

ANNO OCTAVO & NONO

VICTORIÆ REGINÆ.

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CAP. XCI.

An Act for the warehousing of Goods.

[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 warehousing of Goods*, whereby the Laws of Customs in relation to the warehousing of Goods were consolidated: And whereas since the passing of the said Act divers Parts of Acts for the further Amendment of the Law in that 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 Effect for the Purposes therein mentioned, except where any other Commencement is therein particularly directed. 3 & 4 W. 4. c. 57. Commencement of Act.

II. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, by their Warrant from Time to Time, to appoint the Ports in the United Kingdom which shall be warehousing Treasury to appoint warehousing Ports.

Commissioners to appoint Warehouses, and require Bond.

Ports for the Purposes of this Act; and that it shall be lawful for the Commissioners of Her Majesty's Customs, subject to the Authority and Directions of the Commissioners of Her Majesty's Treasury, by their Order from Time to Time to appoint in what Warehouses or Places of special Security, or of ordinary Security, as the Case may require, in such Ports, and in what different Parts or Divisions of such Warehouses or Places, and in what Manner, any Goods, and what Sorts of Goods, may and may only be warehoused and kept and secured without Payment of any Duty upon the first Entry thereof, or for Exportation only, in Cases where the same may be prohibited to be imported for Home Use; and also in such Order to direct in what Cases (if any) Security by Bond, in manner herein-after provided, shall be required in respect of any Warehouse so appointed by them.

Warehouses of special Security to be so stated on their Appointment.

Warehouses connected with Wharfs, and within Walls, &c. to be Warehouses of special Security, without Appointment.

III. And be it enacted, That whenever any Warehouse shall have been approved of by the said Commissioners of Her Majesty's Customs as being a Warehouse of special Security, it shall be stated in their Order of Appointment that such Warehouse is appointed as a Warehouse for special Security: Provided always, that all Warehouses connected with the Wharfs for the landing of the Goods to be lodged therein, and inclosed together with such Wharfs within Walls such as are or shall be required by any Act for the constructing of such Warehouses and Wharfs, and being appointed to be legal Quays, shall, without any Order of the said Commissioners, be Warehouses for the Purposes of this Act for all Goods landed at such Wharfs or Quays at any Port appointed by the Commissioners of Her Majesty's Treasury to be a warehousing Port as aforesaid, and all such Warehouses shall be Warehouses of special Security.

Appointments made and Bonds given previous to Act to continue in force.

IV. And be it enacted, That all Appointments of Warehouses for the warehousing of Goods made under the Authority of any other Act in force at the Time of the Commencement of this Act, shall continue in force as if the same had been made under the Authority of this Act; and all Bonds given in respect of any Goods warehoused or entered to be warehoused under any Act in force at the Time of the Commencement of this Act, shall continue in force for the Purposes of this Act.

Commissioners to provide Warehouses for Tobacco, and Treasury to fix Rent.

V. And be it enacted, That the Commissioners of Her Majesty's Customs shall, out of the Monies arising from the Duties of Customs, provide from Time to Time the Warehouses for the warehousing of Tobacco at the Ports into which Tobacco may be legally imported: Provided always, that for every Hogshead, Chest, Case, or other Package of Tobacco so warehoused the Importer or Proprietor thereof shall pay as and for Warehouse Rent such Sum or Sums, not exceeding any Sum payable under any Act in force at the Time of the Commencement of this Act, and at such Periods and in such Manner, as the Commissioners of Her Majesty's Treasury shall from Time to Time by their Warrant appoint and direct, and all such Sums shall be paid, received, and appropriated as Duties of Customs.

VI. And

Power to revoke or alter Appointment.

VI. And be it enacted, That it shall be lawful for the said Commissioners of Her Majesty's Treasury by their Warrant, and for the said Commissioners of Customs by their Order, from Time to Time to revoke any former Warrant or any former Order, or to make any Alteration in or Addition to any former Warrant or any former Order made as aforesaid by them respectively.

Publication of Appointment in Gazette.

VII. And be it enacted, That every Order made by the said Commissioners of Her Majesty's Customs in respect of Warehouses of special Security, as well those of original Appointment as those of Revocation, Alteration, or Addition, shall be published in the *London Gazette* for such as shall be appointed in *Great Britain*, and in the *Dublin Gazette* for such as shall be appointed in *Ireland*.

Warehouse Keeper may give general Bond, if willing;

VIII. And be it enacted, That before any Goods shall be entered to be warehoused in any Warehouse, in respect of which Security by Bond shall be required as aforesaid, the Proprietor or Occupier of such Warehouse, if he be willing, shall give general Security by Bond, with Two sufficient Sureties, for the Payment of the full Duties of Importation on all such Goods as shall at any Time be warehoused therein, or for the due Exportation thereof; and if such Proprietor or Occupier be not willing to give such general Security, the different Importers of the separate Quantities of Goods shall upon each Importation, before such Goods shall be entered to be warehoused, give such Security by Bond with One sufficient Surety, in respect of the particular Goods imported, the Penalty of such Bond being Double the Amount of the Duty to which such Goods are subject.

or Importer give particular Bond.

Sale of Goods in Warehouse by Proprietor to be valid, although they remain in such Warehouse.

