

ANNO TERTIO & QUARTO

GULIELMI IV. REGIS.

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CAP. LII.

An Act for the general Regulation of the Customs.

[28th *August* 1833.]

WHEREAS an Act was passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for the general Regulation of the Customs*, whereby the Laws of Customs, in relation to the general Regulation of the Customs, were consolidated and amended: And whereas since the passing of the said Act divers Acts for the further Amendment of the Law have been found necessary, and it will be of advantage to the Trade and Commerce of the Country that the said Acts should be consolidated into One Act: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That this Act shall commence upon the First Day of *September* One thousand eight hundred and thirty-three, except where any other Commencement is herein particularly directed. 6 G. 4. c. 107.

Commencement of Act.

II. And whereas it is expedient that the Officers of Customs should have full Cognizance of all Ships coming into any Port in the United Kingdom or in the *Isle of Man*, or approaching the Coasts thereof, and of all Goods on board, or which may have been on board

INWARDS.

General Provision.

INWARDS.

General Provision.

No Goods to be landed nor Bulk broken before Report and Entry.

Times and Places of landing; and Care of Officers.

Goods not reported or entered, forfeited.

If Bulk illegally broken, Master to forfeit 100*l.*

Certain Articles may be landed without Entry.

board such Ships, and also of all Goods unladen from any Ship in any Port or Place in the United Kingdom or in the *Isle of Man*; be it therefore enacted, That no Goods shall be unladen from any Ship arriving from Parts beyond the Seas at any Port or Place in the United Kingdom or in the *Isle of Man*, nor shall Bulk be broken after the Arrival of such Ship within Four Leagues of the Coasts thereof respectively, before due Report of such Ship and due Entry of such Goods shall have been made, and Warrant granted, in manner herein-after directed; and that no Goods shall be so unladen except at such Times and Places, and in such Manner, and by such Persons, and under the Care of such Officers, as is and are herein-after directed; and that all Goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if Bulk be broken contrary hereto, the Master of such Ship shall forfeit the Sum of One hundred Pounds; and if, after the Arrival of any Ship within Four Leagues of the Coast of the United Kingdom or of the *Isle of Man*, any Alteration be made in the Stowage of the Cargo of such Ship, so as to facilitate the unlading of any Part of such Cargo, or if any Part be staved, destroyed, or thrown overboard, or any Package be opened, such Ship shall be deemed to have broken Bulk: Provided always, that the several Articles herein-after enumerated may be landed in the United Kingdom without Report, Entry, or Warrant; (that is to say,) Diamonds and Bullion, fresh Fish of *British* taking, and imported in *British* Ships, Turbots and Lobsters fresh, however taken or imported.

Manifest.

All British Ships, and all Ships with Tobacco, to have Manifests.

Particulars of Manifest.

III. And be it further enacted, That no Goods shall be imported into the United Kingdom or into the *Isle of Man* from Parts beyond the Seas in any *British* Ship, nor any Tobacco in any Ship, unless the Master shall have on board a Manifest of such Goods or of such Tobacco, made out and dated and signed by him at the Place or respective Places where the same or the different Parts of the same was or were taken on board, and authenticated in the Manner herein-after provided; and every such Manifest shall set forth the Name and the Tonnage of the Ship, the Name of the Master and of the Place to which the Ship belongs, and of the Place or Places where the Goods were taken on board respectively, and of the Place or Places for which they are destined respectively, and shall contain a particular Account and Description of all the Packages on board, with the Marks and Numbers thereon, and the Sorts of Goods and different Kinds of each Sort contained therein, to the best of the Master's Knowledge, and of the Particulars of such Goods as are stowed loose, and the Names of the respective Shippers and Consignees, as far as the same can be known to the Master; and to such particular Account shall be subjoined a general Account or Recapitulation of the total Number of the Packages of each Sort, describing the same by their usual Names, or by such Descriptions as the same can best be known by, and the different Goods therein, and also the total Quantities of the different Goods stowed loose: Provided always, that every Manifest for Tobacco shall be a separate Manifest, distinct from any Manifest for any other Goods, and shall, without fail, contain the particular Weight of Tobacco in each Hogshead, Cask, Chest, or Case, with the Tare of the same; and if such

such Tobacco be the Produce of the Dominions of the Grand Seignor, then the Number of the Parcels or Bundles within any such Hogshead, Cask, Chest, or Case shall be stated in such Manifest.

INWARDS.
Manifest.

IV. And be it further enacted, That before any Ship shall be cleared out or depart from any Place in any of the *British* Possessions Abroad, or from any Place in *China*, with any Goods for the United Kingdom or for the *Isle of Man*, the Master of such Ship shall produce the Manifest to the Collector or Controller of the Customs, or other proper Officer, who shall certify upon the same the Date of the Production thereof to him: Provided always, that in all Places within the Territorial Possessions of the *East India* Company the Servant of the said Company by whom the last Dispatches of such Ship shall be delivered shall be the proper Officer to authenticate the Manifest as aforesaid; and in all Places in *China* the Chief Supercargo of the said Company shall be the proper Officer for such Purpose.

To be produced to Officers in Colonies, &c.

V. And be it further enacted, That before the Departure of any Ship from any Place beyond the Seas not under the *British* Dominions, where any Tobacco has been taken on board such Ship for the United Kingdom or for the *Isle of Man*, the Master of such Ship shall produce the Manifest of such Tobacco to the *British* Consul or other Chief *British* Officer, if there be any such resident at or near such Place; and such Consul or other Officer shall certify upon the same the Date of the Production thereof to him.

To be produced to Consuls.

VI. And be it further enacted, That if any Goods shall be imported into the United Kingdom or into the *Isle of Man*, in any *British* Ship, or any Tobacco in any Ship, without such Manifest, or if any Goods contained in such Manifest be not on board, the Master of such Ship shall forfeit the Sum of One hundred Pounds.

If wanting, Master to forfeit 100*l.*

VII. And be it further enacted, That the Master of every Ship required to have a Manifest on board shall produce such Manifest to any Officer of the Customs who shall come on board his Ship after her Arrival within Four Leagues of the Coast of the United Kingdom or of the Coast of the *Isle of Man*, and who shall demand the same, for his Inspection; and such Master shall also deliver to any such Officer who shall be the first to demand it, a true Copy of such Manifest signed by the Master; and shall also deliver another Copy to any other Officer of the Customs who shall be the first to demand the same within the Limits of the Port to which such Ship is bound; and thereupon such Officers respectively shall notify on such Manifest and on such Copies the Date of the Production of such Manifest and of the Receipt of such Copies, and shall transmit such Copies to the Collector and Controller of the Port to which such Vessel is first bound, and shall return such Manifest to the Master; and if such Master shall not in any Case produce such Manifest, or deliver such Copy, he shall forfeit the Sum of One hundred Pounds.

Manifest to be produced within Four Leagues;

and Copies delivered to Officers.

Copies to be transmitted to Port of Destination.

Master not producing to forfeit 100*l.*

VIII. And

INWARDS.

Report.

Master, within 24 Hours, and before breaking Bulk, shall report.

Particulars of Report.

VIII. And be it further enacted, That the Master of every Ship arriving from Parts beyond the Seas at any Port in the United Kingdom or in the *Isle of Man*, whether laden or in ballast, shall, within Twenty-four Hours after such Arrival, and before Bulk be broken, make due Report of such Ship, and shall make and subscribe a Declaration to the Truth of the same, before the Collector or Controller of such Port; and such Report shall contain an Account of the particular Marks, Numbers, and Contents of all the different Packages or Parcels of the Goods on board such Ship, and the Particulars of such Goods as are stowed loose, to the best of his Knowledge, and of the Place or Places where such Goods were respectively taken on board, and of the Burthen of such Ship, and of the Country where such Ship was built, or, if *British*, of the Port of Registry, and of the Country of the People to whom such Ship belongs, and of the Name and Country of the Person who was Master during the Voyage, and of the Number of the People by whom such Ship was navigated, stating how many are Subjects of the Country to which such Ship belongs, and how many are of some other Country; and in such Report it shall be further declared, whether and in what Cases such Ship has broken Bulk in the course of her Voyage, and what Part of the Cargo, if any, is intended for Importation at such Port, and what Part, if any, is intended for Importation at another Port in the United Kingdom, or at another Port in the *Isle of Man* respectively, and what Part, if any, is prohibited to be imported, except to be warehoused for Exportation only, and what Part, if any, is intended for Exportation in such Ship to Parts beyond the Seas, and what surplus Stores or Stock remain on board such Ship, and, if a *British* Ship, what foreign-made Sails or Cordage, not being standing or running Rigging, are in use on board such Ship, and the Master of any Ship, who shall fail to make such Report, or who shall make a false Report, shall forfeit the Sum of One hundred Pounds.

Penalty on Failure, 100*l.*

Masters of Vessels coming from Africa to report how many Natives they have taken on board in Africa, and to give Bond to maintain or send back such Africans as they bring from thence.

IX. Provided always, and be it further enacted, That the Master of every Vessel coming from the Coast of *Africa*, and having taken on board at any Place in *Africa* any Person or Persons being or appearing to be Natives of *Africa*, shall, in addition to all other Matters, state, in the Report of his Vessel, how many such Persons have been taken on board by him in *Africa*; and any such Master failing herein shall forfeit the Sum of One hundred Pounds: Provided also, that the Master or Owner or Owners of such Vessel, or some or one of them, at the Time of making such Report, be required to enter into Bond to His Majesty in the Sum of One hundred Pounds, conditioned to keep harmless any Parish, or any Extra-parochial or other Place maintaining its own Poor, against any Expence which such Parish or other Place may be put to in supporting any such Person during their Stay in the United Kingdom; and any such Master, Owner or Owners refusing or neglecting to enter into such Bond shall forfeit the Sum of Two hundred Pounds.

Packages reported "Contents unknown," may be opened and examined.

X. And be it further enacted, That if the Contents of any Package so intended as aforesaid for Exportation in the same Ship to Parts beyond the Seas shall be reported by the Master as being unknown

to

to him, it shall be lawful for the Officers of the Customs to open and examine such Package on board, or to bring the same to the King's Warehouse for that Purpose; and if there be found in such Package any Goods which may not be entered for Home Use, such Goods shall be forfeited; or if the Goods be such as may be entered for Home Use, the same shall be chargeable with the Duties of Importation; unless in either Case the Commissioners of His Majesty's Customs, in consideration of the Sort or Quality of such Goods, or the small Rate of Duty payable thereon, shall see fit to deliver the same for Exportation.

Prohibited Goods may be forfeited.

XI. And be it further enacted, That the Master of every Ship shall, at the Time of making such Report, deliver to the Collector or Controller the Manifest of the Cargo of such Ship, where a Manifest is required, and, if required by the Collector or Controller shall produce to him any Bill or Bills of Lading, or a true Copy thereof, for any and every Part of the Cargo laden on board; and shall answer all such Questions relating to the Ship and Cargo, and Crew and Voyage, as shall be put to him by such Collector or Controller; and in case of Failure or Refusal to produce such Manifest, or to answer such Questions, or to answer them truly, or to produce such Bill of Lading or Copy, or if such Manifest, or Bill of Lading, or Copy shall be false, or if any Bill of Lading be uttered by any Master, and the Goods expressed therein shall not have been *bonâ fide* shipped on board such Ship, or if any Bill of Lading uttered or produced by any Master shall not have been signed by him, or any such Copy shall not have been received or made by him previously to his leaving the Place where the Goods expressed in such Bill of Lading or Copy were shipped, then and in every such Case such Master shall forfeit the Sum of One hundred Pounds.

Master to deliver Manifest;

and if required, Bill of Lading or Copy;

and answer Questions as to Voyage.

On failure Master to forfeit 100*l.*

XII. And be it further enacted, That if any Part of the Cargo of any Ship for which a Manifest is required be reported for Importation at some other Port in the United Kingdom, or at some other Port in the *Isle of Man* respectively, the Collector and Controller of the Port at which some Part of the Cargo has been delivered shall notify such Delivery on the Manifest, and return the same to the Master of such Ship.

Part of Cargo reported for another Port.

XIII. And be it further enacted, That every Ship shall come as quickly up to the proper Place of mooring or unlading as the Nature of the Port will admit, and without touching at any other Place; and in proceeding to such Place shall bring to at Stations appointed by the Commissioners of His Majesty's Customs for the boarding of Ships by the Officers of the Customs; and after Arrival at such Place of mooring or unlading such Ship shall not remove from such Place except directly to some other proper Place, and with the Knowledge of the proper Officer of the Customs, on Penalty of One hundred Pounds, to be paid by the Master of such Ship: Provided always, that it shall be lawful for the Commissioners of His Majesty's Customs to appoint Places to be the proper Places for the mooring or unlading of Ships importing Tobacco, and where such Ships only shall be moored or unladen; and in case the Place so appointed for

Ship to come quickly to Place of unlading, but to bring to at Stations for boarding Officers.

INWARDS. *Report.*

the unlading of such Ships shall not be within some Dock surrounded with Walls, if any such Ship after having been discharged shall remain at such Place, or if any Ship not importing Tobacco shall be moored at such Place, the Master shall in either Case forfeit and pay the Sum of Twenty Pounds.

Officers to board Ships; to have free Access to all Parts; may seal or secure Goods; may open Locks.

XIV. And be it further enacted, That it shall be lawful for the proper Officers of the Customs to board any Ship arriving at any Port in the United Kingdom or in the *Isle of Man*, and freely to stay on board until all the Goods laden therein shall have been duly delivered from the same; and such Officers shall have free Access to every Part of the Ship, with Power to fasten down Hatchways, and to mark any Goods before landing, and to lock up, seal, mark, or otherwise secure any Goods on board such Ship; and if any Place, or any Box or Chest, be locked, and the Keys be withheld, such Officers, if they be of a Degree superior to Tidesmen or Watermen, may open any such Place, Box, or Chest in the best Manner in their Power; and if they be Tidesmen or Watermen, or only of that Degree, they shall send for their superior Officer, who may open or cause to be opened any such Place, Box, or Chest in the best Manner in his Power; and if any Goods be found concealed on board any such Ship, they shall be forfeited; and if the Officers shall place any Lock, Mark, or Seal upon any Goods on board, and such Lock, Mark, or Seal be wilfully opened, altered, or broken before due Delivery of such Goods, or if any of such Goods be secretly conveyed away, or if the Hatchways, after having been fastened down by the Officer, be opened, the Master of such Ship shall forfeit the Sum of One hundred Pounds.

Goods concealed forfeited.

If Seal, &c. be broken, Master to forfeit 100*l.*

National Ships, British or Foreign, having Goods on board, Person in charge to deliver an Account, or forfeit 100*l.*

XV. Provided always, and be it further enacted, That if any Ship (having Commission from His Majesty, or from any Foreign Prince or State) arriving as aforesaid at any Port in the United Kingdom or in the *Isle of Man* shall have on board any Goods laden in Parts beyond the Seas, the Captain, Master, Purser, or other Person having the Charge of such Ship or of such Goods for that Voyage shall, before any Part of such Goods be taken out of such Ship, or when called upon so to do by any Officer of the Customs, deliver an Account in Writing under his Hand, to the best of his Knowledge, of the Quality and Quantity of every Package or Parcel of such Goods, and of the Marks and Numbers thereon, and of the Names of the respective Shippers and Consignees of the same, and shall make and subscribe a Declaration at the Foot of such Account, declaring to the Truth thereof, and shall also truly answer to the Collector or Controller such Questions concerning such Goods as shall be required of him; and on failure thereof such Captain, Master, Purser, or other Person shall forfeit the Sum of One hundred Pounds; and all such Ships shall be liable to such Searches as Merchant Ships are liable to; and the Officers of the Customs may freely enter and go on board all such Ships, and bring from thence on shore into the King's Warehouse any Goods found on board any such Ship as aforesaid; subject nevertheless to such Regulations in respect of Ships of War belonging to His Majesty as shall from Time to Time be directed in that respect by the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*.

Such Ships liable to Search, under Regulations of Treasury.

XVI. And

INWARDS.

Report.

Master to deliver List of Crew of Ships from West Indies.

XVI. And be it further enacted, That the Master of every *British* Ship arriving at any Port in the United Kingdom, on her Return from any *British* Possessions in the *West Indies*, shall, within Ten Days of such Arrival, deliver to the Collector or Controller a List, containing the Names and Descriptions of the Crew which was on board at the Time of clearing from the United Kingdom, and of the Crew on board at the Time of Arrival in any of the said Possessions, and of every Seaman who has deserted or died during the Voyage, and also the Amount of Wages due at the Time of his Death to each Seaman so dying, and shall make and subscribe a Declaration at the Foot of such List, declaring to the Truth thereof; and every Master omitting so to do shall forfeit the Sum of Fifty Pounds; and such List shall be kept by the Collector for the Inspection of all Persons interested therein.

Penalty on Neglect, 50*l.*

List kept by Collector.

Entry.

After 14 Days Officer may land Goods not entered, and certain Goods before 14 Days.

