

ANNO OCTAVO & NONO

VICTORIÆ REGINÆ.

****

CAP. LXXXVI.

An Act for the general Regulation of the Customs. [4th *August* 1845.]

WHEREAS an Act was passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of His late Majesty King *William* 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 whereas since the passing of the said Act divers Parts of Acts for the Amendment of the Law in this respect have been found necessary, and it will be of advantage to the Trade and Commerce of the Country that the said Act and Parts of Acts should be consolidated into One Act: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act the same shall come into and be and continue in full Force and Operation for the Purposes mentioned therein, except where any other Commencement is herein particularly directed. 3 & 4 W. 4. c. 52. 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 Inwards. *General Provision.* No Goods to be landed nor

Bulk broken before Report and Entry.

and of all Goods on board or which may have been on 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, and Lobsters, fresh, however taken or imported.

Times and Places of landing and Care of Officers.

Goods not reported or entered to be forfeited.

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

Certain Articles may be landed without Entry.

Manifest.

All British Ships to have Manifests.

III. And be it 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, unless the Master shall have on board a Manifest of such Goods, 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 of the Sorts of Goods and different Kinds of each Sort contained therein, to the best of the Master's Knowledge, and the general Denomination of the Contents of every Package containing the following Articles imported from any Foreign Place in *Europe*, namely, Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars, or Snuff, and 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; and that all such Cambrics or Lawns,

Particulars of Manifest.

Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars, or Snuff not so manifested shall be forfeited.

INWARDS.

Manifest.

IV. And be it enacted, That before any Ship shall be cleared out or depart from any Place in any of the *British* Possessions abroad, 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 Comptroller 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 Collector of Sea Customs or other proper Officer shall authenticate the Manifest as aforesaid.

Manifest to be produced to Officers in Colonies.

V. And be it enacted, That if any Goods shall be imported into the United Kingdom or into the *Isle of Man* in any *British* 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.

Manifest if wanting, or if Goods missing, Master to forfeit 100*l.*

VI. And be it 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 Comptroller 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, who shall transmit Copies to Port of Destination.

Master not producing, to forfeit 100*l.*

Report.

VII. And be it 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 Comptroller 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 the general Denomination of the Contents of every Package containing the following Articles imported from any Foreign Place in *Europe*, namely, Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars, or Snuff, and of the Place or Places where such Goods were respectively taken on board, and of the Burden of such Ship, and of the Country where such Ship was built, or if *British*

Master within Twenty-four Hours and before breaking Bulk shall report.

Particulars of Report.

INWARDS. *Report.*

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.*

Bond to maintain Africans.

VIII. Provided always, and be it 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 Her 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.

IX. And be it 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 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 Queen'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 Her 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.

Master to deliver Manifest;

X. And be it enacted, That the Master of every Ship shall at the Time of making such Report deliver to the Collector or Comptroller the

the Manifest of the Cargo of such Ship, where a Manifest is required, and, if required by the Collector or Comptroller, 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 Comptroller; 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 or produced 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.

and, if required, Bill of Lading or Copy; and answer Questions as to Voyage;

on Failure, to forfeit 100*l.*

XI. And be it 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 Comptroller 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.

XII. And be it 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 Her 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 Her 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 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.

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

Mooring Places for Tobacco Ships.

XIII. And be it enacted, That no Goods imported into the United Kingdom from Parts beyond the Seas shall be unshipped or carried from the importing Vessel to any Quay, Wharf, or other Place, previously to the Examination thereof, except under such Rules, Regulations, and Restrictions as the Commissioners of Her Majesty's Customs may from Time to Time, with the Approbation of the Commissioners of Her Majesty's Treasury, direct and appoint; and all

Goods unshipped from the importing Vessel, or landed contrary to the Regulations of the Commissioners of

Customs, forfeited.

Goods unshipped or carried contrary to such Rules, Regulations, or Restrictions, or any of them, shall be forfeited, together with the Craft or other Means used for the Conveyance of any such Goods; and every Person knowingly concerned in the unshipping or carrying of such Goods, or to whose Hands and Possession such Goods shall knowingly come, contrary to such Rules, Regulations, and Restrictions, shall forfeit and pay a Sum of One hundred Pounds, or Treble the Value of such Goods, at the Election of the said Commissioners of Her Majesty's Customs.

Penalty on Persons concerned.

Officers to board Ships;

XIV. And be it 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.

to have free Access to all Parts; may seal or secure Goods, and open Locks.

Goods concealed, forfeited.

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

Commissioned 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 enacted, That if any Ship (having Commission from Her 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 Comptroller 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,

Such Ships liable to Search.

Ships, and bring from thence on shore into the Queen'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 Her Majesty as shall from Time to Time be directed in that respect by the Commissioners of Her Majesty's Treasury.

INWARDS.
Report.

XVI. And be it 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 Queen'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 Packages or Parcels of Goods to the Queen'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 Queen'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.

Entry.

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

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

XVII. And be it enacted, That whenever any Officer of the Customs shall have been kept in charge of any Goods beyond the Time allowed by Law for the same being entered and landed, it shall be lawful for such Officer to detain the Vessel in which such Goods shall have been imported, provided the same are remaining on board the Vessel, until the Expences so incurred shall have been paid to such Person as the Commissioners of Her Majesty's Customs shall think fit to appoint to receive the same; and in all Cases where the Goods shall have been put out of the Vessel the Person or Persons in whose Names the same shall have been entered shall pay to the Person so appointed as aforesaid all such Expences as may have been so incurred by such Officer, and such Goods shall and may be detained until such Expences shall have been paid, and if not paid within One Month after Demand made in Writing of such Person or Persons by any Officer of the Customs, the same shall and may be sold, and the Proceeds shall be applied, first, to the Payment of the Freight and Charges, next of the Duties, next of the Expences of such Officer, and of the Charges attending the Seizure and Sale of such Goods, and the Overplus, if any, shall be paid to the Proprietor of the Goods.

Where Goods remain on board a Vessel beyond the Time allowed by Law, the Vessel and Goods may be detained until the Expence of guarding the Goods is paid.

XVIII. And be it 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 Comptroller a Bill of the Entry

Bill of Entry to be delivered.

INWARDS.

Entry.

Entry of such Goods, fairly written, or fairly written in part and fairly printed in part, 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 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, or partly written and partly printed, and arranged in such Form and Manner and the Number of such Duplicates shall be such as the Collector and Comptroller shall require; and such Bill, being duly signed by the Collector and Comptroller, and transmitted to the Landing Waiter, shall be the Warrant to him for the landing and delivering of such Goods.

Duplicates.

Bill of Entry signed shall be the Warrant.

Unauthorized Persons not to be permitted to make Entries.

XIX. And be it 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.

Proviso.

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

and Description of Goods.

XX. And be it 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 not properly entered forfeited.

Goods by Number, Measure, or Weight.

Goods ad valorem.

XXI. And be it 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,

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 on behalf of whom the same shall be made; (that is to say,)

Inwards. *Entry.* Declaration of Value. Penalty on Persons not authorized.

'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

'*A.B.*'

Form of Declaration.

XXII. And be it enacted, That if upon the Examination of any Goods for Duty 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 Seven Days from the Day on which such Goods shall be finally examined for Duty by the proper Officer, if in any Port in *England*, or within Ten Days from such last-mentioned Day if in any Port in *Scotland*, *Ireland*, or 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 Her 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 Comptroller, and be carried to account as Duties of Customs.