IX. And be it enacted, That if any Goods lodged in any Warehouse shall be the Property of the Occupier of such Warehouse, and shall be *bonâ fide* sold by him, and upon such Sale there shall have been a written Agreement signed by the Parties, or a written Contract of Sale made, executed, and delivered by a Broker, or other Person legally authorized for or in behalf of the Parties respectively, and the Amount of the Price stipulated in the said Agreement or Contract shall have been actually paid or secured to be paid by the Purchaser, every such Sale shall be valid, although such Goods shall remain in such Warehouse; provided that a Transfer of such Goods, according to such Sale, shall have been entered in a Book to be kept for that Purpose by the Officer of the Customs having the Charge of such Warehouse, who is hereby required to keep such Book and to enter such Transfers, with the Dates thereof, upon Application of the Owners of the Goods, and to produce such Book upon Demand made.

Transfer of such Goods to be entered in a Book.

Stowage in Warehouse to afford easy Access.

X. And be it enacted, That all Goods warehoused shall be stowed in such Manner as that easy Access may be had to every Package and Parcel of the same, and if the Occupier of the Warehouse shall omit so to stow the same he shall for every such Omission forfeit the Sum of Five Pounds; and if any Goods shall be taken out of any Warehouse without due Entry of the same with the proper Officers of the Customs, the Occupier of the Warehouse shall be liable to the Payment of the Duties due thereon.

XI. And

Occupiers of Warehouses to produce, on demand, Goods to Officers of Customs, or to forfeit 5*l*.

XI. And be it enacted, That the Occupier or Occupiers of any Warehouse in which Goods are deposited under the Provisions of this Act shall, upon any Request being made by any Officer duly authorized by the Commissioners of Her Majesty's Customs, immediately produce to such Officer any Goods deposited therein, or received into his or their Custody, for the Delivery of which the said Occupier or Occupiers has or have not received an Order duly signed by the proper Warehouse Officer, and upon every Failure so to do such Occupier or Occupiers shall forfeit the Sum of Five Pounds, over and above the Duties to which every Package or Parcel of Goods not so produced may be liable.

Goods fraudulently concealed or removed forfeited. Penalty on opening the Warehouse without the Officer, 500*l*.

XII. And be it enacted, That if any Goods warehoused shall be fraudulently concealed in or removed from the Warehouse the same shall be forfeited; and if any Importer or Proprietor of any Goods warehoused, or any Person in his Employ, shall by any Contrivance fraudulently open the Warehouse, or gain Access to the Goods, except in the Presence of the proper Officer acting in the Execution of his Duty, such Importer or Proprietor shall forfeit and pay for every such Offence the Sum of Five hundred Pounds.

Persons assisting in the removing of Goods entered for the Warehouse, and not deposited there, subjected to Penalties.

XIII. And be it enacted, That if any Goods entered to be warehoused under any Law made for the warehousing of Goods shall be removed and not deposited in a Warehouse or Place of Security, in pursuance of such Entry, every Person who shall remove or assist or be otherwise concerned in the removing of any such Goods, or who shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, any such Goods so removed, and every Person to whose Hands and Possession any Goods so removed shall knowingly come, shall forfeit either Treble the Value thereof, or the Penalty of One hundred Pounds, at the Election of the Commissioners of Her Majesty's Customs, and such Goods shall be forfeited.

Examination on Entry and Landing.

Marking Package.

XIV. And be it enacted, That within One Month after any Tobacco shall have been warehoused, and upon the Entry and Landing of any other Goods to be warehoused, the proper Officer of Customs shall take a particular Account of the same, and shall mark the Contents on each Package, and shall mark the Word "Prohibited" on such Packages as contain Goods prohibited to be imported for Home Use; and that all Goods shall be warehoused and kept in the Packages in which they shall have been imported, and no Alteration shall be made in the Packages or the packing of any Goods in the Warehouse, except in the Cases herein-after provided.

Goods to be carried to Warehouse under Authority of Officer of Customs.

XV. And be it enacted, That all Goods entered to be warehoused or to be re-warehoused shall be carried into the Warehouse under the Care or with the Authority or Permission of the proper Officer of Customs, and in such Manner and by such Persons, and by such Roads or Ways, and within such Spaces of Time, as the proper

Officer of Customs shall authorize, permit, or direct, and all such Goods not so carried shall be forfeited.

Goods to be cleared in Three Years; Ship's Stores in One Year; if not cleared to be sold.

XVI. And be it enacted, That all Goods which have been so warehoused shall be duly cleared either for Exportation or for Home Use within Three Years, and all surplus Stores of Ships within One Year from the Day of the first Entry thereof, unless further Time be given by the Commissioners of Her Majesty's Treasury; and if any such Goods be not so cleared, it shall be lawful for the Commissioners of Her Majesty's Customs to cause the same to be sold, and the Produce shall be applied to the Payment of the Warehouse Rent and other Charges, and the Overplus (if any) shall be paid to the Proprietor; and such Goods, when sold, shall be held subject to all the Conditions to which they were subject previous to such Sale, except that a further Time of Three Months from the Date of the Sale shall be allowed to the Purchaser for the clearing of such Goods from the Warehouse; and if the Goods so sold shall not be duly cleared from the Warehouse within such Three Months the same shall be forfeited.

Purchaser allowed Three Months.

In case of Accident in landing or shipping Goods, Duty may be remitted.

XVII. And be it enacted, That if any Goods entered to be warehoused, or entered to be delivered from the Warehouse, shall be lost or destroyed by any unavoidable Accident, either on Ship-board or in the landing or shipping of the same, or in the receiving into or delivering from the Warehouse, it shall be lawful for the Commissioners of Her Majesty's Customs to remit or return the Duties payable or paid on the Quantity of such Goods so lost or destroyed.

Duties on Goods lost or destroyed in Warehouse by Accident remitted; and on certain Goods warehoused to be charged on Quantity delivered.