XVII. And be it further enacted, That every Importer of any Goods shall, within Fourteen Days after the Arrival of the Ship importing the same, make perfect Entry Inwards of such Goods, or Entry by Bill of Sight, in manner herein-after provided, and shall within such Time land the same; and in default of such Entry and Landing it shall be lawful for the Officers of the Customs to convey such Goods to the King's Warehouse; and whenever the Cargo of any Ship shall have been discharged, with the Exception only of a small Quantity of Goods, it shall be lawful for the Officers of the Customs to convey such remaining Goods, and at any Time to convey any small Pakages or Parcels of Goods, to the King's Warehouse, although such Fourteen Days shall not have expired, there to be kept waiting the due Entry thereof during the Remainder of such Fourteen Days; and if the Duties due upon any Goods so conveyed to the King's Warehouse shall not be paid within Three Months after such Fourteen Days shall have expired, together with all Charges of Removal and Warehouse Rent, the same shall be sold, and the Produce thereof shall be applied, first to the Payment of Freight and Charges, next of Duties, and the Overplus, if any, shall be paid to the Proprietor of the Goods.

Duties and Charges not paid in Three Months, Goods may be sold.

Bill of Entry to be delivered.

Particulars.

Duplicates.

XVIII. And be it further enacted, That the Person entering any Goods Inwards (whether for Payment of Duty, or to be warehoused upon the first perfect Entry thereof, or for Payment of Duty upon the taking out of the Warehouse, or whether such Goods be free of Duty,) shall deliver to the Collector or Controller a Bill of the Entry of such Goods, fairly written in Words at Length, expressing the Name of the Ship, and of the Master of the Ship in which the Goods were imported, and of the Place from whence they were brought, and the Description and Situation of the Warehouse, if they are to be warehoused, and the Name of the Person in whose Name the Goods are to be entered, and the Quantity and Description of the Goods, and the Number and Denomination or Description of the respective Packages containing the Goods, and in the Margin of such Bill shall delineate the respective Marks and Numbers of such Packages, and shall pay down any Duties which may be payable upon the Goods mentioned in such Entry; and such Person shall also deliver at the same Time Two or more Duplicates, as the Case may

INWARDS.

Entry.

may require, of such Bill, in which all Sums and Numbers may be expressed in Figures, and the Particulars to be contained in such Bill shall be written and arranged in such Form and Manner, and the Number of such Duplicates shall be such as the Collector and Controller shall require; and such Bill being duly signed by the Collector and Controller, and transmitted to the Landing Waiter, shall be the Warrant to him for the landing or delivering of such Goods.

Bill of Entry signed shall be the Warrant.

Unauthorized Persons not to be permitted to make Entries.

XIX. And be it further enacted, That every Person who shall make or cause to be made any such Entry Inwards of any Goods, not being duly authorized thereto by the Proprietor or Consignee of such Goods, shall for every such Offence forfeit the Sum of One hundred Pounds: Provided always, that no such Penalty shall extend or be deemed to extend to any Person acting under the Directions of the several Dock Companies or other Corporate Bodies authorized by Law to pass Entries.

Not valid unless agreeing with Manifest, Report, and other Documents,

and Description of Goods.

Goods not properly entered, forfeited.

XX. And be it further enacted, That no Entry nor any Warrant for the landing of any Goods, or for the taking of any Goods out of any Warehouse, shall be deemed valid, unless the Particulars of the Goods and Packages in such Entry, shall correspond with the Particulars of the Goods and Packages, purporting to be the same, in the Report of the Ship, and in the Manifest, where a Manifest is required, and in the Certificate or other Document, where any is required, by which the Importation or Entry of such Goods is authorized, nor unless the Goods shall have been properly described in such Entry by the Denominations and with the Characters and Circumstances according to which such Goods are charged with Duty or may be imported, either to be used in the United Kingdom, or to be warehoused for Exportation only; and any Goods taken or delivered out of any Ship, or out of any Warehouse, or for the Delivery of which, or for any Order for the Delivery of which, from any Warehouse, Demand shall have been made, not having been duly entered, shall be forfeited.

Goods by Number, Measure, or Weight.

Goods ad valorem.

Declaration of Value.

Person not authorized, to forfeit 100*l.*

XXI. And be it further enacted, That if the Goods in such Entry be charged to pay Duty according to the Number, Measure, or Weight thereof, such Number, Measure, or Weight shall be stated in the Entry; and if the Goods in such Entry be charged to pay Duty according to the Value thereof, such Value shall be stated in the Entry, and shall be affirmed by the Declaration of the Importer or his known Agent, written upon the Entry, and attested by his Signature; and if the Goods in such Entry be chargeable at the Option of the Officers of Customs, either according to the Number, Measure, or Weight thereof, or according to the Value thereof, then as well such Number, Measure, or Weight, as also such Value, shall be in like Manner stated in the Entry, and attested; and if any Person make such Declaration, not being the Importer or Proprietor of such Goods, nor his Agent duly authorized by him, such Person shall forfeit the Sum of One hundred Pounds; and such Declaration shall be made in Manner and Form following, and shall be binding upon the Person by or in behalf of whom the same shall be made; (that is to say,)

INWARDS.

Entry.

'I *A.B.* of [*Place of Abode*] do hereby declare, That I am [the Importer, *or* authorized by the Importer] of the Goods contained in this Entry, and that I enter the same [*stating which, if Part only*] at the Sum of . Witness my Hand the Day of .

Form of Declaration.

'*A.B.*'

XXII. And be it further enacted, That if upon Examination it shall appear to the Officers of the Customs that such Goods are not valued according to the true Value thereof, it shall be lawful for such Officers to detain and secure such Goods, and (within Five Days from the Landing thereof if it be in the Ports of *London*, *Leith*, or *Dublin*, or within Seven Days if in any other Port in the United Kingdom, or if in any Port in the *Isle of Man*,) to take such Goods for the Use of the Crown; and if a different Rate of Duty shall be charged upon any Goods according as the Value of the same shall be described in the Entry to be above or to be below any particular Price or Sum, and such Goods shall be valued in the Entry so as to be liable to the lower Rate of Duty, and it shall appear to the Officers of the Customs that such Goods, by reason of their real Value, are properly liable to the higher Rate of Duty, it shall be lawful for such Officers in like Manner to take such Goods for the Use of the Crown; and the Commissioners of His Majesty's Customs shall thereupon in any of such Cases cause the Amount of such Valuation, together with an Addition of Ten Pounds *per Centum* thereon, and also the Duties paid upon such Entry, to be paid to the Importer or Proprietor of such Goods in full Satisfaction for the same, and shall dispose of such Goods for the Benefit of the Crown; and if the Produce of such Sale shall exceed the Sums so paid and all Charges incurred by the Crown, One Moiety of the Overplus shall be given to the Officer or Officers who had detained and taken the Goods; and the Money retained for the Benefit of the Crown shall be paid into the Hands of the Collector of the Customs, with the Knowledge of the Controller, and carried to Account as Duties of Customs.

Goods undervalued, Officers may detain.

Valuation and 10*l.* per Cent. to be paid Importer.

Goods to be sold for the Benefit of the Crown.

XXIII. Provided always, and be it further enacted, That the Value of Goods imported by the *East India* Company shall be ascertained by the Gross Price at which the same shall have been sold by Auction at the public Sales of the said Company; and that the said Company shall fairly and openly expose to Sale and cause to be sold all such Goods so charged to pay Duty according to the Value thereof by way of public Auction in the City of *London*, within Three Years from the Importation thereof, and shall give due Notice at the Custom House in *London* to the Officers appointed to attend such Sales of the Time and Place thereof.

East India Company to sell Goods.

XXIV. And be it further enacted, That if the Importer of any Goods, or his Agent after full Conference with him, shall declare before the Collector or Controller that he cannot for Want of full Information make a full or perfect Entry of such Goods, and shall make and subscribe a Declaration to the Truth thereof, it shall be lawful for the Collector and Controller to receive an Entry by Bill of Sight for the Packages or Parcels of such Goods by the best Description

Bill of Sight if Goods be not known;

INWARDS.
Entry.

Importer to examine, and make perfect Entry in Three Days;

tion which can be given, and to grant a Warrant thereupon, in order that the same may be provisionally landed, and may be seen and examined by such Importer, in Presence of the proper Officers; and within Three Days after any Goods shall have been so landed, the Importer shall make a full or perfect Entry thereof, and shall either pay down all Duties which shall be due and payable upon such Goods, or shall duly warehouse the same, according to the Purport of the full or perfect Entry or Entries so made for such Goods, or for the several Parts or Sorts thereof: Provided always, that if when full or perfect Entry be at any Time made for any Goods provisionally landed as aforesaid by Bill of Sight, such Entry shall not be made in manner herein-before required for the due landing of Goods, such Goods shall be deemed to be Goods landed without due Entry thereof, and shall be subject to the like Forfeiture accordingly: Provided also, that if any Sum of Money shall have been deposited upon any Entry by Bill of Sight, on account of the Duties which may be found to be payable on the Goods intended therein, it shall be lawful for the Officers of the Customs to deliver, in virtue of the Warrant for landing the same, any Quantity of Goods the Duty on which shall not exceed the Sum so deposited.

Or Goods to be taken to King's Warehouse; and in One Month may be sold.

XXV. And be it further enacted, That in default of perfect Entry within such Three Days, such Goods shall be taken to the King's Warehouse by the Officers of the Customs; and if the Importer shall not, within One Month after such landing, make perfect Entry or Entries of such Goods, and pay the Duties thereon, or on such Parts as can be entered for Home Use, together with Charges of Removal and of Warehouse Rent, such Goods shall be sold for the Payment of such Duties (or for Exportation, if they be such as cannot be entered for Home Use, or shall not be worth the Duties and Charges,) and for the Payment of such Charges; and the Overplus, if any, shall be paid to the Importer or Proprietor thereof.

East India Company may enter by Bill of Sight; and make perfect Entry within Three Months.

XXVI. Provided always, and be it further enacted, That it shall be lawful for the *East India* Company, without making the Proof herein-before required, to enter by Bill of Sight, to be landed and secured in such Manner as the Commissioners of His Majesty's Customs shall require, any Goods imported by them, and also any Goods imported by any other Person from Places within the Limits of the Charter of the said Company, with the Consent of such Person, upon Condition to cause perfect Entry to be made of such Goods within Three Months from the Date of the Importation thereof, either to warehouse the same or to pay the Duties thereon within the Times and in the Manner herein-after mentioned; (that is to say,) if such Goods be charged to pay Duty according to the Value, then to pay such Duty within Four Months from the Sale of the Goods; and if such Goods be charged to pay Duty according to the Number, Measure, or Weight thereof, then to pay One Moiety of such Duties within Six Calendar Months from the Time of the Importation of such Goods, and the other Moiety within Twelve Calendar Months from such Time; and such Goods shall be secured in such Places and in such Manner as the Commissioners of His Majesty's Customs shall require, until the same shall have been duly entered, and the Duties

Ad valorem Duties.

Rated Duties.

Entry.

Duties thereon shall have been duly paid, or until the same shall have been duly exported: Provided also, that it shall be lawful for any other Person who shall have imported any Goods from Places within the said Limits into the Port of *London* in like Manner to enter such Goods by Bill of Sight in his own Name, upon giving sufficient Security by Bond, to the Satisfaction of the Commissioners of His Majesty's Customs, with the like Conditions as are required of the said Company for making perfect Entries, and for the securing and the paying of Duties, provided such Goods be entered by such Bill of Sight to be warehoused in some Warehouse under the Superintendence of the said Company, and in which Goods imported by the said Company may be secured in manner before mentioned.

Private Importers may enter as the Company may, on Bond, provided Goods be secured in Company's Warehouses.

XXVII. And be it further enacted, That in default of perfect Entry within Three Months as aforesaid, or of due Entry and Payment of Duty within the Times and in the Manners herein-before respectively required, it shall be lawful for the Commissioners of His Majesty's Customs to cause any such Goods in respect of which such Default shall have been made to be sold for the Payment of such Duties, (or for Exportation, if they be such as cannot be entered for Home Use,) and for the Payment of all Charges incurred by the Crown in respect of such Goods; and the Overplus, if any, shall be paid to the Proprietor thereof.

In default of Payment of Duties, Goods to be sold.

XXVIII. And be it further enacted, That where any Package or Parcel shall have been landed by Bill of Sight, and any Goods or other Things shall be found in such Package or Parcel concealed in any way, or packed with Intent to deceive the Officers of His Majesty's Customs, as well all such Goods and other Things as the Package or Parcel in which they are found, and all other Things contained in such Package or Parcel, shall be forfeited.

Goods landed by Bill of Sight fraudulently concealed, forfeited.

XXIX. And be it further enacted, That the *East India* Company shall pay into the Hands of the Receiver General of the Customs every Sum of Money due from the said Company on account of the Duties of Customs at the respective Times when the same shall become due; and that the said Receiver General shall give to the said Company a Receipt for the Monies so paid, on the Account of the Collector of the Customs, which Receipt, when delivered to such Collector, shall be received by him as Cash.

East India Company to pay Duties to Receiver General.

XXX. And be it further enacted, That if any Goods which are rated to pay Duty according to the Number, Measure, or Weight thereof (except certain Goods herein-after mentioned) shall receive Damage during the Voyage, an Abatement of such Duties shall be allowed in proportion to the Damage so received; provided Proof be made to the Satisfaction of the Commissioners of His Majesty's Customs, or of any Officers of Customs acting therein under their Directions, that such Damage was received after the Goods were shipped Abroad in the Ship importing the same, and before they were landed in the United Kingdom; and provided Claim to such Abatement of Duties be made at the Time of the first Examination of such Goods.

Goods damaged on Voyage; Abatement of Duties. Proof by Master and Importer.

When Claim to be made.

XXXI. And

INWARDS.

Entry.

Officers to examine Damage, and state Proportion, or choose Two Merchants.

XXXI. And be it further enacted, That the Officers of the Customs shall thereupon examine such Goods with reference to such Damage, and may state the Proportion of Damage which, in their Opinion, such Goods have so received, and may make a proportionate Abatement of Duties; but if the Officers of Customs be incompetent to estimate such Damage, or if the Importer be not satisfied with the Abatement made by them, the Collector and Controller shall choose Two indifferent Merchants experienced in the Nature and Value of such Goods, who shall examine the same, and shall make and subscribe a Declaration, stating in what Proportion, according to their Judgment, such Goods are lessened in their Value by reason of such Damage, and thereupon the Officers of Customs may make an Abatement of the Duties according to the Proportion of Damage so declared by such Merchants.

No Abatement for certain Goods.

XXXII. Provided always, and be it further enacted, That no Abatement of Duties shall be made on account of any Damage received by any of the Sorts of Goods herein-after enumerated; (that is to say,)

Cocoa,	Pepper,	Figs,	Lemons,
Coffee,	Currants,	Tobacco,	and Wine.
Oranges,	Raisins,		

Returned Goods;

entered by Bill of Store;

if Property be not changed;

if Foreign Goods, Duties to be paid again;

or Goods may be warehoused.

Certain Goods may not be returned for Home Use.

XXXIII. And be it further enacted, That it shall be lawful to re-import into the United Kingdom from any Place, in a Ship of any Country, any Goods (except as herein-after excepted) which shall have been legally exported from the United Kingdom, and to enter the same by Bill of Store, referring to the Entry Outwards, and Exportation thereof, provided the Property in such Goods continue in the Person by whom or on whose Account the same have been exported, and that such Re-importation take place within Six Years from the Date of the Exportation; and if the Goods so returned be Foreign Goods, which had before been legally imported into the United Kingdom, the same Duties shall be payable thereon as would, at the Time of such Re-importation, be payable on the like Goods under the same Circumstances of Importation as those under which such Goods had been originally imported, or such Goods may be warehoused as the like Goods might be warehoused upon a first Importation thereof: Provided always, that the several Sorts of Goods enumerated or described in the Table following shall not be re-imported into the United Kingdom for Home Use upon the Ground that the same had been legally exported from thence, but that the same shall be deemed to be Foreign Goods, whether originally such or not, and shall also be deemed to be imported for the first Time into the United Kingdom; (that is to say,)

A TABLE OF GOODS EXPORTED WHICH MAY NOT BE RE-IMPORTED FOR HOME USE.

Corn, Grain, Meal, Flour, and Malt.
Hops.
Tobacco.
Tea.

Goods

INWARDS.
Entry.

Goods for which any Bounty or any Drawback of Excise had been received on Exportation, unless by special Permission of the Commissioners of His Majesty's Customs, and on Repayment of such Bounty or such Drawback.

All Goods for which Bill of Store cannot be issued in manner herein-after directed, except small Remnants of *British* Goods by special Permission of the Commissioners of His Majesty's Customs, upon Proof to their Satisfaction that the same are *British*, and had not been sold.

