

ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

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for Decrease of Quantity arising from natural Waste.

other Port in the United Kingdom as shall be named or described in any Order or Warrant that shall be issued by the Lords of the Treasury for the Time being, or any Three of them, for that Purpose, subject to the Conditions, Provisions, and Regulations therein specified and directed, of any Spirits, Wine, Coffee, Cocoa Nuts, or Pepper warehoused or otherwise secured under the Joint Locks of the Crown and the Merchant, without Payment at the Time of Importation of the Duties imposed and payable for or in respect thereof respectively, on Bond given by such Importers for Payment within a limited Time of all such Duties, except on such Part of such Goods as shall before the Expiration of that Period be duly exported from the United Kingdom, according to the Account taken by the proper Officers of such Goods at the Time they were imported, if the Wine contained in any Cask so exported shall be found by the proper Officer to be at the Time when the same is delivered for the Purpose of being so exported from the Warehouse wherein the same has been lodged and secured as aforesaid, to be from natural Waste decreased, and less in Quantity than when such Wine was imported, lodged, and secured as aforesaid, or if the Spirits contained in any Cask so exported shall be found by such Officer, at the Time when the same is delivered as aforesaid for the Purpose as aforesaid, to be from natural Waste decreased, and less in Quantity than when such Spirits were imported, lodged, and secured as aforesaid, the Amount of such Loss or Decrease being ascertained, where such Spirits were imported of a Strength above the Strength of Proof, by deducting the Number of Gallons by Gauge or Measure of the Bulk of such Spirits, with the Number of Gallons of the Over-proof of such Spirits (if any remain) added thereto, so delivered for Exportation, from the Number of Gallons by Gauge or Measure of the Bulk of such Spirits, with the Number of Gallons of the Over-proof of such Spirits added thereto at the Time the same were imported, lodged, and secured as aforesaid, being the total Number of Gallons for which the Importer or Importers of such Spirits were chargeable with Duty on the Importation thereof; or if the Coffee, Cocoa Nuts, or Pepper respectively so exported, shall be found by the proper Officer to be at the Time of being delivered as aforesaid, for the Purpose aforesaid, to be from natural Waste decreased and less in Weight than when such Coffee, Cocoa Nuts, and Pepper respectively were imported, lodged, and secured as aforesaid, the Importer and Importers thereof respectively shall not be charged or chargeable with or liable to pay any Duty or Duties of Excise or Customs for or in respect of any such decreased Quantities or Quantity of any of such Goods which he, she, or they shall at any Time take from and out of the Warehouse or Place in which the same are or were secured as aforesaid, and export as aforesaid, subject to the Laws and Regulations provided by Law for that Purpose: Provided always, that such decreased Quantity from natural Waste, on which such Allowance of the Duty and Duties shall be so made, shall not exceed or be more than the respective Proportions following; *videlicet*, One Gallon of Wine for and upon every Cask of Wine so exported, which shall have remained in the Warehouse secured as aforesaid for any Period not exceeding One Year; Two Gallons for and upon every such Cask which shall have so remained in the Warehouse for any Period exceeding

Allowance for Waste not to exceed the Proportions herein mentioned.

