

ANNO SEPTIMO

GEORGII IV. REGIS.

CAP. XLVIII.

An Act to alter and amend the several Laws relating to the Customs. [26th *May* 1826.]

WHEREAS several Acts were passed in the last Session of Parliament for consolidating the Laws of the Customs, and it has been found necessary to make certain Alterations and Amendments therein; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-six, the same shall come into and be and continue in full Force and Operation for all the Purposes mentioned therein.

Commencement of Act.

II. And whereas an Act was passed in the last Session of Parliament, intituled *An Act for the Management of the Customs*; and it is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That every Order, Document, Instrument, or Writing required by any Law, at any Time in force, to be under the Hands and Seals of the Commissioners of His Majesty's Customs, which shall be signed by Two or more Commissioners or Assistant Commissioners of the Customs, shall be deemed to be an Order, Document, Instrument, or Writing under the Hands and Seals of the Commissioners of His Majesty's Customs, within the Meaning of such Law.

Management.

Signature of Two Commissioners to be sufficient without Seals.

Management.

Duties of Officers performed by Persons and at Places appointed by Commissioners.

III. And be it further enacted, That every Act, Matter, or Thing required by any Law, at any Time in force, to be done or performed by, to, or with any particular Officer, nominated in such Law for such Purpose, being done or performed by, to, or with any Person appointed by the Commissioners of His Majesty's Customs to act for or in behalf of such particular Officer, the same shall be deemed to be done or performed by, to, or with such particular Officer; and that every Act, Matter, or Thing required by any Law, at any Time in force, to be done or performed at any particular Place within any Port, being done or performed at any Place within such Port appointed by the Commissioners of His Majesty's Customs for such Purpose, the same shall be deemed to be done or performed at the particular Place so required by Law.

Regulation.

List of Crews of Ships from West Indies.

IV. And whereas another Act was passed in the last Session of Parliament, intituled *An Act for the general Regulation of the Customs*; and it is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That so much of the said Act as requires that the Master of every *British* Ship arriving at any Port in the United Kingdom, on her Return from any *British* Possession in *America*, shall deliver upon Oath to the Collector or Controller a certain List of the Crew of such Ship, shall apply only to Ships so arriving on their Return from the *West Indies*.

Perfect Entry after Bill of Sight.

V. And whereas by the said Act for the general Regulation of the Customs it is enacted, that no Goods shall be unladen from any Ship arriving from Parts beyond the Seas, before due Entry of such Goods shall have been made; and that no Entry for the landing of any Goods shall be valid, unless made in manner therein directed; and that any Goods taken or delivered out of any Ship, by virtue of any Entry not so made, shall be deemed to be Goods landed without due Entry thereof, and shall be forfeited: And whereas Provision is nevertheless made for the landing of Goods in certain Cases by Bill of Sight, for Examination by the Importer, in Presence of the proper Officers, prior to his making a perfect Entry for the same; be it therefore enacted, That such Goods, although landed by Bill of Sight, shall not be deemed to be landed, or to be delivered out of the Ship within the Meaning of the said Act, except in virtue of such perfect Entry when the same shall have been made; and that if such perfect Entry be not made in manner required by the said Act for the landing of Goods as herein-before mentioned, such Goods shall then be deemed to be Goods landed without due Entry thereof, and shall be forfeited.

Restrictions on certain Articles repealed.

VI. And be it further enacted, That so much of the said Act made for the general Regulation of the Customs as prohibits the Importation of any Spirits on account of the Strength thereof, and also so much of the said Act as prohibits the Importation of Beef, Pork, or Bacon, to be warehoused for Exportation only, shall be and the same is hereby repealed; and also so much of the said Act as restricts in any way the Importation of Bonnets, Hats, or Platting of Bast or Straw, Chip, Cane, or Horsehair, and also of Cambrics or Lawns, and also of Coffee, and also of Or-molu, and also of China-ware or Porce-

lain, not being the Produce of Places within the Limits of the *East India* Company's Charter, and also any Tobacco made up in Rolls, being the Produce of and imported from the State of *Columbia*, and in Packages containing at least Three hundred and twenty Pounds Weight of such Rolls of Tobacco, shall be and the same is hereby repealed. *Regulation.*

VII. And whereas it is expedient to subject the Importation of Gloves to certain Restrictions; be it therefore enacted, That it shall not be lawful to import any Leather Gloves into any Port other than the Port of *London*, until after the Fifth Day of *July* One thousand eight hundred and twenty-seven, nor unless in Packages each of which shall contain One hundred Dozen Pairs of such Gloves at least, nor unless in Ships of the Burthen of Seventy Tons or upwards; and that such Restrictions shall be complied with and enforced in like Manner as if the same were set forth in a Table denominated "A Table of Prohibitions and Restrictions Inwards," contained in the said Act for the Regulation of the Customs. Gloves only to be imported into Port of London till 5th July 1827.

VIII. And be it further 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. Stamps on Bonds for Plate exported.

IX. And be it further enacted, That it shall and may be lawful for the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or the Commissioners of His Majesty's Customs, by Warrant or Order under their Hands respectively, to fix the Amount of Warehouse Rent to be paid for any Goods taken to and secured in any of the King's Warehouses in the United Kingdom, or in the *Isle of Man*, for the Security of the Duties thereon, or to prevent the same from coming into Home Use. Power to fix Rate of Rent in the King's Warehouse.

X. And be it further enacted, That if any Goods brought Coastwise be subject to Duty according to the Value thereof, such Value shall be ascertained in the same Manner and under the same Regulations and Conditions as is and are directed in the said Act in respect of Goods imported from Foreign Parts. Coast Duty ad valorem.

XI. And be it further enacted, That it shall be lawful to export from the United Kingdom to the *Isle of Man*, and to import into the *Isle of Man* direct from the United Kingdom, without the Licence of the Commissioners of the Customs, any Quantity of Coffee of the *British* Plantations upon which the Duty payable in the United Kingdom shall have been paid; and that a Drawback of Four-pence for every Pound of such Coffee shall be allowed upon the Exportation thereof. Coffee imported into the Isle of Man.

Smuggling.

XII. And whereas another Act was passed in the last Session of Parliament, intituled *An Act for the Prevention of Smuggling*; and it is Licences, for what Vessels required.

Smuggling.

is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That no Licence (except a Licence for arming) shall be required under the said Act for any Ship or Vessel which is of the Burthen of Two hundred Tons or upwards, nor for any Square-rigged Ship or Vessel, or any Ship, Vessel, or Boat propelled by Steam, which is not of greater Length than in the Proportion of Three Feet Six Inches to One Foot of Breadth; and that no greater or other Security shall be required on account of any Licence to be issued under the said Act, than in the Sum of One thousand Pounds, or in the single Value of the Vessel or Boat for which such Licence is to be issued, if such Value be less than One thousand Pounds, and by the sole Bond of such Owner or Owners of such Vessel or Boat: Provided always, that if any such Bond shall be taken of the Owner of any Boat who shall not have attained the Age of Twenty-one Years, such Bond shall nevertheless be valid and effectual to all Intents and Purposes; any thing in any Act, or in any Law, Custom, or Usage to the contrary notwithstanding.