XVIII. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Customs to remit the Duties payable or paid on the whole or any Portion of any Goods which shall be lost or destroyed by any unavoidable Accident in the Warehouse in which the same shall have been deposited under the Provisions of this or any other Act passed for the warehousing of Goods; and that the Duties payable upon the following Articles deposited in Warehouses of special Security, that is to say, Wines, Currants, Raisins, Figs, Hams, and Cheese, when taken out of the Warehouse for Home Use, shall be charged upon the Quantities ascertained by the Measure or Weight of the same actually delivered.

Entry for Exportation or Home Use.

Goods permitted to be shipped from the Warehouse Duty free, as Ship's Stores.

XIX. And be it enacted, That no Goods which have been so warehoused shall be taken or delivered from the Warehouse, except upon due Entry, and under Care of the proper Officers for Exportation, or upon due Entry and Payment of the full Duties payable thereon for Home Use, if they be such Goods as may be used in the United Kingdom, save and except Goods delivered into the Charge of the Searchers to be shipped as Stores, and which shall and may be so shipped without Entry or Payment of any Duty for any Ship of the Burden of Sixty Tons at least, bound upon a Voyage to Foreign Parts, the probable Duration of which, out and home, will not be less than Forty Days: Provided always, that such Stores shall be duly borne upon the Ship's Victualling Bill, and shall be shipped in such Quantities and subject to such Directions

and Regulations as the Commissioners of Customs shall direct and appoint.

Rum for Stores and surplus Stores may be shipped without Entry, if borne on Victualling Bill;

XX. Provided always, and be it enacted, That any Rum of the *British* Plantations may be delivered into the Charge of the Searcher to be shipped as Stores for any Ship without Entry or Payment of any Duty, and any surplus Stores of any Ship may be delivered into the Charge of the Searcher to be re-shipped as Stores for the same Ship, or for the same Master in another Ship, without Entry or Payment of any Duty, such Rum and such surplus Stores being duly borne upon the Victualling Bills of such Ships respectively, and if the Ship, for the future Use of which any surplus Stores have been warehoused, shall have been broken up or sold, such Stores may be so delivered for the Use of any other Ship belonging to the same Owners, or may be entered for Payment of Duty, and delivered for the private Use of such Owners, or any of them, or of the Master or Purser of such Ship.

or entered for private Use.

Duties to be paid on original Quantities, except in certain Cases.

XXI. And be it enacted, That upon the Entry of any such Goods to be cleared from the Warehouse, if the same be for Home Use, the Person entering such Goods inwards shall deliver a Bill of the Entry and Duplicates thereof, in like Manner as directed by Law in the Case of Goods entered to be landed, as far as the same is applicable, and at the same Time shall pay down to the proper Officer of the Customs the full Duties of Customs payable thereon, and not being less in Amount than according to the Account of the Quantity first taken of the respective Packages or Parcels of the Goods in such Entry at the Examination thereof, at the Time of the first Entry and landing of the same, without any Abatement on account of any Deficiency, except by this Act is otherwise provided; and that if the Entry be for Exportation or for Removal to any other Warehouse, and any of the Packages or Parcels of the Goods be deficient of the respective Quantities of the same according to the Account first taken as aforesaid, a like Entry inwards shall also be passed in respect of the Quantities so deficient, and the full Duties shall be paid on the Amount thereof before such Packages or Parcels of Goods shall be delivered or taken for Exportation or Removal, except as by this Act is otherwise provided; and if any Goods so deficient in Quantity shall be such as are charged to pay Duty according to the Value thereof, such Value shall be estimated at the Price for which the like Sorts of Goods of the best Quality shall have been last or lately sold.

If for Exportation or Removal, Duties on Deficiencies to be paid.

How Value ascertained.

Duties on Tobacco, Sugar, and Spirits to be charged on Quantities delivered, except in certain Cases.

XXII. And be it enacted, That the Duties payable upon Tobacco, Sugar, and Spirits respectively, when taken out of Warehouse for Home Use, shall be charged upon the Quantities ascertained by the Weight, Measure, or Strength of the same actually delivered, save and except that if the Sugar shall not be in a Warehouse of special Security no greater Abatement on account of Deficiency of the Quantity, first ascertained as aforesaid, shall be made than shall be after the Rate of Three *per Centum* of such Quantity for the first Three Months, and One *per Centum* for every subsequent Month during which such Sugar shal have been warehoused; and also

save and except that if the Spirits (being any other Spirits than Rum of the *British* Plantations) shall not be in a Warehouse of special Security no greater Abatement on account of Deficiency of the Quantity or Strength first ascertained as aforesaid shall be made than shall be after the several Rates of Allowances following; (that is to say),

For every Hundred Gallons Hydrometer Proof:—

For any Time not exceeding Six Months, One Gallon:

For any Time exceeding Six Months, and not exceeding Eighteen Months, Three Gallons:

For any Time exceeding Eighteen Months, and not exceeding Two Years, Five Gallons:

For any Time exceeding Two Years, and not exceeding Two Years and a Half, Six Gallons:

For any Time exceeding Two Years and a Half, and not exceeding Three Years, Seven Gallons:

And for every additional Year, Two Gallons:

Provided always, that no Abatement shall be made in respect of any Deficiency in Quantity of any Spirits occasioned by Leakage and not by natural Evaporation, in whatever Warehouse the same may be, except as by this Act is otherwise specially provided. No Allowance for Leakage.