Bill of Store, by whom may be taken out;

XXXIV. And be it further enacted, That the Person in whose Name any Goods so re-imported were entered for Exportation shall deliver to the Searcher at the Port of Exportation an exact Account, signed by him, of the Particulars of such Goods, referring to the Entry and Clearance Outwards and to the Return Inwards of the same, with the Marks and Numbers of the Packages, both Inwards and Outwards; and thereupon the Searcher, finding that such Goods had been legally exported, shall grant a Bill of Store for the same; and if the Person in whose Name such Goods were entered for Exportation was not the Proprietor thereof, but his Agent, he shall declare upon Oath on such Bill of Store the Name of the Person by whom he was employed as such Agent; and if the Person to whom such returned Goods are consigned shall not be such Proprietor and Exporter, he shall make and subscribe a Declaration on such Bill of Store of the Name of the Person for whose Use such Goods have been consigned to him; and the real Proprietor, ascertained to be such, shall make and subscribe a Declaration upon such Bill of Store, to the Identity of the Goods so exported and so returned, and that he was at the Time of Exportation and of Re-importation the Proprietor of such Goods, and that the same had not during such Time been sold or disposed of to any other Person; and such Declaration shall be made before the Collectors or Controllers at the Ports of Exportation and of Importation respectively; and thereupon the Collector and Controller shall admit such Goods to Entry by Bill of Store, and grant their Warrant accordingly.

to be issued by Searcher.

Agent to declare Name of his Employer.

Consignee to declare who is Proprietor.

Proprietor to declare to Identity, and Property unchanged;

then Entry by Bill of Store to be granted.

Surplus Stores subject as Goods;

XXXV. And be it further enacted, That the surplus Stores of every Ship arriving from Parts beyond the Seas, in the United Kingdom or in the *Isle of Man*, shall be subject to the same Duties, and the same Prohibitions, Restrictions, and Regulations, as the like Sorts of Goods shall be subject to when imported by way of Merchandize; but if it shall appear to the Collector and Controller that the Quantity or Description of such Stores is not excessive or unsuitable, under all the Circumstances of the Voyage, it shall be lawful for them to permit such surplus Stores to be entered for the private Use of the Master, Purser, or Owner of such Ship, or of any Passenger of such Ship to whom any such surplus Stores may belong, on Payment of the proper Duties, or to be warehoused for the future Use of such Ship, although the same could not be legally imported by way of Merchandize.

if not excessive, may be entered for private Use; or be warehoused for Use of the Ship.

Goods from Plantations;

XXXVI. And be it further enacted, That no Goods shall be entered as being of or from any *British* Possession in *America* (if

INWARDS, *Entry.*

any Benefit attach to such Distinction) unless the Master of the Ship importing the same shall have delivered to the Collector or Controller a Certificate, under the Hand of the proper Officer of the Place where such Goods were taken on board, of the due Clearance of such Ship from thence, containing an Account of such Goods.

Master to deliver Plantation Clearance.

Certificate of Growth of Sugar, Coffee, Cocoa, Spirits, from Plantations.

XXXVII. And be it further enacted, That before any Sugar, Coffee, Cocoa, or Spirits shall be entered as being of the Produce of some *British* Possession in *America*, or the Island of *Mauritius*, the Master of the Ship importing the same shall deliver to the Collector or Controller a Certificate, under the Hand of the proper Officer of the Place where such Goods were taken on board, testifying that Proof had been made in manner required by Law that such Goods are of the Produce of some *British* Possession in *America*, or of the Island of *Mauritius*, stating the Name of the Place where such Goods were produced, and the Quantity and Quality of the Goods, and the Number and Denomination of the Packages containing the same, and the Name of the Ship in which they are laden, and of the Master thereof; and such Master shall also make and subscribe a Declaration before the Collector or Controller, that such Certificate was received by him at the Place where such Goods were taken on board, and that the Goods so imported are the same as are mentioned therein.

Master to declare to Certificate.

Certificate of Sugar from Limits of Charter;

XXXVIII. And be it further enacted, That before any Sugar shall be entered as being the Produce of any *British* Possession within the Limits of the *East India* Company's Charter, the Master of the Ship importing the same shall deliver to the Collector or Controller a Certificate under the Hand and Seal of the proper Officer at the Place where such Sugar was taken on board, testifying that Oath had been made before him, by the Shipper of such Sugar, that the same was really and *bonâ fide* the Produce of such *British* Possession; and such Master shall also make and subscribe a Declaration before the Collector or Controller, that such Certificate was received by him at the Place where such Sugar was taken on board, and that the Sugar so imported is the same as is mentioned therein.

Master to declare to Certificate.

Certificate of Wine, Produce of Cape of Good Hope;

XXXIX. And be it further enacted, That before any Wine shall be entered as being the Produce of the *Cape of Good Hope*, the Master of the Ship importing the same shall deliver to the Collector or Controller a Certificate under the Hand of the proper Officer of the *Cape of Good Hope* testifying that Proof had been made, in manner required by Law, that such Wine is of the Produce of the *Cape of Good Hope* or the Dependencies thereof, stating the Quantity and Sort of such Wine, and the Number and Denomination of the Packages containing the same; and such Master shall also make and subscribe a Declaration before the Collector or Controller, that such Certificate was received by him at the *Cape of Good Hope*, and that the Wine so imported is the same as is mentioned therein.

Master to declare to Certificate.

Goods of Guernsey, Jersey, &c.

XL. And be it further enacted, That it shall be lawful to import into the United Kingdom any Goods of the Produce or Manufacture of

INWARDS.

Entry.

of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, from the said Islands respectively, without Payment of any Duty (except in the Cases herein-after mentioned); and that such Goods shall not be deemed to be included in any Charge of Duties imposed by any Act hereafter to be made on the Importation of Goods generally from Parts beyond the Seas: Provided always, that such Goods may nevertheless be charged with any Proportion of such Duties as shall fairly countervail any Duties of Excise, or any Coast Duty, payable on the like Goods the Produce of the Part of the United Kingdom into which they shall be imported: Provided also, that such Exemption from Duty shall not extend to any Manufactures of the said Islands made from Materials the Produce of any Foreign Country, except Manufactures of Linen and Cotton made in and imported from the *Isle of Man*.

Duty-free; with Exceptions.

XLI. And be it further enacted, That before any Goods shall be entered as being the Produce of the said Islands (if any Benefit attach to such Distinction), the Master of the Ship or Vessel importing the same shall deliver to the Collector or Controller a Certificate from the Governor, Lieutenant Governor, or Commander in Chief of the Island from whence such Goods were imported, that Proof had been made, in manner required by Law, that such Goods were of the Produce of such Island, stating the Quantity and Quality of the Goods, and the Number and Denomination of the Packages containing the same; and such Master shall also make and subscribe a Declaration before the Collector or Controller, that such Certificate was received by him at the Place where such Goods were taken on board, and that the Goods so imported are the same as are mentioned therein.

Master to deliver Certificate of Produce, and declare to Certificate.

XLII. And be it further enacted, That it shall be lawful for the Lords Commissioners of His Majesty's Treasury, when and so long as they shall see fit, to permit any Goods the Produce of the *British* Possessions or Fisheries in *North America*, which shall have been legally imported into the Islands of *Guernsey* or *Jersey* direct from such Possessions, to be imported into the United Kingdom for Home Use direct from those Islands, under such Regulations as the said Commissioners shall direct, any thing in the Law of Navigation to the contrary notwithstanding.

Treasury may permit Produce of Colonial Fisheries to be imported from Guernsey, &c.

XLIII. And be it further enacted, That no Vessel arriving on the Coast of *England* from *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, wholly laden with Stone the Production thereof, shall be liable to be conducted or piloted by Pilots appointed and licensed by the Corporation of the Trinity House of *Deptford Strond*, any Law, Custom, or Usage to the contrary notwithstanding.

Vessels with Stone from Guernsey, &c. not to be piloted.

XLIV. And be it further enacted, That fresh Fish of every kind, of *British* taking and imported in *British* Ships, and fresh Lobsters and Turbots, however taken or in whatever Ship imported, and cured Fish of every kind, of *British* taking and curing, imported in *British* Ships, shall be imported free of all Duties, and shall not be deemed to be included in any Charge of Duty imposed by any Act hereafter to be made on the Importation of Goods generally; Provided

Fish, British taking and curing, and Lobsters and Turbots, free of Duty on Importation.

INWARDS.

Entry.

Declaration of Master.

vided always, that before any cured Fish shall be entered free of Duty, as being of such taking and curing, the Master of the Ship importing the same shall make and subscribe a Declaration before the Collector or Controller, that such Fish was actually caught and taken in *British* Ships, and cured by the Crews of such Ships, or by His Majesty's Subjects.

Certificate of Blubber, Train Oil, &c. British Colonial taking.

XLV. And be it further enacted, That before any Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins shall be entered as being the Produce of Fish or Creatures living in the Sea taken and caught wholly by His Majesty's Subjects usually residing in some Part of His Majesty's Dominions, and imported from some *British* Possession, the Master of the Ship importing the same shall deliver to the Collector or Controller a Certificate under the Hand of the proper Officer of such *British* Possession where such Goods were taken on board, (or if no such Officer be residing there, then a Certificate under the Hands of Two principal Inhabitants at the Place of Shipment,) notifying that Oath had been made before him or them, by the Shipper of such Goods, that the same were the Produce of Fish or Creatures living in the Sea taken wholly by *British* Vessels owned and navigated according to Law; and such Master shall also make and subscribe a Declaration before the Collector or Controller, that such Certificate was received by him at the Place where such Goods were taken on board, and that the Goods so imported are the same as mentioned therein; and the Importer of such Goods shall also make and subscribe a Declaration before the Collector or Controller, at the Time of Entry, that to the best of his Knowledge and Belief the same were the Produce of Fish or Creatures living in the Sea taken wholly by *British* Vessels in manner aforesaid.

Declaration of Master and Importer.

Before Entry of Blubber, &c. of British fishing, Master and Importer to make Declaration of the same.

XLVI. And be it further enacted, That before any Blubber, Train Oil, Spermaceti Oil, Head Matter, or Whale Fins, imported direct from the Fishery, shall be entered as being the Produce of Fish or Creatures living in the Sea taken and caught wholly by the Crews of Ships cleared out from the United Kingdom, or from one of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, the Master of the Ship importing such Goods shall make and subscribe a Declaration, and the Importer of such Goods (to the best of his Knowledge and Belief) shall make and subscribe a Declaration, that the same are the Produce of Fish or Creatures living in the Sea taken and caught wholly by the Crew of such Ship, or by the Crew of some other Ship (naming the Ship) cleared out from the United Kingdom, or from one of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man* (stating which).

Blubber from Greenland may be boiled, and entered as Oil imported, and be exported as such.

XLVII. And be it further enacted, That it shall be lawful upon the Return of any Ship from the *Greenland* Seas or *Davis's Straits* to the United Kingdom with any Blubber, being the Produce of Whales or other Creatures living in the Sea, for the Importers thereof to cause the same to be boiled into Oil at the Port of Importation, under the Care and Inspection of the proper Officers of the Customs; and the Oil so produced shall be admitted to Entry, and the Duties be paid thereon, as if imported in that State, and such Oil shall not afterwards,

afterwards, if the same come to be exported, be subject to Duty of Exportation as a Manufacture of the United Kingdom.

INWARDS.

Entry.

Importation direct.

XLVIII. And be it further enacted, That no Goods shall be deemed to be imported from any particular Place unless they be imported direct from such Place, and shall have been there laden on board the importing Ship, either as the first Shipment of such Goods, or after the same shall have been actually landed at such Place.

Salvor may sell Goods sufficient to defray Salvage.

XLIX. And be it further enacted, That it shall be lawful for the Owner or Salvor of any Property liable to the Payment of Duty saved from Sea, and in respect of which any Sum shall have been awarded under any Law at the Time in force, or in respect of which any Sum shall have been paid or agreed to be paid by the Owner thereof or his Agent, to the Salvors, to defray the Salvage of the same, to sell so much of the Property so saved as will be sufficient to defray the Salvage so awarded, or such other Sum so paid or agreed to be paid; and that upon the Production of an Award made in execution of any such Law to the Commissioners of His Majesty's Customs, or upon Proof to the Satisfaction of the said Commissioners that such Sum of Money has been paid, or has been agreed to be paid, the said Commissioners are hereby empowered and required to allow the Sale of such Property aforesaid, free from the Payment of all Duties to the Amount of such Sum so awarded, paid, or agreed to be paid, or to the Amount of such other Sum as to the said Commissioners shall seem just and reasonable: Provided always, that if such Owner or Salvor shall be dissatisfied with any Determination of the said Commissioners as to the Amount of such Property to be sold Duty-free, it shall be lawful for such Owner or Salvor to refer any such Determination of the said Commissioners to the Judgment and Revision of the High Court of Admiralty; and in that Case such Sale shall be suspended until the Decision of such Court shall have been had thereon.

Foreign Goods, derelict, &c. to be subject to same Duties as on Importation.

L. And be it further enacted, That all Foreign Goods, derelict, jetsam, flotsam, and wreck, brought or coming into the United Kingdom or into the *Isle of Man*, shall at all Times be subject to the same Duties as Goods of the like Kind imported into the United Kingdom respectively are subject to: Provided always, that if, for ascertaining the proper Amount of Duty so payable, any Question shall arise as to the Origin of any such Goods, the same shall be deemed to be of the Growth, Produce, or Manufacture of such Country or Place as the Commissioners of His Majesty's Customs shall upon Investigation by them determine: Provided also, that if any such Goods be of such Sorts as are entitled to Allowance for Damage, such Allowance shall be made under such Regulations and Conditions as the said Commissioners shall from Time to Time direct: Provided also, that all such Goods as cannot be sold for the Amount of Duty due thereon shall be delivered over to the Lord of the Manor or other Person entitled to receive the same, and shall be deemed to be unenumerated Goods, and shall be liable to and be charged with Duty accordingly.

If not worth their Duty, how to be treated.

INWARDS.

Entry.

Persons having such Goods in Possession, without Notice, liable to a Penalty of 100*l.*

LI. And be it further enacted, That if any Person shall have Possession of any such Goods, either on Land or within any Port in the United Kingdom, and shall not give Notice thereof to the proper Officer of the Customs within Twenty-four Hours after such Possession, or shall not on Demand pay the Duties due thereon, or deliver the same into the Custody of the proper Officer of the Customs, such Person shall forfeit the Sum of One hundred Pounds; and if any Person shall remove or alter in Quantity or Quality any such Goods, or shall open or alter any Package containing any such Goods, or shall cause any such Act to be done, or assist therein, before such Goods shall be deposited in a Warehouse in the Custody of the Officers of the Customs, every such Person shall forfeit the Sum of One hundred Pounds; and in default of the Payment of the Duties on such Goods within Eighteen Months from the Time when the same were so deposited, the same may be sold in like Manner and for the like Purposes as Goods imported may in such Default be sold: Provided always, that any Lord of the Manor having by Law just Claim to such Goods, or if there be no such Lord of the Manor, then the Person having Possession of the same, shall be at liberty to retain the same in his own Custody, giving Bond, with Two sufficient Sureties, to be approved by the proper Officer of the Customs, in Treble the Value of such Goods, for the Payment of the Duties thereon at the End of One Year and One Day, or to deliver such Goods to the proper Officer of the Customs in the same State and Condition as the same were in at the Time of taking possession thereof.

Lord of Manor or Salvor may retain such Goods on giving Bond for Payment of Duties.

Goods under Excise Permit Regulations.

LII. And whereas it may be expedient to subject some Sorts of Goods imported into the United Kingdom to certain internal Regulations and Restraints after the full Duties of Customs have been paid thereon, and to place such Regulations and Restraints under the Management of the Commissioners of Excise; be it therefore enacted, That no Goods which are subject to any Regulations of Excise shall be taken or delivered out of the Charge of the Officers of Customs (although the same may have been duly entered with them, and the full Duties due thereon may have been paid,) until such Goods shall also have been duly entered with the Officers of Excise, and Permit granted by them for Delivery of the same, nor unless such Permit shall correspond in all Particulars with the Warrant of the Officers of the Customs: Provided always, that such Entry shall not be received by the Officers of the Excise, nor such Permit granted by them, until a Certificate shall have been produced to them of the Particulars of the Goods, and of the Warrant for the same, under the Hand of the Officers of the Customs who shall have the Charge of the Goods: Provided also, that if upon any Occasion it shall appear necessary, it shall be lawful for the proper Officers of Excise to attend the Delivery of such Goods by the Officers of the Customs, and to require that such Goods shall be delivered only in their Presence; and it shall be lawful for such Officers of Excise to count, measure, gauge, or weigh any such Goods, and fully to examine the same, and to proceed in all respects relating to such Goods in such Manner as they shall be authorized

Officers of Excise may attend Delivery.

authorized or required by any Act for the Time being in force relating to the Excise.

INWARDS.

Entry.

Commissioners of Customs may direct certain Goods to be stamped.

LIII. And whereas by the Laws now in force certain Articles subject to an Inland Duty of Excise are required to be stamped, to denote the Payment of such Duty; and to prevent Fraud in the Evasion of such Duty, it is expedient that Foreign Articles of a similar Description, when imported into the United Kingdom, should be stamped with such Mark or Stamp as the Commissioners of His Majesty's Customs may deem necessary, in order to distinguish the Foreign from the *British* Article; be it therefore enacted, That it shall and may be lawful for the Commissioners of His Majesty's Customs, and they are hereby authorized, after any Goods have been entered at the Custom House, and before the same shall be discharged by the Officers, and delivered into the Custody of the Importer or his Agent, to mark or stamp such Goods in such Manner and Form as they may deem fit and proper for the Security of the Revenue, and by such Officer as they shall direct and appoint for that Purpose.