If Goods under-valued Officers may detain them. Valuation and Ten per Cent. to be paid to Importer. Goods to be sold for the Benefit of the Crown.

XXIII. And whereas it is expedient that correct Accounts may continue to be taken of the Value of the Imports of certain Goods upon which Duty has hitherto been charged according to the Value thereof,

Value of Goods entered Inwards to be stated

in the Entry, and attested by the Importer.

thereof, but upon which Goods the Duties have been repealed; be it enacted, That upon the Entry Inwards of any such Goods the Value thereof 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 such Declaration be false the Person signing the same shall forfeit a Sum not exceeding Twenty Pounds; and it shall be lawful for the Landing Waiter or other Officer appointed to examine such Goods to call for the Invoice, Bills of Parcels, and such other Documents relating thereto as he may think necessary, for ascertaining the true Value of the same.

Bill of Sight, if Goods be not known.

XXIV. And be it enacted, That if the Importer of any Goods, or his Agent, after full Conference with him, shall declare before the Collector or Comptroller 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 Comptroller to receive an Entry by Bill of Sight for the Packages or Parcels of such Goods, by the best Description 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 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.

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

or Goods to be taken to Queen's Warehouse; and in One Month may be sold.

XXV. And be it enacted, That in default of perfect Entry within such Three Days such Goods shall be taken to the Queen'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 the 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.

Where Goods are entered by Bill of Sight a Deposit equal in Amount to the Duties is to be made.

XXVI. And be it enacted, That in all Cases where an Entry for landing or examining Goods for Duty shall be made by Bill of Sight the Importer or his Agent shall, before the same be granted, deposit with the proper Officer of the Customs a Sum of Money sufficient in Amount to cover the Duties payable on the Goods intended to be landed by such Bill of Sight, and shall make and subscribe a Declaration

tion that he has not any Reason to believe that the Duties on the Goods will amount to more than the Sum deposited.

Case in which no Part of the Goods in a Package shall be delivered without perfect Entry of the whole.

XXVII. And be it enacted, That if the Sum deposited on a Bill of Sight shall not be equal in Amount to the Duties payable upon all the Goods contained in any single Package landed or examined thereby, no Part shall be delivered until a perfect Entry or Entries is or are made for the whole of the Goods contained in such Package.

Importer or Agent to endorse the Bill of Sight with Particulars of the Goods, and sign the same.

XXVIII. And be it enacted, That before any Goods in respect of which a Bill of Sight has been granted shall be delivered out of the Custody of the proper Officer of the Customs, the Importer or his Agent shall endorse upon the Bill of Sight granted for landing or examining the same a particular Account thereof, to which he shall affix his Signature and Place of Abode, with the Date of making such Endorsement; and such Endorsement upon the Bill of Sight shall, upon being duly signed by the Collector and Comptroller, become the perfect Entry for such Goods: Provided always, that nothing herein contained shall alter or affect any other of the Regulations required by Law in respect of Bills of Entry.

Goods landed by Bill of Sight fraudulently concealed to be forfeited.

XXIX. And be it 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 Her 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.

If Goods damaged on Voyage, an Abatement of Duties to be allowed.

XXX. And be it 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 Her 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.

When Claim to be made.

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

XXXI. And be it 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 Comptroller 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

INWARDS. *Entry.* 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 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,)

Cantharides,	Opium,
Cocoa,	Oranges,
Coculus Indicus,	Pepper,
Coffee,	Raisins,
Currants,	Rhubarb,
Figs,	Sarsaparilla,
Guinea Grains,	Senna,
Ipecacuanha,	Sugar,
Jalap,	Tea,
Lemons,	Tobacco,
Nux Vomica,	Wine.

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 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,)

TABLE of GOODS above referred to.

Corn, Grain, Meal, Flour, and Malt;
Hops, Tea:
Goods for which any Bounty or any Drawback of Excise had been received on Exportation, unless by special Permission of the Commissioners of Her 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

special Permission of the Commissioners of Her Majesty's Customs, upon Proof to their Satisfaction that the same are *British*, and had not been sold:

Returned Tobacco.

Provided also, that Tobacco re-imported by Bill of Store shall be subject to all the Restrictions imposed by Law upon Tobacco imported into the United Kingdom, and shall be liable to Forfeiture if imported contrary to such Restrictions.

Bill of Store may be issued by Searcher.

XXXIV. And be it 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 Number 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

Agent to declare Name of his Employer.

if the Person in whose Name such Goods were entered for Exportation was not the Proprietor thereof, but his Agent, he shall declare on such Bill of Store the Name of the Person by whom he was employed as such Agent; and

Consignee to declare who is Proprietor.

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

Proprietor to declare to Identity, and Property unchanged;

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 Comptrollers at the Ports of Exportation and of Importation respectively; and thereupon the Collector or Comptroller shall admit such Goods to Entry by Bill of Store, and grant their Warrant accordingly: Provided always, that

then Entry by Bill of Store to be granted.

Goods, the Property of Persons resident abroad, may be entered by Bill of Store, if Property not changed.

where the real Proprietor of any such Goods shall be absent from the United Kingdom at the Time of such Re-importation, such Goods, if legally entitled to be entered by Bill of Store, shall be permitted to be so entered upon Production of a Declaration subscribed by such real Proprietor, setting forth the Identity of the Goods so exported and so returned, and that he was at the Time of Exportation from the United Kingdom, and will be at the Time of Re-importation thereinto, the Proprietor of such Goods, and that the same have not during such Time been sold or disposed of to any other Person, such Declaration to be made before a *British* Consul, Vice Consul, or other *British* Authority residing in or near the Place of Residence of such real Proprietor, and upon such further Proof of the Identity of the Goods as the Commissioners of Customs shall require, and upon Compliance with all the other Regulations required by Law on the Entry of Goods by Bill of Store.

Surplus Stores subject as Goods;

XXXV. And be it 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

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

Goods shall be subject to when imported by way of Merchandize; but if it shall appear to the Collector and Comptroller 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.

Goods from Possessions abroad.

Master to deliver Certificate.

XXXVI. And be it enacted, That no Goods shall be entered as being of or from any *British* Possessions abroad (if any Benefit attach to such Distinction), except the Territories subject to the Government of the Presidencies of *Fort William* in *Bengal*, *Fort Saint George*, and *Bombay* respectively, unless the Master of the Ship importing the same shall have delivered to the Collector or Comptroller 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.

Power to the Lords of the Treasury to require Certificates of Production.

Goods imported without required Certificates deemed Foreign; and Foreign Goods imported from a British Possession deemed to be imported from a Foreign Country.

XXXVII. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Treasury, or any Three or more of them, by any Order under their Hands, to declare that a Certificate of Production shall be required upon the Exportation of any Goods from any *British* Possession abroad or other Place, or upon the Importation of such Goods into the United Kingdom, and to frame such Regulations respecting such Certificates as they may think fit; and if any Goods in respect of which such a Certificate shall have been so required, or in respect of which a Certificate of Production, or any such Certificate of Clearance as aforesaid, shall be required by any Law for the Time being in force, shall be imported into the United Kingdom without such Certificates respectively, the same shall be deemed and taken to be of Foreign Growth, Produce, or Manufacture; and all Goods so deemed and taken to be of Foreign Growth, Produce, or Manufacture, and all other Goods whatsoever of the Growth, Produce, or Manufacture of Foreign Countries, which shall henceforth be imported into the United Kingdom from any *British* Possession abroad, shall be deemed and taken, so far as respects Liability to Duties, to have been imported from a Foreign Country: Provided always, that all Orders of the Commissioners of Her Majesty's Treasury made in pursuance hereof shall be duly published in the *London* and *Dublin* Gazettes Three Times at least within Three Months from the Date of such Orders respectively.