ceeding One Year and not exceeding Two Years, and Three Gallons for and upon every such Cask which shall have so remained in the Warehouse for any Period exceeding Two Years; and One Gallon Hydrometer Proof of Spirits, for every such One hundred Gallons of the Spirits from which the Spirits so exported were or are deducted as aforesaid, to ascertain the Amount of such Decrease thereon as aforesaid, and after the same Rate for any less Quantity of Spirits contained in any Cask or Casks so exported, which shall have remained in the Warehouse secured as aforesaid for any Period not exceeding Six Months; Two Gallons for every such One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Six Months and not exceeding Twelve Months; Three Gallons for every such One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Twelve Months and not exceeding Eighteen Months; Four Gallons for every such One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Eighteen Months and not exceeding Two Years; and Five Gallons for every such One hundred Gallons of such Spirits which shall have so remained in the Warehouse for any Period exceeding Two Years; and Two Pounds for every One hundred Pounds of Coffee, Cocoa Nuts, and Pepper respectively, according to the Account taken thereof by the proper Officer, for the Purpose of charging the Duties payable on the Importation thereof, which shall be taken out of any such Warehouse or Place, and exported from the United Kingdom as aforesaid to Foreign Parts, within the Time limited for that Purpose, and so in Proportion for any less Quantity; and provided that nothing herein contained shall extend or be deemed or construed to extend to prevent or hinder the full Duties of Excise and Customs, without any Allowance or Deduction whatsoever, from being chargeable, charged, demanded, and paid on all Spirits, Wine, Coffee, Cocoa Nuts, and Pepper respectively, so warehoused and secured as aforesaid, and taken out of any such Warehouse for Home Consumption, at the Time they are respectively so taken out for that Purpose, according to the Account taken at the Time of the Importation thereof, or in any such Warehouse; and that every such Cask of Spirits shall be regauged, and the Strength of the Spirits therein re-examined by the proper Officer with the Hydrometer at the Time of being so delivered and taken out for Home Consumption; and such Officer is hereby authorized to draw from every such Cask a fresh Sample of Half a Pint of such Spirits for that Purpose, returning such Sample, when found of or below the Strength at which such Spirits were imported, to the Cask from which such Sample was drawn; and that nothing in this Act shall exempt or be deemed or construed to exempt any Quantity or Quantities of any of such Goods from being chargeable and charged with all such Duties, that may be found or discovered after such Account has been first taken, and such Goods have been deposited in any such Warehouse or other Place as aforesaid, and shall not be exported as aforesaid; nor shall this Act extend or be construed to extend to any Waste, Deficiency, or Quantity which shall have been found to be wanting in any Cask or Casks of Wine or Spirits, or in the Weight of any Coffee, Cocoa Nuts, or Pepper so exported, for

Not to prevent the full Duties from being charged, without Allowance, on Spirits, Wine, &c. taken out of Warehouse for Home Consumption.

Spirits to be regauged, and Strength re-examined, &c.

Not to exempt any such Goods from being charged with Duties that may be found after Account first taken.

Deficiency to extend only to such Goods as have not paid Duty.

for or in respect of which the Duties were or have been paid, but to such only whereon the Duties have not been paid before the passing of this Act, and to such Goods as shall be hereafter exported; any thing in this or any other Act or Acts of Parliament to the contrary thereof notwithstanding: And provided that it shall and may be lawful for the Lords Commissioners of His Majesty's Treasury for the Time being, or any Three of them, to extend and make further Allowance for and after a larger Rate of Decrease of Spirits so exported than as aforesaid, if they shall deem it necessary or expedient so to do, under and subject to such Conditions, Limitations, Provisions, and Regulations as they may direct by any Order or Warrant, Orders or Warrants, to be by them issued for that Purpose.

Treasury may make further Allowances.

Warehoused Goods subject to the Regulations of this Act.

II. And be it further enacted, That all Goods whatsoever imported into the United Kingdom, and subject to any Excise Duty or Duties, which may by Law be so warehoused and secured as aforesaid, under Bond, without Payment of such Duty or Duties at the Time of the Importation thereof, shall be warehoused as aforesaid under and subject to the Regulations contained in and referred to by this Act; and that in lieu of the Time or Period, Times or Periods, for which any such Bond or Bonds is or are now given or directed to be given for Payment of the Duties charged or chargeable on any such Goods subject to any Excise Duty or Duties, and so warehoused as aforesaid, and not exported before the Expiration thereof, every such Bond shall be made and given for Payment of such Duties within Three Years from and after the Day of the Date of such Bond, except for such Part of the Goods therein mentioned as shall, before the Expiration of such Three Years, be taken out on Payment of Duty for Home Consumption, or duly exported to Foreign Parts; and that no Goods subject to any Duty or Duties of Excise, which have been or shall be so warehoused or otherwise secured under Bond as aforesaid, in any Port or Place of the United Kingdom, shall, on Removal to any other Port or Place of the United Kingdom, be warehoused at the Port or Place to which the same shall be removed, without Payment of the Duty and Duties thereon for more than the Residue of the said Term of Three Years then unexpired, from the Day of the Date of the Bond given on the first Importation of such Goods, or of the Goods of which such Goods are a Part, from Foreign Parts into the United Kingdom; and if any such Goods shall not be taken out by the Importer, Owner, or Proprietor thereof, from the Warehouse or other Place in which the same shall be secured as aforesaid, and the Duty and all Duties charged or chargeable thereon paid, or exported to Foreign Parts, before the Expiration of the Time or Period for which such Goods shall be secured as aforesaid, it shall and may be lawful for the Commissioners of Excise to order all such Goods to be sold for Home Consumption, and to sell the same for Home Consumption for the best Price that can be obtained for the same (not being less than the full Amount of all the Duties of Customs and Excise, together with the Expences and Charges respectively charged and chargeable thereon, or for or in respect thereof), paying the Surplus after the Satisfaction of such Duties in or towards discharging the Expences of such Sale, and afterwards of other the