Licence Bond.

Minors being Owners of Boats.

Licence Bond not to be cancelled for 12 Months.

XIII. And be it further enacted, That no Bond given on account of the Licence of any Vessel or Boat, under the said Act for the Prevention of Smuggling, shall be cancelled until the Space of Twelve Months after the Licence for which such Bond had been entered into shall have been delivered up to the proper Officer of the Customs; and such Bond shall remain in full Force and Effect for the Time of Twelve Months after the delivering of the Licence as aforesaid, unless fresh Security shall be given for such Vessel or Boat.

Goods forfeited with Vessel.

XIV. And be it further enacted, That in case any Vessel shall, on account of any Goods, become liable to Forfeiture under the said Act for the Prevention of Smuggling, the Goods creating such Forfeiture shall also be forfeited.

Foreign Boat within One League forfeited as Foreign Vessel would be.

XV. And whereas by the said Act for the Prevention of Smuggling it is enacted, that if any Foreign Vessel shall, in certain Cases therein described, be found within One League of the Coast of the United Kingdom, such Vessel shall be forfeited; be it therefore enacted, That the like Forfeiture shall, in similar Cases, attach equally to any Foreign Boat, as fully and effectually as if in the said Act such Forfeiture had been made to attach to any Foreign Vessel or Boat.

Vessels or Boats arriving in Port with Spirits or Tobacco in small Packages forfeited, and Persons found on board knowing thereof, to forfeit 100*l.*

XVI. And be it further enacted, That if any Vessel or Boat whatever shall arrive or shall be found or discovered to have been within any Port, Harbour, River, or Creek of the United Kingdom, not being driven therein by Stress of Weather or other unavoidable Accident, having on board, or in any Manner attached or affixed thereto, or having had on board, or in any Manner attached or affixed thereto, or conveying or having conveyed in any Manner, within any such Port, Harbour, River or Creek, any Brandy or other Spirits, except Rum, in any Cask or Package of less Size or Content than Forty Gallons, except only for the Use of the Seamen then belonging to and on board such Vessel or Boat, not exceeding Two Gallons for each Seaman, or any Tobacco or Snuff in any Cask or Package in which such Tobacco or Snuff could not be legally imported

ported into the United Kingdom in such Vessel, (except loose Tobacco for the Use of the Seamen, not exceeding Five Pounds Weight for each Seaman,) every such Vessel or Boat, together with such Spirits or Tobacco, shall be forfeited; and every Person found or discovered to have been on board such Vessel or Boat, at the Time of her becoming so liable to Forfeiture, and knowing such Spirits or Tobacco to be or to have been on board, or attached to such Vessel or Boat, shall forfeit the Sum of One hundred Pounds, and shall be liable to Detention and Prosecution, and to be dealt with in the Manner directed by the said Act for the Prevention of Smuggling, in Cases of Persons found or discovered to have been on board Vessels liable to Forfeiture under that Act: Provided always, that if it shall be made appear by Proof on Oath, to the Satisfaction of the Commissioners of His Majesty's Customs, that the said Spirits or Tobacco were on board without the Knowledge or Privity of the Owner or Master of such Vessel or Boat, and without any wilful Neglect or Want of reasonable Care on their or either of their Behalfs, that then and in such Case the Vessel or Boat shall not be liable to Forfeiture, although the Persons concerned in placing the said Spirits or Tobacco on board, or knowing thereof, shall be liable to Detention and Prosecution as aforesaid. *Smuggling.*

Writ of Certiorari and of Habeas Corpus not to be granted unless Objections to Proceedings be stated.

XVII. And be it further enacted, That no Writ of Certiorari shall issue from His Majesty's Court of King's Bench to remove any Proceedings before any Justice or Justices of the Peace under any Act for the Prevention of Smuggling, or relating to the Revenue of the Customs; nor shall any Writ of Habeas Corpus issue to bring up the Body of any Person who shall have been convicted before any Justice or Justices of the Peace under any such Act, unless the Party against whom such Proceeding shall have been directed, or who shall have been so convicted, or his Attorney or Agent, shall state in an Affidavit in Writing, to be duly sworn, the Grounds of Objection to such Proceedings or Conviction; and that upon the Return to such Writ of Certiorari or Habeas Corpus no Objection shall be taken or considered other than such as shall have been stated in such Affidavit; and that it shall be lawful for any Justice or Justices of the Peace, and they are hereby required, to amend any Information, Conviction, or Warrant of Commitment for any Offence under any such Act.

Gaolers not to discharge Persons confined for 100*l.*

XVIII. And be it further enacted, That it shall not be lawful for the Gaoler or Keeper of any Prison, in virtue of any Authority to him given by the said Act for the Prevention of Smuggling, to discharge any Person who shall have been committed to such Prison for Nonpayment of any Penalty or Penalties, if such Penalty or Penalties shall amount to or exceed the Sum of One hundred Pounds; any thing in the said Act to the contrary notwithstanding.

Signals to Smuggling Vessels.

XIX. And be it further enacted, That every Intimation to any Smuggling Vessel or Boat in whatever Manner given, shall be deemed to be a Signal within the Meaning of the said Act for the Prevention

Smuggling.

of Smuggling, and shall subject the Person giving such Intimation to be detained and proceeded against as directed by the said Act.

Proof on Trial of Treasury Order.

XX. And be it further enacted, That upon the Trial of any Issue, or upon any judicial Hearing or Investigation touching any Penalty or Forfeiture under any Law or Laws relating to the Revenues of the Customs or Excise, or to the Law of Navigation, where it may be necessary to give Proof of any Order issued by the Commissioners of His Majesty's Treasury, or by the Commissioners of His Majesty's Customs or Excise respectively, the Letter or Instructions which shall have been officially received by the Officer of Customs or Excise, at the Place or District where such Penalty or Forfeiture shall have been incurred, or shall be alleged to have been incurred, for his Government, and in which such Order is mentioned or referred to, and under which said Instructions he shall have acted as such Officer, shall be admitted and taken as sufficient Evidence and Proof of such Order, to all Intents and Purposes whatsoever.

Navigation.

Goods of Asia or Africa within Straits of Gibraltar.

XXI. And whereas another Act was passed in the last Session of Parliament, intituled *An Act for the Encouragement of* British *Shipping and Navigation;* and it is expedient to amend the same in manner herein-after provided; be it therefore enacted, That all Goods, the Produce of Places in the Interior of *Asia* or *Africa*, which shall be brought to any Place in *Europe* within the Straits of *Gibraltar*, through Places in *Asia* or *Africa* which are within those Straits, shall be deemed to be the Produce of such last-mentioned Places within the Meaning of the said Act.