Orders for stamping Goods to be published.

LIV. And be it further enacted, That every Order made by the said Commissioners of His Majesty's Customs in respect of marking or stamping any Goods shall be published in the *London Gazette* and *Dublin Gazette*.

Penalty 200*l.* on forging such Stamps.

LV. And be it further enacted, That if any Person or Persons shall at any Time forge or counterfeit any Mark or Stamp to resemble any Mark or Stamp which shall be provided and used for the Purposes of this Act, or shall forge or counterfeit the Impression of any such Mark or Stamp, or shall sell or expose to Sale, or have in his, her, or their Custody or Possession, any Goods with a counterfeit Mark or Stamp, knowing the same to be counterfeit, or shall use or affix any such Mark or Stamp to any other Goods required to be stamped as aforesaid other than that to which the same was originally affixed, all and every such Offender or Offenders, and his, her, or their Aiders, Abettors, and Assistants, shall for every such Offence forfeit and pay the Sum of Two hundred Pounds.

Times and Places for landing Goods.

LVI. And be it further enacted, That no Goods whatever (except Diamonds, Bullion, fresh Fish of *British* taking and imported in *British* Ships, and Turbots and Lobsters,) shall be unshipped from any Ship arriving from Parts beyond the Seas, or landed or put on shore, but only on Days not being *Sundays* or Holidays, and in the Day-time, (that is to say,) from the First Day of *September* until the last Day of *March* between Sun-rising and Sun-setting, and from the last Day of *March* to the First Day of *September* between the Hours of Seven of the Clock in the Morning and Four of the Clock in the Afternoon; nor shall any Goods, except as aforesaid, be so unshipped or landed unless in the Presence or with the Authority of the proper Officer of the Customs; and such Goods, except as aforesaid, shall be landed at one of the legal Quays appointed by His Majesty for the landing of Goods, or at some Wharf, Quay, or Place appointed by the Commissioners of the Customs for the landing

INWARDS. *Entry.*

ing of Goods by Sufferance; and that no Goods, except as aforesaid, after having been unshipped shall be transhipped, or after having been put into any Boat or Craft to be landed shall be removed into any other Boat or Craft previously to their being duly landed, without the Permission or Authority of the proper Officer of the Customs.

Goods to be unshipped, &c. at the Expence of Importer.

LVII. And be it further enacted, That the unshipping, carrying, and landing of all Goods, and the bringing of the same to the proper Place after landing, for Examination or for weighing, and the putting of the same into the Scales, and the taking of the same out of and from the Scales after weighing, shall be performed by or at the Expence of the Importer.

Prohibitions and Restrictions absolute or modified.

LVIII. And be it further enacted, That the several Sorts of Goods enumerated or described in the Table following, denominated "A Table of Prohibitions and Restrictions Inwards," shall either be absolutely prohibited to be imported into the United Kingdom, or shall be imported only under the Restrictions mentioned in such Table, according as the several Sorts of such Goods are respectively set forth therein; (that is to say,)

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

A LIST of GOODS absolutely PROHIBITED to be IMPORTED.

Arms, Ammunition, and Utensils of War, by way of Merchandize, except by Licence from His Majesty, for furnishing His Majesty's public Stores only.

Beef, fresh or corned or slightly salted.

Books; *viz.*

—— first composed or written or printed in the United Kingdom, and printed or reprinted in any other Country, imported for Sale, except Books not reprinted in the United Kingdom within Twenty Years; or being Parts of Collections, the greater Parts of which had been composed or written Abroad.

Cattle, great.

Clocks and Watches of any Metal, impressed with any Mark or Stamp appearing to be or to represent any legal *British* Assay, Mark, or Stamp, or purporting by any Mark or Appearance to be of the Manufacture of the United Kingdom, or not having the Name and Place of Abode of some Foreign Maker Abroad visible on the Frame and also on the Face, or not being in a complete State, with all the Parts properly fixed in the Case.

Coin; *viz.*

—— False Money, or Counterfeit Sterling.

—— Silver, of the Realm, or any Money purporting to be such, not being of the established Standard in Weight or Fineness.

Fish of Foreign taking or curing, or in Foreign Vessels; except Turbots and Lobsters, Stock Fish, live Eels, Anchovies, Sturgeon, Botargo, and Caviare.

Gun-

Gunpowder; except by Licence from His Majesty, such Licence to be granted for the furnishing His Majesty's Stores only.
Lamb.
Malt.
Mutton.
Pork, fresh or corned or slightly salted.
Sheep.
Snuff-work.
Spirits from the *Isle of Man*.
Swine.
Tobacco Stalks stripped from the Leaf, whether manufactured or not.
Tobacco Stalk Flour.

LIST of GOODS subject to certain RESTRICTIONS on IMPORTATION.

China, Goods from, unless by the *East India* Company, and into the Port of *London*, during the Continuance of their exclusive Privileges of Trade.
East India; Goods of Places within the Limits of the *East India* Company's Charter, unless into such Ports as shall be approved of by the Lords of the Treasury, and declared by Order in Council to be fit and proper for such Importation.
Gloves of Leather, unless in Ships of 70 Tons or upwards, and in Packages containing 100 Dozen Pairs of such Gloves.
Hides, Skins, Horns, or Hoofs, or any other Part of Cattle or Beast, His Majesty may by Order in Council prohibit, in order to prevent any contagious Distemper.
Parts of Articles; *viz.*
——— Any distinct or separate Part of any Article not accompanied by the other Part or all the other Parts of such Article, so as to be complete and perfect, if such Article be subject to Duty according to the Value thereof.
Silk; Manufactures of Silk, being the Manufactures of *Europe*, unless into the Port of *London*, or into the Port of *Dublin* direct from *Bordeaux*, or into the Port of *Dover* direct from *Calais*, and unless in a Ship or Vessel of 70 Tons or upwards, or into the Port of *Dover* in a Vessel of the Burthen of 60 Tons at least, with Licence of the Commissioners of the Customs.
Spirits, not being perfumed or medicinal Spirits; *viz.*
——— All Spirits, unless in Ships of 70 Tons or upwards.
——— Rum of and from the *British* Plantations, if in Casks, unless in Casks containing not less than 20 Gallons.
——— All other Spirits, if in Casks, unless in Casks containing not less than 40 Gallons.
Tea; unless from the Place of its Growth, and by the *East India* Company, and into the Port of *London*, during the Continuance of their exclusive Privileges of Trade.
Tobacco and Snuff; *viz.*
——— unless in a Ship of the Burthen of 120 Tons or upwards.
——— Tobacco of and imported from the State of *Colombia*, and made up in Rolls, unless in Packages containing at least 320 lbs. Weight of such Rolls.

INWARDS.

Prohibitions and Restrictions.

Tobacco and Snuff—*continued.*

——— Segars, unless in Packages containing 100 lbs. Weight of Segars.

——— All other Tobacco and Snuff, unless in Hogsheads, Casks, Chests, or Cases, each of which shall contain of net Tobacco or Snuff at least 100 lbs. Weight if from the *East Indies*, or 450 lbs. Weight if from any other Place, and not packed in Bags or Packages within any such Hogshead, Cask, Chest, or Case, nor separated nor divided in any Manner whatever, except Tobacco of the Dominions of the *Turkish* Empire, which may be packed in inward Bags or Packages, or separated or divided in any Manner within the outward Package, provided such outward Package be a Hogshead, Cask, Chest, or Case, and contain 450 lbs. Net at least.

——— and unless the particular Weight of Tobacco or Snuff in each Hogshead, Cask, Chest, or Case, with the Tare of the same, be marked thereon.

——— and unless into the Ports of *London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Leith, Newcastle-upon-Tyne, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford,* and *Wexford.*

——— or into some other Port or Ports which may hereafter be appointed for such Purpose by the Lords Commissioners of His Majesty's Treasury; such Appointments in *Great Britain* being published in the *London Gazette*, and such Appointments in *Ireland* being published in the *Dublin Gazette.*

——— but any Ship wholly laden with Tobacco may come into the Ports of *Cowes* or *Falmouth* to wait for Orders, and there remain Fourteen Days, provided due Report of such Ship be made by the Master with the Collector or Controller of such Port.

And all Goods from the *Isle of Man*, except such as be of the Growth, Produce, or Manufacture thereof.

Forfeiture. And if any Goods shall be imported into the United Kingdom contrary to any of the Prohibitions or Restrictions mentioned in such Table in respect of such Goods, the same shall be forfeited.

But Goods may be warehoused for Exportation only, although prohibited.

LIX. Provided always, and be it further enacted, That any Goods, of whatsoever Sort, may be imported into the United Kingdom to be warehoused under the Regulations of any Act in force for the Time being for the warehousing of Goods, without Payment of Duty at the Time of the first Entry thereof, or notwithstanding that such Goods may be prohibited to be imported into the United Kingdom to be used therein, except the several Sorts of Goods enumerated or described in manner following; (that is to say,) Goods prohibited on account of the Package in which they are contained, or the Tonnage of the Ship in which they are laden; Tea and Goods from *China* in other than *British* Ships, or by other Persons than the *East India* Company during the Continuance of their exclusive Privileges of Trade; Gunpowder, Arms, Ammunition, or Utensils of War; dried or salted Fish, not being Stock Fish; infected Hides, Skins, Horns, Hoofs,

Exceptions.

Hoofs, or any other Part of any Cattle or Beast; counterfeit Coin or Tokens; Books first composed or written or printed and published in the United Kingdom, and reprinted in any other Country or Place; Copies of Prints first engraved, etched, drawn, or designed in the United Kingdom; Copies of Casts of Sculptures or Models first made in the United Kingdom; Clocks or Watches, being such as are prohibited to be imported for Home Use.

INWARDS.
Prohibitions and Restrictions.

LX. And be it further enacted, That if by reason of the Sort of any Goods, or of the Place from whence, or the Country, or Navigation of the Ship in which any Goods have been imported, they be such or be so imported as that they may not be used in the United Kingdom, they shall not be entered except to be warehoused, and it shall be declared upon the Entry of such Goods that they are entered to be warehoused for Exportation only.

Goods to be entered to be warehoused for Exportation only.

OUTWARDS.
General Provision.

LXI. And whereas it is expedient that the Officers of Customs should have full Cognizance of all Ships departing from any Port or Place in the United Kingdom or in the *Isle of Man* for Parts beyond the Seas, and of all Goods taken out of the United Kingdom or out of the *Isle of Man;* and it is therefore necessary to make Regulations for the entering and clearing outwards of all such Ships, and for the entering, clearing, and shipping of all such Goods; be it therefore enacted, That no Goods shall be shipped, or waterborne to be shipped, on board any Ship in any Port or Place in the United Kingdom or in the *Isle of Man*, to be carried to Parts beyond the Seas, before due Entry Outwards of such Ship and due Entry of such Goods shall have been made, and Cocket granted, nor before such Goods shall have been duly cleared for Shipment in manner herein-after directed; and that no Stores shall be shipped for the Use of any such Ship bound to Parts beyond the Seas, nor shall any Goods be deemed or admitted to be such Stores, except such as shall be borne upon the Victualling Bill duly granted for such Ship; and that no Goods shall be so shipped, or waterborne to be so shipped, except at such Times and Places, and in such Manner, and by such Persons, and under the Care of such Officers, as is and are herein-after directed; and all Goods and Stores which shall be shipped, or be waterborne to be shipped contrary hereto shall be forfeited.

Goods not to be shipped till Entry of Ship and Entry of Goods and Cocket granted; nor till cleared; nor Stores without Victualling Bill.

Proper Times and Places, and Officers; or forfeited.

LXII. And be it further enacted, That no Ship on board of which any Goods or Stores shall have been shipped in any Port in the United Kingdom or in the *Isle of Man* for Parts beyond the Seas shall depart from such Port until such Ship shall have been duly cleared Outwards for her intended Voyage, in manner herein-after directed, under Forfeiture of the Sum of One hundred Pounds by the Master of such Ship.

Ships to be cleared, or Master to forfeit 100*l.*

LXIII. And be it further enacted, That the Master of every Ship which is to depart from any Port in the United Kingdom or in the *Isle of Man*, for Parts beyond the Seas, shall, upon due Application made by him, receive from the Searcher a Victualling Bill for the Shipment of such Stores as he shall require, and as shall be allowed by the Collector and Controller, for the Use of such Ship, according to

Victualling Bill for Stores.

OUTWARDS.

to the Voyage upon which she is about to depart; and that no Articles taken on board any Ship shall be deemed to be Stores except such as shall be borne upon the Victualling Bill for the same.

Ship's Entry.

Master to deliver Certificate of Clearance of last Voyage, and to make Entry Outwards.

Particulars of Entry.

LXIV. And be it further enacted, That the Master of every Ship in which any Goods are to be exported from the United Kingdom or from the *Isle of Man* to Parts beyond the Seas shall, before any Goods be taken on board, deliver to the Collector or Controller a Certificate from the proper Officer of the Clearance Inwards or Coastwise of such Ship of her last Voyage, specifying what Goods, if any, have been reported Inwards for Exportation, and shall also deliver to the Collector or Controller an Account, signed by the Master or his Agent, of the Entry Outwards of such Ship for her intended Voyage, setting forth the Name and Tonnage of the Ship, the Name of the Place to which she belongs if a *British* Ship, or of the Country if a Foreign Ship, the Name of the Master, and the Name or Names of the Place or Places for which she is bound, if any Goods are to be shipped for the same, and the Name of the Place in such Port at which she is to take in her Lading for such Voyage; and if such Ship shall have commenced her Lading at some other Port, the Master shall state the Name of any Port at which any Goods have been laden, and shall produce a Certificate from the Searcher that the Cockets for such Goods have been delivered to him; and the Particulars of such Account shall be written and arranged in such Form and Manner as the Collector and Controller shall require; and such Account shall be the Entry Outwards of such Ship, and shall be entered in a Book to be kept by the Collector, for the Information of all Parties interested; and if any Goods be taken on board any Ship before she shall have been entered Outwards, the Master shall forfeit the Sum of One hundred Pounds: Provided always, that where it shall become necessary to lade any heavy Goods on board any Ship before the whole of the Inward Cargo is discharged, it shall be lawful for the Collector and Controller to issue a Stiffning Order for that Purpose, previous to the Entry Outwards of the Ship.

Entry of Goods.

Bill of the Entry to be delivered.

Particulars.

Payment of Duties.

Cocket to be granted.

LXV. And be it further enacted, That the Person entering Outwards any Goods to be exported to Parts beyond the Seas, from any Port in the United Kingdom or in the *Isle of Man*, shall deliver to the Collector or Controller a Bill of the Entry thereof, fairly written in Words at Length, expressing the Name of the Ship and of the Master, and of the Place to which the Goods are to be exported, and of the Person in whose Name the Goods are to be entered, and the Quantities and proper Denominations or Descriptions of the several Sorts of Goods, and shall pay down any Duties which may be due upon the Exportation of any such Goods; and such Person shall also deliver at the same Time One or more Duplicates of such Bill, in which all Sums and Numbers may be expressed in Figures; and the Particulars to be contained in such Bill shall be written and arranged in such Form and Manner, and the Number of such Duplicates shall be such, as the Collector and Controller shall require; and thereupon the Collector and Controller shall cause a Cocket

OUTWARDS.

Cocket to be written for such Goods, making it known that such Goods have been so entered; and every Cocket shall be signed by such Collector and Controller, and be delivered to the Person who shall have made such Entry, and such Person shall keep and be responsible for the proper Use of the same.

Person entering Goods responsible for Cocket.

LXVI. And be it further enacted, That if any Drawback or Bounty be allowable upon the Exportation of any such Goods, or any Duty be payable thereon, or any Exemption from Duty claimed, or if any such Goods be exportable only according to some particular Rule or Regulation, or under some Restriction or Condition, or for some particular Purpose or Destination, such Goods shall be entered and cleared for Shipment by such Denominations or Descriptions as are used, mentioned, or referred to in the granting of such Drawback or Bounty, or in the levying of such Duty, or granting such Exemption, or in the directing of such Rules, Regulations, Restrictions, Conditions, Purpose, or Destination; and if the Goods in such Entry are charged to pay Duty according to the Value thereof, such Value shall be stated in the Entry, and shall be affirmed by the Declaration of the Exporter or his known Agent, to be made upon the Entry, and attested by his Signature; and if any Person shall make such Declaration, not being the Exporter of such Goods, nor his Agent duly authorized by him, such Person shall forfeit the Sum of One hundred Pounds; and such Declaration shall be made in Manner and Form following, and shall be binding upon the Person making the same; (that is to say,)

Goods for Drawback or Bounty; Duty Goods; Goods under Restriction; Ad valorem Goods. Declaration of Value.

'I *A. B.* of [*Place of Abode*] do hereby declare, That I am the Exporter of the Goods mentioned in this Entry, [*or*, that I am duly authorized by him,] and I do enter the same at the Value of . Witness my Hand the Day of . *A. B.*'

Form of Declaration.