XXIII. And be it enacted, That in respect of any Wheat or Barley, or any Rye or any Oats, lodged in Warehouses without Payment of Duty on the first Importation thereof, the following Allowances for natural Waste shall be made upon the Exportation thereof, or upon the Entry thereof for Home Consumption; (that is to say,) Allowances for natural Deficiency on Corn or Grain in Warehouse.

In respect of all Wheat, Barley, and Rye, except as is herein-after provided, which has been in Warehouse One Month and less than Three Months, there shall be allowed One and a Half *per Centum:*

In respect of all Wheat, Barley, and Rye, except as herein-after provided, which has been in Warehouse Three Months and less than Six Months, there shall be allowed Two *per Centum:*

In respect of all Wheat, Barley, and Rye, except as is herein-after provided, which has been in Warehouse Six Months and less than Twelve Months, there shall be allowed Two and a Half *per Centum:*

And in respect of all Wheat, Barley, and Rye, except as is herein-after provided, which has been in Warehouse Twelve Months and upwards, there shall be allowed Three *per Centum:*

In respect of Oats, except as is herein-after provided, which have been in Warehouse One Month and less than Three Months, there shall be allowed Two and a Half *per Centum:*

In respect of Oats, except as is herein-after provided, which have been in Warehouse Three Months and less than Six Months, there shall be allowed Three and a Half *per Centum:*

In respect of Oats, except as is herein-after provided, which have been in Warehouse Six Months and less than Twelve Months, there shall be allowed Four and a Half *per Centum:*

And in respect of Oats, except as is he ein-after provided, which have been in Warehouse Twelve Months and upwards, there shall be allowed Five *per Centum:*

Provided

Provided nevertheless, that only Half the above Allowances hereby directed to be made on Wheat and Barley and Oats respectively shall be made upon *Spanish* Wheat and Barley and Oats respectively, and upon Wheat and Barley Kiln-dried abroad respectively, and that no such Allowance shall be made in respect of Rye being Kiln-dried: Provided also, that no such Allowance shall be made unless there shall be an actual Deficiency in the Quantity of such Wheat, Rye, Barley, and Oats originally warehoused.

Importer may enter Goods for Home Use or for Exportation, although not actually warehoused.

XXIV. And be it enacted, That if after any Goods shall have been duly entered and landed to be warehoused, and before the same shall have been actually deposited in the Warehouse, the Importer shall further enter the same, or any Part thereof, for Home Use or for Exportation, as from the Warehouse, the Goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the Warehouse, and shall and may be delivered and taken for Home Use or for Exportation, as the Case may be.

Goods may be removed to other Ports to be re-warehoused;

XXV. And whereas it is expedient to make Regulations for the Removal of warehoused Goods from one warehousing Port to another, and from one Warehouse to another in the same Port; be it therefore enacted, That any Goods which have been warehoused at some Port in the United Kingdom may be removed by Sea or inland Carriage to any other Port in the same in which the like Goods may be warehoused upon Importation, to be re-warehoused at such other Port, and again as often as may be required to any other such Port, to be there re-warehoused, subject to the Regulations hereinafter mentioned; that is to say, Twelve Hours Notice in Writing of the Intention to remove such Goods shall be given to the Warehouse Officer, specifying the particular Goods intended to be removed, and the Marks, Numbers, and Description of the Packages in which the same are contained, in what Ship imported, when and by whom entered Inwards to be warehoused, and if subsequently re-warehoused when and by whom re-warehoused, and to what Ports the same are to be removed; and thereupon the Warehouse Officer shall take a particular Account of such Goods, and shall mark the Contents on every Package in preparation for the delivering of the same for the Purposes of such Removal, and previous to the Delivery thereof may cause the proper Seals of Office to be affixed thereto: Provided always, that Tobacco, the Produce of the *British* Possessions in *America*, or of the United States of *America*, and purchased for the Use of Her Majesty's Navy, may be removed by the Purser of any Ship of War in actual Service to the Ports of *Rochester*, *Portsmouth*, or *Plymouth*, to be there re-warehoused, in the Name of such Purser, in such Warehouse as shall be approved for that Purpose by the Commissioners of Her Majesty's Customs.

and on Notice given, Officers to prepare them for Removal.

Tobacco for Use of Navy may be removed to certain Ports.

Entry of Goods for Removal.

XXVI. And be it enacted, That before such Goods shall be delivered to be removed due Entry of the same shall be made, and a proper Bill of such Entry, with Duplicates thereof, be delivered to the Collector or Comptroller, containing the before-mentioned Particulars, and an exact Account of the Quantities of the different Sorts of

of Goods; and such Bill of Entry, signed by the Collector and Comptroller, shall be the Warrant for the Removal of such Goods; and an Account of such Goods, containing all such Particulars, shall be transmitted by the proper Officers of the Port of Removal to the proper Officers of the Port of Destination; and upon the Arrival of such Goods at the Port of Destination due Entry of the same to be re-warehoused shall in like Manner be made with the Collector and Comptroller at such Port, containing all the Particulars and Accounts before mentioned, together with the Name of the Port from which such Goods have been removed, and the Description and Situation of the Warehouse in which they are to be warehoused; and the Bill of such Entry, signed by such Collector and Comptroller, shall be the Warrant to the Landing Officer and the Warehouse Officer to admit such Goods, to be there re-warehoused, under such Examination as is made of the like Goods when first warehoused upon Importation from Parts beyond the Seas; and the Particulars to be contained in such Notice and in such Entries shall be written and arranged in such Form and Manner as the Collector and Comptroller shall require; and the Officers at the Port of Arrival shall transmit to the Officers at the Port of Removal an Account of the Goods so arrived, according as they shall upon Examination prove to be, and the Warehouse Officers at the Port of Removal shall notify such Arrival in their Books.