Certificate of Growth of Sugar, Coffee, Cocoa, and Spirits.

XXXVIII. And be it 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 Comptroller 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*,

INWARDS.

Entry.

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 Comptroller, 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 East India Company's Charter.

XXXIX. And be it 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 Comptroller a Certificate under the Hand and Seal of the proper Officer at the Place where such Sugar was taken on board, testifying that a Declaration in Writing, the Contents of which he believed to be true, had been made and signed 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 Comptroller, 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.

East India Sugar warehoused at the Cape of Good Hope, and imported from thence.

XL. And be it enacted, That if any Sugar the Produce of any *British* Possession within the Limits of the *East India* Company's Charter shall have been imported into the *Cape of Good Hope* from the Place of its Production, accompanied by such a Certificate of Origin as would be sufficient for its Admission in the United Kingdom at the Rate of Duty payable upon such Sugar if imported direct from the Place of its Production, and shall have been warehoused at the *Cape of Good Hope* under the Regulations there in force for the warehousing of Goods, and shall have been exported from such Warehouse accompanied by a Certificate from the proper Officer of the Customs at the *Cape of Good Hope*, setting forth the Particulars of the Importation, and of the warehousing, and of the Exportation of the same, and also setting forth the Substance of the Certificate of Origin before mentioned, and if on the Arrival in the United Kingdom of the Ship importing such Sugar the Master of such Ship shall deliver to the Collector or Comptroller at the Port of Importation such Certificate from the Officer of the Customs at the *Cape of Good Hope*, and shall make and subscribe a Declaration before such Collector or Comptroller that such Certificate was received by him at the *Cape of Good Hope*, and that the Sugar so imported is the same as is mentioned therein, then such Sugar shall be admitted at such Port of Importation in the United Kingdom at the same Rate of Duty as would be payable if the same had been imported direct from the Place of its Production.

Certificate of Wine, Produce of Cape of Good Hope;

XLI. And be it 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 Comptroller a Certificate

INWARDS. *Entry.*

a Certificate under the Hand of the proper Officer at 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 Comptroller, 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.

XLII. And be it enacted, That any Goods of the Growth of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, and any Goods manufactured in the said Islands from Materials of the Growth of the said Islands, or from Materials not subject to Duty in the United Kingdom, or from Materials upon which the Duty has been paid in the United Kingdom, and upon which no Drawback has subsequently been granted, and any Manufactures of Linen or Cotton made in and imported from the *Isle of Man*, may be imported into the United Kingdom from the said Islands respectively, without Payment of any Duty; 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, or payable upon any of the Materials from which such Goods are manufactured; provided also, that all Goods manufactured in any of the said Islands from any other Materials than the Materials aforesaid, except Manufactures of Linen and Cotton made in and imported from the *Isle of Man* as aforesaid, shall be deemed and taken to be Foreign Goods.

Duty-free;

with Exceptions.

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

XLIII. And be it 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 Comptroller 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 Comptroller, 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.

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

XLIV. And be it enacted, That it shall be lawful for the Commissioners of Her 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

those Islands, under such Regulations as the said Commissioners shall direct, any thing in the Law of Navigation to the contrary notwithstanding.

INWARDS.
Entry.

XLV. And be it 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.

XLVI. And be it enacted, That fresh Fish of every Kind, of *British* taking and imported in *British* Ships, and fresh Lobsters, 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 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 Comptroller that such Fish was actually caught and taken in *British* Ships, and cured by the Crews of such Ships, or by Her Majesty's Subjects.

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

Declaration of Master.

XLVII. And be it 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 Her Majesty's Subjects usually residing in some Part of Her Majesty's Dominions, and imported from some *British* Possession, the Master of the Ship importing the same shall deliver to the Collector or Comptroller 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 a Declaration 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 Comptroller 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 Comptroller, 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.

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

Declaration of Master and Importer.

XLVIII. And be it 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 *British* Ships cleared out from the United Kingdom, or from any

Before Entry of Blubber, &c. of British fishing, Master and Importer to make Decla-

ration of the same.

British Possession, the Master of such 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 *British* Ship (naming the Ship) cleared out from the United Kingdom or from any *British* Possession (stating which of such Possessions).

Importation direct.

XLIX. And be it 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.

Goods the Property of the Crown sold after Importation charged with Duty.

L. And be it enacted, That all Goods, Wares, and Merchandize the Property of the Crown shall, in case of the Sale thereof after Importation into the United Kingdom, be liable to and be charged with such and the same Duties of Customs as may be by Law payable or charged on the like Goods, Wares, and Merchandize not being the Property of the Crown.

Foreign Goods derelict, &c. and Droits of Admiralty, to be subject to same Duties as on Importation.

LI. And be it enacted, That all Foreign Goods, derelict, jetsam, flotsam, and wreck, brought or coming into the United Kingdom or into the *Isle of Man*, and all Droits of Admiralty sold in the United Kingdom, shall at all Times be subject to the same Duties as Goods of the like Kind imported into the United Kingdom or the *Isle of Man* 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 Her Majesty's Customs shall, upon Investigation by them, determine.

An Abatement of Duty to be made in respect of certain wrecked Goods damaged; but no such Abatement to be made in respect of the Goods herein stated.

LII. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Customs, or for the Officers of Customs acting under their Directions, to inquire into and receive Proof of the Extent to which any such Goods may have been damaged, and to make such Abatement of the Duties payable thereon as to them shall appear to bear a just Proportion to the Damage so ascertained: Provided always, that no such Abatement shall be made in respect of any of the Goods following; (that is to say,)

Cantharides,
Cocoa,
Coculus Indicus,
Coffee,
Currants,
Figs,
Guinea Grains,
Ipecacuanha,
Jalap,
Lemons,
Nux Vomica,
Opium,
Oranges,
Pepper,
Raisins,
Rhubarb,
Sarsaparilla,
Senna,
Spirits,
Sugar,
Tea,
Tobacco, and
Wine.

LIII. And

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

LIII. And be it enacted, That if any Person shall have Possession of any Foreign Goods, derelict, jetsam, flotsam, or wreck, 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 an Officer 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 reported to Customs as jetsam, &c., and not claimed within Twelve Months, to be deemed condemned as Droits of Admiralty.

LIV. And whereas such Goods, if not claimed by the Owner within the Period limited by Law, belong of right to Her Majesty in Her Office of Admiralty, but by reason of the Smallness of their Value would, if prosecuted to Condemnation in the High Court of Admiralty in *England* and *Ireland* respectively, be wholly unproductive; be it therefore enacted, That whenever any such Goods, whether picked up at Sea or on the Shore within the Flow of the Sea, shall be reported to the Officers of the Customs, Notice thereof shall be forthwith given by them, if in *Great Britain* or the *Isle of Man*, to the Receiver General of Droits of Admiralty, and if in *Ireland* to the Queen's Proctor of Admiralty; and all such Goods shall be placed at their Disposal respectively, as the Case may be, subject, however, to the Payment of the Duties with which they shall be respectively chargeable; and in case the rightful Owner thereof shall prove his Claim thereto to the Satisfaction of the said Receiver General or Queen's Proctor, as the Case may be, within the Period of Twelve Calendar Months from the Day on which they shall be so reported, such Goods shall be restored to the Owner, on Payment of the Duties and necessary Charges attending the Care of the same, and a reasonable Compensation to the Amount of One Third of the net Value (after abating the Duties and Charges aforesaid) to the Salvors thereof; but if no such Claim shall be established within the Period aforesaid, then such Goods shall be deemed and taken to be condemned to Her Majesty as Droits of Admiralty, and may be sold by the said Receiver General or Queen's Proctor, without any Process from

In case of satisfactory Claim.