Lascars and Foreigners navigating East India Ships. 4 G. 4. c. 80. § 21, 22.

XXII. And whereas by an Act passed in the Fourth Year of the Reign of His present Majesty, for consolidating and amending the Laws then in force with respect to Trade from and to Places within the Limits of the Charter of the *East India* Company, particular Provision is made with respect to the Number and Country of the Seamen by whom *British* Ships engaged in such Trade may in certain Cases be navigated; be it therefore enacted, That any *British* Ship navigated in the Manner permitted by the said Act in any of the Cases therein mentioned, shall be deemed to be duly navigated as *British* Ships; any thing in the before-mentioned Act for the Encouragement of *British* Shipping and Navigation to the contrary notwithstanding.

Foreigners navigating Ships in Southern Whale Fishery.

XXIII. And whereas by an Act passed in the Thirty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for further encouraging and regulating the Southern Whale Fisheries*, certain Foreigners were permitted to be employed as Masters or Seamen in navigating Ships employed in such Fisheries: And whereas the said Act will from and after the Fifth Day of *July* next be repealed; and it is expedient to continue such Privilege to Persons who have been actually so employed; be it therefore enacted, That it shall be lawful for any Person who shall have been actually so employed under the Authority of the said Act, to go before the Collector and Controller of the Customs at the Port from whence the Ship in which he last so served shall have cleared out for the Voyage on which he was employed in the same, and make Proof of such

Service to the Satisfaction of such Collector and Controller, and thereupon such Collector and Controller shall enrol the Name of such Person, and shall give to him a Certificate of such Proof, and such Person producing such Certificate shall at all Times thereafter be deemed to hold the Qualification of a *British* Seaman for the Purpose of navigating any Ship employed in the Southern Whale Fisheries; any thing in the Law of Navigation to the contrary notwithstanding. *Navigation.*

Jurisdiction under Act 6 G. 4. c. 108. extended to Navigation Law.

XXIV. And be it further enacted, That all Penalties and Forfeitures incurred under the said Act for the Encouragement of *British* Shipping and Navigation, shall be sued for, prosecuted, recovered, and disposed of, or shall be mitigated or restored, in like Manner as any Penalty or Forfeiture can be sued for, prosecuted, recovered, and disposed of, or may be mitigated or restored, under the beforementioned Act passed in the last Session of Parliament, for the Prevention of Smuggling.

Register.

Ships built in Colonies for Owners in United Kingdom to have Certificate to navigate for Two Years.

XXV. And whereas another Act was passed in the last Session of Parliament, intituled *An Act for the registering of* British *Vessels*; and it is expedient to alter and amend the same in manner herein-after provided: And whereas by the said Act it is provided, that if any Ship be built in *Asia*, *Africa*, or *America*, for Owners residing in the United Kingdom, a Certificate therein mentioned shall be given for the Navigation of such Ship to the United Kingdom, whether by a direct or circuitous Voyage, and that such Certificate shall for such Voyage have all the Force and Virtue of a Certificate of Registry under that Act; be it therefore enacted, That such Certificate shall be in like Force for the Navigation of such Ship for any Voyages whatever during the Term of Two Years from the Date of such Certificate, if such Ship shall not sooner arrive at some Place in the United Kingdom.

Entry of Bill of Sale in Book of intended Registry.

XXVI. And whereas by the said Act for registering *British* Ships Provision is made for the entering of any Bill of Sale of any Ship or Vessel, or any Share thereof, in the Book of Registry at the Port where such Ship or Vessel is registered, or in the Book of intended Registry at any other Port at which she is about to be registered *de novo*; be it enacted, That such Entry in the Book of intended Registry, shall not be made until all the Requisites of Law for the immediate Registry of the Ship or Vessel in such Book have been complied with; nor shall such Entry be valid or certified on the Bill of Sale until the Registry *de novo* of the Ship or Vessels shall have been duly made, and the Certificate thereof granted.

Levant Company.

XXVII. And whereas the Company of Merchants of *England* trading to the *Levant Seas* has been dissolved; be it therefore enacted, That it shall be lawful for any Person who was a Member of the said Company at the Time of its Dissolution, and who was a Resident at any of the Factories of the said Company, to continue to own any Share or Shares in any *British* registered Ship, of which at the Time of such Residence he was an Owner or Part Owner, although such Person shall continue

to

to reside at any of the Places where such Factories had existed prior to the Dissolution of the said Company.

Duties.

Goods the Produce of and imported from particular Places.

XXVIII. And whereas another Act was passed in the last Session of Parliament, intituled *An Act for granting Duties of Customs*; and it is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That whenever lower Duties are charged upon the Importation of any of the Goods herein-after mentioned as being the Produce of particular Places, such Goods shall not be deemed to be the Produce of such Places unless they be also imported from such Places; that is to say, Almonds, Arrow Root or Powder, Bark, Cocus Wood, Copper, Fustic, Ginger, Granilla, Hemp, Hides, Honey, Indigo, Logwood, Marmalade, Cashew Nuts, Cocoa Nuts, Pimento, Rhubarb, Rosin, Sarsaparilla, Sponge, Succades, Sugar, Tamarinds, Tar, Tortoiseshell, and Turmeric.

Cambrics and other Linens not rated according to the Number of Threads.

XXIX. And whereas in the "Table of Duties of Customs Inwards," to the said Act for granting Duties of Customs annexed, certain rated Duties are imposed upon the several Sorts of Linen therein mentioned, some of which are to be ascertained according to the Number of Threads to the Inch of Warp of such Linen, and an Option is given to the Importer to pay a Duty of Forty Pounds for every One hundred Pounds of the Value of the Linen, instead of any of the rated Duties so imposed; be it therefore enacted and declared, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-six, such Option shall not be deemed to extend to Cambrics, or to any other Sort of Linen, the rated Duties of which are not to be ascertained according to the Number of Threads in the same.

Ad valorem Duty outwards.

XXX. And whereas by the said Act a Duty of Ten Shillings for every One hundred Pounds of the Value of certain Goods is charged upon the Exportation thereof; be it therefore enacted, That such Duty shall not be charged upon any Goods which are subject to any other Export Duty.

Sweetened Rum, how charged with Duty.

