might have been used or exercised, shall be in any respect or degree affected, altered, diminished, prejudiced, or varied by or in consequence of any such Removal.

Commencement and Continuance of Act.

II. And be it further enacted, That this Act shall commence and take effect from and after the passing of the same, and shall continue and be in force for the Space of One Year, and from thence to the End of the then next Session of Parliament.

CAP. LXXXIV.

An Act to amend the Laws relating to the Customs.

[3d *August* 1832.]

'WHEREAS several Acts were passed in the Sixth Year of 'the Reign of His late Majesty King *George* the Fourth 'for consolidating the Laws of the Customs, and it is found neces- 'sary 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 passing of this Act the several Enactments herein-after contained shall come into and be and continue in full Force and Operation for all the Purposes mentioned therein.

Commencement of Act.

Management.

6 G. 4. c. 106. Holidays.

II. 'And whereas by One of the said Acts, intituled *An Act for* 'the *Management of the Customs*, certain Regulations are made re- 'specting the Days to be kept as Holidays, and it is expedient to 'amend the same;' be it therefore enacted, That no Day shall be kept as a Public Holiday by the Officers of Customs, except *Christmas Day* and *Good Friday* in every Year, and any Days appointed by His Majesty's Proclamation for the Purpose of a General Fast or of a General Thanksgiving, and also, so far as regards *Scotland*, any Days appointed for such Purposes by Authority of the General Assembly, and also such Days as shall have been appointed for the Celebration of the Birth-days of Their Majesties and of Their Successors; and that such Days shall be kept as Public Holidays by the Officers and Servants of all the Dock Companies in the United Kingdom.

Regulation.

6 G. 4. c. 107. Certificate of the due landing not to be required for Drawback or Bounty Goods from Guernsey or Jersey.

III. 'And whereas by one other of the said Acts, intituled *An* 'Act for the general Regulation of the Customs, it is enacted that 'no Drawback or Bounty is to be allowed for any Goods ex- 'ported from the United Kingdom to *Guernsey*, *Jersey*, *Alderney*, 'or *Sark*, until a Certificate shall be produced from the Registrar 'of Certificates or other chief Officer of the Customs in the said 'Islands, of the due landing of such Goods; and it is expedient 'to repeal so much of the said Act;' be it therefore enacted, That from and after the passing of this Act no Certificate shall be required of the due landing of Drawback or Bounty Goods in any of the said Islands; any thing in the said Act to the contrary thereof notwithstanding.

Masters of Vessels coming from Africa to report how many Natives of Africa they have taken on board in Africa.

IV. And be it further enacted, That the Master of every Vessel coming from the Coast of *Africa*, and having taken on board at any Place in *Africa* any Person or Persons being or appearing to be Natives of *Africa*, shall, in addition to all Matters now required by Law to be reported by him, state, in the Report of his Vessel, how many

Regulation.

many such Persons have been taken on board by him in *Africa*; and any such Master failing herein shall forfeit the Sum of One hundred Pounds.

Masters or Owners of Vessels coming from Africa to give Bond to maintain or send back such Africans as they bring from thence.

V. And be it further enacted, That the Master or Owner or Owners of such Vessel, or some or One of them, at the Time of making such Report, be required to enter into Bond to His Majesty in the Sum of One hundred Pounds, conditioned to keep harmless any Parish or any Extra-parochial or other Place maintaining its own Poor against any Expence which such Parish or other Place may be put to in supporting any such Person during their Stay in the United Kingdom; and any such Master, Owner or Owners, refusing or neglecting to enter into such Bond, shall forfeit the Sum of Two hundred Pounds.

Certificate of the Entries of Goods Inwards in the Port of London repealed.

VI. And be it further enacted, That so much of the said last-mentioned Act as requires the Collector and Comptroller to issue Certificates of the Entry of Goods Inwards for the Computation of the Drawback allowable on such Goods, or for the due Delivery thereof from the Warehouse, shall be and the same is hereby repealed, except so far as respects Goods entered to be shipped for Exportation for Drawback at any other Port than that of Importation.

