

ANNO OCTAVO & NONO

VICTORIÆ REGINÆ.

****

CAP. XC.

An Act for granting Duties of Customs.

[4th *August* 1845]

WHEREAS an Act was passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of King *William* the Fourth, intituled *An Act for granting Duties of Customs*, whereby the several Duties of Customs were consolidated into One Act: And whereas since the passing of the said Act divers Parts of Acts altering the said Duties have been passed, and it will be of advantage to the Trade and Commerce of the Country that the said several Duties should be consolidated into One Act: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act the same shall come into and be and continue in full Force and Operation for all the Purposes mentioned therein, except where any other Commencement is herein particularly directed. 3 & 4 W. 4. c. 56. Commencement of Act.

II. And be it enacted, That in lieu and instead of all other Duties and Drawbacks of Customs (except the Duties and Drawbacks upon Corn, Grain, Meal or Flour, Sugar, and Molasses) there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon Goods, Wares, and Merchandize imported into or exported from the United Kingdom, the several Duties of Customs, and Instead of all other Duties of Customs (except on Corn, &c.), there shall be paid and allowed the

Duties and Drawbacks specified in the Tables annexed.

and there shall be allowed the several Drawbacks, as the same are respectively inserted, described, and set forth in Figures in the Tables marked (A.) and (B.) to this Act annexed, together with the additional Duties herein-after mentioned.

Duties on Corn, &c. to be raised, &c. in the same Manner as Duties mentioned in this Act.

III. And be it enacted, That the Duties imposed upon Corn, Grain, Meal, and Flour by an Act passed in the Session of Parliament holden in the Fifth and Sixth Years of the Reign of Her present Majesty, intituled *An Act to amend the Laws for the Importation of Corn*, shall be raised, levied, collected, and paid in such and the same Manner in all respects as the several Duties of Customs mentioned in this Act are directed to be raised, levied, collected, and paid.

An additional Duty of 4*d.* per Gallon to be levied upon Spirits, and of Five per Cent. upon all other Articles.

IV. And be it enacted, That there shall be charged, raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in addition to the Duties mentioned in the said Table marked (A.), upon every Gallon of Spirits or Strong Waters of all Sorts imported into the United Kingdom a further Duty of Four-pence, and upon all the Articles enumerated in the said Table marked (A.), except Spirits and Strong Waters, a further Duty of Five *per Centum* upon the Amount of the several Duties in and by the said Table marked (A.) respectively charged upon the said Articles, and each of them, except the following Articles; (that is to say,)

Isinglass;
Oils, chemical, essential, or perfumed;
Oils, essential, of Cloves;
Pickles preserved in Vinegar;
Pickles or Vegetables preserved in Salt;
Refined Camphor;
Smalts;
Turpentine;
Verdigris;
Yarn Cable;
Glass of all Sorts.

Goods having paid Duties imposed by former Acts to be entitled to Drawbacks.

V. And be it enacted, That the Amount of Drawbacks granted, allowed, and made payable upon Goods, Wares, and Merchandize exported from or used or consumed in *Great Britain* or *Ireland*, under or by virtue of any Act or Acts in force in *Great Britain* or *Ireland*, on or immediately before the passing of this Act, shall remain and continue payable with respect to such Goods, Wares, and Merchandize as, having paid the Duties imposed upon the Importation thereof by any such Act or Acts, shall, from and after the passing of this Act, be exported from or be so used or consumed in *Great Britain* or *Ireland* respectively.

Goods in Warehouse to be liable to the Duties imposed by this Act.

VI. And be it enacted and declared, That all Goods whatsoever which shall have been warehoused without Payment of Duty upon the first Importation thereof, and which shall be in the Warehouse at the Commencement of the Duties imposed by this Act, shall be deemed and taken to be liable to such Duties.

VII. And

Duties and Drawbacks to be under the Management of the Commissioners of Customs.

VII. And be it enacted, That the Duties and Drawbacks by this Act imposed and allowed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, and recovered, and allowed and applied or appropriated, under the Provisions of an Act passed in the present Session of Parliament, intituled *An Act for the general Regulation of the Customs.*

Additional Duties to be levied on Foreign Merchandize, &c.

VIII. And be it enacted, That it shall be lawful for Her Majesty, by and with the Advice of Her Privy Council, by Her Order in Council, from Time to Time to order and direct that there shall be levied and collected any additional Duty, not exceeding One Fifth of the Amount of any existing Duty, upon all or any Goods, Wares, or Merchandize, the Growth, Produce, or Manufacture of any Country which shall levy higher or other Duties upon any Article the Growth, Produce, or Manufacture of any of Her Majesty's Dominions than upon the like Article the Growth, Produce, or Manufacture of any other Foreign Country, and in like Manner to impose such additional Duties upon all or any Goods when imported in the Ships of any Country which shall levy higher or other Duties upon any Goods when imported in *British* Ships than when imported in the national Ships of such Country, or which shall levy higher or other Tonnage or Port or other Duties upon *British* Ships than upon such national Ships, or which shall not place the Commerce or Navigation of this Kingdom upon the Footing of the most favoured Nation in the Ports of such Country, and either to prohibit the Importation of any manufactured Article the Produce of such Country in the event of the Export of the raw Material of which such Article is wholly or in part made being prohibited from such Country to the *British* Dominions, or to impose an additional Duty, not exceeding One Fifth as aforesaid, upon such manufactured Article, and also to impose such additional Duty in the event of such raw Material being subject to any Duty upon being exported from the said Country to any of Her Majesty's Dominions; and all Duties imposed by any such Order shall be deemed to be Duties imposed by this Act.

59 G. 3. c. 54. to apply to all Foreign Powers as well as United States and Portugal, and to Duties on Goods as well as on Ships.

IX. And whereas by an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to carry into effect a Convention of Commerce concluded between His Majesty and the United States of* America, *and a Treaty with the Prince Regent of* Portugal, divers Provisions were made respecting the Duties payable and the Bounties and Allowances to be granted upon the Importation and Exportation of Goods, Wares, and Merchandize into or from the United Kingdom in Vessels of the United States and in *Portuguese* Vessels, and respecting the Repayment to certain Corporations, Bodies Politic and Corporate, and sundry other Persons, of the Amount of the Sums of Money of which they would be deprived by means of the said Act, and it was thereby enacted that the said Act should continue in force so long as the Convention therein recited between His said late Majesty and the United States of *America*, and the Treaty therein recited between His said late Majesty and His Royal Highness the Prince Regent of *Portugal*, and

and so long as any Treaty to be made with any Foreign Power with the similar Provisions therein-before recited, should respectively continue in force: And whereas, subsequently to the Enactment of the said recited Act, Her Majesty and Her Royal Predecessors have made and concluded with divers Foreign Powers Treaties containing Provisions similar to those recited in the said recited Act, and Doubts have arisen whether, according to the true Construction thereof, the said Act doth apply and extend to the Trade and Shipping of such other Foreign Powers, and whether the same applies to differential Duties or Charges on Goods imported or exported in Foreign Ships as well as to differential Duties and Charges on Foreign Ships, and it is expedient that such Doubts be removed; be it therefore enacted and declared, That from and after the Ratification of any Treaty heretofore made by Her Majesty or any of Her Royal Predecessors subsequently to the Enactment of the said Act, or of any Treaty which may hereafter be made by Her Majesty, Her Heirs and Successors, with any such Foreign Power, in which Treaty has been or shall be contained Provisions similar to those recited in the said recited Act, all and every the Provisions, Clauses, Matters, and Things in the said recited Act contained shall apply and extend to the Trade and Shipping of such Foreign Powers respectively as fully and effectually to all Intents and Purposes as to the Trade and Shipping of the said United States and of the said Kingdom of *Portugal*, and also shall apply and extend to differential Duties or Charges on Goods imported or exported in the Ships of such Foreign Powers as well as to differential Duties on the Ships of such Foreign Powers.

Recited Act not to be construed as granting Powers beyond subsisting Treaties.

X. Provided nevertheless, and be it enacted and declared, That the said recited Act doth not extend, and shall not be construed to extend, to grant to or to confer upon the Trade or Shipping of the said United States, or of the said Kingdom of *Portugal*, or of any other Foreign Power, or to the Subjects of such States or Kingdom, or of any such Foreign Power as aforesaid, any other or greater Advantage than such as shall have been stipulated for by and granted to the said United States, the said Kingdom of *Portugal*, or any such other Foreign Power, by the respective Treaties subsisting and in force between them respectively and Her Majesty, Her Heirs and Successors, or Her Royal Predecessors, but that the said Act shall be so construed and applied as to give full and complete Effect to such respective Treaties so long as the same shall respectively remain in force, and is to provide such, and only such, Indemnity as therein mentioned to such Bodies Politic and Corporate, and other Persons as are therein mentioned, for such Losses as they shall respectively sustain by the Execution of such respective Treaties.

Her Majesty, with Advice of Privy Council, to declare the Powers with whom Treaties are subsisting.

XI. And for the Prevention of Uncertainty herein, be it enacted, That it shall and may be lawful for Her Majesty, Her Heirs and Successors, by any Order or Orders to be by Her or Them made, with the Advice of Her or Their Privy Council, and published in the *London Gazette*, from Time to Time to declare what are the Foreign Powers with which any such Treaty or Treaties as aforesaid is or are subsisting, and this present Act and the said recited Act

shall

shall apply and shall be deemed from the Time of the Ratification of any such Treaties to have been applicable to the Trade and Shipping of such Foreign Countries as shall be so mentioned in any such Order or Orders in Council as aforesaid, so long as any such Order or Orders shall continue unrevoked, and no longer.

Lords of Treasury may reduce Duties on Ships or Goods of Countries under Reciprocity.