XXXI. And whereas it is expedient to make further Provisions for charging suitable Duties on Rum which shall have been sweetened by the colouring Matter necessarily mixed with the same; be it therefore enacted, That Rum the Produce of the *British* Possessions in *America* shall not be liable to the Duty charged on sweetened Spirits, unless the actual Strength thereof shall exceed the Strength denoted by *Sykes*'s Hydrometer by more than Ten Degrees *per Centum*; and that in lieu of such Duty, there shall be charged upon every Degree *per Centum* more than Three Degrees and not more than Ten Degrees by which the actual Strength of any such Rum shall exceed the Strength denoted by *Sykes*'s Hydrometer, a Duty of Nine Shillings and Sixpence: Provided always, that if the Importer of any such Rum cannot make a perfect Entry thereof for Payment of the proper Duty on the actual Strength of the same, it shall be lawful for such Importer to demand in Writing upon the Entry, that Trial be made of the actual Strength of such Rum, (he paying the Expence of such Trial), instead of entering such Rum for the Payment of Duty upon any stated Number of such excessive Degrees of Strength: Provided also,

also, that all Trials of the actual Strength of Rum shall be made by some skilful Person appointed by the Commissioners of the Customs for such Purpose. *Duties.*

East India Company's Stores.

XXXII. And be it further enacted, That the *East India* Company shall be allowed to export Stores, Provisions, Utensils of War, and Necessaries for maintaining their Garrisons and Settlements, free of all Duties; so as the Duties hereby remitted, if they had been to be paid, would not have exceeded or do not exceed, in any one Year, the Sum of Three hundred Pounds.

Duty on Small Coals.

XXXIII. And whereas, in a Table to the said Act for granting Duties of Customs annexed, denominated "A Table of Duties Coastwise," a Duty of One Shilling the Chaldron is imposed upon certain Small Coals shipped to be sent Coastwise from the Ports of *Newcastle* or *Sunderland* to any Port in *England* or *Wales*, and such Coals are not subject to the Duty imposed in the said Table upon Coals brought Coastwise; be it therefore enacted, That the said Duty of One Shilling shall also be imposed upon the like Sorts of Small Coals, when shipped to be so sent from the Ports of *Liverpool, Bristol, Bridgewater, Gloucester, Chepstow, Cardiff, Newport, Swansea, Llanelly, Cardigan, Aberystwith, Whitehaven, Lancaster, Preston, Beaumaris, Milford,* or *Stockton*, in like Manner as when shipped to be sent from either of the said Ports of *Newcastle* or *Sunderland;* and such Coals shall also be free of Duty when brought to any Port in *England* or *Wales*, in like Manner as if so brought from either of the said Ports of *Newcastle* or *Sunderland*.

Duty on Coals brought Coastwise to any Port in Wales.

XXXIV. And be it further enacted, That in lieu and instead of any Duty on Coals, except Small Coals herein-before mentioned, brought Coastwise into any Port in *Wales*, payable under the said Act of the last Session of Parliament, for granting Duties of Customs according to a Table of Duties thereunto annexed, denominated "A Table of Duties Coastwise," there shall be paid upon all Coals, except Small Coals as aforesaid, whether usually sold by Weight or by Measure, when brought Coastwise from any Port in the United Kingdom into any Port in *Wales*, a Duty of One Shilling and Eightpence for every Ton Weight of such Coals; and such Duty shall be raised, levied, collected, and paid unto His Majesty, in like Manner as if the same had been imposed by the said Act, and set forth in the said Table thereunto annexed.

Table of New Duties.

XXXV. And be it further enacted, That instead of the Duties and Drawbacks imposed and allowed by the said Act of the last Session of Parliament for granting Duties of Customs, and set forth in a Table thereunto annexed, denominated "Table of Duties of Customs Inwards," the several Duties and Drawbacks set forth in Figures in the Table herein-after contained, and denominated "Table of New Duties," shall, in respect of such Goods as are mentioned therein, be raised, levied, collected, and paid unto His Majesty, and be allowed in like Manner as if such Duties and Drawbacks had been imposed and allowed in and by the said Act, and had been set forth in the said Table thereunto annexed; that is to say,

TABLE OF NEW DUTIES.

		Duty. £	s.	d.
Aloes, the Produce of the Cape of Good Hope, and imported direct from thence	the lb.	0	0	3
Annatto, or Rocou Flag	the lb.	0	0	2
Ashes; *viz.* Weed Ashes	the cwt.	0	1	8
Bark; Peruvian or Jesuit's Bark	the lb.	0	0	1
—— Quercitron Bark	the cwt.	0	1	0
Boxwood	the ton	5	0	0
—— the Produce of and imported from any British Possession	the ton	1	0	0
Capers, including the Pickle	the lb.	0	0	6
Camphor unrefined	the lb.	0	0	1
Cedar Wood, not being the Produce of and imported from any British Possession	the ton	2	10	0
Cinnamon, imported from any British Possession within the Limits of the East India Company's Charter	the lb.	0	2	6
Cloves, imported from any British Possession within the Limits of the East India Company's Charter	the lb.	0	2	0
Cocoa Nuts	the lb.	0	1	3
—— the Produce of and imported from any British Possession in America	the lb.	0	0	6
—— imported from any British Possession within the Limits of the East India Company's Charter	the lb.	0	0	9
—— imported from any other Place within the Limits of the East India Company's Charter	the lb.	0	1	0
Cochineal	the lb.	0	0	6
—— Dust	the lb.	0	0	2
—— the Produce of and imported from any British Possession	the lb.	0	0	2
—— Dust	the lb.	0	0	1
Coffee	the lb.	0	1	3
—— the Produce of and imported from any British Possession in America	the lb.	0	0	6
—— the Produce of and imported from Sierra Leone	the lb.	0	0	9
—— imported from any British Possession within the Limits of the East India Company's Charter	the lb.	0	0	9
—— imported from any other Place within the Limits of the East India Company's Charter	the lb.	0	1	0
Cotton; *viz.* Articles of Manufactures of Cotton, wholly or in part made up, not otherwise charged with Duty,	for every 100*l.* of the Value	20	0	0
Ebony	the ton	10	0	0
—— the Produce of and imported from any British Possession	the ton	0	15	0
Furriers Waste	for every 100*l.* of the Value	10	0	0
Galls	the cwt.	0	5	0
Hair or Goats Wool; *viz.*				
—— Articles of Manufactures of Hair or Goats Wool, or of Hair or Goats Wool and any other Material, wholly or in part made up, not otherwise charged with Duty,	for every 100*l.* of the Value	30	0	0
—— Cow, Ox, Bull, or Elk Hair	the cwt.	0	2	6