Bond to be given for Payment of Duties within Three Years, except for such Goods as shall be taken out for Home Consumption or exported before Expiration of that Time, &c.

Goods to be sold for Home Consumption at the Expiration of Three Years.

Charges and Expences aforesaid, and the Residue thereof (if any) to the Importer or Importers of such Goods; and if such Price for Home Consumption cannot be obtained, then and in such Case it shall and may be lawful for the Proprietor or Owner, Proprietors or Owners of the Warehouse in which any such Goods shall be lodged and secured as aforesaid, the Consent of the Commissioners of Excise being first had and obtained, to sell the same for Exportation only, for the best Price that can be obtained for the same, paying and applying the Proceeds of such Sale towards discharging all Charges and Expences of such Sale and as aforesaid, and rendering the Surplus (if any) to the Owner or Owners of such Goods; and if any such Goods so warehoused as aforesaid shall not, within Three Months next after the Expiration of the Time for which the same have been secured as aforesaid, be sold as aforesaid, then and in every such Case it shall be lawful for the Commissioners of Excise to order all such Goods to be effectually destroyed, and to destroy the same as such Commissioners may think fit, and the Proprietor or Owner of such Goods or Warehouse shall have no Claim either in Law or Equity to the Value of the Goods so destroyed, or any Part thereof: Provided always, that no such Power or Authority to sell or destroy, or to consent to the Sale of such Goods as aforesaid, shall in any respect weaken, lessen, or satisfy any such Bond as aforesaid, or hinder or prevent the Commissioners of Excise, if they shall see Cause so to do, from enforcing and putting the same in Suit for the Satisfaction of the Duties or any Part thereof thereby secured, and which have become and remain payable and unpaid: Provided also, that it shall be lawful for the Lords Commissioners of His Majesty's Treasury, or any Three or more of them, for the Time being, by their Warrant or Order, to extend and enlarge the Time during which any such Goods shall or may remain so warehoused, upon such Conditions, and under and subject to such Provisions and Regulations, as they may deem it expedient from Time to Time to issue and direct for that Purpose.

If Price for Home Consumption not sufficient for Duties, &c. such Goods may be sold for Exportation.

If not sold in ThreeMonths after the Period for which Security was given, Goods may be destroyed.

Bond not to be affected.

Treasury may enlarge the Time allowed for warehousing.

III. And be it further enacted, That no Goods imported into the Port of *London*, subject or liable to any Duty or Duties of Excise, and on which all the Duty and Duties imposed or payable thereon have not been paid, delivered for Removal from any Vessel lying in the River *Thames*, in the Port of *London*, or from the *East India* Docks to the *London* Docks, or to any Wharf in the Port of *London*; nor shall any Pepper delivered from any Warehouse in which the same shall be lodged and secured without Payment of the Duty chargeable thereon at the Time of the Importation thereof, to be shipped in the Port of *London* for Exportation; nor shall any other Goods subject to any Duty or Duties of Excise, and so lodged and secured, and delivered from any such Warehouse in the Port of *London*, to be shipped in the City Canal, or in any Part of the River *Thames* in the Port of *London* at or below *Blackwall* in the said Port, be on such Delivery put in or on board of any Lighter or other Vessel to be so removed or shipped, unless such Lighter be a decked Lighter, having Hatches secured by proper Fastenings, for the Purpose of being locked by the proper Officer of Excise whilst such Goods are on board thereof, and be in other respects safe and secure for the Removal or Shipment as aforesaid of such Goods respectively; and