XII. And be it enacted, That in any Case where any Treaty is in force between Her Majesty and any Foreign State, containing any Stipulations that no higher Duties or Charges shall be levied on the Vessels or Produce of such Foreign State, or upon Goods exported or imported in the Vessels of such Foreign State than on *British* Vessels or Produce, or upon the like Goods exported or imported in *British* Vessels, or any direct or indirect Stipulations to the like Effect, or for the like Objects, or any of them, it shall be lawful for the Commissioners of Her Majesty's Treasury, or any Two or more of them, from Time to Time to give Directions that all Duties or Charges imposed by any Act passed after the Tenth Day of *July* One thousand eight hundred and forty-two upon the Vessels of such Foreign State entering or leaving any Port of Her Majesty's Dominions, or upon Articles of the Growth, Produce, or Manufacture of the Dominions of such Foreign State, or upon any Articles imported into the United Kingdom in Vessels of such Foreign State, or upon any Articles (or any particular Classes of Articles) exported from the United Kingdom (or exported from the United Kingdom to any particular Place or Places), shall be reduced to the same Rates as are in the like Cases imposed upon *British* Vessels, or upon the like Articles of *British* Growth, Produce, or Manufacture, or upon the like Articles imported into or exported from the United Kingdom in *British* Vessels, or to give so much of the said Directions as the Case may require.

Manufactures of Gibraltar, &c. from Foreign Materials deemed Foreign.

XIII. And be it enacted, That all Manufactures of *Gibraltar*, *Malta*, and *Heligoland* made of Materials of Foreign Produce liable to Duty upon Importation into the United Kingdom, upon which no such Duty has been paid, or upon which Drawback of such Duty has been allowed in the United Kingdom, shall, for the Purposes of Duty, be deemed and taken to be the Produce of and imported from a Foreign Country.

Certain Produce of the State of Maine to be treated as the Produce of New Brunswick.

XIV. And whereas a Treaty has been concluded between Her Majesty and the United States of *America*, dated the Ninth Day of *August* in the Year One thousand eight hundred and forty-two, whereby it is stipulated that all the Produce of the Forest in Logs, Lumber, Timber, Timber Boards, Staves, or Shingles, or of Agriculture, not being manufactured, grown on any of those Parts of the State of *Maine* watered by the River *Saint John* or by its Tributaries, of which Fact reasonable Evidence shall, if required, be produced, shall have free Access into and through the said River and its Tributaries having their Source within the State of *Maine* to and from the Seaport at the Mouth of the River *Saint John*, and to and round the Falls of the said River, either by Boats, Rafts, or other Conveyance, and that when within the Province of *New Brunswick* the said Produce shall be dealt with as if it were the Produce of the said

said Province: And whereas it is the Intention of the High Contracting Parties to the said Treaty that the aforesaid Produce should be dealt with as if it were the Produce of the Province of *New Brunswick;* be it therefore enacted, That the Produce in the said recited Treaty and herein-before described shall, so far as regards all Laws relating to Duties, Navigation, and Customs in force in the United Kingdom, or in any of Her Majesty's Dominions, be deemed and taken to be and be dealt with as the Produce of the Province of *New Brunswick:* Provided nevertheless, that in all Cases in which Declarations and Certificates of Production or Origin, and Certificates of Clearance, would be required in respect of such Produce if it were the Produce of *New Brunswick*, similar Declarations and Certificates shall be required in respect of such Produce, and shall state the same to be the Produce of those Parts of the State of *Maine* which are entered by the River *Saint John* or by its Tributaries.

Drawback on the Exportation of Foreign Rice or Paddy.

XV. And be it enacted, That upon the Exportation from the United Kingdom of any Foreign Rice or Paddy which shall have been cleaned therein, and which shall have paid the Duties payable on the Importation thereof, there shall be allowed and paid for every Hundred Weight thereof a Drawback equal in Amount to the Duty paid on every Four Bushels of the rough Rice or Paddy from which the same shall have been cleaned.

Conditions on which such Drawback is to be paid.

XVI. Provided always, and be it enacted, That such Drawback upon Rice so exported shall be paid and allowed only upon such clean Rice as shall be deposited for the Purpose of Exportation, within One Calendar Month from the Day on which the Duty thereon had been paid, in some Warehouse in which Rice may be warehoused on Importation without Payment of Duty, and shall there remain secured until duly shipped to be exported from such Warehouse: Provided also, that the Exporter of such Rice shall make Declaration before the Collector or Comptroller that the Rice so warehoused for Exportation was cleaned from the rough Rice or Paddy upon which the Duties had been so paid.

Warehousing of Goods.

XVII. And be it enacted, That it shall be lawful for the Importer of any Goods subject to any Duties of Customs to warehouse such Goods upon the first Entry thereof, under the Laws in force for the warehousing of Goods, without Payment of Duty upon such first Entry, and that all Goods which shall have been so warehoused before the Commencement of any such Duties, and shall remain so warehoused after the Commencement of the same, shall become liable to such Duties in lieu of all former Duties.

Cape of Good Hope deemed to be within Limits of Charter; Mauritius as West Indies.

XVIII. And be it enacted, That for the Purposes of this Act the *Cape of Good Hope*, and the Territories and Dependencies thereof, shall be deemed to be within the Limits of the *East India* Company's Charter, and the Island of *Mauritius* shall be deemed to be one of Her Majesty's Sugar Colonies, and placed upon the same Footing in all respects as Her Majesty's Islands in the *West Indies*.

Produce of Limits of Charter im-

XIX. And be it enacted, That all Goods the Produce of Places within the Limits of the *East India* Company's Charter having been

imported

imported into *Malta* or *Gibraltar* from those Places in *British* Ships shall, upon subsequent Importation into the United Kingdom direct from *Malta* or *Gibraltar*, be liable to the same Duties as the like Goods would respectively be liable to if imported direct from some Place within the Limits of the said Charter. ported from Malta or Gibraltar.

XX. And whereas by the Consolidation of the different Branches of the public Revenue, and of the several Duties payable on the Importation or Exportation of Goods, Wares, and Merchandize, and the Appropriation thereof, as directed by the several Acts in force in *England*, the hereditary and temporary Revenues of the Crown of Subsidies of Tonnage and Poundage, and of other Duties upon Goods, Wares, and Merchandize arising in *England*, 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 passing of this Act the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* 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 arising in *England* would have amounted to in case the same had not been and was not 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 said Commissioners of Her Majesty's Treasury for the Time being best adapted to ascertain such Amount, which Account the said 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 the several Acts for directing public Accounts to be laid annually before Parliament. An Account of the Amount of hereditary Revenues of the Crown to be kept separate.

XXI. Provided always, and be it enacted, That nothing in this Act contained shall extend or be construed to extend to affect or to alter the hereditary Revenue of Her Majesty, Her Heirs and Successors, in *Scotland*, or other Revenues there granted to His late Majesty King *George* the Second, during his Life, and reserved to Her present Majesty during Her Life, by an Act passed in the First Year of Her present 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. Not to affect the hereditary Revenue in Scotland.

XXII. And be it enacted, That all the Monies arising by the Duties 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 Her Majesty's Exchequer in *Great Britain*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*, except only as by this Act is specially provided, and shall be appropriated in like Manner Duties to be paid into the Exchequer, and carried to the Consolidated Fund.

Manner and to the same Services as the Duties by this Act repealed would have been if this Act had not been passed.

Duties due before the passing of this Act, but levied after, to be deemed Duties under this Act, and appropriated as such.

XXIII. And be it enacted, That all Monies arising from any Duties of Customs, or any Arrears thereof, shall be raised, levied, collected, paid, or received from and after the passing of this Act, for or on account of any Goods, Wares, or Merchandize whatever imported or brought into the United Kingdom of *Great Britain* and *Ireland*, or exported from the said United Kingdom, although the Amount of the said Duties may have been computed and ascertained as such Duties have been computed and ascertained before the passing of this Act, 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 into or exported from the United Kingdom before the passing of this Act, 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 passing of this Act; and all such Monies shall from and after the passing of this Act be appropriated and applied in like Manner and to the same Purposes, as the Duties of Customs by this Act granted are 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 passing of this Act, 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 passing of this Act, 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.

Alteration of Act.

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

SCHE-

SCHEDULE to which the foregoing Act refers.

TABLE (A.)

GOODS, WARES, AND MERCHANDIZE IMPORTED.

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Agates or Cornelians, not set	Free.	Free.
——— set for every 100*l.* Value	15 0 0	15 0 0
Ale and Beer, of all Sorts the Barrel	2 0 0	2 0 0
Alganobilla Seed	Free.	Free.
Alkali	—	—
Alkanet Root	—	—
Almonds, not Jordan, nor bitter the Cwt.	0 10 0	0 10 0
——— Jordan the Cwt.	1 5 0	1 5 0
——— bitter	Free.	Free.
——— Paste of for every 100*l.* Value	20 0 0	20 0 0
Aloes	Free.	Free.
Alum	—	—
——— Rock	—	—
Amber, rough	—	—
——— Manufactures of, not enumerated, for every 100*l.* Value	15 0 0	15 0 0
Ambergris	Free.	Free.
Amboyna Wood	—	—
Anchovies the lb.	0 0 2	—
Angelica	Free.	Free.
Animals (living), *viz.*		
——— Asses each	0 2 6	0 1 3
——— Goats each	0 1 0	0 0 6
——— Kids each	0 1 0	0 0 6
——— Oxen and Bulls each	1 0 0	0 10 0
——— Cows each	0 15 0	0 7 6
——— Calves each	0 10 0	0 5 0
——— Horses, Mares, Geldings, Colts, Foals each	1 0 0	0 10 0
——— Mules each	0 2 6	0 1 3
——— Sheep each	0 3 0	0 1 6
——— Lambs each	0 2 0	0 1 0
——— Swine and Hogs each	0 5 0	0 2 6
——— Pigs (sucking) each	0 2 0	0 1 0
Annatto Roll and Flag	Free.	Free.