	Duty. £	s.	d.
Hemp, rough or undressed, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes, the Produce of and imported from New Zealand, until the 1st January 1833 -	Free		
Lignum Vitæ - - - - - - - - - the ton	2	0	0
——— the Produce of and imported from any British Possession - - - - - the ton	0	10	0
Linen; *viz.* Articles of Manufactures of Linen, or of Linen mixed with Cotton or with Wool, wholly or in part made up, not otherwise charged with Duty - for every 100*l.* of the Value	40	0	0
Mace, imported from any British Possession within the Limits of the East India Company's Charter - - - the lb.	0	3	6
Mahogany - - - - - - - - - the ton	7	10	0
——— of the Growth of Bermuda, or any of the Bahama Islands, and imported direct from thence, respectively; and Mahogany, imported direct from the Bay of Honduras in a British Ship cleared out from the Port of Belize - - the ton	2	10	0
——— of the Growth of the Island of Jamaica, and imported direct from thence - - - - the ton	4	0	0
Marble Blocks - - - - - - - - the solid foot	0	1	0
Nutmegs, imported from any British Possession within the Limits of the East India Company's Charter - the lb.	0	2	6
Oil Seed Cakes of all Sorts - - - - - the cwt.	0	0	2
Oil of Castor, imported from any British Possession within the Limits of the East India Company's Charter - the lb.	0	0	9
Oranges and Lemons; *viz.*			
——— the Chest or Box, not exceeding the Capacity of 5,000 Cubic Inches - - - - - - -	0	2	6
——— the Chest or Box, exceeding the Capacity of 5,000 Cubic Inches, and not exceeding 7,300 Cubic Inches	0	3	9
——— the Chest or Box, exceeding the Capacity of 7,300 Cubic Inches, and not exceeding 14,000 Cubic Inches - - - - - -	0	7	6
——— for every 1,000 Cubic Inches exceeding the above Rate of 14,000 Cubic Inches, and so in proportion for any greater or less Excess - - - - -	0	0	7½
——— loose - - - - - - - - the 1,000	0	15	0
——— or, and at the Option of the Importer, for every 100*l.* of the Value	75	0	0
Orchal, Orchelia, or Archelia - - - - the cwt.	0	3	0
Otto or Attar, or Oil of Roses - - - - the oz.	0	2	0
Pepper of all Sorts, imported from any British Possession within the Limits of the East India Company's Charter, the lb.	0	1	0
——— imported from any other Place within the Limits of the East India Company's Charter - the lb.	0	1	2
Pictures - - - - - - - - - each	0	1	0
——— - - - and further - - - the square foot	0	1	0
Quinine, Sulphate of - - - - - the oz.	0	0	1
Rhubarb, imported from any British Possession within the Limits of the East India Company's Charter - the lb.	0	2	6
Rosewood - - - - - - - - - the ton	10	0	0
Saffron - - - - - - - - the lb.	0	1	0
Safflower - - - - - - - - the cwt.	0	2	6
Sago, common - - - - - - - the cwt.	0	5	0
Seed; *viz.* Linseed - - - - - - - the quarter	0	1	0

	Duty. £	s.	d.
Skins; *viz.*			
—— Kid Skins, dressed, and dyed or coloured - the 100 skins	0	15	0
—— Lamb Skins, tanned or tawed, and dyed or coloured, the 100 skins	0	15	0
—— Calf Skins and Kip Skins, in the Hair, not tanned, tawed, curried, or in any way dressed, the Produce of and imported from any British Possession; *viz.*			
- - - dry - - - - - - - - the cwt.	0	2	4
- - - wet - - - - - - - - the cwt.	0	1	2
Spirits; *viz.*			
—— Rum Shrub, however sweetened, the Produce of and imported from any British Possession in America, the gallon	0	8	6
Sugar, until the 5th July 1827, and no longer; *viz.*			
—— Brown or Muscovado, or Clayed, not being Refined, the cwt.	3	3	0
- - - the Produce of and imported from any British Possession in America - the cwt.	1	7	0
- - - the Produce of and imported from any British Possession within the Limits of the East India Company's Charter - - - - the cwt.	1	17	6
Tapioca or Tapioca Powder - - - - the cwt.	0	10	0
Tobacco, unmanufactured - - - - the lb.	0	3	0
—— the Produce of and imported from any British Possession in America, unmanufactured - the lb.	0	2	9
—— manufactured, or Segars - - - the lb.	0	9	0
—— manufactured in the United Kingdom, at or within Two Miles of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, Drawback on Exportation, the lb. 2*s.* 7½*d.*			
Turmeric - - - - - - - - the cwt.	0	10	0
—— the Produce of any British Possession in America, or on the West Coast of Africa - - the cwt.	0	3	0
Wax; *viz.* Bees Wax, unmanufactured, imported from any British Possession within the Limits of the East India Company's Charter - - - - - - the cwt.	2	6	6
Wood; *viz.*			
—— Battens, above 45 Feet in Length, or above 2¾ Inches in Thickness (not being Timber 8 Inches Square) the Load containing 50 Cubic Feet	2	10	0
—— - - - and further - - - - - the 120	6	0	0
—— Beech Planks of all Sorts, of the Growth and Produce of any British Possession in America, and imported direct from thence - - - - - the 120	0	8	4
—— Deal Ends of the Growth and Produce of any British Possession in America, and imported direct from thence into Great Britain, above 7 Inches in Width, being under 6 Feet in Length, and exceeding 3¼ Inches in Thickness - - - - - - the 120	1	10	0
—— Ufers of the Growth of any British Possession in America, and imported direct from thence, under 5 Inches Square, and under 24 Feet in Length - the 120	3	5	0
Wool; *viz.* Cotton Wool, or Waste of Cotton Wool, the Produce of and imported from Malta - - - - -	Free.		
Woollens; *viz.* Articles of Manufactures of Wool (not being Goats Wool), or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with Duty, for every 100*l.* of the Value	20	0	0
Yarn; *viz.* Camel or Mohair Yarn - - - the lb.	0	0	1
Zebra Wood - - - - - - - - the ton	2	0	0

Warehouse.

Tobacco to be charged on Delivery Weight.

XXXVI. And whereas another Act was passed in the last Session of Parliament, intituled *An Act for the warehousing of Goods*; and it is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That whenever any Tobacco shall be taken out of the Warehouse for Home Use, the same shall be re-weighed, and the Duty shall be charged according to the Weight then ascertained, although such Tobacco may have increased or decreased in Weight since the Weight thereof had been before ascertained.

Pepper may be abandoned for the Duty.

No Abatement for Damage.

XXXVII. And be it further enacted, That within One Month after any Pepper shall have been warehoused, it shall be lawful for the Importer or Proprietor to abandon any Part thereof for the Duty, and the Quantity of such Pepper not so abandoned, being thereupon ascertained, shall be deemed to be the Quantity imported: Provided always, that no Abatement of Duty shall be made on account of any Damage received by any Pepper during the Voyage.

Tobacco may be exported to Guernsey, &c. without Licence.

XXXVIII. And be it further enacted, That so much of the said Act for the Warehousing of Goods as extends to prevent the Exportation of Tobacco from the Warehouse to the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, without the Licence of the Commissioners of His Majesty's Customs, or to limit the Quantity of Tobacco which may be so exported to those Islands, shall be and the same is hereby repealed.

Bounties.

