ANNO SEPTIMO

VICTORIÆ REGINÆ.

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C A P. XVI.

An Act to amend the Laws relating to the Customs. [6th *June* 1844.]

WHEREAS several Acts were passed in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, for consolidating the Laws of the Customs: And whereas it has been found necessary from Time to Time by certain other Acts to make certain Alterations therein: And whereas certain further Alterations are now required: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act the same shall come into and be and continue in full Force and Operation for the Purposes mentioned therein, except where any other Commencement is herein-after particularly directed.

Commencement of Act.

Regulation.

Ship not to be cleared until Coal Owner or Agent has

II. And be it enacted, That no Ship shall be cleared from any Port of the United Kingdom, either for a Coasting or a Foreign Voyage, laden with Coals or Culm or Cinders, which had not been

3 K previously

Regulation.

delivered to Collector Two Fitters Certificates, One of which to be retained and the other delivered to the Master for production at the Port of Delivery.

previously brought coastwise into such Port, until the Fitter, or the Coal Owner or his Agent vending or shipping the same, shall have delivered to the Collector or Controller Two Certificates under his Hand, expressing the total Quantities of Coals, Culm, and Cinders respectively shipped or intended to be shipped by him in such Ship; and the Collector or Controller shall retain one of such Certificates, and shall deliver the other, signed by him, to the Master of the Ship; and every Fitter, Coal Owner or Agent, who shall refuse to give such Certificates, or shall give a false Certificate, shall forfeit and pay the Sum of One hundred Pounds; and the Master of such Ship shall keep such Certificate, and produce the same to any Officer of Customs demanding such Production, and shall, before Bulk be broken, deliver such Certificate to the Collector or Controller of any Port in the United Kingdom to which such Coals, Culm, or Cinders shall be carried in such Ship.

Tobacco Stalks to be deemed Tobacco.

III. And whereas Doubts have arisen whether Tobacco Stalks are to be deemed and taken to be Tobacco, within the Meaning of the aforesaid Acts; be it enacted and declared, That Tobacco Stalks shall be deemed and taken to be Tobacco, within the Meaning of the said Acts or any one of them, and shall be described as Tobacco in any Information for any Penalty or Forfeiture incurred or to be incurred under the said Acts or any one of them: Provided always, that nothing herein contained shall repeal any Part of any Act whereby the Importation of Tobacco Stalks is prohibited.

Smuggling.

Persons on board Foreign Mail Packets, having contraband Goods on board, liable to Detention, and to a Penalty of 100*l.*

IV. And be it enacted, That every Person who shall be found or discovered to have been on board any Foreign Post Office Packet, being a national Vessel employed in conveying the Mails between any Foreign Country and the United Kingdom, such Packet being found or discovered to have been within any Port, Harbour, River, or Creek in the United Kingdom, not being driven thereinto by Stress of Weather or other unavoidable Accident, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, any Spirits, not being in a Cask or Package, containing Twenty Gallons at the least, or any Tea exceeding Six Pounds Weight in the whole, or any Tobacco or Snuff, not being in a Cask or Package, containing Three hundred Pounds Weight at least, shall forfeit the Sum of One hundred Pounds; and it shall be lawful for any Officer or Officers of the Army, Navy, or Marines, being duly employed for the Prevention of Smuggling, and on Full Pay, or for any Officer or Officers of Customs or Excise, or other Person acting in his or their Aid or Assistance, or duly employed for the Prevention of Smuggling, and he and they is and are hereby authorized, empowered, and required, to detain every such Person, and to carry and convey such Person before any Justice or Justices of the Peace, to be dealt with according to Law: Provided always, that no such Person shall be liable to be detained for any such Offence unless there shall be reasonable Ground to believe that such Person was the Owner of such Goods, or was concerned in bringing the same into such

such Ports and other Places as are herein-before mentioned, or in concealing the same. *Smuggling.*

V. And be it enacted, That where by any Act relating to the Customs a Penalty is imposed upon every Person committing or concerned in the Act by which such Penalty is incurred, and such Offence shall have been committed by several Persons jointly, or several Persons shall have been concerned in the same, such several Persons shall jointly and severally incur every such Penalty; and it shall be lawful to proceed against such Persons to recover such Penalties jointly by one Information, or severally by separate Informations, as the Attorney General or the Commissioners of Her Majesty's Customs respectively may deem expedient. Several Persons concerned in the same Offence may be sued by One Information.