TABLE (A)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Antimony, *viz.*		
—— Ore of	—	—
—— Crude	—	—
—— Regulus	—	—
Apples, raw — the Bushel	0 0 6	0 0 2
—— dried — the Bushel	0 2 0	0 2 0
Aquafortis — the Cwt.	0 5 0	0 5 0
Argol	Free.	Free.
Aristolochia	—	—
Arrowroot — the Cwt.	0 5 0	0 1 0
Arsenic	Free.	Free.
Ashes, *viz.*		
—— Pearl and Pot	—	—
—— Soap, Weed, and Wood	—	—
—— not enumerated	—	—
Asphaltum or Bitumen Judaicum	—	—
Bacon — the Cwt.	0 14 0	0 3 6
Balsams, unenumerated	Free.	Free.
Bandstring Twist, the Dozen Knots, each containing 32 Yards	0 5 0	0 2 6
Barilla	Free.	Free.
Bark	—	—
Bark, Extract of, or other Vegetable Substances to be used only for tanning Leather	—	—
Barley, Pearled — the Cwt.	0 5 0	0 2 6
Barwood	Free.	Free.
Basket Rods, peeled and unpeeled	—	—
Baskets — for every 100*l.* Value	10 0 0	10 0 0
Bast Ropes, Twines, and Strands — the Cwt.	0 5 0	0 2 6
Beads, *viz.*		
—— Arango — for every 100*l.* of the Value	15 0 0	15 0 0
—— Coral — for every 100*l.* of the Value	15 0 0	15 0 0
—— Crystal — the 1,000	0 5 0	0 5 0
—— Jet — for every 100*l.* of the Value	15 0 0	15 0 0
—— not otherwise enumerated or described, for every 100*l.* of the Value	15 0 0	15 0 0
Beans, Kidney and French	Free.	Free.
Beef, salted (not being corned Beef) — the Cwt.	0 8 0	0 2 0
—— fresh, or slightly salted — the Cwt.	0 8 0	0 2 0
Beef Wood	Free.	Free.
Beer or Mum — the Barrel	2 0 0	2 0 0
—— Spruce — the Barrel	1 0 0	1 0 0
Berries, unenumerated	Free.	Free.
Birds, *viz.*, Singing Birds	—	—
Bitumen Judaicum	—	—
Blacking — the Cwt.	1 0 0	1 0 0
Black Wood	Free.	Free.
Bladders	—	—

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Bones of Cattle and other Animals, and of Fish (except Whale Fins), whether burnt or not, or as Animal Charcoal - - - - - -	—	—
Books, *viz.*		
—— being of Editions printed prior to the Year 1801, bound or unbound - - - the Cwt.	1 0 0	1 0 0
—— being of Editions printed in or since the Year 1801, bound or unbound - - the Cwt.	5 0 0	5 0 0
—— being of Editions in the Foreign Living Languages, printed in or since the Year 1801, bound and unbound - - the Cwt.	2 10 0	2 10 0
Boracic Acid - - - - -	Free.	Free.
Borax, refined - - - - -	—	—
Borax or Tincal, unrefined - - -	—	—
Bottles, of Earth and Stone, empty - the Dozen	0 0 2	0 0 2
—— full - - - - -	Free.	Free.
—— Flasks in which Olive Oil is imported - -	—	—
Boxes of all Sorts, excepting those made wholly or partly of Glass, on which the proper Glass Duty will be levied - - - for every 100*l.* Value	10 0 0	5 0 0
Box Wood - - - - -	Free.	Free.
Brass, Manufactures of - - for every 100*l.* Value	15 0 0	15 0 0
—— Powder of - - - - the lb.	0 0 6	0 0 6
Brazil Wood - - - -	Free.	Free.
Brazilleto Wood - - - - -	—	—
Bricks or Clinkers (Dutch) - - the 1,000	0 10 0	0 5 0
—— other Sorts - - - the 1,000	0 15 0	0 7 6
Brimstone - - - - - -	Free.	Free.
—— refined, in Rolls - - -	—	—
—— —— in Flour - - - -	—	—
Bristles, rough, or in any way sorted - -	—	—
Brocade of Gold or Silver - for every 100*l.* Value	20 0 0	20 0 0
Bronze, all Works of Art - - - -	Free.	Free.
—— other Manufactures of - for every 100*l.* Value	15 0 0	15 0 0
—— Powder - - for every 100*l.* Value	15 0 0	15 0 0
Bullion and Foreign Coin, of Gold or Silver, and Ore of Gold or Silver, or of which the major Part in Value is Gold or Silver - - - -	Free.	Free.
Bull Rushes - - - - - -	—	—
Butter - - - - the Cwt.	1 0 0	0 5 0
Buttons (Metal) - - for every 100*l.* Value	15 0 0	15 0 0
Cables (not being Iron Cables), tarred or untarred, the Cwt.	0 6 0	0 3 0
—— not being Iron Cables, in actual Use of a British Ship, and being fit and necessary for such Ship, and not or until otherwise disposed of -	Free.	Free.
—— if and when otherwise disposed of, for every 100*l.* Value	10 0 0	5 0 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
Cables—*continued.*						
—— old, and taken from Foreign Ships, provided the same be rendered unserviceable by Reduction into Lengths not exceeding Three Fathoms, for every 100*l.* Value	10	0	0			
Camomile Flowers	Free.			Free.		
Camphor, unrefined	—			—		
—— refined the Cwt.	0	5	0	0	5	0
Camwood	Free.			Free.		
Candles, *viz.*						
—— Spermaceti the lb.	0	0	6	0	0	6
—— Stearine the lb.	0	0	2½	0	0	2½
—— Tallow the Cwt.	0	10	0	0	10	0
—— Wax the lb.	0	0	4	0	0	4
Candlewick	Free.			Free.		
Canella Alba	—			—		
Canes, *viz.*						
—— Bamboo	—			—		
—— Rattans, not ground	—			—		
—— Reed Canes	—			—		
—— Walking Canes or Sticks mounted, painted, or otherwise ornamented for every 100*l.* Value	20	0	0	20	0	0
Canes or Sticks, unenumerated	Free.			Free.		
Cantharides the lb.	0	0	3	0	0	3
Caoutchouc	Free.			Free.		
Capers, including the Pickle the lb.	0	0	6	0	0	3
Cardamons	Free.			Free.		
Cards, *viz.*, Playing Cards the Dozen Packs	4	0	0	4	0	0
Carmine the oz.	0	0	6	0	0	6
Carriages of all Sorts for every 100*l.* Value	20	0	0	20	0	0
Casks (empty) for every 100*l.* Value	25	0	0	25	0	0
Cassava Powder the Cwt.	0	5	0	0	1	0
Cassia, *viz.*						
—— Buds	Free.			Free.		
—— Fistula	—			—		
—— Lignea the lb.	0	0	3	0	0	1
Castor	Free.			Free.		
Casts of Busts, Statues, or Figures the Cwt.	0	2	6	0	2	6
Catlings the Gross, containing 12 Dozen Knots	0	3	0	0	3	0
Caviare the Cwt.	0	5	0	0	5	0
Cedar Wood	Free.			Free.		
Chalk, *viz.*						
—— unmanufactured	—			—		
—— prepared or manufactured, and not otherwise enumerated for every 100*l.* Value	10	0	0	5	0	0
Cheese the Cwt.	0	10	6	0	2	6
Cherries, raw for every 100*l.* Value	5	0	0	5	0	0
—— dried the lb.	0	0	6	0	0	6

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Chicory, or any other vegetable Matter applicable to the Uses of Chicory or Coffee, *viz.*		
——— roasted or ground - - - the lb.	0 0 6	0 0 6
——— raw or Kiln-dried - - - the Cwt.	1 0 0	1 0 0
China Root - - - - -	Free.	Free.
China or Porcelain Ware, plain - for every 100*l.* Value	15 0 0	15 0 0
——— painted, gilt, ornamented - for every 100*l.* Value	20 0 0	20 0 0
Chip or Willow for platting - - - -	Free.	Free.
Cider - - - - - the Tun	10 10 0	10 10 0
Cinnabaris Nativa - - - - -	Free.	Free.
Cinnamon - - - - - the lb.	0 0 6	0 0 3
Citrat of Lime - - - - -	Free.	Free.
Citric Acid - - - - -	—	—
Citron, preserved with Salt - for every 100*l.* Value	10 0 0	10 0 0
Civet - - - - - -	Free.	Free.
Clocks - - - for every 100*l.* Value	20 0 0	20 0 0
——— or Watches of any Metal, impressed with any Mark or Stamp appearing to be, or to represent any legal British Assay Mark or Stamp, or purporting, by any Mark or Appearance, to be of the Manufacture of the United Kingdom -	Prohibited.	Prohibited.
Cloves - - - - - the lb.	0 0 6	0 0 6
Coals, Culm, or Cinders - - - -	Free.	Free.
Cobalt - - - - - -	—	—
——— Ore - - - - - -	—	—
Cochineal and Granilla - - - -	—	—
——— Dust - - - - -	—	—
Cocoa - - - - the lb.	0 0 2	0 0 1
——— Husks and Shell - - - the lb.	0 0 1	0 0 0½
——— Paste, or Chocolate - - - the lb.	0 0 6	0 0 2
Coculus Indicus - - - - the Cwt.	0 7 6	0 7 6
Coffee - - - - - the lb.	0 0 6	0 0 4
Coir Rope, Twine, and Strands - - the Cwt.	0 2 6	0 1 3
——— Rope and Junk, old and new, cut into Lengths not exceeding 3 Feet each - - -	Free.	Free.
Colocynth - - - - - -	—	—
Columba Root - - - - -	—	—
Comfits, dry - - - - the lb.	0 0 6	0 0 3
Confectionery - - - - the lb.	0 0 6	0 0 6
Copper, Ore of, *viz.*		
——— containing not more than 15 Parts of Copper in 100 Parts of Ore - per Ton of Metal	3 0 0	1 0 0
——— containing not more than 20 Parts of Copper in 100 Parts of Ore - per Ton of Metal	4 10 0	1 0 0
——— containing more than 20 Parts of Copper in 100 Parts of Ore - per Ton of Metal	6 0 0	1 0 0
——— old, fit only to be re-manufactured - the Cwt.	0 7 6	0 3 6
——— unwrought, *viz.*, in Bricks or Pigs, Rose Copper, and all cast Copper - - the Cwt.	0 8 9	0 4 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED — *continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Copper — *continued.*		
——— in part wrought, *viz.*, Bars, Rods, or Ingots, hammered or raised - - the Cwt.	0 10 0	0 5 0
——— in Plates and Copper Coin - - the Cwt.	0 10 0	0 5 0
——— Manufactures of Copper, not otherwise enumerated or described, and Copper Plates engraved, for every 100*l.* Value	15 0 0	15 0 0
——— Copper or Brass Wire - for every 100*l.* Value	12 10 0	12 10 0
Copperas, Blue - - - - -	Free.	Free.
——— Green - - - - -	—	—
——— White - - - - -	—	—
Coral, *viz.*		
——— in Fragments - - - -	—	—
——— whole, polished - - - -	—	—
——— unpolished - - - - -	—	—
Cordage, tarred or untarred (standing or running Rigging in use excepted) - - the Cwt.	0 6 0	0 3 0
——— in actual Use of a British Ship, and being fit and necessary for such Ship, and not or until otherwise disposed of - - -	Free.	Free.
——— if and when otherwise disposed of, for every 100*l.* Value	5 0 0	2 10 0
Cork - - - - - -	Free.	Free.
Corks, ready made - - - - the lb.	0 0 8	0 0 8
——— squared for rounding - - the Cwt.	0 16 0	0 16 0
——— Fishermen's - - - the Cwt.	0 2 0	0 2 0
Cotton, Manufactures of - for every 100*l.* Value	10 0 0	5 0 0
——— Yarn - - - -	Free.	Free.
——— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with Duty, for every 100*l.* Value	20 0 0	10 0 0
Cranberries - - - - the Gallon	0 0 1	0 0 1
Crayons - - - for every 100*l.* Value	15 0 0	15 0 0
Cream of Tartar - - - - -	Free.	Free.
Crystal, *viz.*		
——— rough - - - - -	—	—
——— cut or manufactured, except Beads, for every 100*l.* Value	15 0 0	15 0 0
Cubebs - - - - -	Free.	Free.
Cucumbers, *viz.*, preserved - for every 100*l.* Value	10 0 0	5 0 0
Currants - - - - - the Cwt.	0 15 0	0 15 0
Cutch - - - - - -	Free.	Free.
Dates - - - - the Cwt.	0 10 0	0 10 0
Diamonds - - - - -	Free.	Free.
Dice - - - - - the Pair	1 6 2	1 6 2
Divi Divi - - - - -	Free.	Free.
Down - - - - - -	—	—
Drugs, not enumerated - - -	—	—