Restrictions as to Piece Goods repealed.

VII. 'And whereas by the said last-mentioned Act it is enacted, 'that the Value of all Goods called "Piece Goods," being Articles 'manufactured of Silk, Hair, or Cotton, or any Mixture thereof, 'imported by any Person into the Port of *London* from Places 'within the Limits of the Charter of the *East India* Company, 'shall be ascertained by the gross Price at which the same shall 'have been sold by Auction at the public Sales of the said Com-'pany; and it is expedient to repeal so much of the said last-'mentioned Act, and to make other Provisions in lieu thereof;' be it therefore enacted, That so much of the said last-mentioned Act as has been herein-before recited shall be and the same is hereby repealed.

For ascertaining the Value of such Goods.

VIII. And be it further enacted, That the Value of such Goods shall be ascertained in the same Manner as that of all other Goods entered at Value, and such Goods shall be subject and liable to the same Regulations, Restrictions, and Forfeitures as other Goods entered at Value are liable to.

Commissioners of Treasury may appoint additional Ports for warehousing Tobacco.

IX. 'And whereas by the said last-mentioned Act the Importa-'tion of Tobacco and Snuff is restricted to certain Ports therein 'mentioned, and it may become expedient that the Provisions of 'the said Act should be extended to other Ports in the United 'Kingdom;' be it therefore enacted, That from and after the passing of this Act it shall and may be lawful for the Commissioners of His Majesty's Treasury, by their Order, from Time to Time to appoint any additional Port or Ports in the United Kingdom for the importing into or warehousing of Tobacco and Snuff, without Payment of Duty upon the first Entry thereof: Provided always, that all such Appointments 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*; and such Tobacco or Snuff so imported into or warehoused at any such Port or Ports shall be subject to the like Prohibitions and Restrictions as are mentioned in the Table of Prohibitions and Restrictions in the

said recited Act, or any other Act now in force or hereafter to be made. *Regulation.*

Foreign Goods Derelict and Wreck to be deemed the Produce of such Country as the Commissioners of Customs shall determine.

X. 'And whereas by the said last-mentioned Act it is enacted, 'that all Foreign Goods, Derelict, Jetsam, Flotsam, and Wreck, 'brought or coming into the United Kingdom or into the *Isle of* 'Man, shall be subject to the same Duties as Goods of the like 'Kind imported into the United Kingdom respectively are subject 'to: And whereas from the Nature and Circumstances attending 'such Goods the Requisites of the Law cannot in all Cases be duly 'complied with, and it is expedient to remedy the same;' be it 'therefore enacted, That from and after the passing of this Act all Foreign Goods, Derelict, Jetsam, Flotsam, and Wreck, brought or coming into the United Kingdom or into the *Isle of Man*, shall be deemed to be the Growth or Produce of such Country or Place as the Commissioners of His Majesty's Customs shall upon Investigation determine, and shall be charged with Duty accordingly: Provided always, that all such Goods which will not sell for the Amount of Duty due thereon shall be delivered over to the Lord of the Manor or other Person entitled to receive the same, and shall be deemed and taken to be unenumerated Goods, and shall be liable to and charged with Duty accordingly.

Such Goods, not selling for the Amount of Duty, to pay an ad valorem Duty.

Allowance for Damage.

XI. And be it further enacted, That if any such Goods be such as are entitled to an Allowance for Damage, such Allowance shall be made under such Regulations and Conditions as the Commissioners of His Majesty's Customs shall from Time to Time think fit to direct.

Goods landed by Bill of Sight fraudulently concealed, forfeited.

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

Tonnage of Ship on Importation of Wine repealed.

XIII. And be it further enacted, That so much of the last-mentioned Act as restricts the Importation of Wine, unless in a Ship of the Burthen of Sixty Tons or upwards, shall be and the same is hereby repealed.

Power for His Majesty to appoint Ports and Legal Quays, and to annul the same.