No Goods shall be delivered for Removal or put on board any Lighter or other Vessel, unless the same shall have Fastenings, to be locked by the proper Officer, otherwise such Goods shall be forfeited.

and if any such Goods as aforesaid, delivered as aforesaid, shall be put into or on board of any Lighter or other Vessel than as aforesaid, for any such Purpose as aforesaid, without the Decks, Hatches, and Fastenings of such Lighter being first examined and approved by the proper Officer of Excise, all such Goods shall be forfeited, and shall and may be seized by any Officer or Officers of Excise; and if any Person or Persons shall remove any such Lighter, having any of such Goods on board thereof, before the Hatches of such Lighter have been locked and sealed by the proper Officer of Excise, or shall at any Time whilst any such Goods are on board thereof, break or injure any Part of the Deck or Hatches, or any of such Locks or Fastenings of or on board of any such Lighter, or shall in any Manner open the same without the Consent and Approbation of the proper Officer of Excise, or remove or conceal any of such Goods put therein, or alter the same in Quantity or Quality, every Person or Persons so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always, that it shall and may be lawful for the Commissioners of Excise, if it shall appear to them expedient so to do in any particular Case, to authorize the Removal of any such Goods as aforesaid in any Lighter or Vessel not decked, under such Securities and Regulations as the said Commissioners shall from Time to Time think fit to direct.

Persons removing Lighters having such Goods on board before Hatches are fastened, or altering Fastenings or removing or concealing Goods, shall forfeit 200*l.*

But Commissioners of Excise may authorize such Removal in Vessels not decked.

IV. And be it further enacted, That it shall and may be lawful for the Importer of any Wine imported into the Port of *London*, and landed in the *London* Docks, to warehouse, in some Warehouse or Warehouses at the *London* Docks, and belonging to the *London* Dock Company, appropriated for that Purpose only, any Cask or Casks of such Wine for Exportation only, to be secured in such Warehouse by such Bond as herein-after mentioned; and for the Owner, Proprietor, or Bonder of any Wine warehoused and secured in any Warehouse or Warehouses situate at the *London* Docks in the Port of *London*, and belonging to the *London* Dock Company, for Home Consumption or Exportation as aforesaid, who shall be desirous of fitting the same for Exportation by any Alteration in or of the Strength or Quality thereof, to give Notice in Writing to the proper Inspector of Excise, of his or their Desire and Intention to export any of the Casks of such Wine included in any Bond, and so warehoused as last aforesaid, to Foreign Parts, specifying therein the Marks, Numbers, full Content, and Ullage Quantity of the Casks of Wine so intended to be so exported, together with the Names of the Ship by which such Wine was imported, and of the Master thereof, and of the Place from which such Wine was imported, and of the Person by whom Bond was given on such Importation, the Date of such Bond, and the particular Kind or Denomination of such Wine; and such Owner or Proprietor shall thereupon enter into and give Bond, with Sureties as approved of by the Commissioners of Excise, for the due Exportation of such Wine from such Warehouse as herein mentioned directly to Foreign Parts; and after giving such Bond as aforesaid, it shall and may be lawful for such Owner and Proprietor, in pursuance thereof, and in the Presence of the proper Officer of Excise, to remove all such Wine in the original Cask and Casks in which the same was or shall be imported, or in the Cask or Casks into which the same has been

Wine landed at the London Docks may be warehoused for Exportation only;

Proprietor of Wine warehoused at such Docks either for Home Consumption or Exportation desirous of fitting such Wine for Exportation shall give Notice to the Inspector of his Intention:

Bond shall be entered into for the due Exportation, and Wine may be removed to a Warehouse specially appropriated for that Purpose.

been or shall be racked off and put for greater Security with the Knowledge of the Officer, from the Warehouse or Place in which the same has been or shall be deposited, placed, and secured as aforesaid on the Importation thereof, into a Warehouse, Cellar, or Place situated within the outer Wall of the *London* Docks, and to be specially appropriated and used for that Purpose; and upon such Removal after such Bond is given as aforesaid, the Importer or Importers of the Wine so removed, and the Bond or Bonds of such Importer or Importers given on the Importation thereof, shall be discharged from such Wine and from the Duties charged or chargeable thereon, in the same Manner as if such Wine was actually exported; and all such Wine shall be duly exported directly from the Warehouse, Cellar, or Place in which the same is so lodged for Exportation only, to Foreign Parts, before the Expiration of Three Years from the Day of the Date of the Importation of such Wine, or in default thereof, shall be sold or destroyed as herein-before provided.