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.
Earthenware, not otherwise enumerated or described, for every 100*l.* Value	10 0 0	10 0 0
Ebony	Free.	Free.
Eggs the 120	0 0 10	0 0 2½
Embroidery and Needlework for every 100*l.* Value	20 0 0	20 0 0
Enamel the lb.	0 2 0	0 2 0
Essences not otherwise described, *viz.*		
Extract of Cardamoms for every 100*l.* Value	20 0 0	20 0 0
——— Coculus Indicus for every 100*l.* Value	20 0 0	20 0 0
——— Guinea Grains of Paradise, for every 100*l.* Value	20 0 0	20 0 0
——— Licorice for every 100*l.* Value	20 0 0	20 0 0
——— Nux Vomica for every 100*l.* Value	20 0 0	20 0 0
——— Opium for every 100*l.* Value	20 0 0	20 0 0
——— Guinea Pepper for every 100*l.* Value	20 0 0	20 0 0
——— Peruvian or Jesuit's Bark, for every 100*l.* Value	20 0 0	20 0 0
——— Quassia for every 100*l.* Value	20 0 0	20 0 0
——— Radix Rhataniæ for every 100*l.* Value	20 0 0	20 0 0
——— Vitriol for every 100*l.* Value	20 0 0	20 0 0
Extract or Preparation of any Article, not being particularly enumerated or described, nor otherwise charged with Duty for every 100*l.* Value	20 0 0	20 0 0
Or, and in lieu of the above Duty, at the Option of the Importer the lb.	0 5 0	0 5 0
Essence of Spruce for every 100*l.* Value	10 0 0	10 0 0
Feathers for Beds, in Beds or otherwise	Free.	Free.
——— Ostrich, dressed the lb.	1 10 0	1 10 0
——— ——— undressed	Free.	Free.
——— not otherwise enumerated or described, *viz.*		
——— dressed for every 100*l.* Value	10 0 0	10 0 0
——— undressed	Free.	Free.
——— Paddy Bird the lb.	0 1 0	0 1 0
——— ——— undressed	Free.	Free.
Figs the Cwt.	0 15 0	0 15 0
Fish, *viz.*		
—— Eels the Ship's Lading	13 0 0	
—— Lobsters	Free.	
—— Turbots the Cwt.	0 5 0	
—— of Foreign taking, imported from Foreign Places in other than Fishing Vessels, *viz.*		
—— Oysters the Bushel	0 1 6	
—— Salmon the Cwt.	0 10 0	
—— Soles the Cwt.	0 5 0	
—— Turtle the Cwt.	0 5 0	
—— Fresh, not otherwise enumerated the Cwt.	0 1 0	
—— Cured, not otherwise enumerated the Cwt.	0 2 0	
—— of British taking, fresh or cured	Free.	Free.

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Flasks in which Olive Oil is imported	Free.	Free.
Flax and Tow or Codilla of Hemp or Flax, whether dressed or undressed	—	—
Flocks	—	—
Flower Roots	—	—
Flowers, Artificial, not made of Silk, for every 100*l.* Value	25 0 0	25 0 0
Frames for Pictures, Prints, or Drawings, for every 100*l.* Value	10 0 0	10 0 0
Fruit, *viz.*, raw, and not otherwise enumerated, for every 100*l.* Value	5 0 0	5 0 0
Fustic	Free.	Free.
Gallic Powder	—	—
Galls	—	—
Gamboge	—	—
Garnets, cut, uncut, not set	—	—
Garancine	—	—
Gauze of Thread for every 100*l.* Value	15 0 0	7 10 0
Gelantine the Cwt.	0 10 0	0 10 0
Gentian	Free.	Free.
Ginger the Cwt.	0 10 0	0 5 0
——— preserved the lb.	0 0 6	0 0 1
Ginseng	Free.	Free.
Until the 10th Day of October 1846, the following Duties of Customs:—		
Glass, viz.		
—— any Kind of Window Glass, White or stained of One Colour only, not exceeding One Ninth of an Inch in Thickness, and Shades and Cylinders, the Cwt.	0 14 0	0 14 0
—— all Glass exceeding One Ninth of an Inch in Thickness, all silvered or polished Glass of whatever Thickness, however small each Pane, Plate, or Sheet, superficial Measure, *viz.*		
—— not exceeding more than Nine Square Feet, the Square Foot	0 1 0	0 1 0
—— containing more than Nine Square Feet, and not more than Fourteen Square Feet, the Square Foot	0 2 0	0 2 0
—— containing more than Fourteen Square Feet, and not more than Thirty-six Square Feet, the Square Foot	0 2 6	0 2 6
—— containing more than Thirty-six Square Feet, the Square Foot	0 3 0	0 3 0
—— painted or otherwise ornamented, the Superficial Foot	0 3 0	0 3 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
Glass—*continued.*	£ s. d.	£ s. d.
—— all White Flint Glass Bottles, not cut, engraved, or otherwise ornamented, and Beads and Bugles of Glass - - - - the lb.	0 0 2	0 0 2
—— Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved, or otherwise ornamented - - - the lb.	0 0 4	0 0 4
—— all Flint Cut Glass, Flint coloured Glass, and fancy ornamental Glass, of whatever Kind, the lb.	0 0 8	0 0 8
—— Bottles of Glass covered with Wicker (not being Flint or Cut Glass), or of Green or Common Glass - - - - the Cwt.	0 3 0	0 3 0
—— Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be remanufactured - - - the Cwt.	0 14 0	0 14 0
And from and after the 10th Day of October 1846, until the 5th Day of April 1848, there shall be charged on the said Article One Half of the said Duties; and from and after the 5th Day of April 1848, One Fourth of the said Duties.		
Glue - - - - - the Cwt.	0 3 0	0 3 0
—— Clippings or Waste of any Kind, fit only for Glue -	Free.	Free.
Gold, Leaves of - - - the 100	0 3 0	0 3 0
Grains, Guinea and Paradise - - the Cwt.	0 15 0	0 15 0
Grapes - - - - for every 100*l.* Value	5 0 0	5 0 0
Grease - - - - -	Free.	Free.
Greaves, for Dogs - - - - -	—	—
—— Tallow - - - - -	—	—
Guano - - - - -	—	—
Gum, unenumerated - - - -	—	—
Gunpowder - - - - the Cwt.	1 0 0	1 0 0
Gun Stocks in the rough, of Wood - - -	Free.	Free.
Gypsum - - - - -	—	—
Hair, *viz.*		
—— Camel's Hair or Wool - - - -	—	—
—— Cow, Ox, Bull, or Elk Hair - - -	—	—
—— Goat's Hair or Wool - - - -	—	—
—— Horse Hair - - - -	—	—
—— Human - - - - - -	—	—
—— Unenumerated - - - -	—	—
—— Manufactures of Hair or Goat's Wool, or of Hair or Goat's Wool and any other Material, and Articles of such Manufacture wholly or in part made up, not particularly enumerated or otherwise charged with Duty - for every 100*l.* Value	15 0 0	7 10 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
Hams of all Kinds - - - - the Cwt.	0	14	0	0	3	6
Harp Strings, or Lute Strings silvered, for every 100*l.* Value	20	0	0	20	0	0
Hats or Bonnets, *viz.*						
——— of Chip - - - the lb.	0	5	0	0	5	0
——— Bast, Cane, or Horse-hair Hats or Bonnets, each Hat or Bonnet not exceeding 22 Inches in Diameter - the Dozen	0	10	0	0	10	0
——— each Hat or Bonnet exceeding 22 Inches in Diameter - - the Dozen	0	15	0	0	15	0
——— Straw Hats or Bonnets - the lb.	0	8	6	0	8	6
Hats, Felt, Hair, Wool, or Beaver Hats - - each	0	2	6	0	2	6
—— made of Silk, Silk Shag laid upon Felt, Linen or other Material - - - - each	0	3	6	0	3	6
Hay - - - - the Load	0	16	0	0	8	0
Heath, for Brushes - - - - -	Free.			Free.		
Hellebore - - - - -	—			—		
Hemp, dressed - - - - -	—			—		
—— rough or undressed, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purpose -	—			—		
Hides, not tanned, tawed, curried, or in any way dressed, dry and wet - - - -	—			—		
—— tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled - the lb.	0	0	4	0	0	2
—— if varnished, japanned, or enamelled - the lb.	0	0	6	0	0	3
—— Losh Hides - - - - -	Free.			Free.		
—— Muscovy or Russia Hides, or Pieces thereof, tanned, coloured, shaved, or otherwise dressed, the lb.	0	0	4	0	0	2
—— Hides or Pieces thereof, raw or undressed, unenumerated - - - -	Free.			Free.		
—— ——— tawed, curried, or in any way ressed, not otherwise enumerated, for every 100*l.* Value	10	0	0	5	0	0
—— Tails, Buffalo, Bull, Cow, or Ox - - -	Free.			Free.		
Hides tanned, not otherwise dressed - - -	—			—		
Hones - - - -	—			—		
Honey - - - - - the Cwt.	0	10	0	0	5	0
Hoofs of Cattle - - - -	Free.			Free.		
Hoops of Wood - - - - -	—			—		
Hops - - - - - the Cwt.	4	10	0	4	10	0
Horns, Horn Tips, and Pieces of Horn - -	Free.			Free.		
Indigo - - - - -	—			—		
Ink, for Printers - - - the Cwt.	0	10	0	0	10	0
Inkle, unwrought - - - -	Free.			Free.		
—— wrought - - - - the lb.	0	1	0	0	0	6