XIV. And be it further enacted and declared, That it shall be lawful for His Majesty, by His Commission out of the Court of Exchequer, from Time to Time to appoint any Port, Haven, or Creek in the United Kingdom or in the *Isle of Man*, and to set out the Limits thereof, and to appoint the proper Places within the same to be Legal Quays for the lading and unlading of Goods, and to declare that any Legal Quay which had been set out by such Authority in any Port shall no longer be so, and to appoint any new Place within any Port to be a Legal Quay for the lading and unlading of Goods.

Averment of Offence.

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

Unauthorized Persons not to be permitted to make Entries.

XVI. And be it further enacted, That any Person or Persons who shall make or cause to be made at any Custom House in the United

Regulation.

United Kingdom Entry Inwards of any Goods, not being duly authorized thereto by the Proprietor or Consignee of such Goods, shall for every such Offence forfeit the Sum of One hundred Pounds: Provided always, that no such Penalty shall extend or be deemed to extend to any Person or Persons acting under the Directions of the several Dock Companies or other Corporate Bodies authorized by Law to pass Entries.

Smuggling.

6 G. 4. c. 108. Boats used in fishing on the Coast of Ireland not required to have Licenses.

XVII. 'And whereas by one other of the said last-mentioned 'Acts, intituled *An Act for the Prevention of Smuggling*, it is 'enacted, that all Boats belonging in the whole or in part to His 'Majesty's Subjects found within certain Limits are forfeited, unless 'the Owners thereof have obtained a License for navigating the 'same from the Commissioners of His Majesty's Customs: And 'whereas it is expedient to dispense with such Licenses for Boats 'used in fishing on the Coast of *Ireland*;' be it therefore enacted, That from and after the passing of this Act the Owners of Boats solely used in fishing on the Coast of *Ireland* shall not be required to obtain Licenses for navigating the same from the Commissioners of His Majesty's Customs under the Provisions of the said Act: Provided always, that if such Boat shall be employed in smuggling the Owner or Owners thereof shall be liable to a Penalty equal to the Value of such Boat so employed in smuggling as aforesaid, over and above any other Penalty to which the Parties may be liable on account of such Smuggling Transaction.

Penalty on Persons procuring others to assemble for assisting in unshipping prohibited or uncustomed Goods.

XVIII. And be it further enacted, That any Person or Persons who shall by any Means procure or hire any Person or Persons, or who shall depute, authorize, or direct any Person or Persons to procure or hire any Person or Persons, to assemble for the Purpose of being concerned in the landing or unshipping or carrying or conveying any Goods which are prohibited to be imported, or the Duties for which have not been paid or secured, shall for every Person so procured or hired forfeit the Sum of One hundred Pounds.

Persons carrying, &c. Tea or Manufactured Silk to forfeit Treble the Value, and to be liable to Detention.

XIX. And be it further enacted, That every Person whatsoever who shall unship, or be aiding, assisting, or otherwise concerned in the unshipping of any Tea or Foreign Manufactured Silk of the Value of Twenty Pounds, liable to Forfeiture under any Act relating to the Revenue of Customs or Excise, or who shall carry, convey, or conceal, or be aiding, assisting, or concerned in the carrying, conveying, or concealing of such Tea or Silk, shall forfeit for every such Offence Treble the Value thereof, to be ascertained according to the Price which Goods of the like Sort and of the best Quality, and upon which the Duties have been paid, bear at the Port or Place where the Offence is committed; and every such Person shall and may be detained by any Officer or Officers of His Majesty's Army, Navy, or Marines, being duly authorized and on full Pay, or by any Officer or Officers of Customs or Excise, or by any other Person acting in his or their Aid or Assistance, or duly employed for the Prevention of smuggling, and taken before any Justice of the Peace in the United Kingdom, or before the Governor, Deputy Governor, or any One of the Deemsters in the *Isle of Man*, to be dealt with as is directed by the last-mentioned Act in the Case of Persons liable to be arrested and detained by virtue of that Act, or of any other Act amending the same: Provided always, that it shall and may be

lawful for such Person so detained to give Security to Treble the Amount of the Goods seized, by Recognizance or otherwise, to the Satisfaction of such Justice of the Peace or Deemster, to appear at a Time and Place to be appointed; and that no such Person shall be liable to serve His Majesty in His Naval Service. *Smuggling.*