INWARDS. *Entry.*

from the High Courts of Admiralty respectively, and the net Proceeds thereof, after Payment of Duties, Salvage, and other Charges as aforesaid, shall be disposed of by them respectively, and carried to the Credit of the Consolidated Fund, in like Manner as Droits of Admiralty are by an Act passed in the First Year of the Reign of His late Majesty King *William* the Fourth, for the Support of His Majesty's Household, and the Honour and Dignity of the Crown, directed to be applied, any thing in any Act or Acts contained, or any Law, Statute, or Usage, to the contrary thereof notwithstanding.

Goods under Excise Permit Regulations.

LV. 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, where such Permit is by Law required, 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:

Officers of Excise may attend Delivery.

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

Commissioners of Customs may direct certain Goods to be stamped.

LVI. 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 Her 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 Her 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.

INWARDS.
Entry.

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

Orders for stamping Goods to be published.

LVIII. And be it 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.

Penalty on forging such Stamps, 200*l*.

LIX. And be it enacted, That no Goods whatever (except Diamonds, Bullion, fresh Fish of *British* taking and imported in *British* Ships, 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 Daytime, (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 for the landing of Goods, or at some Wharf, Quay, or Place appointed by the Commissioners of Her Majesty's Customs for the landing 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.

Times and Places for landing Goods.

LX. And be it 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 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.

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

LXI. And be it enacted, That the Times, Places, and Manner of landing Foreign Fish imported into the United Kingdom, and of reporting and entering the same, and of paying the Duties due thereon,

Foreign Fish to be landed and entered under the

Directions of the Commissioners of Customs.

thereon, shall be subject to such Regulations and Directions as the Commissioners of Her Majesty's Customs shall from Time to Time make respecting the same; and that all Foreign Fish unladen from any Vessel contrary to any such Regulations and Directions shall be forfeited.

Timber to be piled at the Expence of the Importer, so as to enable the Officer of Customs to measure it.

LXII. And be it enacted, That the Importer or Person entering Timber or Wood to be charged with Duty by Measurement shall, at his Expence, sort, pile, frame, or otherwise place the same in such Manner as the Commissioners of Her Majesty's Customs may deem necessary to enable the Officers to measure and take a true and correct Account thereof; and that in all such Cases, when the same is measured in Bulk, the Measurement shall be taken to the full Extent of the Pile, and that no Allowance shall be made by the Officers on account of the Interstices arising out of such Process of sorting, piling, framing, or placing: Provided always, that all Battens, Boards, Deals, and Planks exceeding Twenty-one Feet in Length may be measured by the Piece, and the Account thereof taken separately.

Prohibitions and Restrictions.

Prohibitions and Restrictions, absolute or modified.

LXIII. And be it 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 Her Majesty, for furnishing Her Majesty's public Stores only.

Articles of Foreign Manufacture, and any Packages of such Articles, bearing any Names, Brands, or Marks purporting to be the Names, Brands, or Marks of Manufacturers resident in the United Kingdom.

Books, wherein the Copyright shall be subsisting, first composed or written or printed in the United Kingdom, and printed or reprinted in any other Country, as to which the Proprietor of such Copyright or his Agent shall have given to the Commissioners of Customs a Notice in Writing that such Copyright subsists, such Notice also stating when such Copyright will expire.

Paper printed on in the *English* Language.

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, not having the Name and Place of Abode of some Foreign Maker abroad visible and permanently engraved on the Frame and also on the Face, or not being in a complete State, with all the Parts properly fixed in the Case.

Coin;

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.

Goods from the *Isle of Man*, except such as be of the Growth, Produce, or Manufacture thereof, or of the United Kingdom, and except Corn, Grain, Meal, or Flour.

Gunpowder, except by Licence from Her Majesty, such Licence to be granted for furnishing Her Majesty's Stores only.

Malt.

Snuff-work.

Spirits from the *Isle of Man*.

Tobacco Stalks stripped from the Leaf, whether manufactured or not.

Tobacco Stalk Flour.

LIST of GOODS subject to certain RESTRICTIONS on IMPORTATION.

Fish of Foreign taking, and all Train Oil, Blubber, Spermaceti Oil, Head Matter, Skins, Bones, and Fins, the Produce of Fish or Creatures living in the Sea, except Anchovies, Eels, Turbots, and Lobsters, unless in Vessels which shall have been cleared out regularly with such Fish on board from some Foreign Port.

Goods of Places within the Limits of the *East India* Company's Charter, unless into Ports 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 Sixty Tons Burden or upwards, and in Packages each containing One hundred Dozen Pairs of such Gloves at least.

Hides, Skins, Horns, or Hoofs, or any other Part of Cattle or Beast, Her 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; *viz.*

—— Manufactures of Silk, being the Manufactures of *Europe*, unless into the Ports of *London*, *Liverpool*, *Hull*, or *Southampton*, or Ports appointed by the Commissioners of Her Majesty's Treasury, or into the Port of *Dublin* direct from *Bourdeaux*, or into the Port of *Dover* direct from *Calais* or *Boulogne*, and unless in Ships of Sixty Tons Burden or upwards.

Spirits, not being perfumed or medicinal Spirits, unless in Ships of Sixty Tons Burden at least.

—— also unless in Casks or other Vessels capable of containing Liquids, each of such Casks or other Vessels being of the Size or Content of Twenty Gallons at the least, or in Glass Bottles or Stone Bottles not exceeding the Size of Quart Bottles, and being really Part of the Cargo of the Ship in which the same are imported, and included in the Manifest or other Papers enumerating or descriptive of the Cargo thereof.

Tea,

INWARDS.

Prohibitions and Restrictions.

Tea, unless from the *Cape of Good Hope*, or from Places Eastward of the same to the *Straits of Magellan*.

Tobacco and Snuff; *viz.*

—— unless in Ships of One hundred and twenty Tons Burden or upwards.

—— also unless in Hogsheads, Casks, Chests, or Cases containing Three hundred Pounds Weight of Tobacco or Snuff each at least, not being separated or divided in any Manner within the Cask or Package; except that Tobacco of the Dominions of the *Turkish* Empire may be packed in inward Bags or Packages, or separated or divided in any Manner, provided the outward Package be a Hogshead, Cask, Chest, or Case containing at least Three hundred Pounds net Weight of Tobacco.

—— Tobacco and Snuff from the *East Indies*, unless in Hogsheads, Casks, Chests, or Cases each of which shall contain at least One hundred Pounds net Weight of Tobacco or Snuff.

—— Cigars, unless in Packages containing One hundred Pounds Weight of Cigars at least.