Allowance of Duties on Coals used in Works in Devon and Cornwall in smelting, &c.

XXXIX. And whereas another Act was passed in the last Session of Parliament, intituled *An Act to grant certain Bounties and Allowances of Customs*; and it is expedient to alter and amend the same in manner herein-after provided; be it therefore enacted, That the Drawback of the Duties upon Coals, allowed by the said Act upon all Coals used in Works of the Mines of Tin, Lead, or Copper, in the Counties of *Devon* and *Cornwall*, in roasting, calcining, smelting, or refining the said Metals, or any of them, being the Produce of such Mines, shall be allowed in like Manner upon Coals so used in any Works in those Counties, although the same be not the Works of such Mines.

Allowance of Duty on Barilla for bleaching.

XL. And be it further enacted, That for any Barilla used in the Process of bleaching of Linen before the Fifth Day of *January* One thousand eight hundred and thirty, a Repayment of the Duties which had been paid on the Importation of such Barilla shall be made to the Person so using the same, provided that the Person claiming such Repayment shall, within Three Calendar Months next after the Fifth Day of *January* in each Year, produce to the Commissioners of the Customs an Account of the total Quantity of Barilla so used by him in the preceding Year, showing when and where and by whom the Duties on the same had been paid, and where the same had been used; and shall also prove, to the Satisfaction of the said Commissioners, that the Barilla mentioned in such Account had within such Year been actually used by him in the Process of bleaching of Linen; and thereupon a Debenture shall

Bounties. issue for making such Repayment at the Port at or near to which such Barilla shall have been so used.

Sail Cloth for Bounty to be of certain Weight.

XLI. And be it further enacted, That no Bounty shall be allowed under the said Act for granting Bounties and Allowances of Customs upon the Exportation of any Sail Cloth, the Weight of which shall be less than after the Rate of Forty-three Pounds to Thirty-eight square Yards of the same, if the Width be more than Twenty Inches, or after the Rate of Twenty-four Pounds to Thirty-eight running Yards of the same, if the Width be not more than Twenty Inches.

Bounty on Sugar.

XLII. And be it further enacted, That Nine Tenth Parts of the several Bounties granted by the last-mentioned Act upon the Exportation of refined Sugar, until the Fifth Day of *July* One thousand eight hundred and twenty-six, shall be and the same are hereby continued so long as the Duties on the Importation of Sugar imposed by this Act shall remain in force, or be further continued by any Act hereafter to be made.

Possessions Abroad.

Free Ports.

XLIII. And whereas another Act was passed in the last Session of Parliament, intituled *An Act to regulate the Trade of the* British *Possessions Abroad;* and it is expedient to alter and amend the same in manner herein-after provided: And whereas by the said Act certain Goods are prohibited to be imported into any Port or Place in the *British* Possessions in *America,* except into some of the Ports in such Possessions called Free Ports, and enumerated or described in a Table contained in such Act; be it therefore enacted, That if any Goods shall be imported into any Port or Place in the said Possessions contrary to such Prohibition, such Goods shall be forfeited.

Rum from West Indies to Canada.

XLIV. And be it further enacted, That Rum or other Spirits, the Produce of any *British* Possession in *South America* or the *West Indies,* when imported from any *British* Possession in *America* into *Canada,* shall not be deemed to be Foreign, nor be charged with Duty as such; and that the Duty of Sixpence the Gallon, imposed by the said Act to regulate the Trade of the *British* Possessions Abroad, upon such Rum or other Spirits, when imported into *Canada* from the United Kingdom, shall be payable over and above any Duty thereon there payable under any Colonial Law, any thing in the said Act or this Act to the contrary notwithstanding.

Certain Goods brought Inland into Canada for Exportation.

XLV. And be it further enacted, That all Masts, Timber, and Ashes, brought by Land or inland Navigation into *Canada,* and duly shipped and exported from thence, shall, upon Importation into the United Kingdom, be deemed to be and be imported as the Produce of some *British* Possession; and that it shall be lawful to bring into *Canada,* by Land or inland Navigation, any Beef or Pork, to be there warehoused for the Purpose only of being exported to *Newfoundland:* Provided always, that Security shall be given to the Satisfaction of the Commissioners of His Majesty's Customs, upon the First Entry of such Beef and Pork, that the same shall be duly conveyed to and warehoused in some warehousing Port, to be from thence exported direct to *Newfoundland.*

XLVI. And

Possessions Abroad.

Duty on Wheat Flour imported from a Warehouse.

XLVI. And be it further enacted, That Wheat Flour which shall have been warehoused at any free warehousing Port in the *British* Possessions in *North America*, and which shall be imported direct from the Warehouse at such Port into any *British* Possession in the *West Indies* or in *South America*, shall upon such Importation be liable only to a Duty of One Shilling for every Barrel of such Flour, instead of the Duty of Five Shillings now payable on the same under the said Act for regulating the Trade of the *British* Possessions Abroad.

Goods not the Produce of Mauritius imported from thence.

XLVII. And be it further enacted, That if any Goods which had been imported into the Island of *Mauritius*, shall afterwards be imported from thence into any other *British* Possession, or into the United Kingdom, the same shall be liable to the Payment of the same Duties, and shall be subject to the same Regulations, as the like Goods would be liable to the Payment of, or subject unto, if the same had been first imported into any of the *British* Possessions in the *West Indies*, and afterwards imported from thence into such other *British* Possession, or into the United Kingdom respectively.

Tobacco imported into Guernsey, &c., viz. from Foreign Parts; from United Kingdom.

XLVIII. And be it further enacted, That so much of the said Act for regulating the Trade of the *British* Possessions Abroad as extends to prevent the Importation of Tobacco into the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, except from the United Kingdom, shall be and the same is hereby repealed; and that so much also of the said Act as extends to prevent the Importation of Brandy, Geneva, or other Spirits, or of Tobacco or Snuff, into the said Islands, in any Ship or Vessel of less Burthen than One hundred Tons, shall, so far as the same extends to Ships or Vessels which are not of less Burthen than Seventy Tons, importing any of such Goods from the United Kingdom, be and the same is hereby repealed.

Distillation of Low Wines and Spirits in the Isle of Man prohibited.