XX. And be it further enacted, That the Owner or Owners of every Vessel or Boat employed on the Coasts of the United Kingdom in piloting or fishing shall within Six Months from the Time of passing this Act paint every such Vessel or Boat, or cause the same to be painted or tarred, entirely Black, except the Name or other Description now required by Law to be painted on such Vessel or Boat, on pain of Forfeiture of such Vessel or Boat not so painted; provided always, that nothing herein contained shall extend to prevent any distinguishing Mark from being placed on the Bows of any such Vessel or Boat. Vessels and Boats used in piloting or fishing to be painted Black.

XXI. And be it further enacted, That it shall be lawful for any Officer of Customs or Excise, or other Person acting in his or their Aid and Assistance, or duly employed for the Prevention of smuggling, upon reasonable Suspicion, to stop and examine any Cart, Waggon, or other Means of Conveyance, for the Purpose of ascertaining whether any Smuggled Goods are contained therein; and if no such Goods shall be found, then and in such Case the Officer so stopping and examining such Cart, Waggon, or other Conveyance, having had probable Cause to suspect that such Cart, Waggon, or other Conveyance had Smuggled Goods contained therein, shall not, on account of such Stoppage and Search, be liable to any Prosecution or Action at Law on account thereof; and all Persons driving or conducting such Cart, Waggon, or other Conveyance, refusing to stop when required so to do in the King's Name, shall forfeit the Sum of One hundred Pounds. Officers of Customs or Excise may, on probable Cause, stop Carts, &c. and search for Goods; Drivers refusing to stop and submit to Examination to forfeit 100*l.*

XXII. And be it further enacted, That all Penalties imposed by the said last-mentioned Act, or by any other Act or Acts now in force or hereafter to be made, relating to the Revenue of Customs or for the Prevention of smuggling, and incurred or which shall hereafter be incurred for or by reason of any Offence or Offences against the said last-mentioned Act or the said other Acts, or any of them, may be sued for and recovered, and all Goods, Commodities, and Chattels seized or which shall hereafter be seized as forfeited under or by virtue of the said last-mentioned Act, or any other Act or Acts now in force or hereafter to be made, relating to the Revenue of Customs or for the Prevention of smuggling, may be returned for Condemnation, and condemned in His Majesty's Court of King's Bench, Common Pleas, or Exchequer at *Dublin*, in all Cases in which such Penalties, Offences, Seizures, and Forfeitures may by Law be sued for and prosecuted in *Ireland*: Provided always, that the Proceedings for the Recovery of any such Penalty or Penalties, or for the Condemnation of any such Goods, Commodities, or Chattels, shall be commenced respectively within Three Years next after the Commission of the Offence or Offences by which such Penalty or Penalties shall have been incurred, or after the Seizure of such Goods, Commodities, or Chattels shall have been made. Penalty imposed by Acts relating to the Revenue of Customs or for the Prevention of smuggling may be recovered in the Courts of King's Bench and Common Pleas in Ireland.

XXIII. And be it further enacted, That His Majesty's Courts of King's Bench and Common Pleas in *Ireland* respectively shall have Courts of King's Bench and Common

Pleas in Ireland to have concurrent Jurisdiction with the Court of Exchequer, in regard to Seizures of Goods, and in certain other Matters.