Account sent to other Ports.

Entry at Port of Arrival to re-warehouse.

Forms of Entries.

Examination of Officers.

Certificate of Arrival sent to Port of Removal.

XXVII. And be it enacted, That the Person removing such Goods shall at the Time of entering the same give Bond, with One sufficient Surety, for the due Arrival and re-warehousing of such Goods, within a reasonable Time, with reference to Distance between the respective Ports, to be fixed by the Commissioners of Her Majesty's Customs, which Bond may be taken by the Collector and Comptroller either of the Port of Removal or of the Port of Destination, as shall best suit the Residence or Convenience of the Persons interested in the Removal of such Goods; and if such Bond shall have been given at the Port of Destination, a Certificate thereof, under the Hands of the Collector and Comptroller of such Port, shall, at the Time of entering such Goods, be produced to the Collector or Comptroller of the Port of Removal.

Bond to re-warehouse, which may be given at either Port.

XXVIII. And be it enacted, That such Bond shall not be discharged unless such Goods shall have been duly re-warehoused at the Port of Destination within the Time allowed for such Removal, or shall have been otherwise accounted for to the Satisfaction of the said Commissioners, nor until the full Duties due upon any Deficiency of such Goods shall have been paid, nor until fresh Security shall have been given in respect of such Goods in manner herein after provided, unless such Goods shall have been lodged in some Warehouse in respect of which general Security shall have been given by the Proprietor or Occupier thereof, or in some Warehouse in respect of which no Security is required.

Bond how to be discharged.

XXIX. And be it enacted, That such Goods when so re-warehoused may be entered and shipped for Exportation, or entered and delivered for Home Use, as the like Goods may be when first warehoused upon

Goods re-warehoused held on Terms of

first warehousing.

Importation, and the Time when such Goods shall be allowed to remain re-warehoused at such Port shall be reckoned from the Day when the same were first entered to be warehoused.

On Arrival, after Forms of re-warehousing, Parties may enter to Export, or take for Home Use, without first carrying to the Warehouse.

XXX. And be it enacted, That if upon the Arrival of such Goods at the Port of Destination the Parties shall be desirous forthwith to export the same, or to pay Duty thereon for Home Use, without actually lodging the same in the Warehouse for which they have been entered and examined to be re-warehoused, it shall be lawful for the Officers of the Customs at such Port, after all the Formalities of entering and examining such Goods for re-warehousing have been duly performed, except the actual Labour of carrying and lodging the same in the Warehouse, to consider the same as virtually or constructively re-warehoused, and to permit the same to be entered and shipped for Exportation, or to be entered and delivered for Home Use, upon Payment of the Duties due thereon, in like Manner as if such Goods had been actually so carried and lodged in such Warehouse; and the Account taken for the re-warehousing of such Goods may serve as the Account for delivering the same as if from the Warehouse either for Shipment or for Payment of Duties, as the Case may be; and all Goods so exported, or for which the Duties have been so paid, shall be deemed to have been duly cleared from the Warehouse.

Removal in the same Port.

XXXI. And be it enacted, That any Goods which have been warehoused in some Warehouse in the Port of *London* may, with the Permission of the Commissioners of Customs first obtained, be removed to any other Warehouse in the said Port in which the like Goods may be warehoused on Importation; and any Goods which have been warehoused in some Warehouse in any other Port may, with the Permission of the Collector and Comptroller of such Port first obtained, be removed to any other Warehouse in the same Port in which the like Goods may be warehoused on Importation, under such general Regulations as the Commissioners of Customs shall direct.

Goods and Parties subject to original Conditions.

XXXII. And be it enacted, That all Goods which shall have been removed from one Warehouse for or to another, whether in the same Port or in a different Port, and all Proprietors of such Goods, shall be held subject in all respects to all the Conditions to which they would have been held subject if such Goods had remained in the Warehouse where the same had been originally warehoused.

Goods sold, new Owner may give Bond, and release the original Bonder.

XXXIII. And be it enacted, That if any Goods shall have been warehoused in any Warehouse in respect of which general Security by Bond as herein-before provided shall not have been given by the Proprietor or Occupier of such Warehouse, and particular Security, as in such Case is required, shall have been given by the Importer of such Goods in respect of the same, and such Goods shall have been sold or disposed of, so that the original Bonder shall be no longer interested in or have Control over such Goods, it shall be lawful for the proper Officers to admit fresh Security to be given, by the Bond of the new Proprietor of such Goods or

Persons having the Control over the same, with his sufficient Surety, and to cancel the Bond given by the original Bonder of such Goods, or to exonerate him and his Surety to the Extent of the fresh Security so given.

Bond of Remover to be in force in new Warehouse until fresh Bond be given by new Owner.

XXXIV. And be it enacted, That if the Person removing any Goods from one Port to another, and who shall have given Bond in respect of such Removal and re-warehousing, shall be and shall continue to be interested in such Goods after the same shall have been duly re-warehoused, and such Goods shall have been so re-warehoused in some Warehouse in respect of which Security is required, and the Proprietor or Occupier of the same shall not have given general Security, the Bond in respect of such Removal and re-warehousing shall be conditioned and continue in force for the re-warehousing such Goods until fresh Bond be given by some new Proprietor or other Person in manner herein-before provided.