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Iron, Ore of	Free.	Free.
—— Pig	—	—
—— Bars, unwrought	—	—
—— old broken and cast Iron	—	—
—— and Steel, wrought, not otherwise enumerated, for every 100*l.* Value	15 0 0	15 0 0
—— Bloom	Free.	Free.
—— Chromate of	—	—
—— slit or hammered into Rods	—	—
—— Cast	—	—
—— Hoops	—	—
Isinglass the Cwt.	0 5 0	0 5 0
Jalap	Free.	Free.
Japanned or Lacquered Ware for every 100*l.* Value	15 0 0	15 0 0
Jet	Free.	Free.
Jewels, Emeralds, and all other precious Stones, *viz.*		
——— unset	—	—
——— set for every 100*l.* Value	10 0 0	10 0 0
Juice of Lemons, Limes, or Oranges	Free.	Free.
Kingwood	—	—
Kernels of Walnuts and Kernels of Peach Stones, commonly used for expressing Oil therefrom	—	—
Lac, *viz.*, Stick Lac	—	—
Lace, *viz.*		
—— Thread for every 100*l.* Value	12 10 0	12 10 0
—— made by the Hand, commonly called Cushion or Pillow Lace, whether of Linen, Cotton, or Silken Thread for every 100*l.* Value	12 10 0	12 10 0
Lamp Black the Cwt.	1 0 0	1 0 0
Lapis Calaminaris	Free.	Free.
Lard	—	—
Latten	—	—
—— Shaven	—	—
—— Wire for every 100*l.* Value	12 10 0	12 10 0
Lavendar Flowers	Free.	Free.
Lead, Ore of	—	—
—— Black	—	—
—— Pig and Sheet the Ton	1 0 0	0 5 0
—— Red	Free.	Free.
—— White	—	—
—— Chromate of	—	—
—— Manufactures of, not otherwise enumerated, for every 100*l.* Value	15 0 0	15 0 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Leather Manufactures, *viz.*		
Boots, Shoes, and Calashes, *viz.*		
—— Women's Boots and Calashes - the Dozen Pairs	0 12 0	0 12 0
—— ——— if lined or trimmed with Fur or other Trimming - the Dozen Pairs	0 15 0	0 15 0
—— ——— Shoes with Cork or double Soles, quilted Shoes and Clogs - the Dozen Pairs	0 10 0	0 10 0
—— ——— if trimmed or lined with Fur or any other Trimming - the Dozen Pairs	0 12 0	0 12 0
—— Women's Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather, the Dozen Pairs	0 9 0	0 9 0
—— ——— if trimmed or lined with Fur or any other Trimming - the Dozen Pairs	0 10 0	0 10 0
—— Girls Boots, Shoes, and Calashes, not exceeding Seven Inches in Length, to be charged with Two Thirds of the above Duties.		
—— Men's Boots - - the Dozen Pairs	1 8 0	1 8 0
—— —— Shoes - - the Dozen Pairs	0 14 0	0 14 0
—— Boys Boots and Shoes, not exceeding Seven Inches in Length, to be charged with Two Thirds of the above Duties.		
—— Boot Fronts, not exceeding Nine Inches in Height, the Dozen Pairs	0 3 6	0 3 6
—— ——— exceeding Nine Inches in Height, the Dozen Pairs	0 5 6	0 5 6
—— Cut into Shapes, or any Article made of Leather, or any Manufacture whereof Leather is the most valuable Part, not otherwise enumerated or described - - for every 100*l.* Value	15 0 0	15 0 0
—— Gloves of Leather, *viz.*		
—— Habit Mitts - - - the Dozen Pairs	0 2 4	0 2 4
—— —— Gloves - - the Dozen Pairs	0 3 6	0 3 6
—— Men's Gloves - - the Dozen Pairs	0 3 6	0 3 6
—— Women's Gloves or Mitts - the Dozen Pairs	0 4 6	0 4 6
Leaves of Roses - - - -	Free.	Free.
Leeches - - - - - -	—	—
Lentils - - - - -	—	—
Lignum Vitæ - - - -	—	—
Linen, or Linen and Cotton, *viz.*		
—— Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding Eight Yards in Length, and not exceeding Seven Eighths of a Yard in Breadth, and so in proportion for any greater or less Quantity.		
——— Plain - - - the Piece	0 5 0	0 5 0
——— Bordered Handkerchiefs - the Piece	0 5 0	0 5 0
—— Lawns of any Sort, not French, for every 100*l.* Value	15 0 0	15 0 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
Linen—*continued,*	£ s. d.	£ s. d.
—— Damasks - - the Square Yard	0 0 10	0 0 10
—— Damask Diaper - - the Square Yard	0 0 5	0 0 5
—— Plain Linens and Diaper, not otherwise enumerated or described, and whether chequered or striped with Dye Yarn or not, for every 100*l.* Value	15 0 0	15 0 0
—— Sails - - - for every 100*l.* Value	15 0 0	15 0 0
—— —— in actual Use of a British Ship, and fit and necessary for such Ship, and not otherwise disposed of - - -	Free.	Free.
—— Sails, if and when otherwise disposed of, for every 100*l.* Value	15 0 0	15 0 0
—— Manufactures of Linen, or of Linen mixed with Cotton or with Wool, not particularly enumerated or otherwise charged with Duty, for every 100*l.* Value	15 0 0	15 0 0
Liquorice Roots - - - - the Cwt.	1 0 0	0 10 0
—— Paste - - - the Cwt.	1 0 0	0 10 0
—— Juice - - - the Cwt.	1 7 6	0 10 0
—— Powder - - - the Cwt.	1 15 0	0 15 0
Litharge - - - - -	Free.	Free.
Live Creatures illustrative of Natural History -	—	—
Logwood - - - - - -	—	—
Maccaroni and Vermicelli - - - the lb.	0 0 1	0 0 1
Mace - - - - - the lb.	0 2 6	0 2 6
Madder - - - - -	Free.	Free.
—— Root - - - - -	—	—
Magna Græcia Ware - - for every 100*l.* Value	5 0 0	5 0 0
Mahogany - - - - -	Free.	Free.
Manganese Ore - - - -	—	—
Manna - - - - - -	—	—
Manures not enumerated - - -	—	—
Manuscripts - - - - the lb.	0 0 2	0 0 2
Maps or Charts, or Parts thereof, plain or coloured - each	0 0 1	0 0 1
Maple Wood - - - - -	Free.	Free.
Marmalade - - - - - the lb.	0 0 6	0 0 1
Mats and Matting - - for every 100*l.* Value	5 0 0	2 10 0
Mattresses - - - for every 100*l.* Value	10 0 0	10 0 0
Mead - - - - - the Gallon	0 5 6	0 5 6
Meat, salted or fresh, not otherwise described - the Cwt.	0 8 0	0 2 0
Medals of Gold or Silver - - -	Free.	Free.
—— of any Sort - - for every 100*l.* Value	5 0 0	5 0 0
Medlars - - - - the Bushel	0 1 0	0 0 6
Mercury, prepared - - for every 100*l.* Value	10 0 0	10 0 0
Metal, *viz.*		
—— Bell - - - - -	Free.	Free.
—— Leaf (except Leaf Gold), the Packet containing 250 Leaves	0 0 1	0 0 1

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Mill Boards - - - - the Cwt.	1 10 0	1 10 0
Minerals and Fossils, unenumerated - - -	Free.	Free.
Models of Cork or Wood - - - -	—	—
Morphia, and its Salts - - - the lb.	0 5 0	0 5 0
Moss, *viz.*		
—— Lichen Islandicus - - - -	Free.	Free.
—— Rock, for Dyers Use - - - -	—	—
—— other than Rock or Iceland Moss - -	—	—
Mother-o'-Pearl Shells - - - -	—	—
Musical Instruments - - for every 100*l.* Value	15 0 0	15 0 0
Musk - - - - -	Free.	Free.
Mustard Flour - - - - the Cwt.	0 12 0	0 12 0
Myrobolane Berries - - - -	Free.	Free.
Myrrh - - - - - -	—	—
Nicaragua Wood - - - - -	—	—
Nitre, *viz.*, Cubic Nitre - - -	—	—
Nickel, Ore of - - - - -	—	—
——— Metallic and Oxide of, refined - -	—	—
——— Arseniate of, in Lumps or Powder, being in an unrefined State - - - -	—	—
Nutmegs - - - - - the lb.	0 3 6	0 2 6
——— wild, in the Shell - - the lb.	0 0 3	0 0 3
Nuts, *viz.*		
—— Chesnuts - - - - -	Free.	Free.
—— Coco Nuts - - - - -	—	—
—— Pistachio Nuts - - - -	—	—
—— Small Nuts - - - the Bushel	0 2 0	0 2 0
—— Walnuts - - - - the Bushel	0 2 0	0 2 0
—— Nuts and Kernals unenumerated - -	Free.	Free.
—— Nuts and Kernals of Walnuts, of Peach Stones, and all Nuts and Kernals unenumerated, commonly used for expressing Oil therefrom - -	—	—
Nux Vomica - - - - the Cwt.	0 5 0	0 5 0
Oakum - - - - - -	Free.	Free.
Ochre - - - - - -	—	—
Oil of Almonds - - - - the lb.	0 0 2	0 0 2
— Bays - - - - - the lb.	0 0 2	0 0 2
— Animal - - - - -	Free.	Free.
— Castor - - - - -	—	—
— Chemical, Essential, or Perfumed - - the lb.	0 1 0	0 1 0
— of Cloves - - - - the lb.	0 3 0	0 3 0
— Lard - - - - - -	Free.	Free.
— Cocoa Nut - - - - -	—	—
— Linseed - - - - -	—	—
— Hempseed and Rapeseed - - -	—	—
— Olive - - - - - -	—	—