have a concurrent Jurisdiction in the Cases aforesaid with the Court of Exchequer in *Ireland;* and that the Judges of the said Courts of King's Bench and Common Pleas respectively shall and they are hereby respectively authorized and empowered to exercise the like Jurisdiction, and to make, issue, hold, and enforce the like Rules, Orders, Process, and Proceedings, including the Writ of Appraisement, in and for the Condemnation of any Goods, Commodities, and Chattels forfeited under or by virtue of the said last-mentioned Act, or any other Act or Acts now in force or hereafter to be made, relating to the Revenue of Customs or for the Prevention of smuggling, and in and for the Recovery of any Debts, Duties, Penalties, and Forfeitures due or hereafter to become due to His Majesty, His Heirs or Successors, arising from or relating to the Revenue of Customs, or incurred or to be incurred under or by virtue of the said last-mentioned Act or the said other Acts, or any of them, as are directed by this Act to be, or as at and immediately before the Commencement of this Act are or may be, or as hereafter may be, exercised, made, issued, held, or enforced for such Purposes respectively in or by His Majesty's Court of Exchequer in *Ireland*, and the Barons and Judges thereof, and according to the Practice of such last-mentioned Court; and that all Informations for such Debts, Duties, Penalties, and Forfeitures as aforesaid, and all Claims which shall be made to any Goods, Commodities, or Chattels seized as forfeited under or by virtue of the said last-mentioned Act, or any other Act or Acts now in force or hereafter to be made, relating to the Revenue of Customs or for the Prevention of smuggling, where the Proceedings shall be in His Majesty's Court of King's Bench at *Dublin*, shall be filed and entered with the Filacer of the said Court of King's Bench, and where the Proceedings shall be in the Court of Common Pleas shall be filed and entered with the Clerk of the Pleadings of the said Court of Common Pleas, within such Time, in such Manner and Form, in such Name and Names, with such Description of Residence and Business or Profession, verified by such Oath (to be made before One of the Judges of the said Courts of King's Bench or Common Pleas, as the Case may be), with such Security for the Payment of Costs, and subject to such and the like Rules, Regulations, Restrictions, and Conditions, and to such Condemnation and Judgment by Default or Failure of Compliance therewith, as at or immediately before the passing of this Act are or hereafter may be by Law practised and required in Cases of Claims made in His Majesty's said Court of Exchequer to Goods, Commodities, or Chattels seized as forfeited under or by virtue of the said Acts or any of them, and returned for Condemnation into the said last-mentioned Court; and that every Person who shall be convicted of making or taking a false Oath before any of the Judges of the said Courts of King's Bench or Common Pleas, to any of the Facts directed or required to be sworn to touching any such Claim as aforesaid, shall be deemed guilty of Perjury, and shall be liable to all the Pains and Penalties to which Persons are liable for wilful and corrupt Perjury.

Officers authorized by Writ of Assistance, and having a Peace Officer,

XXIV. And be it further declared and enacted, That it shall and may be lawful for any Officer or Officers of Customs, or Person acting under the Direction of the Commissioners of His Majesty's Customs, having a Writ of Assistance under the Seal of

Smuggling.

of His Majesty's Court of Exchequer, to take a Constable, Headborough, or other Public Officer inhabiting near to the Place, and, in the Day-time, to enter into and search any House, Shop, Cellar, Warehouse, Room, or other Place, and in case of Resistance to break open Doors, Chests, Trunks, and other Packages, there to seize, and from thence to bring, any uncustomed or prohibited Goods, and to put and secure the same in the Custom-house Warehouse in the Port next to the Place from whence such Goods shall be so taken as aforesaid: Provided always, that for the Purposes of this Act any such Constable, Headborough, or other Public Officer, duly sworn as such, may act as well without the Limits of any Parish, Ville, or other Place for which he shall be so sworn, as within such Limits.

may search Houses for prohibited and uncustomed Goods, and break open Doors and Packages to seize such Goods.

XXV. And be it further enacted, That if any Person whatsoever shall hinder, molest, or obstruct any Officer or Officers of the Army, Navy, or Marines, being duly authorized and on full Pay, or any Officers of Customs or Excise, or any other Person acting in his or their Aid or Assistance, or duly employed for the Prevention of smuggling, in the Execution of his Duty, or in the due seizing of any Goods, or shall rescue or cause to be rescued any Goods which shall have been duly seized, or shall attempt or endeavour to do so, or shall, before or at or after any Seizure, stave, break, or otherwise destroy any Goods, to prevent the Seizure thereof or the securing of the same, then and in such Case the Parties offending shall forfeit for every such Offence the Sum of One hundred Pounds.