—— Tobacco the Produce of *Mexico*, or the Produce of *South America* or the Islands of *Saint Domingo* or *Cuba*, imported direct from those Places respectively, or from the Warehouse in *Jamaica*, or some other *British* Possession in *America*, unless in Packages each containing at least Eighty Pounds net Weight of such Tobacco.

—— Negrohead Tobacco the Produce of and imported from the United States of *America* in Packages each containing at least One hundred and fifty Pounds net Weight of such Tobacco.

—— and unless into the Ports of *London*, *Liverpool*, *Bristol*, *Lancaster*, *Cowes*, *Falmouth*, *Whitehaven*, *Hull*, *Port Glasgow*, *Greenock*, *Glasgow*, *Aberdeen*, *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 Commissioners of Her Majesty's Treasury; such Appointments in *Great Britain* being published in the *London Gazette*, and such Appointment 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 Comptroller of such Port.

Forfeiture. And if any Goods shall be imported or brought 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.

LXIV. Provided always, and be it 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; Arms, Ammunition, or Utensils of War; Gunpowder; infected Hides, Horns, Hoofs, Skins, or any other Part of any Cattle or Beast; counterfeit Coin or Tokens; Books, wherein the Copyright will be subsisting, first composed or written or printed in the United Kingdom, and printed or reprinted in any other Country, as to which the Proprietor of such Copyright or his Agent shall have given to the Commissioners of Her Majesty's Customs a Notice in Writing that such Copyright subsists, such Notice also stating when such Copyright will expire; 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. Exceptions.

LXV. And be it 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. Certain Goods to be entered to be warehoused for Exportation only.

LXVI. 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.

OUTWARDS.

General Provision.

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.

Forfeiture.

LXVII. And be it 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 For-

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

feiture of the Sum of One hundred Pounds by the Master of such Ship.

Victualling Bill for Stores.

LXVIII. And be it 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 Comptroller, for the Use of such Ship, according 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.

LXIX. And be it 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 Comptroller 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 Comptroller 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 Comptroller 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 Comptroller to issue a Stiffning Order for that Purpose, previous to the Entry Outwards of the Ship.

Penalty.

Stiffning Order.

Entry of Goods.

Bill of the Entry to be delivered.

Particulars.

LXX. And be it 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 Comptroller a Bill of the Entry thereof, fairly written, or fairly written in part and fairly printed in part, 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 arranged in such Form and Manner, and the Number of such Duplicates shall be such as the Collector and Comptroller shall require; and thereupon the Collector and Comptroller shall cause a 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 Comptroller, 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.

Payment of Duties.

Cocket to be granted.

Person entering Goods responsible for Use of Cocket.

LXXI. And be it 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.

Goods for Drawback or Bounty.

Duty Goods.

Goods under Restriction.

LXXII. And be it 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 Comptroller 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 the Collector and Comptroller, 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 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 Comptroller of the Port from which the Goods are to be exported, shall be the Entry Outwards of such Goods; and such Collector and Comptroller shall thereupon cause a Cocket to be written and delivered for such Goods, in manner hereinbefore directed.

Manner of Entry, for Drawback, or from Warehouse.

LXXIII. And be it enacted, That no Drawback shall be allowed on any Tobacco which shall not have been wholly manufactured from Tobacco on which the full Duty on Importation shall have been paid, nor on any Tobacco which shall be mixed with Dirt or Rubbish or any other Ingredients; and every Person who shall enter or ship, or cause to be entered or shipped, or produce or cause to be produced to any Officer

No Drawback on Tobacco not properly manufactured; and Penalty on Persons frau-

dulently attempting to obtain Drawback.

Officer of Customs to be shipped, for Exportation or for Stores, any Tobacco not entitled to Drawback, with Intent unduly to obtain any Drawback thereon, or any greater Drawback than he would otherwise be entitled to, shall, over and above all other Penalties which he may thereby incur, forfeit Treble the Amount of the Drawback sought to be obtained, or Two hundred Pounds, at the Election of the Commissioners of Customs; and all such Tobacco shall be forfeited, and may be seized by any Officer of Customs or Excise.

Goods not entitled to Drawback if of less Value than claimed.

Penalty for Entry of such Goods.

LXXIV. And be it enacted, That no Drawback shall be allowed upon the Exportation of any Goods entered for Drawback or as Stores which shall be of less Value than the Amount of the Drawback claimed, and that all such Goods so entered shall be forfeited, and that the Person who caused such Goods to be entered shall forfeit the Sum of Two hundred Pounds, or Treble the Amount of the Drawback claimed in such Case, at the Election of the Commissioners of Her Majesty's Customs.

On Entry Outwards of Goods entitled to Drawback, Bond for due exporting shall be given.

LXXV. And be it enacted, That upon the Entry Outwards of any Goods, except Wine, upon which a Drawback of the Duties paid upon the Importation thereof is allowed, and before Cocket is granted, the Person in whose Name the same are entered shall give Security by Bond in Double the Amount of such Duties, with One sufficient Surety, that such Goods shall be duly shipped and exported to and shall be landed at the Place for which they shall be entered Outwards, or otherwise accounted for to the Satisfaction of the Commissioners of Her Majesty's Customs, within a reasonable Time, to be fixed by the said Commissioners with reference to the Place of Exportation.

Stamp on Plate Bond reduced.

LXXVI. And be it enacted, That all Bonds given to prevent the relanding of Plate in respect of which any Drawback shall be allowed upon the Exportation thereof shall be liable only to the same Duties of Stamps as any Bonds given for or in respect of the Duties of Customs, or for preventing Frauds or Evasions thereof, are or shall be liable to under any Act for the Time being in force for granting Duties of Stamps.

Coals, Export Bond to British Possessions.

LXXVII. And be it enacted, That no Cocket shall be granted for the Exportation of any Coals to any *British* Possession in a Foreign Ship until the Exporter thereof shall have given Security by Bond in a penal Sum of Double the Amount of the Duty payable on the Exportation of such Coals, 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 Comptroller 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.

LXXVIII. And

Clearance of Goods.

LXXVIII. And be it 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; the Particulars of the Goods for each Clearance shall be endorsed 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 Endorsement shall be delineated the respective Marks and Numbers of such Packages; and to each such Endorsement shall be subjoined in Words at Length an Account of the total Quantities of each Sort of Goods intended in such Endorsement, 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.

Packages to be endorsed on Cocket.

Marks and Numbers, and total Quantities.

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

Goods not cleared forfeited.

Production of Cocket:

Shipping Bill:

Order of Searcher for Shipment.

LXXIX. And be it enacted, That the Person clearing such Goods for Shipment shall upon each Occasion produce the Cocket so endorsed to the Searcher, and shall also deliver a Shipping Bill, or Copy of such Endorsement, referring by Names and Date to the Cocket upon which such Endorsement is made, and shall obtain the Order of the Searcher for the Shipment of such Goods; and the Particulars to be contained in such Endorsement and in such Shipping Bill shall be written and arranged in such Form and Manner as the Collector and Comptroller shall require.

Coals brought Coastwise may be exported without landing.

LXXX. And be it 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.

Account of Value of Exports to be delivered to the Searcher.

LXXXI. And be it enacted, That upon the Clearance for Shipment of any Goods the Produce or Manufacture of the United Kingdom 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

OUTWARDS.

Clearance of Goods.

Declaration before the Collector or Comptroller, 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.

LXXXII. And be it 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.

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

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

LXXXIV. And be it 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 Endorsement 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.

LXXXV. And be it 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.

LXXXVI. And be it 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

OUTWARDS.