XLIX. And be it further enacted, That no Low Wines or Spirits shall be made, extracted, or distilled in the *Isle of Man* from any Materials whatever; and if any Person shall make, extract, or distil, or cause or procure to be made, extracted, or distilled, any Low Wines or Spirits from any Material whatever, or shall use or mix, or cause or procure to be used or mixed, any Materials whatever with any Worts or Wash, in order to the making, extracting, or distilling of Low Wines or Spirits, or shall put or lay, or cause or procure to be put or laid, in any Vessel or Utensil, any Materials whatever for the Purpose of preparing any Worts or Wash, or for making, extracting, or distilling Low Wines or Spirits in the *Isle of Man*, that then and in each and every of the said Cases every such Person, and also every Person in whose Custody or Possession shall be found any Vessel or Utensil made use of contrary to the Intention of this Act, shall respectively, for every such Offence, forfeit and pay the Sum of Two hundred Pounds; and all such Materials, and such Worts and Wash, Low Wines and Spirits, and such Vessels or Utensils so made use of, shall be forfeited, and shall and may be seized by any Officer of the Customs; and all such Penalties and Forfeitures shall be sued for and prosecuted as any Penalty or Forfeiture relating to the Customs may be sued for and prosecuted under an Act passed in the

the last Session of Parliament, intituled *An Act for the Prevention of Smuggling*.

Repeal.

Certain Acts not to be repealed:

L. And whereas another Act was passed in the last Session of Parliament, intituled *An Act to repeal the several Laws relating to the Customs;* and it is expedient to amend the same, in order that certain Acts mentioned therein should not be repealed; be it therefore enacted, That so much of the said Act as extends to repeal an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act for regulating the Number of Apprentices to be taken on board* British *Merchant Vessels, and for preventing the Desertion of Seamen therefrom;* and also to repeal an Act passed in the Forty-third Year of the Reign of His late Majesty, intituled *An Act for the better securing the Freedom of Elections of Members to serve in Parliament for any Place in* Ireland, *by disabling certain Officers employed in the Collection and Management of His Majesty's Revenues in* Ireland *from giving their Votes at such Elections;* and also to repeal so much of an Act passed in the Sixth Year of the Reign of King *George* the Second, intituled *An Act for the better securing and encouraging the Trade of His Majesty's Sugar Colonies in* America, as imposes any Duty to be paid to His Majesty; and also to repeal so much of an Act passed in the Seventh Year of the Reign of King *George* the Third, intituled *An Act for granting certain Duties in the* British *Colonies and Plantations in* America, *for allowing a Drawback of the Duties of Customs upon the Exportation from this Kingdom of Coffee and Cocoa Nuts of the Produce of the said Colonies or Plantations, for discontinuing the Drawbacks payable on China Earthenware exported to* America, *and for more effectually preventing the running of Goods in the said Colonies and Plantations,* as imposes any Duty to be paid to His Majesty; and also to repeal so much of an Act passed in the Fourth Year of the Reign of King *George* the Third, intituled *An Act to regulate the Importation and Exportation of certain Articles subject to Duties of Excise, and certain other Articles, the Produce and Manufacture of* Great Britain *and* Ireland *respectively, into and from either Country from and to the other,* as relates to the Excise, and which were enumerated in the said Act, shall be and the same is hereby repealed.

4 G. 4. c. 25.

43 G. 3. c. 25.

6 G. 2. c. 13.

7 G. 3. c. 46.

4 G. 4. c. 30.

Certain Acts of last Session to be repealed.

LI. And whereas by the said Act passed in the last Session of Parliament, to repeal the several Laws relating to the Customs, the several Acts, and Parts of Acts, therein particularly enumerated and referred to, passed prior to the last Session of Parliament, are repealed, or will, from and after the Fifth Day of *July* One thousand eight hundred and twenty-six, be repealed; and it is expedient to repeal also several Acts passed in the last Session of Parliament; be it therefore enacted, That the several Acts herein-after mentioned, passed in the last Session of Parliament, shall be and the same are hereby repealed; (that is to say), an Act intituled *An Act to reduce the Duties on Wine, Coffee, and Hemp, imported into the United Kingdom;* and another Act, intituled *An Act for further regulating the Trade of His Majesty's Possessions* in America *and the* West Indies, *and for the warehousing of Goods therein;* and another Act, intituled *An Act to extend to the Island of* Mauritius *the Duties and Regulations which*

6 G. 4. c. 13.

6 G. 4. c. 73.

6 G. 4. c. 76.

relate to the British *Islands in the* West Indies; and another Act, intituled *An Act to repeal certain Duties of Customs, and to grant other Duties in lieu thereof; to continue, until the Fifth Day of* July *One thousand eight hundred and twenty-six, the Bounties on refined Sugar; and to alter the Bounty on Cordage.* *Repeal.* 6 G. 4. c. 104.

LII. And whereas by the said Act of the last Session of Parliament for repealing the several Laws relating to the Customs, together with this Act, all the Laws relating to the Customs made prior to the said Act are repealed, or are intended to be repealed, save and except certain Acts herein-after mentioned or described, relating to some particular Subjects, and which are not intended to be repealed: And whereas, in conjunction with the said Act passed in the last Session of Parliament to repeal the Laws of the Customs, several other Acts were passed for consolidating the Laws of the Customs, in order, as therein stated, that the Purposes for which the former Laws so repealed had from Time to Time been made, should be secured by new Enactments, exhibiting more perspicuously and compendiously the various Provisions contained in them, and which several Acts came into Force and Operation on the Sixth Day of *January* in the present Year: And whereas it is expedient that no Doubt should remain whether any, or what, if any, former or other Acts, relating in any way to the Customs, continue to have any Force; be it therefore enacted, That all Statutes and Acts, and all Parts of Statutes and Acts, made in the respective Parliaments of *England*, of *Great Britain*, of *Ireland*, and of the United Kingdom, relating to the Revenue of Customs, to Navigation, or to the Prevention of Smuggling, in any Part of the *British* Dominions, which were in force on the said Fifth Day of *January* One thousand eight hundred and twenty-six, besides the several Acts and Parts of Acts expressly repealed by the said repealing Act of last Session, as hereinbefore amended, and by this Act, shall be and the same are hereby repealed; save and except such Acts and Parts of Acts as are hereinafter mentioned or described, and declared to be saved and excepted from the Effect of this general Repeal; that is to say,—An Act passed in the Eighteenth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for removing all Doubts and Apprehensions concerning Taxation by the Parliament of* Great Britain *in any of the Colonies, Provinces, and Plantations in* North America *and the* West Indies; *and for repealing so much of an Act made in the Seventh Year of the Reign of His late Majesty, as imposes a Duty on Tea imported from* Great Britain *into any Colony or Plantation in* America, *as relates thereto;* and also so much of any Act, or the Part of any Act now in force, which was passed prior to the last-mentioned Act, and by which any Duties in any of the *British* Possessions in *America* were granted, and still continue payable to the Crown, as relates to the Collection and Appropriation of such Duties; and also an Act passed in the Thirty-first Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal certain Parts of an Act passed in the Fourteenth Year of His Majesty's Reign, intituled 'An Act for making more effectual Provisions for the 'Government of the Province of* Quebec *in* North America;' *and to make further Provisions for the Government of the said Province;*

General Repeal of the Laws of the Customs, except certain Laws herein-after described or enumerated to be saved.

Certain Acts to be saved.

18 G. 3. c. 12.

31 G. 3. c. 31.

Repeal.