Persons resisting Officers, or rescuing, or destroying Goods to prevent Seizure, to forfeit 100*l.*

XXVI. And be it further enacted, That every Person who shall give or offer, or promise to give or procure to be given, any Bribe, Recompence, or Reward to, or shall make any collusive Agreement with, any Officer or Officers of Customs or Excise, or any Officer or Officers of the Army, Navy, or Marines, duly authorized and on full Pay, or any Person duly employed for the Prevention of smuggling, to induce him in any way to neglect his Duty, or to do, conceal, or connive at any Act whereby any of the Provisions of any Act of Parliament relating to the Revenue of Customs may be evaded, shall forfeit the Sum of Two hundred Pounds.

Persons offering Bribes to Officers to forfeit 200*l.*

XXVII. And be it further enacted, That all Vessels, Boats, and Goods which shall have been or shall be hereafter seized as forfeited under any Law relating to the Revenue of Customs, and which shall have been or shall be hereafter ordered to be prosecuted by the Commissioners of His Majesty's Customs, shall be deemed and be taken to be condemned, and may be sold in the Manner directed by Law in respect to Vessels, Boats, and Goods seized and condemned for Breach of any Law relating to the Revenue of Customs, unless the Person from whom such Vessels, Boats, and Goods shall have been seized, or the Owner of them, or some Person authorized by him, shall, within One Calendar Month from the Day of seizing the same, give Notice in Writing, if in *London*, to the Person seizing the same, or to the Secretary or Solicitor for the Customs, and if elsewhere, to the Person seizing the same, or to the Collector and Comptroller or other chief Officer of the Customs at the nearest Port, that he claims the Vessels, Boats, or Goods, or intends to claim them.

All Vessels, Boats, and Goods, seized under any Law of Customs, and ordered to be prosecuted, shall be deemed to be condemned, unless the Owner gives Notice that he intends to claim.

XXVIII. And

Smuggling.

Persons convicted and not paying the Penalty, Justices may commit until Penalty paid.

XXVIII. And be it further enacted, That where any Person shall have been duly convicted before any Two Justices of the Peace in any Penalty or Penalties under any Act now passed or hereafter to be passed for the Prevention of smuggling, or relating to the Revenue of Customs, or to Trade or Navigation, and such Penalty or Penalties shall not be paid, such Justices, or One of them, or some other Justice or Justices of the Peace, are hereby authorized and required, by Warrant under their Hand and Seal, to commit such Party to any of His Majesty's Gaols within their or his Jurisdiction, there to remain until the Penalty or Penalties shall be paid: Provided always, that such Warrants shall and may be executed in any Part of the United Kingdom.

Persons employed for the Prevention of smuggling to be deemed duly employed.

XXIX. And be it further enacted, That all Persons employed for the Prevention of smuggling under the Direction of the Commissioners of His Majesty's Customs, or of any Officer or Officers in the Service of the Revenue of Customs, shall be deemed and taken to be duly employed for the Prevention of smuggling, and the Averment in any Information or Suit that such Party was so duly employed shall be sufficient Proof thereof, unless the Defendant in such Information or Suit shall prove to the contrary.

Restricted Goods to be deemed run Goods, for the Purpose of proceeding for Forfeiture.

XXX. And be it further enacted, That all Goods the Importation of which is restricted, either on account of the Package or the Place from which the same shall be brought, or otherwise, which are of a Description admissible to Duty, and which shall be found and seized in the United Kingdom under any Law relating to the Customs or Excise, shall, for the Purpose of proceeding for the Forfeiture of them, or for any Penalty incurred in respect of them, be described in any Information exhibited on account of such Forfeiture or Penalty as Goods liable to and unshipped without Payment of Duties.

Persons in Gaol not appearing or pleading to the Information, Judgment may be entered by Default.