Clearance of Ship.

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; and also, before the Clearance of such Ship, the Cockets, with the Endorsements 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 on the Label and on the Content; and the Master of the Ship shall make and sign a Declaration before the Collector or Comptroller to the Truth of such Content, and shall also answer to the Collector or Comptroller such Questions concerning the Ship, the Cargo, and the intended Voyage, as shall be demanded of him; and thereupon the Collector or Comptroller 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 be written and arranged in such Form and Manner as the Collector and Comptroller shall require.

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

Master to declare to Content.

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

LXXXVII. And be it 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 Her 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 Endorsements on such Cockets or with such Victualling Bill.

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

LXXXVIII. And be it 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 Comptroller such Questions touching her Departure and Destination as shall be demanded of him; and thereupon the Collector or Comptroller 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.

In Ballast.

Master to answer Questions.

Clearance notified on Victualling Bill and in Book.

LXXXIX. And

Slate and Slates and Chalk to be deemed Ballast.

LXXXIX. And be it enacted, That Slate and Slates and Chalk laden on board any Ship bound to Foreign Parts shall be deemed to be Ballast; and that every such Ship having on board Slate and Slates and Chalk only, or either of them, shall be deemed to be a Ship departing in Ballast; and if on the Return of any such Ship any Slate or Slates or Chalk shall be remaining on board, the same shall be deemed to be the Ballast of such Ship.

Part of former Cargo reported for Exportation.

Copy of Report to be the Clearance.

XC. And be it 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 Comptroller; 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.

XCI. And be it 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 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.

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

Master to clear the Goods.

XCII. And be it 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, or 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 on 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 Comptroller 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.

Ship to be deemed in Ballast.

XCIII. And be it 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 Endorsements on the Cockets nor in the Victualling Bill, such Goods or Stores shall be forfeited; and if any Goods contained in such Endorsements be not on board, the Master shall forfeit the Sum of Twenty Pounds for every Package or Parcel of Goods contained in such Endorsements 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.

Officers may board any Ship after Clearance.

Goods on board, and not in Cocket, 20*l.* Penalty.

Cocket falsified, 100*l.* Penalty.

XCIV. And be it 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 Her Majesty's Customs for the landing of Officers from such Ships, or for further Examination previous to such Departure.

Ships to bring to at Stations.

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

Debenture Goods.

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

XCVI. And be it 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

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

If Drawback, &c. be not purchased,

Name of Person entitled to be declared.

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.

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

XCVII. And be it 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 Comptroller; 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.

Joint Stock Company.

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

XCVIII. And be it 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 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.

XCIX. And be it 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.

Issuing and passing Debenture.

C. And be it 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 Comptroller, 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

certified to the Collector and Comptroller, upon such Debenture, by the Searcher, and the Debenture shall thereupon be computed and passed with all convenient Despatch, and be delivered to the Person entitled to receive the same. OUTWARDS. *Debenture Goods.*

CI. And be it enacted, That no Drawback or Bounty shall be allowed for any Goods carried by Sea from the United Kingdom to the *Isle of Man* until a Certificate shall be produced from the Collector and Comptroller of the Customs of the *Isle of Man* of the due landing of such Goods. Certificate of landing in Isle of Man.

CII. And be it enacted, That no Goods cleared for Drawback or Bounty, or from the Warehouse, shall be carried or 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 Her Majesty's 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. Licensed Lighterman only to ship Debenture or warehoused Goods. Commissioners may grant Licence, and require Bond. Licences in force.

CIII. And be it 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 or carried directly to such Islands,) 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. Warehouse or Debenture Goods not exported, or if re-landed, or carried to Guernsey, &c. without Entry, forfeited.

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

For

OUTWARDS.

Debenture Goods.

	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*, *Liverpool*, *Rochester*, *Deal*, *Dovor*, *Portsmouth*, *Plymouth*, *Yarmouth*, *Falmouth*, *Belfast*, *Dublin*, *Cork*, *Leith*, or *Glasgow*.

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

CV. And be it 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 Queen'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.

CVI. And be it 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 Re-shipment; 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 Her Majesty's Ships of War may ship Tobacco for Use of Crew, free of Duty, on giving Bond.

CVII. And be it enacted, That it shall be lawful for the Purser of any of Her 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 Comptroller 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.

CVIII. And be it enacted, That if any Purser shall be removed from one Ship to another it shall be lawful for the Collector and Comptroller 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 Comptroller of any Port where such Ship shall 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 Her Majesty's Ships of War shall be subject to the Provisions of any Act in force relating to 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.

Limiting the Quantity of Tobacco.

CIX. And be it 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 Comptroller 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 Her 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.

Times and Places for shipping Goods.

CX. And be it 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 Her Majesty, or at some Wharf, Quay, or Place appointed by the Commissioners of Her Majesty's Customs for shipping of such Goods by Sufferance,

Penalty for exporting prohibited Goods.

CXI. And be it enacted, That if any Goods liable to Forfeiture for being shipped for Exportation shall be shipped and exported without

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.

Prohibitions.

Prohibitions and Restrictions, absolute or modified.

CXII. And be it 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,)

A TABLE OF PROHIBITIONS AND RESTRICTIONS OUTWARDS.

Clocks and Watches; *viz.*

—— any outward or inward Box, Case, or Dial Plate, if any Metal, without the Movement in or with every such Box, Case, or Dial Plate, made up fit for Use, with the Clock or Watch Maker'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 flattened 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 flattened 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 Avoirdupoise 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.

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 Her Majesty shall judge capable of being converted into or made useful in increasing the Quantity of Military or Naval Stores.

Provisions

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

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. Forfeiture.

COASTWISE.

General Provisions.

CXIII. 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 to another Part of it, or to the *Isle of Man*, or from one Part of the *Isle of Man* to another Part of it, 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; be it therefore enacted, That all Trade by Sea from any one Part of the United Kingdom to any other Part thereof, or to the *Isle of Man*, or from the *Isle of Man* to any Part of the United Kingdom, or from one Part of the *Isle of Man* to another Part 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 or of the *Isle of Man*, however situated with regard to any other Part, 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: Provided always, that all Goods liable to Duty of Customs upon the Importation or bringing of them into the *Isle of Man*, when brought from the United Kingdom into the said Isle, and all Vessels bringing the same, shall be liable to the same Rules and Regulations as are required by Law in respect of Goods imported into the said Isle from Foreign Parts, and in respect of the Vessels bringing the same; and all Penalties and Forfeitures inflicted by Law for any Breach of the said Rules and Regulations shall attach upon all Goods so brought into the said Isle contrary to the said Rules and Regulations or any of them, and upon all Persons committing any Breach of any such Rule or Regulation; and such Penalties and Forfeitures may be recovered in the same Manner as any Penalty or Forfeiture may be recovered by any Act relating to the Customs.

All Trade by Sea from one Part of the United Kingdom to another, or to the Isle of Man, to be deemed Coastwise, and no Part to be deemed beyond the Seas.

Proviso for Dutiable Goods carried into the Isle of Man.

CXIV. 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 Her 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

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

COASTWISE.

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.

CXV. And be it 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 Comptroller 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.

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

CXVI. And be it 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 Comptroller, 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-after directed; and all Goods laden to be so carried, or brought to be so unladen, contrary hereto, shall be forfeited.

Particulars in Notice;

CXVII. And be it 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

within Twenty-four Hours of Arrival for unlading;

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;

for lading, to state last Voyage and Clearance.