Bond given on Importation shall then be discharged.

Such Wine to be exported before the Expiration of Three Years from the Date of Importation, or sold.

V. And be it further enacted, That all such Wine, so warehoused for Exportation only as aforesaid, shall be kept in such Warehouse as aforesaid separate and apart by a Wall, or a sufficient internal Division or Partition, to the Satisfaction of the Commissioners of Excise or the Officer authorized by the Commissioners of Excise for that Purpose, from all other Wine, subject and liable to a different Rate or Rates of Duty, except such as shall be mixed therewith as hereinafter mentioned, and from all Wine and Spirits which may be taken out for Home Consumption on Payment of the Duty or Duties thereon, or warehoused for that Purpose; and it shall and may be lawful for the Owner or Proprietor or Bonder of any such Wine so warehoused for Exportation only as aforesaid, and for the Purpose of fitting such Wine for Exportation from such Warehouse directly to Foreign Parts, by any Alteration of the Strength or Quality thereof, to give Twenty-four Hours Notice in Writing to the proper Officer of Excise, stating therein the Desire and Intention of such Owner, Proprietor, or Bonder, to mix with the Wine in each such Cask a Quantity of other Wine or Brandy then warehoused as aforesaid in the said Docks, without Payment of Duty; and specifying in such Notice the Number, full Content, and Ullage Quantity of each Cask of such other Wine or Brandy so warehoused as aforesaid, from which such other Wine or Brandy is intended to be drawn off, and the Cask or Casks of Wine in which it is intended to be so mixed as aforesaid, and the particular Kind and Denomination thereof, together with the Name of the Ship, Captain, and Place from whence such other Wine or Brandy was imported, and also the Bonder's Name, the Date when bonded, and the Denomination of such other Wine, or Strength and Quantity of such Brandy, so intended to be taken out of each such Cask of other Wine or Brandy respectively, and mixed with the Wine in each such Cask of Wine; and it shall be lawful for the Owner or Proprietor or Bonder of such other Wine or Brandy, in pursuance thereof, and in the Presence of the proper Officer, to draw off the Quantity of such other Wine or Brandy from the Cask or Casks specified in such Notice without Payment of Duty, and remove the same in one entire Package from the Room or Cellar in which such other Wine or Brandy is so warehoused, into the Room

Wine so warehoused for Exportation only, to be kept separate by a Partition.

Notice to be given of Intention to fit such Wine for Exportation by any Alteration of Strength.

Wine may be drawn off for such Purpose in Presence of Officer without Payment of Duty, and after Mixture may be removed.

Room or Cellar in which such Wine with which the same is to be mixed shall be so warehoused, or removed and warehoused as aforesaid, and to mix the same with such Wine, in the Presence and to the Satisfaction of such Officer as aforesaid; and the Importer or Importers of such other Wine, or of the Brandy from which such Part as aforesaid has been so drawn off, removed, and mixed as aforesaid, and the Bond given on the Importation thereof, shall, after the said Wine is so mixed as aforesaid, be wholly discharged from all such other Wine or Brandy, and from the Payment and all Liability to pay the Duties thereon, as if the same had been separately exported; and if any Person or Persons shall draw off any Quantity of Wine or Brandy as aforesaid, for the Purpose aforesaid, without giving such Notice as aforesaid, or shall not mix the same with such Wine as aforesaid, every such Person and Persons shall respectively forfeit and lose, for every such Offence, the Sum of Two hundred Pounds, and also such Wine and Brandy respectively so drawn off and not so mixed, shall be forfeited, and shall and may be seized by any Officer or Officers of Excise: Provided always, that it shall and may be lawful for the Lords Commissioners of His Majesty's Treasury, or any Three of them for the Time being, by their Warrant or Order to extend the same Privilege of altering and fitting as aforesaid Wine for Exportation, which shall be warehoused and bonded for Exportation only, to the Importers of Wine lodged in such Warehouses in any other Part of the United Kingdom, as shall be built within an outer Wall of a Dock in such Port, and approved of by the said Lords Commissioners as sufficiently and equally secure for that Purpose with the *London* Dock in the Port of *London*; subject nevertheless to such Conditions, Provisions, and Regulations as they may deem it expedient from Time to Time to issue and direct in that Behalf.