VI. And be it enacted, That where any Verdict shall hereafter pass against any Person in any of Her Majesty's Courts of Record for any Offence committed after the passing of this Act, for which Offence any pecuniary Penalty shall have been inflicted by any Act relating to the Customs, and such Person shall have before been duly convicted, either by Verdict in any of Her Majesty's Courts of Record or otherwise, of any such Offence, it shall and may be lawful for the Judges of the said Court in which such Person shall be so convicted to order and adjudge that such Person shall, in lieu of any Penalty, be imprisoned in any House of Correction for any Period not less than Six nor more than Twelve Calendar Months; and the Governor or Keeper of any House of Correction is hereby required to receive any Person committed under any such Order or Judgment. Persons having been before convicted of an Offence against the Customs may, upon a Verdict passing against them, be sentenced to hard Labour.

VII. And be it enacted, That when any Writ of Capias shall hereafter issue against any Person for any such Offence as is herein-before lastly mentioned, and such Person shall before have been convicted of any such Offence, such Writ shall issue and such Person shall be held to Bail for the full Amount of the Penalty sought to be recovered against him. Persons previously convicted may be held to Bail for full Amount of Penalty.

Duties.

VIII. And whereas by an Act passed in the Session of Parliament held in the Fifth and Sixth Years of the Reign of Her Majesty Queen *Victoria*, intituled *An Act to amend the Laws relating to the Customs*, and by Table (A.) annexed to the said Act, certain Duties are imposed upon the Articles mentioned in the Table hereunto annexed: And whereas it is expedient to make certain Alterations in respect thereof; be it therefore enacted, That instead of any Duties imposed by the said last-mentioned Act upon the Articles mentioned in the Table hereunto annexed the several Duties set forth in Figures in the said Table shall, in respect of such Articles as are mentioned therein, be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in like Manner as if such Duties had been imposed in and by the said last-mentioned Act, and had been set forth in the said Table thereunto annexed. Alteration of certain Duties imposed by 5 & 6 Vict. c. 47.

IX. And

Duties.

Additional Duty of Five per Cent. upon Amount of Duties on Articles in the Table.

IX. And be it enacted, That there shall be charged, raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in addition to the Duties mentioned in the said Table hereunto annexed, upon the several Articles enumerated therein, a further Duty of Five *per Centum* upon the Amount of the several Duties in and by the said Table respectively charged upon the said Articles, and each of them, except with regard to Cordials and Liqueurs, which shall be subject, in lieu of the further Duty of Five *per Centum*, to the further Duty of Four-pence *per* Gallon.

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

X. And be it enacted, That to prevent Vinegar or Acetous Acid of excessive Strength being brought into consumption upon Payment of Duty as common Vinegar or Acetous Acid, to the great Injury of Her Majesty's Revenue, all such Liquors as aforesaid subject and liable to the Duty imposed by this Act shall and may be tried and examined by any Officer or Officers of Customs with such Acetometer as shall and may be from Time to Time directed by the Commissioners of Customs, in order to ascertain the Strength thereof; and that whenever any such Liquors shall upon any such Trial be found by any Officer or Officers of Customs to be above Proof, as denoted by such Acetometer, (Proof being such Strength of Acetous Acid that One hundred Parts of the Liquor by Weight will saturate or neutralize Fourteen and a Half Parts by Weight of crystalized Sub-carbonate of Soda,) the Number of Gallons of such Liquors of which such Trial is made shall be deemed and computed by such Officer or Officers to be such Number as could be made from or with such Liquors if diluted by Water to the Strength of Proof denoted as aforesaid, and shall be chargeable and taken account of and charged by such Officer with Duty accordingly.