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.

From and to Ireland with certain Goods, the Master must attend to deliver Notice, &c.

CXVIII. And be it 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 Comptroller; 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 Comptroller; 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.

Penalty.

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

CXIX. And be it enacted, That when due Notice shall have been given to the Collector or Comptroller at the Port of lading of the Intention to lade Goods on board any Coasting Ship, such Collector or Comptroller 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 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 be otherwise accounted for to the Satisfaction of the Commissioners of Her Majesty's Customs.

Bond for certain Goods.

Master of Coasting Vessel to keep a Cargo Book.

CXX. And be it 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

COASTWISE.

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 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, to be delivered to Collector.

CXXI. And be it 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 Comptroller; 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 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 Comptroller 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 before Goods unladen.

CXXII. And be it enacted, That before any Goods be unladen from any Coasting Ship at the Port of Discharge, the Master, Owner, Wharfinger, or Agent of such Ship shall deliver the Transire to the Collector or Comptroller 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 Comptroller 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 Comptroller shall grant an Order for the landing of such Goods, in the Presence or by the Authority of the Coast Waiter.

Excise Duties.

Collector, in certain Cases, may grant general Transire for

CXXIII. And be it enacted, That it shall be lawful for the Collector and Comptroller, 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,) 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:

And that it shall and may be lawful for the Commissioners of Her Majesty's Customs, whenever it shall appear to them to be necessary, to grant general Transires, under such Regulations and for such Time as they may see fit, for the lading of any Goods, and for the clearing the Ship in which the Goods shall be laden, and for the unlading the Goods at the Place of Discharge: Provided always, that such Transires shall be written in the Cargo Book herein-before required to be kept by the Masters of Coasting Ships: Provided also, that if the said Commissioners or the Collector and Comptroller shall at any Time revoke such Transires, 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 Transires shall become void, and shall be delivered up by the Master or Owner to the Collector or Comptroller, or to any Officer of Customs demanding the same. Commissioners of Customs may grant general Transires.

CXXIV. And be it 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.

CXXV. And be it 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. Times and Places for landing and shipping.

CXXVI. And

Goods prohibited or restrained.

CXXVI. And be it 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.

CXXVII. 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 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,) 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 Her Majesty; that the Term "Her Majesty" shall be construed to mean Her Majesty, Her Heirs and Successors; that the Term "Limits of the *East India* Company's Charter" shall be construed to mean the *Cape of Good Hope*, and all Places and Seas Eastward thereof to the *Straits of Magellan*; that the Terms "Collector and Comptroller" shall be construed to mean the Collector and Comptroller of the 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 "Queen's Warehouse" shall be construed to mean any Place provided by the Crown for lodging Goods therein for Security of the Customs.

"Ship."

"Master."

"Owner or Owners."

"Mate."

"Seaman."

"British Possession."

"Her Majesty."

"Limits of East India Company's Charter."

"Collector and Comptroller."

"Officer."

"Warehouse."

"Queen's Warehouse."

Malta deemed to be in Europe.

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

GENERAL REGULATIONS.

Weights, Measures,

CXXIX. And be it 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

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.

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

CXXX. And be it enacted, That all Bonds relating to the Customs required to be given in respect of Goods or Ships, except Bonds given for securing the due Exportation of or Payment of Duty upon Goods warehoused according to Law, shall be taken by the Collector and Comptroller for the Use of Her 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.

Bonds entered into with the Concurrence of the Lords of the Treasury or the Commissioners of the Customs for the due Performance of any thing relating to the Customs to be valid in Law.

CXXXI. And whereas it frequently occurs that certain Indulgences are granted to Merchants and others, by Directions of the Commissioners of Her Majesty's Treasury and the Commissioners of Her Majesty's Customs, on Bond being given for the Security of the Revenue; and, as Doubts may arise whether such Bonds would in Law be valid, be it therefore enacted and declared, That in all Cases where Bonds shall be entered into, with the Concurrence or by the Direction of the Commissioners of Her Majesty's Treasury or the Commissioners of Her Majesty's Customs, for the due Performance of any Order, Matter, or Thing relative to the Customs, such Bonds shall be valid in Law, and upon Breach of any of the Conditions thereof may be sued and proceeded upon in like Manner as any other Bond entered into by virtue of any Act relating to the Customs.

Mode of ascertaining Strength of Foreign Spirits.

CXXXII. And be it 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.

Vinegar or Acetous Acid to be charged with Duty according to Strength.

CXXXIII. And be it enacted, That, to prevent Vinegar or Acetous Acid of excessive Strength being brought into Consumption upon Payment of Duty as common Vinegar or Acetous Acid, to the great Injury of Her Majesty's Revenue, all such Liquors as aforesaid subject and liable to any Duty of Customs shall and may be tried and examined by any Officer or Officers of Customs with such Acetometer as shall and may be from Time to Time directed by the Commissioners of Her Majesty's Customs, in order to ascertain the Strength thereof; and that whenever any such Liquors shall upon

General Regulations.

any such Trial be found by any Officer or Officers of Customs to be above Proof as denoted by such Acetometer (Proof of being such Strength of Acetous Acid that One hundred Parts of the Liquor by Weight will saturate or neutralize Fourteen and a Half Parts by Weight of Crystallized Sub-carbonate of Soda), the Number of Gallons of such Liquors of which such Trial is made shall be deemed and computed by such Officer or Officers to be such Number as could be made from or with such Liquors if diluted by Water to the Strength of Proof denoted as aforesaid, and shall be chargeable and taken account of and charged by such Officer with Duty accordingly.

Spirits, although mixed, to pay Duties as such.

CXXXIV. And be it enacted, That Spirits or Strong Waters imported into the United Kingdom mixed with any Ingredient, and although thereby coming under some other Denomination, shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to Duty as such.

Officers of Customs to take Samples of Goods.

CXXXV. And be it 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 in such Manner as the Commissioners of Her Majesty's Customs shall direct.

Time of an Importation and of an Exportation defined.

CXXXVI. And be it 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 or Exportation of any Goods made and completed, 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 Comptroller for the Voyage upon which she departed.

Arrival and Departure of a Ship defined.

Return of Duty overpaid.

CXXXVII. And be it 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 Burden of Ships how ascertained.

CXXXVIII. And be it enacted, That the Tonnage or Burden 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 Burden 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.

Ships, when not liable to Tonnage Rate under 4 & 5 W. 4. c. 32.

CXXXIX. And whereas by an Act passed in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for reducing the Tonnage Rates payable in the Port of* London, certain Rates are imposed upon Ships or other Vessels entering Inwards and clearing Outwards in the Port of *London*, and it is expedient to amend the same in respect of Ships or other Vessels reporting their Cargoes for Exportation, and ultimately leaving the Port without breaking Bulk; be it therefore enacted, That no Tonnage Rate shall be payable under the said Act on Ships or other Vessels entering Inwards or clearing Outwards in the said Port in Cases where the Cargoes are reported for Exportation, and ultimately the Ships or other Vessels leave the Port without breaking Bulk, or taking in Merchandize for the Purpose of Exportation.

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

CXL. And be it enacted, That it shall be lawful for the Officers of the Customs at any Port under *British* Dominion where there shall be a Collector and Comptroller 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 endorsed upon the Certificate of Registry of such Ship as being the Master thereof, or until his Name shall have been so endorsed by such Collector and Comptroller.