Bond of Importation discharged, &c.

Penalty for not giving Notice, 200*l.* &c.

Treasury may extend the Privilege of altering and fitting Wine for Exportation.

No warehoused Goods shall be removed from one Place to another but by Sea, Coastwise, on pain of Forfeiture.

VI. And be it further enacted, That no Goods imported into *Great Britain*, subject or liable to any Duty or Duties of Excise, and on which all the Duty or Duties charged or payable thereon have not been paid, and which have been so warehoused as aforesaid, shall be removed from one Port or Place in *Great Britain* to any other Port or Place thereof, otherwise than in some Vessel or Vessels by Sea, Coastwise; and if any such Goods are found removed or removing otherwise than as aforesaid, the same shall be forfeited, and shall and may be seized by any Officer or Officers of Excise.

Importers of Spirits so warehoused may fill up Casks from any other, on giving Notice to the proper Officer.

VII. And be it further enacted, That it shall and may be lawful for the Importer of any Foreign Spirits into the United Kingdom, so warehoused as aforesaid on the Importation thereof, and who shall have given such Bond as aforesaid, to give Notice in Writing to the proper Inspector or Officer of Excise of his or their Desire and Intention to fill up, from one or more of the Casks of Spirits for which such Bond was given, any other of such Casks; specifying in such Notice the Time when such Casks are so intended to be so filled up, the Name of the Ship by which the same were imported, the Master thereof, and the Place from which such Spirits were imported, and also the Name of the Person by whom Bond was given, the Date of such Bond, and the particular Kind or Denomination thereof, and the Marks, Numbers, Full Content and Ullage of the Casks so intended to be filled up,

and

and of the Cask or Casks from which the Spirits are intended to be drawn for that Purpose; and such Officer shall attend for that Purpose, and the Importer of such Spirits giving such Notice as aforesaid, shall thereupon, and in the Presence of such Officer, be allowed to draw off such Spirits and fill up such Casks as shall be specified in such Notice, and such Officer shall thereupon take a fresh Account of such Spirits; and such Importer, and also the Officer, shall be respectively authorized to draw a fresh Sample (returning the original Samples thereof) from the Spirits contained in each such Cask after being so filled up, in like Manner and Quantity as if such Spirits were newly imported: Provided always, that no Casks of Spirits warehoused under Bond as aforesaid, shall be filled up more than once during the Time that the same shall remain so warehoused, or after the Expiration of Ten Days from the Day on which such Spirits shall be lodged in the Warehouse as aforesaid.

Samples may be taken.

Casks not to be so filled up more than once.

VIII. And whereas the Flavour and Quality of Wine is improved by the Wine being carried on a distant Foreign Voyage, and it is expedient that Wine warehoused as aforesaid in the Port of *London* should be permitted to be delivered from the Warehouse, without Payment of Duty, to be shipped and carried on such Voyage for that Purpose, and to be brought back into the said Port; be it therefore enacted, That it shall and may be lawful for any Importer, Owner, or Proprietor of any Wine imported into the Port of *London* and so warehoused, desirous of sending any such Wine upon a Voyage from *London* to the *East* or *West Indies* or *South America* and back to the said Port of *London* for Improvement, to give Notice in Writing for that Purpose to the proper Officer of Excise, specifying therein the Name of the Ship by which such Wine was imported, and of the Master thereof, and of the Place from which such Wine was imported, and of the Person by whom Bond was given on such Importation, with the Date thereof, the particular Kind or Denomination of the Wine, and the Marks, Number, full Content and Ullage Quantity of the Cask or respective Casks intended to be taken out of the Warehouse and shipped and sent on such Voyage for such Purpose as aforesaid; and for such Importer, Owner, or Proprietor, on giving and entering into Bond, with sufficient Sureties to the Satisfaction of the Commissioners of Excise, or the Person appointed by such Commissioners for that Purpose, in the Penalty of Double the Duties chargeable upon the Quantity of such Wine so intended to be taken out and shipped as aforesaid, with a Condition thereunder written, that such Importer, Owner, or Proprietor giving such Bond, shall remove and take such Wine and every Part thereof without any unnecessary Delay or Interruption, and with all due Diligence and Dispatch, and with the Privity and Consent of the proper Officer or Officers of Excise, from and out of the Warehouse or Warehouses wherein the same shall then be lodged and secured, and shall safely ship and stow the same, to the Satisfaction of the Officer, in and on board of the Ship or Vessel mentioned in such Notice as aforesaid and in such Bond, and keep the same so and in such Manner as to secure the same on the said Voyage, as well Outward as Homeward, and shall also cause the same to be duly carried and conveyed in and on board of such last-mentioned Ship or Vessel on and for such Voyage