To sort, separate, and re-pack in same or equal Packages;

to bottle off Wine or Rum for Exportation;

to draw off Rum for Stores;

to mix Brandy with Wine;

to fill up or rack off Casks of Wine;

to take Samples.

XXXV. And be it enacted, That it shall be lawful in the Warehouse to sort, separate, pack and re-pack any Goods, and to make such lawful Alterations therein or Arrangements thereof as may be necessary either for the Preservation of such Goods, or in order to the Sale, Shipment, or legal Disposal of the same; provided that such Goods be re-packed in the same Packages in which the same Goods, or some Part of the whole Quantity of the same Parcel of Goods, were imported, or in Packages of entire Quantity equal thereto, or in such other Packages as the Commissioners of Her Majesty's Customs shall permit (not being less in any Case, if the Goods be to be exported or to be removed to another Warehouse, than may be required by Law for the Importation of such Goods); and also in the Warehouse to draw off any Wine or any Rum of the *British* Plantations into reputed Quart Bottles or reputed Pint Bottles, for the Purpose only of being exported from the Warehouse; and also in the Warehouse to draw off any such Rum into Casks, containing not less than Twenty Gallons each, for the Purpose only of being disposed of as Stores for Ships; and also in the Warehouse to draw off any other Spirits into reputed Quart Bottles, under such Regulations as the Commissioners of Customs shall from Time to Time direct, for the Purpose only of being exported from the Warehouse; and also in the Warehouse to draw off and mix with any Wine any Brandy, secured in the same Warehouse, not exceeding the Proportion of Ten Gallons of Brandy to One hundred Gallons of Wine; and also in the Warehouse to fill up any Casks of Wine or Spirits from any other Casks of the same, respectively secured in the same Warehouse; and also in any Warehouse of special Security to rack off any Wine from the Lees, and in such Warehouse to mix any Wines of the same Sort, erasing from the Cask all import Brands; and also in the Warehouse to take such moderate Samples of Goods as may be allowed by the Commissioners of Her Majesty's Customs, without Entry and without Payment of Duty, except as the same may eventually become payable as on a Deficiency of the original Quantity.

XXXVI. Pro-

No Alteration to be made in Goods or Packages, but according to Regulations.

XXXVI. Provided always, and be it enacted, That no Alteration shall be made in any such Goods or Packages, nor shall any such Wine, Rum, Brandy, or Spirits be bottled, drawn off, mixed, or filled up, nor shall any such Samples be taken, except after such Notices given by the respective Importers or Proprietors, and at such Times and in such Manner, and under such Regulations and Restrictions, as the Commissioners of Customs shall from Time to Time require and direct.

Re-packing in proper Packages.

XXXVII. And whereas it may happen that after the re-packing into proper Packages of any Parcel of Goods which have been unpacked and separated or drawn off from the original Package, in any of the Cases herein-before provided for, there may remain some surplus Quantities of the respective Parcels of such Goods which may not be sufficient to make or fill up any One of such proper Packages, or it may happen that some Part of such Goods when separated from other Parts may be such Refuse, or in so damaged a State, as to be worthless, or that the total Quantity of such Parcel of Goods may be reduced by the Separation of Dirt or Sediment, or by the Dispersion of Dust or otherwise: And whereas the Duties payable on such Goods may have been levied at a Rate having regard to a just Allowance for the State in which such Goods are imported, and it is not proper that any manufacturing Process should be performed in such Warehouse to the Detriment of the Revenue; be it therefore enacted, That after such Goods have been so re-packed in proper Packages, it shall be lawful for the Commissioners of Customs, at the Request of the Importer or Proprietor of such Goods, to cause or permit any such Refuse, Damage, or surplus Goods not contained in any of such Packages to be destroyed; and if the Goods be such as may be delivered for Home Use the Duties shall be immediately paid upon any Part of such Surplus as may remain, and the same shall be delivered for Home Use accordingly; and if they be such as may not be so delivered such Surplus as may so remain shall be disposed of for the Purpose of Exportation in such Manner as the Commissioners of Her Majesty's Customs shall direct; and thereupon the Quantity contained in each of such proper Packages shall be ascertained and marked upon the same; and the Deficiency shall be ascertained by a Comparison of the total Quantity in such proper Packages with the total Quantity first warehoused, and the Proportion which such Deficiency may bear to the Quantity in each Package shall also be marked on the same and added to such Quantity, and the Total shall be deemed to be the imported Contents of such Package, and be held subject to the full Duties of Importation, except as otherwise in any Case provided by this Act: Provided always, that it shall be lawful for the said Commissioners to accept the Abandonment for the Duties of any Quantity of Tobacco or Coffee, or Pepper or Cocoa, or Lees of Wine, and also of any whole Packages of other Goods, and to cause or permit the same to be destroyed, and to deduct such Quantity of Tobacco or Coffee, or Pepper or Cocoa, or the Contents of such whole Packages, from the total Quantity of the same Importation in computing the Amount of the Deficiency of such total Quantity.

After re-packing damaged Parts may be destroyed.

Disposal of Surplus Quantity.

Quantities in new Packages to be marked, and Deficiency to be apportioned.

Abandonment of Goods for the Duty.

XXXVIII. And

No Foreign Casks, &c., to be used for re-packing unless Duties paid.

XXXVIII. And be it enacted, That no Foreign Casks, Bottles, Corks, Packages, or Materials whatever, except any in which some Goods shall have been imported and warehoused, shall be used in the re-packing of any Goods in the Warehouse, unless the full Duties shall have been first paid thereon.

Goods may be delivered out of Warehouse for such Purposes as the Commissioners of Customs may direct.