LXVII. And be it further enacted, That if upon Examination it shall appear to the Officers of the Customs that such Goods are not valued according to the true Value thereof, the same may be detained, and (within Two Days) taken and disposed of for the Benefit of the Crown, in like Manner as is herein-before provided in respect of Goods imported, except that no Sum in addition to the Amount of the Valuation and the Duties paid shall be paid to the Exporter or Proprietor of the Goods.

Goods undervalued detained.

LXVIII. And be it further enacted, That the Person intending to enter Outwards any Foreign Goods for Drawback, at any other Port than that at which the Duties Inwards on such Goods had been paid, shall first deliver to the Collector or Controller of the Port where the Duties on such Goods were paid Two or more Bills, as the Case may require, of the Particulars of the Importation of such Goods, and of the Entry Outwards intended to be made; and thereupon such Collector and Controller, finding such Bills to agree with the Entry Inwards, shall write off such Goods from the same, and shall issue a Certificate of such Entry, with such Particulars thereof as shall be necessary for the Computation of the Drawback allowable on such Goods, and setting forth in such Certificate the Destination of

For Drawback, or from Warehouse, or Duties to be first paid. Manner of Entry. Certificate Inwards. Particulars.

OUTWARDS.

Entry of Goods.

of the Goods, and the Person in whose Name they are to be entered for Exportation, and also the Name of such other Port; and such Certificate, together with Two or more Bills of the same, as the Case may require, in which all Sums and Numbers may be expressed in Figures, being delivered to the Collector or Controller of the Port from which the Goods are to be exported, shall be the Entry Outwards of such Goods; and such Collector and Controller shall thereupon cause a Cocket to be written and delivered for such Goods, in manner herein-before directed.

Coals Export Bond to Isle of Man and British Possessions.

LXIX. And be it further enacted, That no Cocket shall be granted for the Exportation of any Coals to the *Isle of Man*, or to any *British* Possession, until the Exporter thereof shall have given Security by Bond in a penal Sum of Forty Shillings the Chaldron, with Condition that the same shall be landed at the Place for which they shall be exported, or otherwise accounted for to the Satisfaction of the Commissioners of the Customs; and also with Condition to produce (within such Time as the said Commissioners shall require, to be expressed in such Bond) a Certificate of the landing of such Coals at such Place, under the Hand of the Collector or Controller or other proper Officer at such Place: Provided always, that the Bond so to be given in respect of Coals shall not be liable to any Duty of Stamps.

Clearance of Goods.

Packages to be indorsed on Cocket.

Marks and Numbers and total Quantities.

Bounty, Drawback, or Duty Goods, or Goods under particular Conditions.

Goods not cleared forfeited.

LXX. And be it further enacted, That before any Part of the Goods for which any Cocket shall have been granted shall be shipped or waterborne to be shipped, the same shall be duly cleared for Shipment with the Searcher; and before any Goods be cleared for Shipment, the Particulars of the Goods for each Clearance shall be indorsed on such Cocket, together with the Number and Denomination or Description of the respective Packages containing the same; and in the Margin of each such Indorsement shall be delineated the respective Marks and Numbers of such Packages; and to each such Indorsement shall be subjoined, in Words at Length, an Account of the total Quantities of each Sort of Goods intended in such Indorsement, and the total Number of each Sort of Package in which such Goods are contained, distinguishing such Goods, if any, as are to be cleared for any Bounty or Drawback of Excise or Customs, and also such Goods, if any, as are subject to any Duty on Exportation, or entitled to any Exemption from such Duty, and also such Goods, if any, as can only be exported by virtue of some particular Order or Authority, or under some particular Restriction or Condition, or for some particular Purpose or Destination; and all Goods shipped or waterborne to be shipped, not being duly cleared as aforesaid, shall be forfeited.

Cocket indorsed.

Shipping Bill.

Order of Searcher for Shipment.

LXXI. And be it further enacted, That the Person clearing such Goods for Shipment shall upon each Occasion produce the Cocket so indorsed to the Searcher, and shall also deliver a Shipping Bill or Copy of such Indorsement, referring by Names and Date to the Cocket upon which such Indorsement is made, and shall obtain the Order of the Searcher for the Shipment of such Goods; and the Particulars to be contained in such Indorsement and in such Shipping Bill

OUTWARDS.

Clearance of Goods.

Bill shall be written and arranged in such Form and Manner as the Collector and Controller shall require.

Coals brought Coastwise may be exported without landing.

LXXII. And be it further enacted, That if any Coals shall have been brought Coastwise from one Port of the United Kingdom to another, and the Master shall be minded to proceed with such Coals or any Part of them to Parts beyond the Seas, it shall be lawful for such Master to enter such Ship and such Coals Outwards for the intended Voyage without first landing the Coals intended for Exportation, provided the Officers of the Customs shall be satisfied that the Quantity of Coals left on board does not exceed the Quantity so entered Outwards.

Export of Free Goods.

Account of Value to be delivered to the Searcher.

LXXIII. And in order that correct Accounts may be taken of the Value of the Exports of Free Goods; be it further enacted, That upon the Clearance for Shipment of any Goods the Produce or Manufacture of the United Kingdom, not liable to any Export Duty, an Account, containing an accurate Specification of the Quantity, Quality, and Value of such Goods, together with a Declaration to the Truth of the same, signed by the Exporter or his known Agent, shall be delivered to the Searcher by the Person clearing such Goods; and if such Declaration be false, the Person signing the same shall forfeit the Sum of Twenty Pounds; and that it shall be lawful for the Searcher to call for the Invoice, Bills of Parcels, and such other Documents relating to the Goods as he may think necessary for ascertaining the true Value of the same: Provided always, that if such Exporter or Agent shall make and subscribe a Declaration before the Collector or Controller, that the Value of the Goods cannot be ascertained in Time for the Shipment of the same, and such Declaration shall be delivered to the Searcher at the Time of Clearance, a further Time of Three Months shall be allowed for the Delivery of such separate Shipping Bill, on failure whereof such Exporter or Agent shall forfeit the Sum of Twenty Pounds.

Goods for Excise Drawback.

Notice to Officer of Excise.

Excise Order to Searcher.

Shipment certified.

LXXIV. And be it further enacted, That no Drawback of Excise shall be allowed upon any Goods so cleared, unless the Person intending to claim such Drawback shall have given due Notice to the Officer of Excise, in Form and Manner required by any Law in force relating to the Excise, and shall have obtained and have produced to the Searcher at the Time of clearing such Goods a proper Document under the Hand of the Officer of Excise, containing the necessary Description of the Goods for which such Drawback is to be claimed; and if the Goods to be cleared and shipped under the Care of the Searchers shall, upon Examination, be found to correspond in all respects with the Particulars of the Goods contained in such Document, and such Goods shall be duly shipped and exported, the Searcher shall, if required, certify such Shipment upon such Document, and shall transmit the same to the Officer of Excise.

Officer of Excise may attend Examination.

LXXV. And be it further enacted, That it shall be lawful for the Officer of Excise, if he see fit, to attend and assist at such Examination, and to mark or seal the Packages, and to keep joint Charge of the same, together with the Searcher, until the same shall have been finally

OUTWARDS.

finally delivered by him into the sole Charge of the Searcher, to be shipped and exported under his Care.

Clearance of Goods.

Goods for Duty, Bounty, or Drawback, &c. brought for Shipment.

LXXVI. And be it further enacted, That if any Goods which are subject to any Duty or Restriction in respect of Exportation, or if any Goods which are to be shipped for any Drawback or Bounty, shall be brought to any Quay, Wharf, or other Place, to be shipped for Exportation, and such Goods shall not agree with the Indorsement on the Cocket, or with the Shipping Bill, the same shall be forfeited; and if any Goods prohibited to be exported be found in any Package brought as aforesaid, such Package and every thing contained therein shall be forfeited.

Searcher may open any Package; but if correct, must repack.

LXXVII. And be it further enacted, That it shall be lawful for the Searcher to open all Packages, and fully to examine all Goods shipped or brought for Shipment at any Place in the United Kingdom or in the *Isle of Man;* and if the Goods so examined shall be found to correspond in all respects with the Cocket and Clearance purporting to be for the same, such Goods shall be repacked at the Charge of such Searcher, who may be allowed such Charge by the Commissioners of the Customs, if they shall see fit so to do.

Clearance of Ship.

Content to be delivered to Searcher.

Particulars.

LXXVIII. And be it further enacted, That before any Ship shall be cleared Outwards at any Port in the United Kingdom or in the *Isle of Man*, for Parts beyond the Seas, with any Goods shipped on board the same in such Port, the Master shall deliver a Content of such Ship to the Searcher, setting forth the Name and Tonnage of such Ship, and the Place or Places of her Destination, and the Name of the Master, and also an Account of the Goods shipped on board, and of the Packages containing such Goods, and of the Marks and Numbers upon such Packages, and a like Account of the Goods on board, if any, which had been reported Inwards for Exportation in such Ship, so far as any of such Particulars can be known by him;

Cockets to be delivered by Shippers to Searcher to be filed.

and also, before the Clearance of such Ship, the Cockets, with the Indorsements and Clearances thereon for the Goods shipped, shall be finally delivered by the respective Shippers of such Goods to the Searcher, who shall file the same together, and shall attach with a Seal a Label to the File, showing the Number of Cockets contained in the File, and shall compare the Particulars of the Goods in the Cockets with the Particulars of the Goods in such Content, and shall attest the Correctness thereof by his Signature

Master to declare to Content.

on the Label and on the Content; and the Master of the Ship shall make and sign a Declaration before the Collector or Controller to the Truth of such Content, and shall also answer to the Collector or Controller such Questions concerning the Ship, the Cargo,

Clearance notified on Content, on File, and on Victualling Bill, and in Book.

and the intended Voyage, as shall be demanded of him; and thereupon the Collector or Controller shall clear such Ship for her intended Voyage, and shall notify such Clearance and the Date thereof upon the Content, and upon the Label to the File of Cockets, and upon the Victualling Bill, and also in the Book of Ships Entries Outwards, for the Information of all Parties interested, and shall transmit the Content, and the Cockets, and the Victualling Bill to the Searcher; and the Particulars to be contained in such Content shall

shall be written and arranged in such Form and Manner as the Collector and Controller shall require.

OUTWARDS.

Clearance of Ship.

File of Cockets and Victualling Bill delivered to Master as the Clearance.

LXXIX. And be it further enacted, That the File of Cockets and the Victualling Bill shall thereupon be delivered by the Searcher to the Master of such Ship, at such Station within the Port and in such Manner as shall be appointed by the Commissioners of His Majesty's Customs for that Purpose; and such File of Cockets and Victualling Bill, so delivered, shall be kept by the Master of such Ship as the Authority for departing from the Port with the several Parcels and Packages of Goods and of Stores on board, so far as they shall agree with the Particulars in the Indorsements on such Cockets or with such Victualling Bill.

In Ballast.

Master to answer.

Clearance notified on Victualling Bill and in Book.

LXXX. And be it further enacted, That if any Ship is to depart in Ballast from the United Kingdom or from the *Isle of Man* for Parts beyond the Seas, having no Goods on board except the Stores of such Ship borne upon the Victualling Bill, or any Goods reported Inwards for Exportation in such Ship, the Master of such Ship shall, before her Departure, answer to the Collector or Controller such Questions touching her Departure and Destination as shall be demanded of him; and thereupon the Collector or Controller shall clear such Ship in Ballast, and shall notify such Clearance and the Date thereof on the Victualling Bill, and also in the Book of Ships Entries Outwards, for the Information of all Parties interested; and such Victualling Bill shall be kept by the Master of such Ship as the Clearance of the same.

Part of former Cargo reported for Exportation.

Copy of Report to be the Clearance.

LXXXI. And be it further enacted, That if there be on board any Ship any Goods of the Inward Cargo which were reported for Exportation in the same, the Master shall, before Clearance Outwards of such Ship from any Port in the United Kingdom or in the *Isle of Man*, deliver to the Searcher a Copy of the Report Inwards of such Goods, certified by the Collector and Controller; and such Copy, being found to correspond with the Goods so remaining on board, shall be the Authority to the Searcher to pass such Ship with such Goods on board; and being signed by the Searcher, and filed with the Cockets, shall be the Clearance of the Ship for those Goods.

If any Passengers, Master may enter Baggage in his Name.

Ship with Baggage only deemed to be in Ballast.

LXXXII. And be it further enacted, That if any Passengers are to depart in any Ship from the United Kingdom or from the *Isle of Man* for Parts beyond the Seas, it shall be lawful for the Master of such Ship to pass an Entry and to receive a Cocket in his Name for the necessary personal Baggage of all such Passengers, and duly to clear such Baggage for Shipment in their Behalf, stating in such Clearances the Particulars of the Packages and the Names of the respective Passengers; and if such Ship is to take no other Goods than the necessary personal Baggage of Passengers actually going the Voyage, it shall be lawful for such Master to enter such Ship Outwards in Ballast for Passengers only; and if no other Goods than such Baggage duly entered and cleared be taken on board such Ship, the same shall be deemed to be a Ship in Ballast, notwithstanding

OUTWARDS.

Clearance of Ship.

standing such Baggage, and shall be described in the Clearance, on the Content and on the Label to the Cocket or Cockets, and on the Victualling Bill and in the Book of Ships Entries, as a Ship cleared in Ballast, except as to the necessary personal Baggage of Passengers going the Voyage.

In Ballast. Master may enter Goods for private Use of Self and Crew.

LXXXIII. And be it further enacted, That if the Master and Crew of any Foreign Ship which is to depart in Ballast from the United Kingdom for Parts beyond the Seas shall be desirous to take on board Chalk Rubbish by way of Ballast, to take with them for their private Use any small Quantities of Goods of *British* Manufacture, it shall be lawful for such Master, without entering such Ship Outwards, to pass an Entry in his Name, and receive a Cocket free of any Export Duty for all such Goods, under the general Denomination of *British* Manufactures not prohibited to be exported, being for the Use and Privilege of the Master and Crew, and not being of greater Value than in the Proportion of Twenty Pounds for the Master, and Ten Pounds for the Mate, and Five Pounds for each of the Crew, and stating that the Ship is in Ballast; and the Master shall duly clear such Goods for Shipment in behalf of himself and Crew, stating in such Clearances the Particulars of the Goods and Packages, and the Names of the Crew who shall jointly or severally take any of such Goods under this Privilege; and such Ship shall be deemed to be a Ship in Ballast, and be cleared as such, and without a Content, notwithstanding such Goods or such Cocket or Cockets; and such Clearance shall be notified by the Collector or Controller on the Label to the Cocket or Cockets, and on the Victualling Bill, and in the Book of Ships Entries, as a Clearance in Ballast, except as to the Privilege of the Master and Crew.

Privilege; 20*l.* Master, 10*l.* Mate, 5*l.* Crew.

Master to clear the Goods.

Ship to be deemed in Ballast.

Officers may board any Ship after Clearance.

LXXXIV. And be it further enacted, That it shall be lawful for the Officers of the Customs to go on board any Ship after Clearance Outwards, within the Limits of any Port in the United Kingdom or in the *Isle of Man*, or within Four Leagues of the Coast thereof, and to demand the File of Cockets and the Victualling Bill, and if there be any Goods or Stores on board not contained in the Indorsements on the Cockets nor in the Victualling Bill, such Goods or Stores shall be forfeited; and if any Goods contained in such Indorsements be not on board, the Master shall forfeit the Sum of Twenty Pounds for every Package or Parcel of Goods contained in such Indorsements and not on board; and if any Cocket be at any Time falsified, the Person who shall have falsified the same, or who shall have wilfully used the same, shall forfeit the Sum of One hundred Pounds.

Goods on Cockets and not on board. Penalty.

Cocket falsified. Penalty.

Ships to bring to at Stations.

LXXXV. And be it further enacted, That every Ship departing from any Port in the United Kingdom or in the *Isle of Man* shall bring to at such Stations within the Port as shall be appointed by the Commissioners of His Majesty's Customs for the landing of Officers from such Ships, or for further Examination previous to such Departure.

Debenture Goods.

LXXXVI. And be it further enacted, That no Drawback or Bounty shall be allowed upon the Exportation from the United Kingdom

OUTWARDS.

Debenture Goods.

dom of any Goods unless such Goods shall have been entered in the Name of the Person who was the real Owner thereof at the Time of Entry and shipping, or of the Person who had actually purchased and shipped the same, in his own Name and at his own Liability and Risk, on Commission, according to the Practice of Merchants, and who was and shall have continued to be entitled in his own Right to such Drawback or Bounty, except in the Cases herein-after provided for.

Entry in Name of real Owner, or of the Commission Merchant.

LXXXVII. And be it further enacted, That such Owner or Commission Merchant shall make and subscribe a Declaration upon the Debenture that the Goods mentioned therein have been actually exported, and have not been re-landed and are not intended to be re-landed in any Part of the United Kingdom, nor in the *Isle of Man*, (unless entered for the *Isle of Man*,) nor in the Islands of *Faro* or *Ferro*, and that he was the real Owner thereof at the Time of Entry and shipping, or that he had purchased and shipped the said Goods in his own Name and at his own Liability and Risk, on Commission, as the Case may be, and that he was and continued to be entitled to the Drawback or Bounty thereon in his own Right: Provided always, that if such Owner or Merchant shall not have purchased the Right to such Drawback or Bounty he shall declare under his Hand upon the Entry and upon the Debenture the Person who is entitled thereto, and the Name of such Person shall be stated in the Cocket and in the Debenture; and the Receipt of such Person on the Debenture shall be the Discharge for such Drawback or Bounty.