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.
Oil — *continued.*		
— Palm	—	—
— Paran	—	—
— Rock	—	—
— Seed, unenumerated	—	—
— Train, Blubber, and Spermaceti, Oil and Head Matter, the Produce of Fish or Creatures living in the Sea, caught by the Crews of British Vessels, and imported direct from the Fishery, or from any British Possession, in a British Vessel	—	—
— Train and Blubber, the Produce of Fish or Creatures living in the Sea, of Foreign fishing - the Tun	6 0 0	
— Train Oil or Blubber of Foreign fishing, from and after 1st January 1847	Free.	—
— Spermaceti of Foreign fishing - the Tun	15 0 0	
——— ——— from and after 1st January 1849	Free.	—
— Walnut	—	—
— or Spirit of Turpentine - the Cwt.	0 5 0	0 2 6
— not particularly enumerated or described, nor otherwise charged with Duty	Free.	Free.
— Seed Cake	—	—
Olibanum	—	—
Olives - the Gallon	0 2 0	0 2 0
Olive Wood	Free.	Free.
Onions - the Bushel	0 0 6	0 0 3
Opium - the lb.	0 1 0	0 1 0
Orange Flower Water - the lb.	0 0 1	0 0 1
Oranges and Lemons, *viz.*		
——— In Chests and Boxes not exceeding 5,000 Cubic Inches - the Box	0 2 6	0 2 6
——— over 5,000 Cubic Inches, and not exceeding 7,300 - the Box	0 3 9	0 3 9
——— over 7,300 Cubic Inches, and not exceeding 14,000 - the Box	0 7 6	0 7 6
——— for every 1,000 Cubic Inches exceeding 14,000	0 0 7½	0 0 7½
——— loose - the 1,000	0 15 0	0 15 0
——— entered at Value, at the Option of the Importer, for every 100*l.* Value	75 0 0	75 0 0
——— ——— Peel	Free.	Free.
Orchal	—	—
Ore, unenumerated	—	—
Orpiment	—	—
Orris Root	—	—
Orsedew - the Cwt.	0 10 0	0 10 0
Painters' Colours, unenumerated.		
——— ——— unmanufactured	Free.	Free.
——— ——— manufactured - for every 100*l.* Value	10 0 0	10 0 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED — *continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Palmetto Thatch - - - - - -	Free.	Free.
——— Manufactures of Ditto, for every 100*l.* Value	- -	5 0 0
Paper, *viz.*		
——— Brown, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Material therewith - - - the lb.	0 0 3	0 0 3
——— printed, painted, or stained Paper, or Paper Hangings, or Flock Paper - the Square Yard	0 1 0	0 1 0
——— Waste, unless printed on in the English Language, or Paper of any other Sort, not particularly enumerated or described, nor otherwise charged with Duty - - - the lb.	0 0 4½	0 0 4½
——— printed on in the English Language - -	Prohibited.	Prohibited.
Parchment - - - the Dozen Sheets	0 6 0	0 6 0
Pasteboards - - - - the Cwt.	1 10 0	1 10 0
Pearls - - - - - -	Free.	Free.
Pears, raw - - - - the Bushel	0 0 6	0 0 3
——— dried - - - - the Bushel	0 2 0	0 2 0
Pencils - - - for every 100*l.* Value	15 0 0	15 0 0
——— of Slate - - for every 100*l.* Value	15 0 0	15 0 0
Pens - - - for every 100*l.* Value	15 0 0	15 0 0
Pepper of all Sorts - - - - the lb.	0 0 6	0 0 6
Percussion Caps - - - - the 1,000	0 0 4	0 0 4
Perfumery, not otherwise charged - for every 100*l.* Value	20 0 0	20 0 0
Perry - - - - - the Tun	10 10 0	10 10 0
Pewter, Manufactures of - for every 100*l.* Value	15 0 0	15 0 0
Phosphorus - - - for every 100*l.* Value	10 0 0	10 0 0
Pickles preserved in Vinegar - - the Gallon	0 0 4	0 0 4
——— or Vegetables preserved in Salt, for every 100*l.* Value	5 0 0	5 0 0
Pictures - - - - - each	0 1 0	0 1 0
——— and further - - the Square Foot	0 1 0	0 1 0
——— above 200 Square Feet - - each	10 0 0	10 0 0
Pimento - - - - - the Cwt.	0 5 0	0 5 0
Pink Root - - - - - -	Free.	Free.
Pitch - - - - - -	—	—
—— Burgundy - - - -	—	—
Plantains - - - - - the Cwt.	0 0 2	0 0 2
Plants, Shrubs, and Trees, alive - - -	Free.	Free.
Plaster of Paris - - - - -	—	—
Plate of Gold - - - for every 100*l.* Value	10 0 0 together with the Stamp Duty.	10 0 0 together with the Stamp Duty.
—— Silver gilt and ungilt - for every 100*l.* Value	10 0 0 together with the Stamp Duty.	10 0 0 together with the Stamp Duty.

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Plate, battered	Free.	Free.
—— Wire, gilt or plated — for every 100*l.* Value	12 10 0	12 10 0
—— —— Silver — for every 100*l.* Value	12 10 0	12 10 0
Platina, and Ore of	Free.	Free.
Platting, or other Manufactures to be used in, or proper for making Hats or Bonnets, *viz.*		
—— of Bast, Cane, or Horse Hair — the lb.	0 10 0	0 10 0
—— of Chip	Free.	Free.
Platting of Straw — the lb.	0 7 6	0 7 6
Plums, dried or preserved — the Cwt.	1 7 6	1 7 6
—— commonly called French Plums and Prunelloes, the Cwt.	1 0 0	1 0 0
—— preserved in Sugar — the lb.	0 0 6	0 0 6
Pomatum — for every 100*l.* Value	20 0 0	20 0 0
Pomegranates — the 1,000	0 5 0	0 5 0
—— —— Peel of	Free.	Free.
Pork, salted (not Hams) — the Cwt.	0 8 0	0 2 0
—— Fresh — the Cwt.	0 8 0	0 2 0
Potatoes — the Cwt.	0 0 2	0 0 1
Pots, *viz.*		
—— Melting, for Goldsmiths — the 100	0 3 2	0 3 2
—— of Stone — for every 100*l.* Value	20 0 0	20 0 0
Powder, *viz.*		
—— Hair — the Cwt.	1 0 0	1 0 0
—— Perfumed — the Cwt.	1 0 0	1 0 0
—— not otherwise enumerated or described, that will serve for the same Use as Starch — the Cwt.	0 10 0	0 10 0
Poultry, alive or dead — for every 100*l.* Value	5 0 0	2 10 0
Prints and Drawings, plain or coloured, single — each	0 0 1	0 0 1
—— —— —— bound or sewn — the Dozen	0 0 3	0 0 3
Prunes — the Cwt.	0 7 0	0 7 0
Prussiate of Potash	Free.	Free.
Puddings and Sausages — the lb.	0 0 3	0 0 1
Quassia — the Cwt.	0 10 0	0 10 0
Quicksilver	Free.	Free.
Quills, *viz.*		
—— Goose	—	—
—— Swan	—	—
Quinces — the 1,000	0 1 0	0 1 0
Quinine, Sulphate of — the oz.	0 0 6	0 0 6
Radix, *viz.*		
—— Contrayervæ	Free.	Free.
—— Enulæ Campanæ	—	—
—— Eringii	—	—
—— Ipecacuanhæ	—	—

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
Radix—*continued.*	£ s. d.	£ s. d.
—— Rhataniæ	—	—
—— Senekæ	—	—
—— Serpentariæ, or Snake Root	—	—
Rags, *viz.*		
—— old Rags, old Junk or Ropes, or old Fishing Nets, fit only for making Paper or Pasteboard	—	—
—— Pulps of Rags	—	—
—— old Woollen	—	—
Raisins the Cwt.	0 15 0	0 7 6
Rape of Grapes	Free.	Free.
Red Wood or Guinea Wood	—	—
Rhubarb	—	—
Rice, *viz.*		
—— not rough nor in the Husk the Cwt.	0 6 0	0 0 6
—— rough and in the Husk the Quarter	0 7 0	0 0 1
Rosewood	Free.	Free.
Rosin	—	—
Saccharum Saturni the Cwt.	0 10 0	0 10 0
Safflower	Free.	Free.
Saffron	—	—
Sago the Cwt.	0 1 0	0 1 0
Sal, *viz.*		
—— Ammoniac	Free.	Free.
—— Limonum	—	—
—— Prunelle	—	—
Salep or Salop	—	—
Salt	—	—
Saltpetre	—	—
Sanguis Draconis	—	—
Santa Maria Wood	—	—
Sapan Wood	—	—
Sarsaparilla	—	—
Sassafras	—	—
Satin Wood	—	—
Saunders, Red, White, or Yellow	—	—
Sausages or Puddings the lb.	0 0 3	0 0 1
Scaleboards the Cwt.	1 10 0	1 10 0
Scammony	Free.	Free.
Seeds, *viz.*		
—— Acorns	—	—
—— Anniseed	—	—
—— Burnet	—	—
—— Canary the Bushel	0 4 0	0 2 0
—— Carraway the Cwt.	0 10 0	0 5 0
—— Carrot the Cwt.	0 10 0	0 5 0
—— Clover the Cwt.	0 10 0	0 5 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Seeds—*continued.*		
—— Colchicum	Free.	Free.
—— Cole	—	—
—— Coriander	—	—
—— Croton	—	—
—— Cummin	—	—
—— Fennugreek	—	—
—— Flax	—	—
—— Forest	—	—
—— Garden, unenumerated, nor otherwise charged with Duty	—	—
—— Grass, of all Sorts, not particularly enumerated, or otherwise charged with Duty — the Cwt.	0 5 0	0 2 6
—— Hemp	Free.	Free.
—— Leek — the Cwt.	1 0 0	0 10 0
—— Lettuce	Free.	Free.
—— Linseed	—	—
—— Lucerne — the Cwt.	0 5 0	0 5 0
—— Lupines	Free.	Free.
—— Maw	—	—
—— Millet	—	—
—— Mustard — the Bushel	0 1 3	0 0 6
—— Onion — the Cwt.	1 0 0	0 10 0
—— Parsley	Free.	Free.
—— Poppy	—	—
—— Quince	—	—
—— Rape	—	—
—— Sesamum	—	—
—— Shrub or Tree	—	—
—— Tares	—	—
—— Trefoil — the Cwt.	0 5 0	0 2 6
—— Worm	Free.	Free.
—— All Seeds unenumerated, commonly used for expressing Oil therefrom	—	—
—— All other Seeds not particularly enumerated or described, nor otherwise charged with Duty, for every 100*l.* Value	10 0 0	5 0 0
Senna	Free.	Free.
Ships to be broken up with their Tackle, Apparel, and Furniture (except Sails), *viz.*		
—— Foreign Ships or Vessels — for every 100*l.* Value	25 0 0	25 0 0
—— Foreign Ships broken up — for every 100*l.* Value	10 0 0	10 0 0
—— British Ships or Vessels entitled to be registered as such, and not having been built in the United Kingdom	Free.	Free.
Shumac	—	—