XXXIX. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Customs to permit any Goods to be taken out of Warehouse for any such Purpose as may appear to them to be expedient, under such Regulations and Restrictions as they may think fit to direct, without Payment of Duty of Customs, under Security, nevertheless, by Bond to the Satisfaction of the said Commissioners, that such Regulations and Restrictions shall be duly complied with, and that such Goods shall be returned to the Warehouse within such Time as they shall appoint.

Goods in Bulk delivered.

XL. And be it enacted, That no Parcels of Goods so warehoused, which were imported in Bulk, shall be delivered, except in the whole Quantity of each Parcel, or in a Quantity not less than One Ton Weight, unless by special Leave of the proper Officers of Customs.

Packages to be marked before Delivery.

XLI. And be it enacted, That no Goods so warehoused shall be delivered unless the same, or the Packages containing the same, shall have been marked in such distinguishing Manner as the Commissioners of Her Majesty's Customs shall deem necessary and practicable, and shall from Time to Time direct.

Commissioners of Her Majesty's Customs may approve of Premises for refining Sugar for Exportation.

XLII. And be it enacted, That upon the Application to the Commissioners of Her Majesty's Customs of any Person actually carrying on the Business of a Sugar Refiner in the Ports of *London*, *Liverpool*, *Bristol*, *Hull*, *Greenock*, or *Glasgow*, or any other Port to be approved of by any Three of the Commissioners of Her Majesty's Treasury, it shall be lawful for the Commissioners of Her Majesty's Customs by their Order to approve of such Premises as Bonded Sugar Houses for the refining of Sugar for Exportation only, on it being made appear to the Satisfaction of the said Commissioners that the said Premises are fit in every respect for receiving such Sugars, and wherein the same may be safely deposited.

On Approval thereof, Officers of Customs empowered to deliver Sugars Duty free, to be there refined for Exportation only.

XLIII. And be it enacted, That on the Approval of any Premises as Bonded Sugar Houses as aforesaid it shall be lawful for the Officers of the Customs at the Ports respectively where such Premises are situated to deliver, without Payment of Duty, to the Party or Parties so applying as aforesaid, on Entry with the proper Officer of Customs, any Quantity of Foreign Sugar, or of Sugar the Produce of any *British* Possession, for the Purpose of being there refined under the Locks of the Crown for Exportation only; and that all Sugars so delivered shall be lodged and secured in such Premises, under such Conditions, Regulations, and Restrictions as the said Commissioners shall from Time to Time direct; provided always, that it shall be lawful for the said Commissioners, by their Order, to revoke or alter any former Order of Approval of any such Premises.

Order of Approval may be revoked.

XLIV. And

Refiner to give Bond.

XLIV. And be it enacted, That upon the Entry of the Sugar to be refined in any Premises approved of under the Authority of this Act, the Refiner on whose Premises the same is to be refined shall give Bond to the Satisfaction of the Officers of the Customs, in the Penalty of Double the Amount of the Duty payable upon a like Quantity of Sugar of the *British* Plantations, with a Condition that the whole of such Sugar shall be actually subjected to the Process of Refinement upon the said Premises, and that within Four Months from the Date of such Bond the whole of the refined Sugar and Treacle produced by such Process shall be either duly exported from the said Premises or delivered into an approved Bonded Warehouse, under the Locks of the Crown, for the Purpose of being eventually exported to Foreign Parts.

Decrease and Increase may be ascertained and allowed, under Regulations of the Treasury.

XLV. And whereas some Sorts of Goods are liable in Time to Decrease, and some to Increase, and some to Fluctuation of Quantity, by the Effect of the Atmosphere and other natural Causes, and it may be necessary in some Cases that the Duties should not be charged upon the Deficiency arising from such Causes; be it therefore enacted, That it shall be lawful for the said Commissioners of Her Majesty's Treasury to make Regulations for ascertaining the Amount of such Decrease or Increase of the Quantity of any particular Sorts of Goods, and to direct in what Proportion any Abatement of Duty payable under this Act for Deficiencies shall be made on account of any such Decrease: Provided always, that if such Goods be lodged in Warehouses of special Security, or declared in the Order of Appointment to be of special Security, no Duty shall be charged for any Amount whatever of Deficiency of any of such Goods on the Exportation thereof, except in Cases where Suspicion shall arise that Part of such Goods has been clandestinely conveyed away, nor shall any such Goods (unless they be Wine or Spirits) be measured, counted, weighed, or gauged for Exportation, except in such Cases of Suspicion.

No Duty on Deficiency of Goods exported from Warehouses declared of special Security.

Allowances for natural Waste of Wine, Spirits, &c. in Warehouses not of special Security, on Exportation.

XLVI. Provided always, and be it enacted, That for any Wine, Spirits, Coffee, Cocoa Nuts, or Pepper, lodged in Warehouses not being or being declared to be of special Security, the following Allowances for natural Waste, in proportion to the Time during which any such Goods shall have remained in the Warehouse, shall be made upon the Exportation thereof, according as such Allowances are hereinafter respectively set forth; (that is to say,)

Wine, upon every Cask; (*videlicet,*)

For any Time not exceeding One Year, One Gallon:

For any Time exceeding One Year and not exceeding Two Years, Two Gallons:

For any Time exceeding Two Years, Three Gallons:

Spirits, upon every One Hundred Gallons Hydrometer Proof; (*videlicet,*)

For any Time not exceeding Six Months, One Gallon:

For any Time exceeding Six Months and not exceeding Twelve Months, Two Gallons:

For any Time exceeding Twelve Months and not exceeding Eighteen Months, Three Gallons:

For any Time exceeding Eighteen Months and not exceeding Two Years, Four Gallons:

For any Time exceeding Two Years, Five Gallons:

Coffee, Cocoa Nuts, Pepper, for every One hundred Pounds, and so in proportion for any less Quantity, Two Pounds.