Declaration to Exportation, and to Property, and to Right to Drawback or Bounty.

If Drawback, &c. be not purchased, Name of Person entitled to be declared.

LXXXVIII. And be it further enacted, That if such Owner or Merchant shall be resident in some Part of the United Kingdom being more than Twenty Miles from the Custom House of the Port of Shipment, he may appoint any Person to be his Agent to make and pass his Entry, and to clear and ship his Goods, and to receive for him the Drawback or Bounty payable on his Debenture, if payable to him, provided the Name of such Agent and the Residence of such Owner or Merchant be subjoined to the Name of such Owner or Merchant in the Entry and in the Cocket for such Goods; and such Agent, being duly informed, shall make Declaration upon the Entry, if any be necessary, and also upon the Debenture, in behalf of such Owner or Merchant, to the Effect before required of such Owner or Merchant, and shall answer such Questions touching his Knowledge of the Exportation of such Goods and the Property therein, and of the Right to the Drawback or Bounty, as shall be demanded of him by the Collector or Controller; and if any such Goods be exported by any Corporation or Company trading by a Joint Stock, it shall be lawful for them to appoint any Person to be their Agent for the like Purposes and with the like Powers to act in their Behalf.

Agent may pass Entry, and receive Drawback, and make the Declaration, and answer Questions for Owner not resident.

Joint Stock Company.

LXXXIX. And be it further enacted, That if any Goods which are to be exported for Drawback be the Property of any Person residing Abroad, having been consigned by the Owner thereof to some Person as his Agent residing in the United Kingdom, to be exported through the same to Parts beyond the Seas, by such Agent, upon account of such Owner, it shall be lawful for such Person, (being

Property of Persons Abroad consigned here to an Agent, and exported by him on account of Owner.

OUTWARDS. *Debenture Goods.*

(being the Consignee by whom and in whose Name the Duties Inwards on such Goods had been paid, or his legal Representative,) in like Manner, as Agent for such Owner, to enter, clear, and ship such Goods for him, and upon like Conditions to receive for him the Drawback payable thereon.

Shipment within Three Years, and Payment within Two Years.

Damaged Goods no Drawback.

Forfeiture.

Penalty.

XC. And be it further enacted, That no Drawback shall be allowed upon the Exportation of any Goods unless such Goods be shipped within Three Years after the Payment of the Duties Inwards thereon, and that no Debenture for any Drawback or Bounty allowed upon the Exportation of any Goods shall be paid after the Expiration of Two Years from the Date of the Shipment of such Goods, and that no Drawback shall be allowed upon any Goods which by reason of Damage or Decay shall have become of less Value for Home Use than the Amount of such Drawback; and all Goods so damaged which shall be cleared for any Drawback shall be forfeited, and the Person who caused such Goods to be so cleared shall forfeit the Sum of Two hundred Pounds, or Treble the Amount of the Drawback in such Case, at the Election of the Commissioners of the Customs.

Issuing and passing Debenture.

XCI. And be it further enacted, That for the Purpose of computing and paying any Drawback or Bounty payable upon any Goods duly entered, shipped, and exported, a Debenture shall, in due Time after such Entry, be prepared by the Collector and Controller, certifying in the first instance the Entry Outwards of such Goods; and so soon as the same shall have been duly exported, and a Notice containing the Particulars of the Goods shall have been delivered by the Exporter to the Searcher, the Shipment and Exportation thereof shall be certified to the Collector and Controller, upon such Debenture, by the Searcher, and the Debenture shall thereupon be computed and passed with all convenient Dispatch, and be delivered to the Person entitled to receive the same.

Certificate of landing in Isle of Man.

XCII. And be it further enacted, That no Drawback or Bounty shall be allowed for any Goods exported from the United Kingdom to the *Isle of Man* until a Certificate shall be produced from the Collector and Controller of the Customs of the *Isle of Man* of the due landing of such Goods.

Press-packing, and Declaration of Packer.

XCIII. And be it further enacted, That no Drawback or Bounty shall be allowed for any Goods exported from the United Kingdom in Bales cleared as being press-packed, unless the Quantities and Qualities of the Goods in each of such Bales shall be verified by the Master Packer thereof, or, in case of unavoidable Absence, by the Foreman of such Packer, having Knowledge of the Contents of the Bales, by Declaration made and subscribed upon the Cocket before the Collector or Controller; or if such Packer reside more than Ten Miles from the Port, then by Declaration made and subscribed, upon an Account of such Goods, before a Magistrate or Justice of the Peace for the County or Place where such Packer shall reside; and if such Bales be not cleared as being press-packed, then the Searcher, having opened any such Bale, shall not be required to repack the same at his Charge.

XCIV. And

OUTWARDS.

Debenture Goods.

Licensed Lightermen only to ship debenture or warehoused Goods.

Commissioners may grant Licence and require Bond.

Licences in force.

XCIV. And be it further enacted, That no Goods cleared for Drawback or Bounty, or from the Warehouse, shall be carried waterborne, to be put on board any Ship for Exportation from the United Kingdom, by any Person, unless such Person shall be authorized for that Purpose by Licence under the Hands of the Commissioners of the Customs; and that, before granting such Licence, it shall be lawful for the said Commissioners to require such Security by Bond for the faithful and incorrupt Conduct of such Person as they shall deem necessary; and that after granting such Licence it shall be lawful for the said Commissioners to revoke the same, if the Person to whom the same shall have been granted shall be convicted of any Offence against the Laws relating to the Customs or Excise: Provided always, that all such Licences which shall be in force at the Time of the Commencement of this Act shall continue in force as if the same had been afterwards granted under the Authority of this Act.

Warehouse or Debenture Goods not exported, or if relanded, or carried to Guernsey, &c without Entry, forfeited.

XCV. And be it further enacted, That if any Goods which have been taken from the Warehouse to be exported from the same, or any Goods which have been cleared to be exported for any Drawback or Bounty, shall not be duly exported to Parts beyond the Seas, or shall be re-landed in any Part of the United Kingdom, (such Goods not having been duly re-landed or discharged as short-shipped under the Care of the proper Officers,) or shall be landed in the Islands of *Faro* or *Ferro*, or shall be carried to any of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, (not having been duly entered, cleared, and shipped to be exported directly to such Island,) the same shall be forfeited, together with the Ship from or by which the same had been so re-landed, landed, or carried, and any other Ship, Vessel, Boat, or Craft which may have been used in so re-landing, landing, or carrying such Goods; and any Person by whom or by whose Orders or Means such Goods shall have been so taken or cleared, or so re-landed, landed, or carried, shall forfeit a Sum equal to Treble the Value of such Goods.

Drawback of Duties on Wine allowed for Officers in the Navy.

XCVI. And be it further enacted, That a Drawback of the whole of the Duties of Customs shall be allowed for Wine intended for the Consumption of Officers of His Majesty's Navy, on board such of His Majesty's Ships in actual Service as they shall serve in, not exceeding the Quantities of Wine, in any One Year, for the Use of such Officers, herein-after respectively mentioned; (that is to say,)

	Gallons.
For every Admiral - - - - - - -	1,260
—— Vice-Admiral - - - - - -	1,050
—— Rear-Admiral - - - - - -	840
—— Captain of the First and Second Rate -	630
—— Captain of the Third, Fourth, and Fifth Rate - - - - - - - - -	420
—— Captain of an inferior Rate - - -	210
—— Lieutenant, and other Commanding Officer, and for every Marine Officer -	105

Provided always, that such Wine be shipped only at one of the Ports herein-after mentioned; (that is to say,) *London*, *Rochester*, *Deal*, *Dover*,

OUTWARDS. *Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith,* or *Glasgow.*

Debenture Goods.

Persons entering such Wine for Drawback to declare the Name and Rank of Officer claiming same.

XCVII. And be it further enacted, That the Person entering such Wine, and claiming the Drawback for the same, shall state in the Entry and declare on the Debenture the Name of the Officer for whose Use such Wine is intended, and of the Ship in which he serves; and such Wine shall be delivered into the Charge of the Officers of the Customs at the Port of Shipment, to be secured in the King's Warehouse until the same shall be shipped under their Care; and such Officers having certified upon the Debenture the Receipt of the Wine into their Charge, the Debenture shall be computed and passed, and be delivered to the Person entitled to receive the same.

Officers leaving the Service, &c. such Wine permitted to be transferred to others.

XCVIII. And be it further enacted, That if any such Officer shall leave the Service or be removed to another Ship, it shall be lawful for the Officers of the Customs at any of the Ports before mentioned to permit the Transfer of any such Wine from one Officer to another, as Part of his Proportion, whether on board the same Ship or another, or the Transhipment from one Ship to another for the same Officer, or the re-landing and warehousing for future Reshipment; and it shall also be lawful for the Officers of Customs at any Port to receive back the Duties for any of such Wine, and deliver the same for Home Use: Provided always, that if any of such Wine be not laden on board the Ship for which the same was intended, or be unladen from such Ship without Permission of the proper Officer of the Customs, the same shall be forfeited.

Pursers of His Majesty's Ships of War may ship Tobacco for Use of Crew free of Duty, on giving Bond.

XCIX. And whereas it is expedient to make Provisions for supplying the Crews of His Majesty's Ships of War with Tobacco for their Use without Payment of any Duty; be it therefore enacted, That it shall be lawful for the Purser of any of His Majesty's Ships of War in actual Service to enter and ship at the Ports of *Rochester, Portsmouth,* or *Plymouth,* in the Proportions herein-after mentioned, any Tobacco there warehoused in his Name or transferred into his Name, for the Use of the Ship in which he shall serve; provided such Purser shall deliver to the Collector or Controller of such Port a Certificate from the Captain of such Ship, stating the Name of the Purser and the Number of Men belonging to the Ship, and shall also give Bond, with One sufficient Surety, in Treble the Duties payable on the Tobacco, that no Part thereof shall be re-landed in the United Kingdom without Leave of the Officers of the Customs, or be landed in either of the Islands of *Guernsey, Jersey, Alderney, Sark,* or *Man.*

Purser removed from one Ship to another may tranship Tobacco with Permission of Collector.

C. And be it further enacted, That if any Purser shall be removed from one Ship to another, it shall be lawful for the Collector and Controller of the Port where such Ships shall be to permit the Transhipment of the Remains of any such Tobacco for the Use of such other Ship, upon due Entry of such Tobacco by such Purser, setting forth the Time when and the Port at which such Tobacco was first shipped; and if any such Ship shall be paid off, it shall be lawful for the Collector and Controller of any Port where such Ship shall be

be paid off to permit the Remains of any such Tobacco to be landed, and to be entered by the Purser of such Ship, either for Payment of Duties, or to be warehoused for the Term of Six Months, for the Supply of some other such Ship, in like Manner as any Tobacco may be warehoused and supplied at either of the Ports before mentioned, or for Payment of all Duties within such Six Months: Provided always, that all Tobacco warehoused for the Purpose of so supplying His Majesty's Ships of War shall be subject to the Provisions of this Act made for the warehousing of Tobacco generally, as far as the same are applicable, and are not expressly altered by any of the Provisions herein particularly made.

OUTWARDS.
Debenture Goods.

CI. And be it further enacted, That no greater Quantity of such Tobacco shall be allowed to any Ship of War than Two Pounds by the Lunar Month for each of the Crew of such Ship, nor shall any greater Quantity be shipped at any One Time than sufficient to serve the Crew of such Ship for Six Months after such Rate of Allowance; and the Collector and Controller of the Port at or from which any such Tobacco shall be supplied to any such Ship, or landed from any such Ship, or transferred from one such Ship to another, shall transmit a particular Account thereof to the Commissioners of His Majesty's Customs, in order that a general Account may be kept of all the Quantities supplied to and consumed on board each of such Ships under the Allowances before granted.

Quantity of Tobacco not to exceed, &c.

CII. And be it further enacted, That no Goods shall be put off from any Wharf, Quay, or other Place, or shall be waterborne in order to be exported, but only on Days not being *Sundays* or Holidays, and in the Daytime; (that is to say,) from the First Day of *September* until the last Day of *March* betwixt Sun-rising and Sun-setting, and from the last Day of *March* until the First Day of *September* between the Hours of Seven of the Clock in the Morning and Four of the Clock in the Afternoon; nor shall any such Goods be then put off or waterborne for Exportation unless in the Presence or with the Authority of the proper Officer of the Customs, nor except from a legal Quay appointed by His Majesty, or at some Wharf, Quay, or Place appointed by the Commissioners of His Majesty's Customs for the shipping of such Goods by Sufferance.

Times and Places for shipping Goods.

CIII. And be it further enacted, That if any Goods liable to Forfeiture for being shipped for Exportation shall be shipped and exported without Discovery by the Officers of the Customs, the Person or Persons who shall have caused such Goods to be exported shall forfeit Double the Value of such Goods.

Penalty for exporting prohibited Goods.

CIV. And be it further enacted, That the several Sorts of Goods enumerated or described in the Table following (denominated "A Table of Prohibitions and Restrictions Outwards") shall be either absolutely prohibited to be exported from the United Kingdom, or shall be exported only under the Restrictions mentioned in such Table, according as the several Sorts of such Goods are respectively set forth therein; (that is to say,)

OUTWARDS.
PROHIBITIONS.
And Restrictions absolute or modified.

A TABLE

OUTWARDS. PROHIBITIONS.

A TABLE OF PROHIBITIONS AND RESTRICTIONS OUTWARDS.

Clocks and Watches; *viz.*

——— any outward or inward Box, Case, or Dial Plate, of any Metal, without the Movement in or with every such Box, Case, or Dial Plate, made up fit for Use, with the Clock or Watchmaker's Name engraven thereon.

Lace; *viz.*

——— any Metal inferior to Silver which shall be spun, mixed, wrought, or set upon Silk, or which shall be gilt, or drawn into Wire, or flatted into Plate, and spun or woven, or wrought into or upon, or mixed with Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons, made in the Gold or Silver Lace Manufactory, or set upon Silk, or made into Bullion Spangles, or Pearl or any other Materials made in the Gold or Silver Lace Manufactory, or which shall imitate or be meant to imitate such Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons; nor shall any Person export any Copper, Brass, or other Metal which shall be silvered or drawn into Wire, or flatted into Plate, or made into Bullion Spangles, or Pearl or any other Materials used in the Gold or Silver Lace Manufactory, or in Imitation of such Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons, or of any of the Materials used in making the same, and which shall hold more or bear a greater Proportion than Three Pennyweights of fine Silver to the Pound Avoirdupois of such Copper, Brass, or other Metals.

——— any Metal inferior to Silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with Gold or Silver in any Manufacture of Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons.

Tools and Utensils; *viz.*

——— any Machine, Engine, Tool, Press, Paper, Utensil, or Instrument used in or proper for the preparing, working, pressing, or finishing of the Woollen, Cotton, Linen, or Silk Manufactures of this Kingdom, or any other Goods wherein Wool, Cotton, Linen, or Silk is used, or any Part of such Machines, Engines, Tools, Presses, Paper, Utensils, or Instruments, or any Model or Plan thereof, or any Part thereof; except Wool Cards or Stock Cards not worth above Four Shillings *per* Pair, and Spinners Cards not worth above One Shilling and Sixpence *per* Pair, used in the Woollen Manufactures.

——— Blocks, Plates, Engines, Tools, or Utensils commonly used in or proper for the preparing, working up, or finishing of the Calico, Cotton, Muslin, or Linen Printing Manufactures, or any Part of such Blocks, Plates, Engines, Tools, or Utensils.

——— Rollers, either plain, grooved, or of any other Form or Denomination, of Cast Iron, Wrought Iron, or Steel, for the rolling of Iron or any Sort of Metals, and Frames, Beds, Pillars, Screws, Pinions, and each and every Implement, Tool, or Utensil thereunto belonging; Rollers, Slitters, Frames, Beds, Pillars, and Screws for Slitting Mills; Presses of all Sorts, in Iron and Steel,

or

OUTWARDS. PROHIBITIONS

or other Metals, which are used with a Screw exceeding One Inch and a Half in Diameter, or any Parts of these several Articles, or any Model of the before-mentioned Utensils, or any Part thereof; all Sorts of Utensils, Engines, or Machines used in the casting or boring of Cannon or any Sort of Artillery, or any Parts thereof, or any Models of Tools, Utensils, Engines, or Machines used in such casting or boring, or any Parts thereof; Hand Stamps, Dog-head Stamps, Pulley Stamps, Hammers and Anvils for Stamps; Presses of all Sorts called Cutting-out Presses; Beds or Punches to be used therewith, either in Parts or Pieces, or fitted together; Scouring or Shading Engines; Presses for Horn Buttons; Dies for Horn Buttons; rolled Metal, with Silver thereon; Parts of Buttons not fitted up into Buttons, or in an unfinished State; Engines for chasing, Stocks for casting Buckles, Buttons, and Rings; Die-sinking Tools of all Sorts; Engines for making Button-shanks; Laps of all Sorts; Tools for pinching of Glass; Engines for covering of Whips; Bars of Metal covered with Gold or Silver, and Burnishing Stones commonly called Blood Stones, either in the rough State or finished for Use; Wire Moulds for making Paper; Wheels of Metal, Stone, or Wood, for cutting, roughing, smoothing, polishing, or engraving Glass; Purcellas, Pincers, Sheers, and Pipes used in blowing Glass; Potters Wheels and Lathes, for plain, round, and Engine turning; Tools used by Saddlers, Harness-makers, and Bridle-makers, *viz.* Candle Strainers, Side Strainers, Point Strainers, Creasing Irons, Screw Creasers, Wheel Irons, Seat Irons, Pricking Irons, Bolstering Irons, Clams, and Head Knives.