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries. £	s.	d.	Of and from British Possessions. £	s.	d.
Silk, *viz.*						
—— Knubs or Husks of Silk, and Waste Silk - -		—			—	
—— Raw Silk - - - - -		—			—	
—— Thrown Silk, not dyed - - - -		—			—	
—— —— dyed, *viz.*						
—— —— Singles or Tram - - the lb.	0	2	0	0	1	0
—— —— Organzine or Crape Silk - the lb.	0	2	0	0	1	0
—— Manufactures of Silk, or of Silk mixed with any other Material, the Produce of Europe, *viz.* Silk or Satin, plain - the lb.	0	11	0			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	25	0	0			
—— Silk, figured or brocaded - - the lb.	0	15	0			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— Gauze, plain - - - the lb.	0	17	0			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— Gauze, figured or brocaded - the lb.	1	7	6			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— Crape, plain - - - the lb.	0	16	0			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— Crape, figured - - - the lb.	0	18	0			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— Velvet, plain - - - the lb.	1	2	0			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— Velvet, figured - - - the lb.	1	7	6			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— Ribbons, embossed or figured with Velvet, the lb.	0	17	0			
—— or, and at the Option of the Officers of the Customs - for every 100*l.* Value	30	0	0			
—— and further, if mixed with Gold, Silver, or other Metals, in addition to the above Rates, when the Duty is not charged according to the Value - - - - the lb.	0	10	0			
—— Fancy Silk Net, or Tricot - - the lb.	1	4	0			
—— Plain Silk Lace or Net, called Tulle, the Square Yard	0	1	4			
—— Manufactures of Silk, or of Silk mixed with any other Material, not particularly enumerated or otherwise charged with Duty, for every 100*l.* Value	30	0	0	5	0	0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Rates of Duty. Of and from British Possessions.
	£ s. d.	£ s. d.
Silk — *continued.*		
—— Millinery of Silk, or of which the greater Part of the Material is of Silk, *viz.*		
—— Turbans or Caps - - - - each	0 15 0	0 15 0
—— Hats or Bonnets - - - - each	1 5 0	1 5 0
—— Dresses - - - - - each	2 10 0	2 10 0
———— or, and at the Option of the Officers of the Customs - - for every 100*l.* Value	40 0 0	40 0 0
—— Manufactures of Silk, or of Silk and any other Material and Articles of the same, wholly or in part made up, not particularly enumerated or otherwise charged with Duty, for every 100*l.* Value	30 0 0	30 0 0
Silkworm Gut - - for every 100*l.* Value	20 0 0	20 0 0
Skins, Furs, Pelts, and Tails, or Pieces of Skins, raw or undressed, unenumerated - - - -	Free.	Free.
Skins, Furs, Pelts, and Tails, or Pieces of Skin, tanned, curried, dressed, unenumerated - - -	—	—
—— Articles manufactured of Skins or Furs, for every 100*l.* Value	20 0 0	10 0 0
Smalts - - - - - the Cwt.	0 10 0	0 10 0
Soap, Hard - - - - the Cwt.	1 10 0	1 0 0
—— Soft - - - - the Cwt.	1 0 0	0 15 0
—— Naples - - - - the Cwt.	2 16 0	2 16 0
Spa Ware - - - for every 100*l.* Value	15 0 0	15 0 0
Specimens of Minerals or Fossils, and all Specimens illustrative of Natural History - - -	Free.	Free.
Speckled Wood - - - -	—	—
Spelter or Zinc, *viz.*		
——— crude, in Cakes - - - -	—	—
——— rolled, but not otherwise manufactured -	—	—
——— Manufactures of - - for every 100*l.* Value	10 0 0	10 0 0
Spermaceti, fine - - for every 100*l.* Value	25 0 0	25 0 0
———— from and after 1st January 1849 - -	Free.	Free.
Spirits or strong Waters of all Sorts, *viz.*		
——— For every Gallon of such Spirits or strong Waters of any Strength not exceeding the Strength of Proof by Sykes's Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon, *viz.*		
——— not being Spirits or strong Waters the Produce of any British Possession in America, or any British Possession within the Limits of the East India Company's Charter, and not being sweetened Spirits or Spirits mixed with any Article, so that the Degree of Strength thereof cannot be exactly ascertained by such Hydrometer - - - - the Gallon	1 2 6	1 2 6

TABLE (A.) — GOODS, WARES, AND MERCHANDIZE IMPORTED — *continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.
Spirits — *continued.*		
——— Spirits or strong Waters, the Produce of any British Possession in America, not being sweetened Spirits, or Spirits so mixed as aforesaid, the Gallon	- - -	0 9 0
——— Rum, the Produce of any British Possession within the Limits of the East India Company's Charter, not being sweetened Spirits or Spirits so mixed as aforesaid, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled - - the Gallon	- - -	0 9 0
——— Rum Shrub, however sweetened, the Produce of and imported from such Possessions in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled, or the Produce of and imported from any British Possession in America - - - - the Gallon	- - -	0 9 0
——— Spirits or strong Waters, the Produce of any British Possession within the Limits of the East India Company's Charter, except Rum, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled, not being sweetened Spirits or Spirits so mixed as aforesaid - - - - the Gallon	- - -	0 15 0
——— Spirits, Cordials, or strong Waters, not being the Produce of any British Possession in America, nor any British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled, sweetened or mixed with any Article, so that the Degree of Strength thereof cannot be exactly ascertained by Sykes's Hydrometer, and perfumed Spirits to be used as Perfumery only - the Gallon	1 10 0	1 10 0
——— strong Waters, except Rum Shrub being the Produce of any British Possession in America, or of any British Possession qualified as aforesaid, sweetened or mixed with any Article as aforesaid - - - - the Gallon	- - -	1 0 0
——— Cordials and Liqueurs, except Rum Shrub, being the Produce of any British Possession in America, or of any British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled, sweetened or mixed with any Article, so that the Degree of Strength thereof cannot be ascertained by Sykes's Hydrometer - - the Gallon	- - -	0 9 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Sponge	Free.	Free.
Squills, dried and not dried	—	—
Starch — the Cwt.	0 10 0	0 5 0
Starch, Gum of, torrified or calcined, commonly called British Gum — the Cwt.	0 15 0	0 15 0
Stavesacre	Free.	Free.
Steel, Manufactures of — for every 100*l.* Value	15 0 0	15 0 0
—— unwrought	Free.	Free.
Scrap Steel	—	—
Stones, in Lumps not in any Manner hewn, Slate and Marble in rough Blocks or Slabs, Limestone, Flint Stones, Felspar, and Stones for Potters Use, Pebble Stones, Stone to be used for the Purpose of Lithography	Free.	Free.
——— in Blocks, shaped or rough scalped	—	—
——— Stone and Slate, hewn — the Ton	0 10 0	0 1 0
——— Marble, sawn, in Slabs, or otherwise manufactured — the Cwt.	0 3 0	0 1 6
Straw or Grass for platting	Free.	Free.
Succades, including all Fruits and Vegetables preserved in Sugar — the lb.	0 0 6	0 0 1
Sulphur Impressions	Free.	Free.
——— vivum. *See* Brimstone.		
Sweet Wood	—	—
Talc	—	—
Tallow — the Cwt.	0 3 2	0 0 3
Tamarinds — the lb.	0 0 3	0 0 1
Tapioca — the Cwt.	0 1 0	0 1 0
Tar	Free.	Free.
—— Barbadoes	—	—
Tarras	—	—
Tartaric Acid	—	—
Tea — the lb.	0 2 1	0 2 1
Teasles	Free.	Free.
Teeth, *viz.*, Elephant, Sea Cow, Sea Horse, or Sea Morse	—	—
Telescopes — for every 100*l.* Value	15 0 0	15 0 0
Terra Japonica	Free.	Free.
—— Sienna	—	—
—— Umbra	—	—
—— Verde	—	—
Thread, not otherwise enumerated or described, for every 100*l.* Value	10 0 0	5 0 0
Tiles — for every 100*l.* Value	10 0 0	5 0 0
Tin, Ore and Regulus of	Free.	Free.
—— in Blocks, Ingots, Bars, or Slabs — the Cwt.	0 6 0	0 3 0
—— Manufactures of, not otherwise enumerated, for every 100*l.* Value	15 0 0	15 0 0
—— Foil — the lb.	0 0 6	0 0 6