Acts to be saved.

and also an Act passed in the Fifty-first Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for carrying into Effect the Provisions of a Treaty of Amity, Commerce, and Navigation, concluded between His Majesty and His Royal Highness the Prince Regent of* Portugal; and also an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to carry into Effect a Convention of Commerce concluded between His Majesty and the United States of* America, *and a Treaty with the Prince Regent of* Portugal; and also an Act passed in the Fifty-fifth Year of the Reign of His late Majesty, intituled *An Act to amend the Laws now in force for regulating the Importation of Corn*; and also another Act passed in the First and Second Year of the Reign of His present Majesty, intituled *An Act to repeal certain Acts passed in the Thirty-first, Thirty-third, Forty-fourth, and Forty-fifth Years of His late Majesty King* George *the Third, for regulating the Importation and Exportation of Corn, Grain, Meal, and Flour into and from* Great Britain, *and to make further Provisions in lieu thereof*; and also an Act passed in the Third Year of His present Majesty's Reign, intituled *An Act to amend the Laws relating to the Importation of Corn*; and also an Act passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act to alter for One Year, and until the End of the then next Session of Parliament, the Duty on Wheat the Produce of the* British *Possessions in* North America; and also an Act passed in the Fifty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to reduce the Duty on the Exportation from* Great Britain *of Small Coals of a certain Description*; and also an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to prevent the Enlisting or Engagement of His Majesty's Subjects to serve in Foreign Service, and the fitting out or equipping, in His Majesty's Dominions, Vessels for warlike Purposes, without His Majesty's Licence*; and also an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act to authorize His Majesty, under certain Circumstances, to regulate the Duties and Drawbacks on Goods imported or exported in Foreign Vessels, and to exempt certain Foreign Vessels from Pilotage*, as the said Act is amended by an Act passed in the Fifth Year of the Reign of His present Majesty for that Purpose; and also an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act to consolidate and amend the several Laws now in force with respect to Trade from and to Places within the Limits of the Charter of the* East India *Company, and to make further Provisions with respect to such Trade; and to amend an Act of the present Session of Parliament for the registering of Vessels, so far as relates to Vessels registered in* India; and also an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act for regulating Vessels carrying Passengers between* Great Britain *and* Ireland; and also an Act passed in the Fifty-fifth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the Provisions of former Acts, granting exclusive Privileges of Trade to the* South Sea *Company, and to indemnify the said Company for the Loss of such Privileges*; and also another Act passed in the said Fifty-fifth Year of the Reign of King *George* the Third, made for amending the said last-mentioned Act; and also an Act

51 G. 3. c. 47.
59 G. 3. c. 54.
55 G. 3. c. 26.
1 & 2 G. 4. c. 87.
3 G. 4. c. 60.
6 G. 4. c. 64.
56 G. 3. c. 121.
59 G. 3. c. 69.
4 G. 4. c. 77. amended by 5 G. 4. c. 1.
4 G. 4. c. 80.
4 G. 4. c. 88.
55 G. 3. c. 55. amended by 55 G. 3. c. 141.

passed in the Fifth Year of the Reign of His present Majesty, intituled *An Act to amend the several Acts for the Encouragement and Improvement of the* British *and* Irish *Fisheries*; and all other Acts and Parts of Acts relating to the said Fisheries, which were in force upon the said Fifth Day of *January* One thousand eight hundred and twenty-six; and also an Act passed in the Sixth and Seventh Year of the Reign of King *William* the Third, and another Act passed in the Fifteenth Year of the Reign of His late Majesty King *George* the Third, and another Act passed in the Thirty-first Year of the Reign of His said Majesty, which several Acts relate to certain Keel Boats and Carriages, and for loading Coals on board Ships; and also an Act passed in the Sixth Year of the Reign of His present Majesty, intituled *An Act to repeal the several Laws relating to the Performance of Quarantine, and to make other Provisions in lieu thereof*; and also an Act passed in the Forty-third Year of His late Majesty, intituled *An Act for the better securing the Freedom of Elections of Members to serve in Parliament for any Place in* Ireland, *by disabling certain Officers employed in the Collection or Management of His Majesty's Revenues in* Ireland *from giving their Votes at such Elections*; and also an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act for regulating the Number of Apprentices to be taken on board* British *Merchant Vessels, and for preventing the Desertion of Seamen therefrom*; and which Act it is hereby declared and enacted doth and shall extend to *Ireland*; and also an Act made in the Parliament of *Ireland* in the Twenty-first and Twenty-second Years of the Reign of His said late Majesty, for the Improvement of the City of *Dublin*, by making wide and convenient Passages through the same, and for regulating the Coal Trade thereof, and any Act or Acts for amending or continuing the same; and also save and except all such Acts and Parts of Acts as relate to the maintaining or improving of any Harbours, Havens, Ports, Rivers, Piers, Light Houses, Docks, Canals, Basons, or Warehouses; and also all Acts and Parts of Acts which are of a local or personal Nature, not being Public General Acts, although declared Public; and also all Acts and Parts of Acts whereby any Duties are made applicable to any particular Purpose, or for the Use or Benefit of any particular Person or Persons, or Body or Bodies Corporate or Politic, or of any Society or Company; and also all Acts whereby any Drawback of Duty is granted in respect of Materials used in building of Churches and Chapels; and also all Acts and Parts of Acts relating to the Excise, so far only as the Provisions of any of such Acts might and are to be put in force by the Commissioners of the Excise or their Officers in the United Kingdom, or by the Commissioners of Customs or their Officers in *Ireland*; and also so much of any Acts which create or regulate any Jurisdiction for the Trial of Offences in *Ireland*, or in *Newfoundland*, against the Laws of Customs, Navigation, or Excise, as shall be in force immediately before the passing of this Act; provided always, that nothing herein contained, or in any other Act or Acts contained, relating to the Excise, shall extend to prevent the Exportation of Tea from the Warehouse in like Manner as other Goods warehoused upon the first Entry thereof may be exported under the Laws of the Customs, any thing in any Law relating to the Excise to the contrary notwithstanding;

Repeal.

Acts to be saved. 5 G. 4. c. 64.

6 & 7 W. 3. c. 10.

15 G. 3. c. 27.

31 G. 3. c. 36.

6 G. 4. c. 78.

43 G. 3. c. 25.

4 G. 4. c. 25.

21 & 22 G. 3. (I.)

Dublin Coal Acts.

Harbour and Dock Acts.

Local and Personal Acts.

Duties for particular Purposes.

Churches.

Excise Acts.

Jurisdiction in Ireland or Newfoundland.

Exportation of Tea not to be prevented.

—All

—All which said several Acts so saved and excepted shall continue in such Force and Effect, to all Intents and Purposes, as if this Act had not been passed; any thing in this Act contained to the contrary notwithstanding.

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