XXXI. And be it further enacted, That if any Person against whom a Capias shall issue out of any of His Majesty's Courts of Record shall be arrested upon such Capias, and taken to Prison for Want of sufficient Bail, a Copy of the Information exhibited against such Person shall be served upon him or her in Gaol, or delivered to the Gaoler, Keeper, or Turnkey of the Prison in which such Person shall be confined; and if such Person shall neglect or refuse to appear or plead to the said Information for the Space of Twenty Days, Judgment shall be entered by Default; and in case Judgment shall be obtained against any such Person or Persons by Default, Verdict, or otherwise, and such Person or Persons shall not pay the Sum recovered against him, her, or them for his, her, or their Offence, Execution shall be thereupon awarded and issued, not only against the Body or Bodies so in Prison as aforesaid, but against all the Real and Personal Estates of such Person or Persons, for such Sum or Sums of Money so as aforesaid recovered against him, her, or them.

Married Women may be committed to Prison.

XXXII. And be it further enacted and declared, That where any Party convicted before any Two Justices of the Peace of any Offence against any Act relating to the Revenue of Customs shall be a Married Woman, such Party shall be liable to be committed to Prison by such Justices notwithstanding her Coverture.

XXXIII. 'And

Register.

6 G. 4. c. 110. Collector, with Governor, Lieutenant Governor, or Commander in Chief, to make Registry where there is no Comptroller.

XXXIII. 'And whereas one other of the said Acts was passed 'in the said Sixth Year of His late Majesty's Reign, entituled *An 'Act for the registering of* British *Vessels*, and it is expedient to 'extend the Provisions thereof to *British* Possessions at which no 'Appointment of Comptroller of His Majesty's Customs has been 'made;' be it therefore enacted, That it shall and may be lawful for the Collector of His Majesty's Customs at any Port or Place in any *British* Possession at which no Appointment of Comptroller of His Majesty's Customs has been made, together with the Governor, Lieutenant Governor, or Commander in Chief of any such Possessions, to make Registry of *British* Vessels, and grant Certificates thereof, under the Provisions and Regulations of the said recited Act; any thing in the said Act to the contrary thereof notwithstanding.

Declarations substituted for Oaths, where required by the Registry Acts. 1 & 2 W. 4. c. 4.

XXXIV. 'And whereas it is expedient that the Provisions of 'an Act passed in the First and Second Years of His present Ma- 'jesty's Reign, intituled *An Act to abolish certain Oaths and Affir- 'mations taken and made in the Customs and Excise Departments 'of His Majesty's Revenue, and to substitute Declarations in lieu 'thereof*, should extend to the Oaths now required to be taken by 'the said Act for the registering *British* Vessels, or by any other 'Act made and passed for altering and amending the same;' be it therefore enacted, That from and after the passing of this Act so much of the Provisions of the said recited Act as relates to the Declarations in lieu of Oaths, solemn Affirmations, or Affidavits, and to the Penalties therein contained for making false Declarations, shall extend to all Oaths required to be taken by the said Act for the registering of *British* Vessels, or by any other Act for altering and amending the same.

Duties.

6 G. 4. c. 111. New Duties imposed upon certain Articles.

XXXV. 'And whereas one other of the said Acts was passed for 'granting Duties of Customs, and it is expedient to amend the said 'Act;' be it therefore enacted, That instead of the Duties imposed by the said last-mentioned Act or by any other Act upon the several Articles mentioned in the Table herein-after contained, and denominated "Table of New Duties Inwards, 1832," the several Duties set forth in Figures in the said Table shall, in respect of such Goods as are mentioned therein, be raised, levied, collected, and paid unto His Majesty, His 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 Table thereunto annexed; (that is to say,)

TABLE OF NEW DUTIES INWARDS, 1832.

ARTICLES.	DUTY.		
	£	s.	d.
Alkanet Root - - - - the Cwt.	0	2	0
Almonds, viz^t^.			
——— Bitter - - - the Cwt.	0	4	0
——— Jordan - - - the Cwt.	2	0	0
——— any other Sort - - the Cwt.	1	0	0
Aloes - - - - - the lb.	0	0	8
—— the Produce of and imported from any British Possession - - - the lb.	0	0	2

Duties.