——— Frames for making Wearing Apparel.

A LIST of GOODS which may be PROHIBITED to be EXPORTED by Proclamation or Order in Council.

Arms, Ammunition, and Gunpowder.

Ashes, Pot and Pearl.

Military Stores and Naval Stores, and any Articles (except Copper) which His Majesty shall judge capable of being converted into or made useful in increasing the Quantity of Military or Naval Stores.

Provisions, or any Sort of Victual which may be used as Food by Man.

Forfeiture.

And if any Goods shall be exported, or be waterborne to be exported, from the United Kingdom, contrary to any of the Prohibitions or Restrictions mentioned in such Table in respect of such Goods, the same shall be forfeited.

COASTWISE.

General Regulation.

CV. And whereas it is necessary to make Regulations for the Coasting Trade of the United Kingdom and of the *Isle of Man*, and that the Officers of the Customs should have Cognizance of all Ships carrying any Goods Coastwise from one Part of the United Kingdom or of the *Isle of Man* to another of the same, and of all Goods so carried, in order that such Trade may be confined to *British* Ships, and that all Duties levied Coastwise may be duly collected, and that the Laws for regulating the Importation and Exportation of Goods from and to Parts beyond the Seas may not be evaded;

All Trade by Sea from one Part of the United Kingdom to another to be deemed

COASTWISE. *General Regulation.*

Coastwise, and no Part to be deemed beyond the Seas.

evaded; be it therefore enacted, That all Trade by Sea from any one Part of the United Kingdom to any other Part thereof, or from one Part of the *Isle of Man* to another thereof, shall be deemed to be a Coasting Trade, and all Ships while employed therein shall be deemed to be Coasting Ships; and that no Part of the United Kingdom, however situated with regard to any other Part thereof, shall be deemed in Law, with reference to each other, to be Parts beyond the Seas in any Matter relating to the Trade or Navigation or Revenue of this Realm.

Lords of Treasury to regulate what shall be deemed trading by Sea under this Act.

CVI. And whereas some Parts of the Coast of the United Kingdom may be so situated with regard to other neighbouring Parts thereof that Doubts may arise in some Cases whether the Passage between them by Water shall be deemed to be a Passage by Sea within the Meaning of this Act; and that in other Cases, although such Passage be by Sea, it may be unnecessary, for the Purposes of this Act or of any Act relating to the Customs, to subject Ships passing between such Places to the Restraints of Coast Regulations; be it therefore enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury to determine and direct in what Cases the Trade by Water from any Place on the Coast of the United Kingdom to another of the same shall or shall not be deemed a Trade by Sea within the Meaning of this Act or of any Act relating to the Customs,

Coasting Ship confined to coasting Voyage.

CVII. And be it further enacted, That no Goods shall be carried in any Coasting Ship except such as shall be laden to be so carried at some Port or Place in the United Kingdom, or at some Port or Place in the *Isle of Man* respectively; and that no Goods shall be laden on board any Ship to be carried Coastwise until all Goods brought in such Ship from Parts beyond the Seas shall have been unladen; and that if any Goods shall be taken into or put out of any Coasting Ship at Sea or over the Sea, or if any Coasting Ship shall touch at any Place over the Sea, or deviate from her Voyage, unless forced by unavoidable Circumstances, or if the Master of any Coasting Ship which shall have touched at any Place over the Sea shall not declare the same in Writing under his Hand to the Collector or Controller at the Port in the United Kingdom or in the *Isle of Man* where such Ship shall afterwards first arrive, the Master of such Ship shall forfeit the Sum of Two hundred Pounds.

Penalty on Deviation.

Before Goods be laden or unladen, Notice of Intention or of Arrival to be given, and proper Documents to issue.

CVIII. And be it further enacted, That no Goods shall be laden on board any Ship in any Port or Place in the United Kingdom or in the *Isle of Man* to be carried Coastwise, nor having been brought Coastwise shall be unladen in any such Port or Place from any Ship, until due Notice in Writing, signed by the Master, shall have been given to the Collector or Controller, by the Master, Owner, Wharfinger, or Agent of such Ship, of the Intention to lade Goods on board the same to be so carried, or of the Arrival of such Ship with Goods so brought, as the Case may be, nor until proper Documents shall have been granted as herein-after directed for the lading or for the unlading of such Goods; and such Goods shall not be laden or unladen except at such Times and Places, and in such Manner, and by such Persons, and under the Care of such Officers, as is and are herein-

herein-after directed; and all Goods laden to be so carried, or brought to be so unladen, contrary hereto, shall be forfeited. COASTWISE.

Particulars in Notice;

CIX. And be it further enacted, That in such Notice shall be stated the Name and Tonnage of the Ship, and the Name of the Port to which she belongs, and the Name of the Master, and the Name of the Port to which she is bound or from which she has arrived, and the Name or Description of the Wharf or Place at which her Lading is to be taken in or discharged, as the Case may be; and such Notice shall be signed by the Master, Owner, Wharfinger, or Agent of such Ship, and shall be entered in a Book to be kept by the Collector, for the Information of all Parties interested; and every such Notice for the unlading of any Ship or Vessel shall be delivered within Twenty-four Hours after the Arrival of such Ship or Vessel, under a Penalty of Twenty Pounds, to be paid by the Master of such Ship or Vessel; and in every such Notice for the lading of any Ship or Vessel shall be stated the last Voyage on which such Ship or Vessel shall have arrived at such Port; and if such Voyage shall have been from Parts beyond the Seas there shall be produced with such Notice a Certificate from the proper Officer of the Discharge of all Goods, if any, brought in such Ship, and of the due Clearance of such Ship or Vessel Inwards of such Voyage.

within 24 Hours of Arrival fo unlading;

for lading, to state last Voyage and Clearance.

From and to Ireland with certain Goods.

CX. And be it further enacted, That upon the Arrival of any Coasting Ship at any Port in *Great Britain* from *Ireland*, or at any Port in *Ireland* from *Great Britain*, the Master of such Ship shall within Twenty-four Hours after such Arrival attend and deliver such Notice, signed by him, to the Collector or Controller; and if such Ship shall have on board any Goods subject on Arrival to any Duty of Excise, or any Goods which had been imported from Parts beyond the Seas, the Particulars of such Goods, with the Marks and Numbers of the Packages containing the same, shall be set forth in such Notice; and if there shall be no such Goods on board, then it shall be declared in such Notice that no such Goods are on board; and the Master shall also answer any Questions relating to the Voyage as shall be demanded of him by the Collector or Controller; and every Master who shall fail in due Time to deliver such Notice, and truly to answer such Questions, shall forfeit the Sum of One hundred Pounds.

After Notice given of lading Goods on board Coasting Ships, Collector may grant a general Sufferance.

CXI. And be it further enacted, That when due Notice shall have been given to the Collector or Controller at the Port of lading of the Intention to lade Goods on board any Coasting Ship, such Collector or Controller shall grant a general Sufferance for the lading of Goods (without specifying the same) on board such Ship, at the Wharf or Place which shall be expressed in such Sufferance; and such Sufferance shall be a sufficient Authority for the lading of any Sort of Goods, except such, if any, as shall be expressly excepted therein: Provided always, that before any Sufferance be granted for any Goods prohibited to be exported, or subject to any Export Duty other than any *ad valorem* Duty, the Master or Owner of any such Ship, or the Shipper of such Goods, shall give Bond, with One sufficient Surety, in Treble the Value of the Goods, that the same shall be landed at the Port for which such Sufferance is required, or shall

COASTWISE.

shall be otherwise accounted for to the Satisfaction of the Commissioners of His Majesty's Customs.

Master of Coasting Vessel to keep a Cargo Book.

CXII. And be it further enacted, That the Master of every Coasting Ship shall keep or cause to be kept a Cargo Book of the same, stating the Name of the Ship and of the Master, and of the Port to which she belongs, and of the Port to which bound on each Voyage; and in which Book shall be entered, at the Port of lading, an Account of all Goods taken on board such Ship, stating the Descriptions of the Packages, and the Quantities and Descriptions of the Goods therein, and the Quantities and Descriptions of any Goods stowed loose, and the Names of the respective Shippers and Consignees, as far as any of such Particulars shall be known to him; and in which Book, at the Port of Discharge, shall be noted the respective Days upon which any of such Goods be delivered out of such Ship, and also the respective Times of Departure from the Port of lading, and of Arrival at any Port of unlading; and such Master shall produce such Book for the Inspection of the Coast-waiter or other proper Officer, so often as the same shall be demanded, and who shall be at liberty to make any Note or Remark therein; and if such Master shall fail correctly to keep such Book, or to produce the same, or if at any Time there be found on board such Ship any Goods not entered in the Cargo Book as laden, or any Goods noted as delivered, or if at any Time it be found that any Goods entered as laden, or any Goods not noted as delivered, be not on board, the Master of such Ship shall forfeit the Sum of Fifty Pounds; and if, upon Examination at the Port of lading, any Package entered in the Cargo Book as containing any Foreign Goods shall be found not to contain such Goods, such Package, with its Contents, shall be forfeited; and if at the Port of Discharge any Package shall be found to contain any Foreign Goods which are not entered in such Book, such Goods shall be forfeited.

Penalty for false Entries in such Book.

Accounts of Foreign Goods, and of Goods subject to Coast Duty or Export Duty, to be delivered to Collector.

CXIII. And be it further enacted, That before any Coasting Ship shall depart from the Port of lading, an Account, together with a Duplicate of the same, all fairly written, and signed by the Master, shall be delivered to the Collector or Controller; and in such Account shall be set forth such Particulars as are required to be entered in the Cargo Book of all Foreign Goods, and of all Goods subject to Export Duty (other than any *ad valorem* Duty), and of all Corn, Grain, Meal, Flour, or Malt, laden on board, and generally, whether any other *British* Goods or no other *British* Goods be laden on board, as the Case may be, or whether such Ship be wholly laden with *British* Goods not being of any of the Descriptions before mentioned, as the Case may be; and the Collector or Controller shall select and retain one of such Accounts, and shall return the other, dated and signed by him, and noting the Clearance of the Ship thereon; and such Account shall be the Clearance of the Ship for the Voyage, and the Transire for the Goods expressed therein; and if any such Account be false, or shall not correspond with the Cargo Book, the Master shall forfeit the Sum of Fifty Pounds.

Transire to be delivered to Collector

CXIV. And be it further enacted, That before any Goods be unladen from any Coasting Ship at the Port of Discharge, the Master,

COASTWISE.

Master, Owner, Wharfinger, or Agent of such Ship shall deliver the Transire to the Collector or Controller of such Port, who shall thereupon grant an Order for the unlading of such Ship at the Wharf or Place specified in such Order: Provided always, that if any of the Goods on board such Ship be subject to any Duty of Customs or Excise payable on Arrival Coastwise at such Port, the Master, Owner, Wharfinger, or Agent of such Ship, or the Consignee of such Goods, shall also deliver to the Collector or Controller a Bill of the Entry of the Particulars of such Goods, expressed in Words at Length, together with a Copy thereof in which all Sums and Numbers may be expressed in Figures, and shall pay down all Duties of Customs, or produce a Permit in respect of all Duties of Excise, which shall be due and payable on any of such Goods, as the Case may be; and thereupon the Collector and Controller shall grant an Order for the landing of such Goods, in the Presence or by the Authority of the Coast-waiter.

before Goods be unladen.

Goods subject to Duty on Arrival.

CXV. Provided always, and be it further enacted, That it shall be lawful for the Collector and Controller, in the Cases herein-after mentioned, to grant for any Coasting Ship a general Transire, to continue in force for any Time not exceeding One Year from the Date thereof, for the lading of any Goods (except such Goods, if any, as shall be expressly excepted therein), and for the Clearance of the Ship in which the Goods shall be laden, and for the unlading of the Goods at the Place of Discharge; (that is to say,)

Collector in certain Cases may grant general Transire for Coasting Vessels.

For any Ship regularly trading between Places in the River *Severn* Eastward of the *Holmes*:
For any Ship regularly trading between Places in the River *Humber*:
For any Ship regularly trading between Places in the *Firth of Forth*:
For any Ship regularly trading between Places to be named in the Transire, and carrying only Manure, Lime, Chalk, Stone, Gravel, Sand, or any Earth, not being Fullers Earth:

Provided always, that such Transire shall be written in the Cargo Book herein-before required to be kept by the Masters of Coasting Ships: Provided also, that if the Collector and Controller shall at any Time revoke such Transire, and Notice thereof shall be given to the Master or Owner of the Ship, or shall be given to any of the Crew when on board the Ship, or shall be entered in the Cargo Book by any Officer of the Customs, such Transire shall become void, and shall be delivered up by the Master or Owner to the Collector or Controller.

CXVI. And be it further enacted, That it shall be lawful in any Case, and at all legal Times, for the Coast-waiter, and also for the Landing-waiter, and for the Searcher, and for any other proper Officer of the Customs, to go on board any Coasting Ship in any Port or Place in the United Kingdom or in the *Isle of Man*, or at any Period of her Voyage, and strictly to search such Ship, and to examine all Goods on board, and all Goods being laden or unladen, and to demand all Documents which ought to be on board such Ship.

Coast-waiter, Landing-waiter, or Searcher may go on board and examine any Coasting Ship.

COASTWISE.

Times and Places for landing and shipping.

CXVII. And be it further enacted, That no Goods shall be unshipped from any Ship arriving Coastwise in the United Kingdom or in the *Isle of Man*, and also that no Goods shall be shipped, or waterborne to be shipped, in the United Kingdom or in the *Isle of Man*, to be carried Coastwise, but only on Days not being *Sundays* or Holidays, and in the Daytime, (that is to say,) from the First Day of *September* until the last Day of *March* betwixt Sun-rising and Sun-setting, and from the last Day of *March* until the First Day of *September* between the Hours of Seven of the Clock in the Morning and Four of the Clock in the Afternoon; nor shall any such Goods be so unshipped, shipped, or waterborne unless in the Presence or with the Authority of the proper Officer of the Customs, nor unless at Places which shall be appointed or approved by the proper Officer of the Customs.

Goods prohibited or restrained.

CXVIII. And be it further enacted, That whenever any Goods which may be prohibited to be exported by Proclamation or by Order in Council under the Authority of this Act shall be so prohibited, it shall be lawful in such Proclamation or Order in Council to prohibit or restrict the carrying of such Goods Coastwise; and if any such Goods shall be carried Coastwise, or shall be shipped or waterborne to be carried Coastwise, contrary to any such Prohibition or Restriction, the same shall be forfeited.

CONSTRUCTION IN GENERAL.

Terms used in Acts.

CXIX. And in order to avoid the frequent Use of numerous Terms and Expressions in this Act, and in other Acts relating to the Customs, and to prevent any Misconstruction of the Terms and Expressions used therein; be it further enacted, That whenever the several Terms or Expressions following shall occur in this Act, or in any other Act relating to the Customs or to Trade and Navigation, the same shall be construed respectively in the Manner herein-after directed; (that is to say,) that the Term "Ship" shall be construed to mean Ship or Vessel generally, unless such Term shall be used to distinguish a Ship from Sloops, Brigantines, and other Classes of Vessels; that the Term "Master" of any Ship shall be construed to mean the Person having or taking the Charge or Command of such Ship; that the Term "Owners" and the Term "Owner" of any Ship shall be construed alike to mean One Owner, if there be only One, and any or all the Owners, if there be more than One; that the Term "Mate" of any Ship shall be construed to mean the Person next in Command of such Ship to the Master thereof; that the Term "Seaman" shall be construed to mean alike Seaman, Mariner, Sailor, or Landsman, being one of the Crew of any Ship; that the Term "*British* Possession" shall be construed to mean Colony, Plantation, Island, Territory, or Settlement belonging to His Majesty; that the Term "His Majesty" shall be construed to mean His Majesty, His Heirs and Successors; that the Term "*East India* Company" shall be construed to mean the United Company of Merchants of *England* trading to the *East Indies*; that the Term "Limits of the *East India* Company's Charter" shall be construed to mean all Places and Seas Eastward of the *Cape of Good Hope* to the *Straits of Magellan*; that the Terms "Collector and Controller" shall be construed to mean the Collector and Controller of the Customs

Ship.

Master.

Owner or Owners.

Mate.

Seaman.

British Possession.

His Majesty.

East India Company.

Chart.

Collector and Controller.