Wine may be sent to the East or West Indies, &c. and brought back, to improve its Flavour, on giving Notice and entering into Bond on the Conditions herein mentioned.

as aforesaid, and afterwards bring the same in and on board of the same Ship or Vessel back to *London* (unless any Cask of such Wine shall be landed and left at some Port beyond the Seas, not being *Ireland*, or the Islands of *Jersey*, *Guernsey*, *Alderney*, *Sark*, or *Man*, and unless it shall be duly indorsed on the Certificate herein-after mentioned, and signed by the Collector and Comptroller of the Customs or other proper Revenue Officers at such Port or Place, that such Wine was duly landed and left there, stating the Marks, Number, Content, and Ullage of each such Cask, and the Denomination of the Wine, and the Date of the landing thereof), without permitting or suffering such Wine, or any Part thereof, to be used or consumed on board, or unshipped, unladen, or put in and on board of any other Ship, Vessel, or Boat (Shipwreck or other inevitable Accident only excepted), or landed in any Port or Place whatsoever otherwise than as aforesaid except at *London*, on the Arrival there of the said last-mentioned Ship or Vessel upon the Return thereof from the said Voyage, and under the Inspection of the proper Officer or Officers of Excise there; and shall then also produce all such Cask and Casks as aforesaid, not sold and delivered as aforesaid with the respective Marks, Letters, Numbers, and Figures thereon cut or being at the Time of the Delivery of such Cask or Casks from the Warehouse for Shipment for such Voyage, or the Shipment thereof as aforesaid, and shall upon such re-landing thereof as aforesaid at *London*, on the Arrival there of the said Ship or Vessel on the Return thereof from the said Voyage, pay or secure to be paid the full Duty and Duties of Excise and Customs charged and chargeable on the said Wine according to the Account taken by the proper Officer on the landing and warehousing of such Wine on the first Importation thereof, save and except on such Cask or Casks of such Wine as may have been so landed and left and so certified as aforesaid, and on any Deficiency of or in such Quantity of such Wine so shipped as aforesaid (except as aforesaid), as may have occurred by unavoidable Waste during the said Voyage, not exceeding Ten Gallons for every One hundred Gallons of the Quantity so delivered from the Warehouse to be shipped as aforesaid for the said Voyage; and also save and except on any further or greater Deficiency that shall or may be proved, upon Oath by the Master or other Person having the Command of such Vessel, to the Satisfaction of the said Commissioners of Excise, to have been occasioned by actual and unavoidable Leakage or Accident on Shipboard (which Oath the Commissioners of Excise are respectively hereby authorized to administer), to take out of any such Warehouse as aforesaid, with the Knowledge and Privity of the Officer, the Cask or Casks of Wine specified in such Notice, without Payment of Duty, and to ship the same for such Voyage as aforesaid, under, subject, and according to the Terms mentioned and contained in the Condition of such Bond; and such Officer as aforesaid shall, upon the Shipment of any such Wine from such Warehouse as aforesaid, deliver to the Master of such Ship a Certificate of the said Wine so delivered from such Warehouse, and shipped as aforesaid, containing all such Particulars thereof as aforesaid; which Certificate, with such Indorsement thereon as aforesaid, if any such Wine shall have been so landed and left as aforesaid, shall be re-delivered by the Master or other Person having the Command of the Vessel by which such

