same Proportion, and after the same Rate, to any greater or less Quantity than such specifick Quantity.

How additional Duties on Wine in Stock shall be estimated, and how paid.

V. And be it further enacted, That, in estimating the additional Duties hereby imposed on Wine, as being found upon the First actual Survey by the proper Officer of Excise, after the Thirtieth Day of *April* One thousand eight hundred and four, in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine in Bottles, Five reputed Quart Bottles shall be reckoned to the Gallon, and Two hundred and fifty-two of such Gallons to the Tun; and the said additional Duties payable on Wine, as being in the Stock, Custody or Possession of such Dealer or Dealers in, or Seller or Sellers of Foreign Wine as aforesaid, shall be paid by such Dealer or Dealers, or Seller or Sellers, in Manner following; (that is to say), One Third Part thereof on the Fifth Day of *January* One thousand eight hundred and five, One other Third Part thereof on the Fifth Day of *July* One thousand eight hundred and five, and the remaining Third Part thereof on the Fifth Day of *January* One thousand eight hundred and six.

Act not to charge with any Duty Wine in Stock for which the additional Duty shall have been paid on Importation, nor any Stock found on Survey not to exceed a certain Quantity.

VI. Provided always, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with any Duty by virtue of this Act, any Wine in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, for which the additional Duty by this Act imposed shall have been paid on the Importation thereof, nor any Wine in the Stock, Custody or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine, unless such Dealer or Dealers, or Seller or Sellers, shall have in his, her, or their Stock, Custody or Possession, on such actual Survey as aforesaid after the Thirtieth Day of *April* One thousand eight hundred and four, a Quantity or Quantities of Wine exceeding Two hundred and fifty-two Gallons, reckoning Five reputed Quart Bottles to a Gallon, for all such Wine as shall be in Bottles.

Prize Wine sold and taken out of Warehouses for Home Consumption shall be subject to the additional Duties.

VII. And be it further enacted, That all Wine taken and condemned as Prize, and sold by the Captors or their Agents, and taken out of any Warehouse wherein the same shall be or shall have been secured for Consumption in this Kingdom, shall be subject and liable to the additional Duties respectively by this Act imposed for or in respect of Wine imported; and such additional Duties shall be paid and payable by such Persons, and in such Manner, as the Duties on such Wines are now payable.

A Drawback of the Duties shall be allowed on Wine shipped for Naval Officers.

VIII. And be it further enacted, That for any Sort of Wines shipped under the Rules, Regulations, and Restrictions prescribed by Law for the Use of Admirals, Captains, or other Commissioned Officers employed in His Majesty's Service, for their actual Consumption on board such of His Majesty's Ships as they shall respectively serve in, a Drawback shall be allowed and paid of the whole Duties by this Act imposed.





The Amount of the additional Duties may be added to Wine contracted for.

IX. And whereas Contracts or Agreements may have been made for the Sale or Delivery of Wine on which additional Duties of Excise are or may be granted by this Act, which Contracts or Agreements have no Reference to such additional Duties, and thereby the several Contractors may be materially affected; for Remedy thereof, be it further enacted, That all and every Person or Persons who shall or may have made or entered into any such Contracts or Agreements, shall, and they are hereby respectively authorized and empowered, in the Case of any such Contracts or Agreements, to add so much Money as will be equivalent to the said additional Duties respectively to the Price of such Wine, and shall be entitled by virtue of this Act to be paid for the same accordingly.

200l. Penalty for obstructing Officers.

X. And be it further enacted, That if any Person or Persons whatsoever, shall molest, disturb, hinder, oppose, or impede any Officer or Officers of Excise in the due Execution of the Powers and Authorities by this Act granted, or any or either of them, every Person so offending shall forfeit and lose the Sum of Two hundred Pounds.

Recovery and Application of Penalties.

XI. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, shall be sued for, recovered, levied, or mitigated by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, or mitigated by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at *Westminster*, or in the Court of Exchequer in *Scotland* respectively; and that One Moiety of every such Fine, Penalty, or Forfeiture, shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall inform, discover, or sue for the same.

Duties to be paid into the Exchequer, and kept separate, and shall be applied as shall be voted by the Commons.

XII. And be it further enacted, That all the Monies arising by the said Duties (the necessary Charges of raising and accounting for the same excepted) shall from Time to Time be paid into the Receipt of His Majesty's Exchequer at *Westminster*, distinctly and apart from all other Branches of the publick Revenues; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties, and paid into the said Receipt as aforesaid, shall be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs and Successors, upon any Account whatever; and the said Monies so paid into the said Receipt shall, from Time to Time, as the same shall be paid into the said Receipt, be issued and applied to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland*, in this present Session of Parliament, for the Service of the Year One thousand eight hundred and four, or shall be voted by the said Commons for the Service of any subsequent Year; and the Commissioners of His Majesty's Treasury now or for the Time being, or any Three or more of them, or the High Treasurer for the Time being, are and is hereby authorized and empowered to issue and apply the same accordingly.

Act may be altered or repealed this Session.

XIII. And be it enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed by any Act or Acts to be passed in this Session of Parliament.

Continuance of Act.

XIV. And be it further enacted, That this Act shall continue in Force until Twelve Months after the Ratification of a Definitive Treaty of Peace.

SCHEDULE

# SCHEDULE to which this Act refers.

| | Duty. £. s. d. |
|---|---|
| **WINE.** | |
| For every Tun of French Wine imported into Great Britain, for which all the Duties herein specified and all other Duties thereon that shall have been charged, or shall be chargeable thereon, shall not have been paid, before the Thirtieth Day of April 1804, or which on the 30th Day of April 1804, shall be remaining in any Warehouse, Storehouse, Vault, or Cellar, under the Locks of the Officers of the Customs or Excise - - - - | 11 18 6 |
| For every Tun of all other Wines (not being French Wines) imported into Great Britain, for which all the Duties herein specified and all other Duties thereon that shall have been charged, or shall be chargeable thereon, shall not be paid before the Thirtieth Day of April 1804, or which on the 30th Day of April 1804, shall be remaining in any Warehouse, Storehouse, Vault, or Cellar, under the Locks of the Officers of the Customs or Excise, or in any Warehouse in which the same shall have been or shall be lodged or deposited under and by virtue of an Act, passed in the Forty-first Year of the Reign of His present Majesty, intituled, "An Act to permit Portugal Wine to be landed and warehoused without Payment of Duties under certain Restrictions for a limited Time" - - - - - | 7 19 0 |
| For every Tun of French Wine which shall have been found on the first actual Survey by the proper Officer of Excise after the 30th Day of April 1804, in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine - - - - - | 11 18 6 |
| For every Tun of all other Wines (not being French Wines) which shall have been found on the first actual Survey by the proper Officer of Excise after the 30th Day of April 1804, in the Stock, Custody, or Possession of any Dealer or Dealers in, or Seller or Sellers of Foreign Wine - - - - | 7 19 0 |
| **DRAWBACK.** | |
| For every Tun of Foreign Wine, which shall be exported to Foreign Parts, by way of Merchandize, from or out of the entered Stock of any Dealer or Dealers, or Seller or Sellers of such Wine, the Whole of the Duties by this Act imposed respectively. | |