Falsifying Documents.

CXLI. And be it 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 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.

CXLII. And be it 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.

CXLIII. And

False Declaration.

CXLIII. And be it enacted, That if any Declaration required to be made by this Act, or by any other Act relating to the Customs or to Trade or Navigation, (except Declarations to the Value of Goods,) or if any Declaration made for the Consideration of the Commissioners of Her Majesty's Customs on any Application presented to them, be untrue in any Particular, or if any Person required by this Act, or by any other Act relating to the Customs or to Trade or Navigation, to answer Questions put to him by the Officers 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.

Penalty.

Printed Lists of prohibited Books to be exposed at Custom Houses.

CXLIV. And be it enacted, That the Commissioners of Her Majesty's Customs shall cause to be made, and to be publicly exposed from Time to Time at the several Ports in the United Kingdom and in Her Majesty's Possessions abroad, printed Lists of all Books wherein the Copyright shall be subsisting, and as to which the Proprietor of such Copyright or his Agent shall have given Notice in Writing to the said Commissioners that such Copyright subsists, such Notice also stating when such Copyright expires.

So much of 9 G. 4. c. 93. as provides for taking the Prices of Sugar the Produce of British Possessions in America, &c., to apply to Sugar the Produce of British Possessions within the Limits of the East India Company's Charter.

CXLV. And whereas by an Act passed in the Ninth Year of His Majesty King *George* the Fourth, intituled *An Act to allow Sugar to be delivered out of the Warehouse to be refined,* Provisions are made for ascertaining and taking, in manner therein mentioned, the Prices of Brown or Muscovado Sugar the Produce of the *British* Possessions in *America:* And whereas it is expedient that the said Provisions should extend and be applicable to Brown or Muscovado Sugar the Produce of the *British* Possessions within the Limits of the *East India* Company's Charter; be it therefore enacted, That from and after the First Day of *August* One thousand eight hundred and forty-two so much of the said last-mentioned Act as provides for the ascertaining and taking the Prices of Brown or Muscovado Sugar the Produce of the *British* Possessions in *America,* and so much of the same Act as requires the Delivery of Accounts of the Sales and Purchases of such Sugar, and Statements of the Quantities and Prices thereof, and other Particulars therein mentioned in relation thereto, and the Computation and Publication of the Average Prices thereof, and the Registry of such Accounts and Prices, shall be held to extend, include, and apply to Brown or Muscovado Sugar the Produce of the several *British* Possessions within the Limits of the *East India* Company's Charter; and that the Average Price of Sugar to be thenceforth published under the said last-mentioned Act as hereby extended shall be the Average Price of Brown or Muscovado Sugar the Produce not only of the *British* Possessions in *America* but also of the *British* Possessions within the Limits of the *East India* Company's Charter; and the several Penalties of Fifty Pounds and of Five Pounds imposed by the said recited Act for the Offences therein mentioned in respect of Sugar the Produce of the *British* Possessions in *America* shall extend and be applicable to the like Offences in respect of Sugar the Produce of the *British* Possessions within the Limits of the *East India* Company's Charter.

CXLVI. And

GENERAL REGULATIONS.

Seizures. Ship to include Tackle, &c.

CXLVI. And be it 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, &c.

CXLVII. And be it 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 Her 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.

CXLVIII. And be it 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 Penalties 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 Her 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, 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 100*l.*

CXLIX. And be it 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 Her 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 any Port.

Accommodation of Officers on board.

CL. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Customs, and for the Collector and Comptroller 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,

GENERAL REGULATIONS.

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 Queen's Warehouse.

CLI. And be it enacted, That whenever any Goods shall be taken to and secured in any of the Queen'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 Her 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 Commissioners of Her Majesty's Treasury, or the Commissioners of Her 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 Queen's Warehouses as aforesaid.

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

CLII. And be it enacted, That in case such Goods shall not be duly cleared from the Queen's Warehouse within Three Calendar Months (or sooner if they be of a perishable Nature), it shall be lawful for the Commissioners of Her 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: 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.

Power for Her Majesty to appoint Ports and legal Quays.

CLIII. And be it enacted, That it shall be lawful for Her Majesty, by Her Commission out of the Court of Exchequer, from Time to Time to appoint any Port, Haven, or Creek in the United Kingdom or in the *Isle of Man*, and to set out the Limits thereof, and to appoint the proper 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.

CLIV. And

Averment of Offence.

CLIV. And be it 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.

CLV. And be it enacted, That it shall be lawful for the Commissioners of Her 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.

CLVI. And be it 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 Her Majesty's Customs, under the Penalty of the Forfeiture of One hundred Pounds, to be paid by the Master of such Ship or Boat.

Fitters Certificates.

CLVII. And be it enacted, That no Ship shall be cleared from any Port of the United Kingdom, either for a Coasting or a Foreign Voyage, laden with Coals or Coal, or Culm or Cinders, which had not been previously brought Coastwise into such Port, until the Fitter or Coal Owner, or his Agent, vending or shipping the same, shall have delivered to the Collector or Comptroller Two Certificates under his Hand, expressing the total Quantities of Coals, Culm, and Cinders respectively shipped or intended to be shipped by him in such Ship; and the Collector or Comptroller shall retain One of such Certificates, and shall deliver the other, signed by him, to the Master of the Ship; and every Fitter, Coal Owner, or Agent who shall refuse to give such Certificates, or shall give a false Certificate, shall forfeit and pay the Sum of One hundred Pounds; and the Master of such Ship shall keep such Certificate, and produce the same to any Officer of Customs demanding such Production, and shall before Bulk be broken deliver such Certificate to the Collector or Comptroller of any Port in the United Kingdom to which such Coals, Culm, or Cinders shall be carried in such Ship.

LICENSED AGENTS.

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

Exception.

CLVIII. And be it enacted, That it shall not be lawful for any Person to act as an Agent for transacting Business in the Port of *London* which shall relate to the Entry or Clearance of any Ship, or of any Goods, or of any Baggage, unless authorized so to do by Licence of the Commissioners of Her 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*: Provided also, that all Licences heretofore granted by the Commissioners of Her Majesty's Customs to any Persons to act as Agents shall be valid and effectual, and all Bonds taken for the faithful and incorrupt Conduct of such Persons shall be and are hereby declared to be and remain in

LICENSED AGENTS.

in full Force and Effect; 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.

CLIX. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Treasury, by any Order under their Hands, to revoke any such Licence, or any Licence heretofore granted by the Commissioners of Customs to any Person to act as an Agent for transacting such Business at the Custom House in the Port of *London*, 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.

CLX. Provided always, and be it enacted, That nothing herein contained shall extend to prevent the Clerk or Servant of any Person or of any Persons in Copartnership from transacting any such Business, 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.

CLXI. And be it enacted, That it shall be lawful for any such Agent or Agents in Copartnership 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 Copartnership of Agents, nor until his Name and Residence and the Date of his Appointment shall have been endorsed on the Licence of every such Agent, and signed by him, and witnessed by the Signature of the Collector and Comptroller of the Customs, unless such Person shall have been appointed with Consent of the Commissioners of Her Majesty's Customs before the Commencement of this Act.

Treasury may extend Regulations to other Ports.

CLXII. And be it enacted, That it shall be lawful for the said Commissioners of Her 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*.

Alteration of Act.

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

LONDON: Printed by GEORGE E. EYRE and ANDREW SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1845.