Customs of the Port intended in the Sentence; that whenever mention is made of any public Officer, the Officer mentioned shall be deemed to be such Officer for the Time being; that the Term "Warehouse" shall be construed to mean any Place, whether House, Shed, Yard, Timber Pond, or other Place in which Goods entered to be warehoused upon Importation may be lodged, kept, and secured without Payment of Duty, or although prohibited to be used in the United Kingdom; that the Term "King's Warehouse" shall be construed to mean any Place provided by the Crown for lodging Goods therein for Security of the Customs.

CONSTRUCTION IN GENERAL.

Officer.

Warehouse.

King's Warehouse.

CXX. And be it further enacted, That the Island of *Malta* and its Dependencies shall be deemed to be in *Europe*.

Malta in Europe.

CXXI. And be it further enacted, That all Duties, Bounties, and Drawbacks of Customs shall be paid and received in every Part of the United Kingdom and of the *Isle of Man* in *British* Currency, and according to Imperial Weights and Measures; and that in all Cases where such Duties, Bounties, and Drawbacks are imposed and allowed according to any specific Quantity or any specific Value, the same shall be deemed to apply in the same Proportion to any greater or less Quantity or Value; and all such Duties, Bounties, and Drawbacks shall be under the Management of the Commissioners of the Customs.

GENERAL REGULATIONS.

Weights, Measures, Currency, Management.

CXXII. And be it further enacted, That all Bonds relating to the Customs required to be given in respect of Goods or Ships shall be taken by the Collector and Controller for the Use of His Majesty; and after the Expiration of Three Years from the Date thereof, or from the Time, if any, limited therein for the Performance of the Condition thereof, every such Bond upon which no Prosecution or Suit shall have been commenced shall be void, and may be cancelled and destroyed.

Collector to take Bonds in respect of Goods relating to the Customs.

CXXIII. And whereas it is expedient that the Mode of ascertaining the Strengths and Quantities of Foreign Spirits imported into the United Kingdom should at all Times be exactly similar to the Mode in practice for ascertaining the Strengths and Quantities of Spirits made within the United Kingdom; be it therefore enacted, That the same Instruments, and the same Tables and Scales of Graduation, and the same Rules and Methods, as the Officers of the Excise shall by any Law in force for the Time being be directed to use, adopt, and employ in trying and ascertaining the Strengths and Quantities of Spirits made within the United Kingdom, for the Purpose of computing and collecting the Duties of Excise payable thereon, shall be used, adopted, and employed by the Officers of the Customs in trying and ascertaining the Strengths and Quantities of Spirits imported into the United Kingdom, for the Purpose of computing and collecting the Duties of Customs payable thereon.

Mode of ascertaining Strength of Foreign Spirits.

CXXIV. And be it further enacted, That it shall be lawful for the Officers of the Customs to take such Samples of any Goods as shall be necessary for ascertaining the Amount of any Duties payable on the same; and all such Samples shall be disposed of and accounted for

Officers of Customs to take Sample of Goods.

GENERAL REGULATIONS.

for in such Manner as the Commissioners of His Majesty's Customs shall direct.

Time of an Importation and of an Exportation defined.

CXXV. And be it further enacted, That if upon the first levying or repealing of any Duty, or upon the first granting or repealing of any Drawback or Bounty, or upon the first permitting or prohibiting of any Importation or Exportation, whether Inwards, Outwards, or Coastwise, in the United Kingdom or in the *Isle of Man*, it shall become necessary to determine the precise Time at which an Importation or Exportation of any Goods made and completed shall be deemed to have had effect, such Time, in respect of Importation, shall be deemed to be the Time at which the Ship importing such Goods had actually come within the Limits of the Port at which such Ship shall in due Course be reported, and such Goods be discharged; and that such Time, in respect of Exportation, shall be deemed to be the Time at which the Goods had been shipped on board the Ship in which they had been exported; and that if such Question shall arise upon the Arrival or Departure of any Ship, in respect of any Charge or Allowance upon such Ship, exclusive of any Cargo, the Time of such Arrival shall be deemed to be the Time at which the Report of such Ship shall have been or ought to have been made; and the Time of such Departure shall be deemed to be the Time of the last Clearance of such Ship with the Collector and Controller for the Voyage upon which she had departed.

Arrival and Departure of a Ship defined.

Return of Duty overpaid.

CXXVI. And be it further enacted, That although any Duty of Customs shall have been overpaid, or although after any Duty of Customs shall have been charged and paid it shall appear or be judicially established that the same had been charged under an erroneous Construction of the Law, it shall not be lawful to return any such Overcharge after the Expiration of Three Years from the Date of such Payment.

Tonnage or Burthen of Ships declared.

CXXVII. And be it further enacted, That the Tonnage or Burthen of every *British* Ship within the Meaning of this Act shall be the Tonnage set forth in the Certificate of Registry of such Ship, and that the Tonnage or Burthen of every other Ship shall, for the Purposes of this Act, be ascertained in the same Manner as the Tonnage of *British* Ships is ascertained.

Officers may refuse Master of British Ship unless indorsed on Register.

CXXVIII. And be it further enacted, That it shall be lawful for the Officers of Customs at any Port under *British* Dominion where there shall be a Collector and Controller of the Customs to refuse to admit any Person to do any Act at such Port as Master of any *British* Ship, unless his Name shall be inserted in or have been indorsed upon the Certificate of Registry of such Ship as being the Master thereof, or until his Name shall have been so indorsed by such Collector and Controller.

Falsifying Documents.

CXXIX. And be it further enacted, That if any Person shall counterfeit or falsify, or wilfully use when counterfeited or falsified, any Entry, Warrant, Cocket, or Transire, or other Document for the unlading, lading, entering, reporting, or clearing of any Ship or Vessel, or for the landing or shipping of any Goods, Stores, Baggage, or Article

GENERAL REGULATIONS.

Article whatever, or shall by any false Statement procure any Writing or Document to be made for any of such Purposes, every Person so offending shall for every such Offence forfeit the Sum of Two hundred Pounds: Provided always, that this Penalty shall not attach to any particular Offence for which any other Penalty shall be expressly imposed by any Law in force for the Time being.

Authority of an Agent may be required.

CXXX. And be it further enacted, That whenever any Person shall make any Application to any Officer of the Customs to transact any Business on behalf of any other Person, it shall be lawful for such Officer to require of the Person so applying to produce a written Authority from the Person on whose Behalf such Application shall be made, and in default of the Production of such Authority to refuse to transact such Business.

Person falsifying Declaration liable to Penalty.

CXXXI. And be it further enacted, That if any Declaration required to be made by this Act or by any other Act relating to the Customs (except Declarations to the Value of Goods) be untrue in any Particular, or if any Person required by this Act or by any other Act relating to the Customs to answer Questions put to him by the Officers of the Customs, touching certain Matters, shall not truly answer such Questions, the Person making such Declaration or answering such Questions shall, over and above any other Penalty to which he may become subject, forfeit the Sum of One hundred Pounds.

Seizures.

Ship to include Tackle, &c.

CXXXII. And be it further enacted, That all Goods, and all Ships, Vessels, and Boats, which by this Act or any Act at any Time in force relating to the Customs shall be declared to be forfeited, shall and may be seized by any Officer of the Customs; and such Forfeiture of any Ship, Vessel, or Boat shall be deemed to include the Guns, Tackle, Apparel, and Furniture of the same; and such Forfeiture of any Goods shall be deemed to include the proper Package in which the same are contained.

Restoration of seized Goods, Ships, Vessels, or Boats to be in the Commissioners of Customs.

CXXXIII. And be it further enacted, That in case any Goods, Ships, Vessels, or Boats shall be seized as forfeited, or detained as under-valued, by virtue of any Act of Parliament relating to the Customs, it shall be lawful for the Commissioners of His Majesty's Customs to order the same to be restored in such Manner and on such Terms and Conditions as they shall think fit to direct; and if the Proprietor of the same shall accept the Terms and Conditions prescribed by the said Commissioners, he shall not have or maintain any Action for Recompence or Damage on account of such Seizure or Detention; and the Person making such Seizure shall not proceed in any Manner for Condemnation.

Remission of Forfeitures and Penalties by Commissioners, on Proof of Innocence of Owners and Master.

CXXXIV. And be it further enacted, That if any Ship shall have become liable to Forfeiture on account of any Goods laden therein or unladen therefrom, or if the Master of any Ship shall have become liable to any Penalty on account of any Goods laden in such Ship or unladen therefrom, and such Goods shall be small in Quantity or of trifling Value, and it shall be made appear to the Satisfaction of the Commissioners of His Majesty's Customs that such Goods had been laden or unladen contrary to the Intention of the Owners of such Ship, or without the Privity of the Master thereof,

GENERAL REGULATIONS.

thereof, as the Case may be, it shall be lawful for the said Commissioners to remit such Forfeiture, and also to remit or mitigate such Penalty, as they shall see reason to acquit such Master of all Blame in respect of such Offence, or more or less to attribute the Commission of such Offence to Neglect of Duty on his Part as Master of such Ship; and every Forfeiture and every Penalty or Part thereof, so remitted, shall be null and void, and no Suit or Action shall be brought or maintained by any Person whatever on account thereof.

Ships not bringing to at Stations, Masters to forfeit.

CXXXV. And be it further enacted, That if any Ship coming up or departing out of any Port in the United Kingdom or in the *Isle of Man* shall not bring to at the proper Stations in such Port appointed by the Commissioners of His Majesty's Customs for the boarding or landing of Officers of the Customs, the Master of such Ship shall for every such Offence forfeit the Sum of One hundred Pounds.

Officers may be stationed in Ships in the Limits of any Port. Accommodation of Officers.

CXXXVI. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Customs, and for the Collector and Controller of any Port under their Directions, to station Officers on board any Ship while within the Limits of any Port in the United Kingdom or in the *Isle of Man;* and the Master of every Ship on board of which any Officer is so stationed shall provide every such Officer sufficient Room under the Deck, in some Part of the Forecastle or Steerage, for his Bed or Hammock, and in case of Neglect or Refusal so to do shall forfeit the Sum of One hundred Pounds.

Power to charge Rent in King's Warehouse.

CXXXVII. And be it further enacted, That whenever any Goods shall be taken to and secured in any of the King's Warehouses in the United Kingdom or in the *Isle of Man,* for Security of the Duties thereon, or to prevent the same from coming into Home Use, it shall and may be lawful for the Commissioners of His Majesty's Customs to charge and demand and receive Warehouse Rent for such Goods for all such Time as the same shall remain in such Warehouse, at the same Rate as may be payable for the like Goods when warehoused in any Warehouse in which such Goods may be warehoused without Payment of Duty: Provided always, that it shall be lawful for the Lords Commissioners of His Majesty's Treasury, or the Commissioners of His Majesty's Customs, by Warrant or Order under their Hands respectively, from Time to Time to fix the Amount of Rent which shall be payable for any Goods secured in any of the King's Warehouses as aforesaid.

Power to sell Goods not cleared from King's Warehouse.

CXXXVIII. And be it further enacted, That in case such Goods shall not be duly cleared from the King's Warehouse within Three Calendar Months, (or sooner, if they be of a perishable Nature,) it shall be lawful for the Commissioners of His Majesty's Customs to cause such Goods to be publicly sold by Auction, for Home Use or for Exportation, as the Case may be; and the Produce of such Sale shall be applied towards the Payment of the Duties, if sold for Home Use, and of the Warehouse Rent and all other Charges; and the Overplus (if any) shall be paid to the Person authorized to receive the same: Provided always, that it shall be lawful for the said Commissioners to cause any of such Goods to be destroyed as cannot be sold for a Sum sufficient to pay such Duties and Charges, if sold for Home Use, or sufficient to pay such Charges, if sold for Exportation:

Exportation: Provided also, that if such Goods shall have been landed by the Officers of the Customs, and the Freight of the same shall not have been paid, the Produce of such Sale shall be first applied to the Payment of such Freight. GENERAL REGULATIONS.

Power for His Majesty to appoint Ports and legal Quays.

CXXXIX. And be it further enacted, That it shall be lawful for His Majesty, by His Commission out of the Court of Exchequer, from Time to Time to appoint any Port, Haven, or Creek in the United Kingdom or in the *Isle of Man*, and to set out the Limits thereof, and to appoint the proper Places within the same to be legal Quays for the lading and unlading of Goods, and to declare that any Place which had been set out as a legal Quay by such Authority shall be no longer a legal Quay, and to appoint any new Place within any Port to be a legal Quay for the lading and unlading of Goods: Provided always, that all Ports, Havens, and Creeks, and the respective Limits thereof, and all legal Quays, appointed and set out and existing as such at the Commencement of this Act under any Law till then in force, shall continue to be such Ports, Havens, Creeks, Limits, and legal Quays respectively as if the same had been appointed and set out under the Authority of this Act.

Averment of Offence.

CXL. And be it further enacted, That in any Information or other Proceeding for any Offence against any Act made or to be made relating to the Customs, the Averment that such Offence was committed within the Limits of any Port shall be sufficient, without Proof of such Limits, unless the contrary be proved.

Commissioners may appoint Sufferance Wharfs.

CXLI. And be it further enacted, That it shall be lawful for the Commissioners of His Majesty's Customs from Time to Time, by any Order under their Hands, to appoint Places to be Sufferance Wharfs, for the lading and unlading of Goods by Sufferance, to be duly issued by them, or by the proper Officers under their Directions, in such Manner and in such Cases as they shall see fit.

No Ships engaged in the Carriage of Letters to import or export Goods.

CXLII. And be it further enacted, That no Ship or Boat appointed and employed ordinarily for the Carriage of Letters shall import or export any Goods without Permission of the Commissioners of His Majesty's Customs, under the Penalty of the Forfeiture of One hundred Pounds, to be paid by the Master of such Ship or Boat.

No Person deemed an Apprentice until Indenture enrolled with Collector. 4 G. 4. c. 25.

CXLIII. And be it further enacted, That no Person shall be deemed to be an Apprentice for the Purposes of an Act passed in the Fourth Year of the Reign of His late Majesty, intituled *An Act for regulating the Number of Apprentices to be taken on board* British *Merchant Vessels, and for preventing Desertion of Seamen*, unless the Indenture of such Apprentice shall have been enrolled with the Collector and Controller of the Port from which any such Apprentice shall first go to Sea after the Date of such Indenture, or in default of such Enrolment, until the same shall have been enrolled at some Port from which the Ship in which such Apprentice shall afterwards go to Sea shall be cleared.

LICENSED AGENTS. *London.*

CXLIV. And be it further enacted, That it shall not be lawful for any Person to act as an Agent for transacting Business at the Custom House in the Port of *London* which shall relate to the Entry or Clearance

LICENSED AGENTS. *London.*

Persons entering or clearing Ships, &c. as Agents, to be licensed, and give Bond. Exception. Penalty.

Clearance of any Ship, or of any Goods, or of any Baggage, unless authorized so to do by Licence of the Commissioners of His Majesty's Customs, who are hereby empowered to require Bond to be given by every Person to whom such Licence shall be granted, with One sufficient Surety, in the Sum of One thousand Pounds, for the faithful and incorrupt Conduct of such Person and of his Clerks acting for him: Provided always, that such Bond shall not be required of any Person who shall be one of the sworn Brokers of the City of *London*; and if any Person shall act as such Agent, not being so licensed, or if any Person shall be in Partnership in such Agency with any Person not so licensed, such Person shall, in either Case, for every such Offence forfeit the Sum of One hundred Pounds.

Treasury may revoke Licence.

CXLV. And be it further enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury, by any Order under their Hands, to revoke any such Licence, and that after a Copy of such Order shall have been delivered to such Person or to his Clerk, or left at his usual Place of Abode or Business, such Licence shall be void.

Not to extend to Clerks or Servants of Individuals, nor to Clerks in Long Room.

CXLVI. Provided always, and be it further enacted, That nothing herein contained shall extend to prevent the Clerk or Servant of any Person, or of any Persons in Co-partnership, from transacting any Business at the Custom House on account of such Person or Persons, without such Licence; provided such Clerk or Servant shall not transact any such Business as Clerk, Servant, or Agent to any other Person.

Agent may appoint Clerks to act for him only.

CXLVII. And be it further enacted, That it shall be lawful for any such Agent or Agents in Co-partnership to appoint any Person without Licence to be his or their Clerk in transacting such Agency: Provided always, that no Person shall be admitted to be such Clerk to more than One Agent or Co-partnership of Agents, nor until his Name and Residence, and the Date of his Appointment, shall have been indorsed on the Licence of every such Agent, and signed by him, and witnessed by the Signature of the Collector and Controller of the Customs, unless such Person shall have been appointed with Consent of the Commissioners of His Majesty's Customs before the Commencement of this Act.

Treasury may extend Regulations to other Ports.

CXLVIII. And be it further enacted, That it shall be lawful for the said Commissioners of His Majesty's Treasury, by their Warrant, to be published in the *London* or *Dublin Gazette*, to extend the Regulations herein-before made relating to Agents in the Port of *London* to Agents at any other Port in *Great Britain*, or at any Port in *Ireland*.

Act may be altered this Session.

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

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the King's most Excellent Majesty. 1833.