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Tincal, unrefined	Free.	Free.
Tobacco, *viz.*		
——— unmanufactured - - - the lb.	0 3 0	0 3 0
——— Snuff - - - the lb.	0 6 0	0 6 0
——— manufactured, or Cigars - - the lb.	0 9 0	0 9 0
——— Stalks and Flour of - - -	Prohibited.	Prohibited.
——— manufactured in the United Kingdom, at or within Two Miles of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, Drawback upon Exportation or Shipment as Stores, the lb., 2*s.* 7½*d.*		
Tobacco Pipes of Clay - - for every 100*l.* Value	15 0 0	15 0 0
Tongues - - - - the Cwt.	0 10 0	0 2 6
Tornsal - - - - - -	Free.	Free.
Tortoiseshell or Turtleshell, unmanufactured - -	—	—
Toys, excepting Toy and Hand Mirrors, on which the Plate Glass Duty will be levied - for every 100*l.* Value	10 0 0	10 0 0
Truffles - - - - the lb.	0 1 0	0 1 0
Tulip Wood - - - - -	Free.	Free.
Turmeric - - - - -	—	—
Turnery, not otherwise described - for every 100*l.* Value	15 0 0	15 0 0
Turpentine, *viz.*		
——— not being of greater Value than 15*s.* per Cwt. - - - -	Free.	Free.
——— above 15*s.* Value per Cwt. - the Cwt.	0 2 0	0 2 0
——— of Venice, Scio, or Cyprus - -	Free.	Free.
Twine - - - - - the Cwt.	0 10 0	0 5 0
Ultra Marine - - - -	Free.	Free.
Valonia - - - - -	—	—
Vanelloes - - - - the lb.	0 5 0	0 5 0
Varnish, not otherwise described - for every 100*l.* Value	15 0 0	15 0 0
Vases, Ancient, not of Stone or Wood - -	Free.	Free.
Vegetables, *viz.*, all Vegetables not enumerated or described - - - for every 100*l.* Value	5 0 0	2 10 0
Vellum - - - - the Skin	0 1 0	0 1 0
Verdegris - - - - the Cwt.	0 5 0	0 5 0
Verjuice - - - - - the Tun	10 0 0	10 0 0
Vermilion - - - - - -	Free.	Free.
Vinegar - - - - - the Tun	4 4 0	4 4 0
Wafers - - - - - the lb.	0 0 3	0 0 3
Washing Balls - - - - the lb.	0 0 6	0 0 6
Walnut Wood - - - - -	Free.	Free.
Watches of Gold, Silver, or other Metal, for every 100*l.* Value	10 0 0	10 0 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Water, Cologne, the Flask (Thirty containing not more than One Gallon) - - -	0 1 0	0 1 0
—— Mineral Water - - - -	Free.	Free.
Wax, Bees Wax - - - -	—	—
—— in any Degree bleached - - -	—	—
—— Myrtle Wax - - - -	—	—
—— Sealing Wax - - for every 100*l.* Value	15 0 0	15 0 0
—— Vegetable - - - - -	Free.	Free.
Weld - - - - - -	—	—
Whales Fins, British taking, and imported direct from the Fishery, or from any British Possession, in a British Ship - -	—	—
—— otherwise taken - for every 100*l.* Value	20 0 0	20 0 0
—— Foreign taking, and not prohibited, from and after 1st January 1847 - -	Free.	Free.
Whipcord - - - - the lb.	0 0 6	0 0 6
Wine, *viz.*		
—— the Produce of the Cape of Good Hope or the Territories or Dependencies thereof, and imported directly from thence - the Gallon	- - -	0 2 9
—— French - - - the Gallon	0 5 6	
—— Canary - - - the Gallon	0 5 6	
—— Madeira - - - the Gallon	0 5 6	
—— Portugal - - - the Gallon	0 5 6	
—— Rhenish - - - the Gallon	0 5 6	
—— Spanish - - - the Gallon	0 5 6	
—— other Sorts - - - the Gallon	0 5 6	
(The full Duties on Wine are drawn back upon Re-exportation or Shipment as Stores.)		
—— Lees, subject to the same Duty as Wine, but no Drawback is allowed on the Lees of Wine exported.		
Woad - - - - - -	Free.	Free.
Wood.		
Timber and Woods not otherwise charged, *viz.*		
Timber or Woods, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood, sawn, split, or otherwise dressed, except hewn, and not being Timber or Wood otherwise charged with Duty, the Load of 50 Cubic Feet	1 5 0	0 1 0
—— Deals, Battens, Boards, or other Timber or Wood, sawn or split, and not otherwise charged with Duty - - the Load of 50 Cubic Feet	1 12 0	0 2 0

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
Wood—*continued.*	£ s. d.	£ s. d.
Timber and Woods not otherwise charged, *viz.*		
Staves - - - the Load of 50 Cubic Feet	1 8 0	0 2 0
Staves not exceeding 72 Inches in Length, nor Seven Inches in Breadth, nor 3¼ Inches in Thickness -	Free.	Free.
Birch, hewn, not exceeding Three Feet in Length, nor exceeding Eight Inches square, imported for the sole Purpose of making Herring Barrels for the Use of the Fisheries - - - - - -	—	—
Firewood - - the Fathom of 216 Cubic Feet	0 10 0	Free.
Handspikes, not exceeding Seven Feet in Length, the 120	1 0 0	0 0 6
——— exceeding Seven Feet in Length the 120	2 0 0	0 1 0
Knees, under Five Inches square - - the 120	0 10 0	0 0 3
——— Five Inches, and under Eight Inches square the 120	2 0 0	0 1 0
Lathwood - - the Fathom of 216 Cubic Feet	2 0 0	0 1 0
Oars - - - - - the 120	7 10 0	0 3 9
Spars or Poles, under 22 Feet in Length, and under 4 Inches in Diameter - - the 120	1 0 0	0 0 6
—— 22 Feet in Length and upwards, and under Four Inches in Diameter - - - the 120	2 0 0	0 1 0
—— of all Lengths, Four Inches and under Six Inches in Diameter - - - - the 120	4 0 0	0 2 0
Spokes for Wheels, not exceeding Two Feet in Length, the 1,000	2 0 0	0 1 0
——— exceeding Two Feet in Length - the 1,000	4 0 0	0 2 0
Teake - - - - - -	Free.	Free.
Wood for Shipbuilding, previously admitted at the same Duty as Teake - - - - - -	—	—
Wastewood, *viz.*, Billetwood or Brushwood, used for the Purposes of Stowage - for every 100*l.* Value	5 0 0	0 5 0
Wood planed, or otherwise dressed or prepared for Use, and not particularly enumerated, nor otherwise charged with Duty - - -	7½*d.* per Foot of Cubic Contents, and further for every 100*l.* Value 10*l.* 0 0	For every 100*l.* Value, 5 0 0
—— Maple, being Furniture Wood - - -	Free.	Free.
—— New Zealand Wood, being Furniture Wood -	Free.	Free.

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

Wood — *continued.*

Or, in lieu of the Duties imposed upon Wood by the Load according to the Cubic Content, the Importer may have the Option, at the Time of passing the First Entry, of entering Battens, Batten Ends, Boards, Deals, Deal Ends, and Plank, by Tale, if of or from Foreign Countries, according to the following Dimensions, *viz.*—

	Rates of Duty.		
	Not above 7 Inches in Width.	Not above 1¼ Inch in Thickness.	Above 1¼ Inch and not above 2¾ in Thickness.
Battens and Batten Ends:—	£ s. d.	£ s. d.	£ s. d.
Not above Six Feet in Length - the 120	- - -	1 10 10	3 1 7
Above Six and not above Nine Feet in Length - - - the 120	- - -	2 6 2	4 12 5
Above Nine and not above 12 Feet in Length - - - the 120	- - -	3 1 7	6 3 2
Above 12 and not above 15 Feet in Length, the 120	- - -	3 17 0	7 14 0
Above 15 and not above 18 Feet in Length, the 120	- - -	4 12 5	9 4 10
Above 18 and not above 21 Feet in Length, the 120	- - -	5 7 9	10 15 7
	Not above 9½ Inches in Width.	Not above 1½ Inch in Thickness.	Above 1½ Inch and not above 3¼ in Thickness.
Boards, Deals, Deal Ends, and Plank:—			
Not above Six Feet in Length - the 120	- - -	2 9 5	4 18 10
Above Six and not above Nine Feet in Length - - - the 120	- - -	3 14 1	7 8 3
Above Nine and not above 12 Feet in Length, the 120	- - -	4 18 10	9 17 8
Above 12 and not above 15 Feet in Length, the 120	- - -	6 3 6	12 7 1
Above 15 and not above 18 Feet in Length, the 120	- - -	7 8 3	14 16 6
Above 18 and not above 21 Feet in Length, the 120	- - -	8 12 11	17 5 11
Not above Six Feet in Length - the 120	Above 9½ Inches and not above 11½ in Width.	2 19 10	5 19 7
Above Sx and not above Nine Feet in Length - - - the 120	- - -	4 9 8	8 19 5
Above Nine and not above 12 Feet in Length, the 120	- - -	5 19 7	11 19 2
Above 12 and not above 15 Feet in Length, the 120	- - -	7 9 6	14 19 0
Above 15 and not above 18 Feet in Length, the 120	- - -	8 19 5	17 18 9
Above 18 and not above 21 Feet in Length, the 120	- - -	10 9 4	20 18 7

TABLE (A.)—GOODS, WARES, AND MERCHANDIZE IMPORTED—*continued.*

ARTICLES.	Rates of Duty. Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
Wool, *viz.*		
—— Alpaca, and the Llama Tribe	Free.	Free.
—— Beaver	—	—
—— —— cut and combed	—	—
—— Coney	—	—
—— Cotton, or Waste of Cotton Wool	—	—
—— Goats, or Hair	—	—
—— Hares	—	—
—— Sheep or Lambs Wool	—	—
Woollens, *viz.*		
—— Manufactures of Wool, not being Goat's Wool, or of Wool mixed with Cotton, not particularly enumerated or described, not otherwise charged with Duty, for every 100*l.* Value	15 0 0	5 0 0
—— Articles or Manufactures of Wool, not being Goats Wool, or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with Duty - for every 100*l.* Value	20 0 0	10 0 0
Yarn, *viz.*		
—— Cable - the Cwt.	0 3 0	0 3 0
—— Camel or Mohair	Free.	Free.
—— Raw Linen	—	—
Worsted - the lb.	0 0 6	0 0 6
Zaffre	Free.	Free.
Zebra Wood	—	—
Goods, Wares, and Merchandize, being either in part or wholly manufactured, and not being enumerated or described, not otherwise charged with Duty, and not prohibited to be imported into or used in Great Britain or Ireland - for every 100*l.* Value	20 0 0	20 0 0
Goods unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited	Free.	Free.

TABLE (B.)

DUTIES of CUSTOMS payable on GOODS the Produce of the United Kingdom exported to Foreign Countries.

	Rate of Duty. £ s. d.
Coals, Culm, or Cinders in a Foreign Ship - the Ton	0 4 0

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