Repeal of Duty on Olive Oil Flasks.

XI. And be it enacted, That the Duty now chargeable upon Flasks in which Olive Oil is imported be repealed.

Repeal of Duties on Alpaca and Llama Wool, and on certain Articles when partly wrought up.

XII. And be it enacted, That the Duties now chargeable upon the Importation of Sheep and Lambs Wool, and upon Wool of the Alpaca and the Llama Tribe, and upon Goats Wool or Hair, and upon the Exportation of Wools and Skins, and of "Manufactures or pretended Manufactures slightly wrought up, so as that the same may be reduced to and made use of as Wool again, and upon Mattresses or Beds stuffed with combed Wool, or Wool fit for combing or carding," be repealed.

Repeal of 5 & 6 W. 4. c. 66. s. 2. respecting the Entry of Coffee the Produce of British Possessions in East Indies.

XIII. And whereas by an Act passed in the Session of Parliament held in the Fifth and Sixth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to amend the Laws relating to the Customs*, it is enacted that no Coffee shall be entered as being the Produce of any *British* Possession within the Limits of the *East India* Company's Charter unless the Master of the Ship importing the same shall have delivered to the Collector or Controller a Certificate under the Hand and Seal of the proper Officer at the Place where such Coffee was taken on board, testifying that a Declaration in Writing had been made and signed before him (the Contents of which

he had examined, and believed to be true,) by the Shipper of such Coffee that the same was really and *bonâ fide* the Produce of some such *British* Possession, nor unless such Master shall also make and subscribe a Declaration before the Collector or Controller that such Certificate was received by him at the Place where such Coffee was taken on board, and that the Coffee so imported is the same as is mentioned therein: And whereas it is expedient that the same Enactment should be repealed; be it therefore enacted, That so much of the said Act lastly herein-before recited as is herein-before mentioned shall be and the same is hereby repealed.

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

TABLE OF NEW DUTIES, 1844.

	£	s.	d.
Alganobilla Seed, the Cwt.	0	0	3
Lard Oil, for every £100 Value	20	0	0
Myrobolane Berries, the Ton	0	1	0
Vegetable Wax, the Cwt.	0	2	0
Colchicum Seed, the Cwt.	0	1	0
Kernels of Walnuts and Kernels of Peach Stones, commonly used for expressing Oil therefrom, the Ton	0	1	0
Croton Seed, commonly used for expressing Oil therefrom, the Quarter	0	0	1
Prussiate of Potash, the lb.	0	0	2
Tallow Greaves, the Ton	0	1	0
Scrap Steel, the Ton	0	5	0
Gallic Powder, the Ton	0	5	0
Cocoa, of or from Foreign Countries, the lb.	0	0	2
Coffee, of or from Foreign Countries, the lb.	0	0	6
Currants, the Cwt.	0	15	0
Confectionary, the lb.	0	0	6
Cordials and Liqueurs, except Rum Shrub, being the Produce of any British Possession in America, or of any British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4 Vic. c. 8. have or shall have been fulfilled, sweetened or mixed with any Article so that the Degree of Strength thereof cannot be ascertained by Sykes's Hydrometer, the Gallon	0	9	0
Bottles of Glass not otherwise enumerated or described, the Cwt.	1	0	0
—— and further, on account of the Excise Duty, the Cwt.	0	7	0
Flint and Cut Glass, for every £100 Value	30	0	0
—— and further, on account of the Excise Duty, the Cwt.	0	7	0
Glass Manufactures, not otherwise enumerated or described, and old broken Glass fit only to be re-manufactured, the Cwt.	1	0	0
—— and further, on account of the Excise Duty, the Cwt.	0	7	0
Plums preserved in Sugar, the lb.	0	0	6
Vinegar, the Tun	4	4	0

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