In case of Embezzlement and Waste through Misconduct of Officers, Damages to be made good to the Proprietor.

XLVII. And be it enacted, That in case it shall at any Time happen that any Embezzlement, Waste, Spoil, or Destruction shall be made of or in any Goods or Merchandize which shall be warehoused in Warehouses under the Authority of this Act, by or through any wilful Misconduct of any Officer or Officers of Customs or Excise, such Officer or Officers shall be deemed guilty of a Misdemeanor, and shall upon Conviction suffer such Punishment as may be inflicted by Law in Cases of Misdemeanor; and if such Officer shall be so prosecuted to Conviction by the Importer, Consignee, or Proprietor of the Goods or Merchandize so embezzled, wasted, spoiled, or destroyed, then and in such Case no Duty of Customs or Excise shall be payable for or in respect of such Goods or Merchandize so embezzled, wasted, spoiled, or destroyed, and no Forfeiture or Seizure shall take place of any Goods and Merchandize so warehoused in respect of any Deficiency caused by such Embezzlement, Waste, Spoil, or Destruction, and the Damage occasioned by such Embezzlement, Waste, Spoil, or Destruction of such Goods or Merchandize, not being occasioned by Fire, shall be repaid and made good to such Importer, Consignee, or Proprietor, by the Commissioners of Customs or Excise, under such Orders, Regulations, and Directions as shall be for that Purpose made and given by the Commissioners of Her Majesty's Treasury, or any Three of them.

On Entry Outwards, Bond for due shipping and landing shall be given.

XLVIII. And whereas it is expedient to make Regulations for the exporting of such Goods to Parts beyond the Seas as have been imported into the United Kingdom from Parts beyond the Seas, and warehoused without Payment of any Duty on the Importation thereof, or notwithstanding that the same may be prohibited to be used in the United Kingdom; be it therefore enacted, That upon the Entry Outwards of any Goods to be exported from the Warehouse to Parts beyond the Seas, and before Cocket be granted, the Person in whose Name the same shall be entered shall give Security by Bond in Double the Amount of Duty payable by Law upon the Importation of such Goods, with One sufficient Surety, that such Goods shall be duly shipped and exported, and shall be landed at the Place for which they be entered Outwards, or otherwise accounted for to the Satisfaction of the Commissioners of Her Majesty's Customs.

Goods removed from Warehouse for Shipment under Care of Customs Officers.

XLIX. And be it enacted, That all Goods taken from the Warehouse for Removal or for Exportation shall be removed, or shall be carried to be shipped, under the Care or with the Authority or Permission of the proper Officer of Customs, and in such Manner, and by such Persons, and within such Spaces of Time, and by such Roads or Ways, as the proper Officer of Customs shall authorize, permit, or direct, and all such Goods not so removed or carried shall be forfeited.

L. And

Ships to be not less than Sixty Tons for exporting such Goods.

L. And be it enacted, That it shall not be lawful for any Person to export any Goods so warehoused, nor to enter for Exportation to Parts beyond the Seas any Goods so warehoused, in any Ship which shall not be of the Burden of Sixty Tons or upwards.

Goods landed in Docks liable to Claims for Freight as before landing.

LI. And be it enacted, That all Goods or Merchandize which shall be landed in Docks, and lodged in the Custody of the Proprietors of the said Docks under the Provisions of this Act, not being Goods seized as forfeited to Her Majesty, shall when so landed continue and be subject or liable to such and the same Claim for Freight in favour of the Master, Owner or Owners, of the respective Ships or Vessels, or of any other Person or Persons interested in the Freight of the same, from or out of which such Goods or Merchandize shall be so landed, as such Goods, Wares, or Merchandize respectively were subject and liable to whilst the same were on board such Ships or Vessels, and before the landing thereof; and the Directors and Proprietors of any such Docks at or in which any such Goods or Merchandize may be landed and lodged as aforesaid, or their Servants or Agents, or any of them, shall and may, and they are hereby authorized, empowered, and required, upon due Notice in that Behalf given to them by such Master or Masters, Owner or Owners, or other Persons as aforesaid, to detain and keep such Goods and Merchandize, not being seized as forfeited to Her Majesty, in the Warehouses belonging to the said Docks as aforesaid, until the respective Freights to which the same shall be subject and liable as aforesaid shall be duly paid or satisfied, together with the Rates and Charges to which the same shall have been subject and liable, or until a Deposit shall have been made by the Owner or Owners or Consignee or Consignees of such Goods or Merchandize, equal in Amount to the Claim or Demands made by the Master, Owner or Owners, of the respective Ships or Vessels or other Persons as aforesaid, for or on account of Freight upon such Goods or Merchandize, which Deposit the said Directors or Proprietors of such Docks, or their Agents respectively, are hereby authorized and directed to receive and hold in Trust, until the Claim or Demand for Freight upon such Goods shall have been satisfied, upon Proof of which, and Demand made by the Person or Persons, their Executors, Administrators, or Assigns, by whom the said Deposit shall have been made, and the Rates and Charges due upon the said Goods being first paid, the said Deposit shall be returned to him or them by the said Directors or Proprietors, or their Agents on their Behalf, with whom the said Deposit shall have been made as aforesaid.

Alteration of Act.

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

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