On Shipment of Wine, Certificate of Particulars to be delivered to the Master of the Vessel, which Certificate shall be re-delivered by the Master,

such Wine shall be returned and brought back to *London*, to the proper Officer of Excise of the said Port, within Twelve Hours after such Master or other Person shall or ought by Law to have reported the Cargo of such Ship at such Port, on pain of forfeiting, for every Refusal or Default in delivering such Certificate as aforesaid, the Sum of One hundred Pounds; and that upon such Proof as aforesaid (where necessary) being given as aforesaid, and the full Duties charged or chargeable upon such Wine as aforesaid, being fully paid as aforesaid, or secured to be paid, the first Importer and Bonder of such Wine shall be wholly freed and discharged in respect of such Wine from the Bond given and entered into upon the first Importation thereof; but no such Wine shall be again warehoused without Payment of Duty for a longer Period than Three Years from the Date of the first Importation thereof into the United Kingdom; any thing herein contained to the contrary thereof notwithstanding.

on the Return of the Vessel, to the proper Officer, on Penalty of 100*l.*

Duties being paid or secured, first Bond discharged.

Not to be warehoused longer than Three Years from first Importation.

IX. And whereas for the better taking and keeping an Account of Pepper imported and lodged in Warehouse without Payment of Duty at the Time of the Importation thereof, and securing the Duty payable thereon, and regulating the Importation thereof, it is expedient that all Pepper should be imported and exported in such sized Packages as herein-after mentioned; be it therefore further enacted, That all Pepper imported into or exported from the United Kingdom shall be so imported and exported respectively, in Bags or Packages containing not less than One hundred Pounds Avoirdupois of Pepper; and that if any Pepper shall be imported into or exported from the United Kingdom loose and unpacked, or in any Bag or Package containing less than One hundred Pounds Avoirdupois, the same shall be forfeited, and shall and may be seized by any Officer or Officers of Excise: Provided always, that no such Forfeiture as aforesaid shall take place or be incurred for the Importation of any Pepper imported into the United Kingdom from the *East Indies* loose and unpacked, or in Bags or Packages containing less than One hundred Pounds Avoirdupois of Pepper, previous to the Fifth Day of *January* which will be in the Year of our Lord One thousand eight hundred and twenty-three.

Pepper imported or exported in Packages of less than 100 lbs. or loose and unpacked, to be forfeited.

Pepper imported from the East Indies previous to Jan. 5, 1823, not liable to Forfeiture.

X. And be it further enacted, That it shall and may be lawful for the Importer, Owner, or Proprietor of Pepper imported into the United Kingdom, and warehoused and secured as aforesaid, or his or her Agent, with the Knowledge and in the Presence of the proper Officer of Excise, to separate from any Parcel or Quantity of such Pepper, all Stones, Dirt, Trash, and Dust that shall be mixed therewith, and for such Officer to weigh and take an Account thereof, and for the Commissioners of Excise to order all such Stones, Dirt, Trash, and Dust respectively to be destroyed, at such Time and Times and in such Manner as they shall think fit; and such Importer, Owner, or Proprietor shall thereupon be discharged from so much of such Parcel or Quantity of Pepper as the Weight of such Stones, Dirt, Trash, and Dust shall amount to, and from the Payment of and all Liability to pay the Duty and Duties charged or chargeable for or in respect thereof, according to the Account taken by the proper Officer of such Pepper at the Time of the Importation thereof.

Dirt and Trash to be separated from the Pepper and weighed, and Importer discharged from a proportionate Duty, according to the Account taken by the proper Officer.

XI. And

All former Regulations not altered by this Act, relating to Importation and Exportation, &c. to remain in force.

XI. And be it further enacted, That the several Rules, Regulations, Restrictions, Powers, Provisoes, Clauses, Matters and Things enacted by any Law or Laws of Excise in force at or immediately before the passing of this Act, whether in relation to the Importation or Exportation, Warehousing, Bonding, Delivery, or Removal of any Goods, Wares, or Merchandize chargeable with Duties of Excise and Customs, or either of them, or for the better ascertaining or securing those Duties respectively, not being repealed, revoked, altered, or controuled by this present Act, or repugnant to any of the Provisions herein contained, shall remain, continue, and be in as full force and effect as if the same respectively were and contained in this Act.

Penalties and Forfeitures how to be levied and applied.

XII. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act shall be sued for, levied, recovered, or mitigated as 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.

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