ARTICLES.		DUTY.		
		£	s.	d.
Amber, rough	the lb.	0	0	6
Ambergris	the oz.	0	0	6
Angelica	the Cwt.	0	4	0
Annatto, viz^{t}.				
——— Flag	the Cwt.	0	1	0
——— Roll	the Cwt.	0	4	0
Antimony, viz^{t}.				
——— Ore	the Ton	0	1	0
——— Crude	the Cwt.	0	8	0
——— Regulus	the Cwt.	0	16	0
Argol	the Cwt.	0	0	6
Arrow Root, the Produce of and imported from any British Possession	the Cwt.	0	1	0
Arsenic	the Cwt.	0	8	0
Asphaltum	the Cwt.	0	4	0
Balsam, viz^{t}.				
——— Canada	the lb.	0	0	1
——— Capivi	the Cwt.	0	4	0
——— Peru	the lb.	0	1	0
——— Tolu	the lb.	0	2	0
Bark, viz^{t}.				
—— for Tanner's or Dyer's Use	the Cwt.	0	0	8
- - - - imported from any British Possession	the Cwt.	0	0	1
—— of other Sorts	the lb.	0	0	1
—— Extract of, or of other Vegetable Substances, to be used only for tanning Leather, imported from any British Possession	the Cwt.	0	0	1
Basket Rods, the Bundle, not exceeding Three Feet in Circumference at the Band		0	1	0
Benjamin or Benzoin	the Cwt.	0	4	0
Berries	the Cwt.	0	2	0
Bitumen Judiacum	the Cwt.	0	4	0
Boracic Acid	the Cwt.	0	4	0
Borax or Tincal, viz^{t}.				
——— Refined	the Cwt.	0	10	0
——— Unrefined	the Cwt.	0	4	0
Brazil Wood	the Ton	2	0	0
Camomile Flowers	the lb.	0	0	3
Camphor, viz^{t}.				
——— Refined	the Cwt.	2	0	0
——— Unrefined	the Cwt.	0	1	0
Camwood	the Ton	0	5	0
Cantharides	the lb.	0	1	0
Caoutchouc	the Cwt.	0	1	0
Cardamoms	the lb.	0	1	0
Carmine	the oz.	0	0	6
Castor	the lb.	0	0	6
Chicory, roasted or ground	the lb.	0	0	6

Duties.

ARTICLES.		DUTY.		
		£	s.	d.
China Root	the lb.	0	0	3
Cinnabaris Nativa	the lb.	0	0	1
Citrat of Lime	the lb.	0	0	2
Citric Acid	the lb.	0	0	6
Cloves, imported from any British Possession in Asia, Africa, or America	the lb.	0	2	0
Cobalt	the Cwt.	0	1	0
Cocoa Nuts	the lb.	0	0	6
—— the Produce of and imported from any British Possession	the lb.	0	0	2
—— Husks and Shells	the lb.	0	0	1
—— Paste, the Produce of and imported from any British Possession	the lb.	0	0	4
Colocynth	the lb.	0	0	2
Columbo Root	the lb.	0	0	2
Comfits	the lb.	0	1	0
Copper Ore, the Produce of and imported from any British Possession in America	the Ton	1	0	0
Cranberries	the Gallon	0	0	1
Cream of Tartar	the Cwt.	0	2	0
Cubebs	the lb.	0	0	6
Dates	the Cwt.	0	10	0
Drugs, not particularly charged in this or any other Act	the Cwt.	0	10	0
Euphorbium	the Cwt.	0	6	0
Galls	the Cwt.	0	2	0
Gamboge	the Cwt.	0	4	0
Gentian	the Cwt.	0	4	0
Ginseng	the Cwt.	0	4	0
Granilla	the lb.	0	0	2
Gum, viz^{t}.				
—— Animi, Copal, Arabic, Senegal, Tragacanth, Lac Dye, Shellac, Storax, and other Gum, not otherwise charged in this Act	the Cwt.	0	6	0
Hair, viz^{t}.				
—— Cow, Ox, Bull, or Elk Hair	the Cwt.	0	0	6
Helebore	the lb.	0	0	1
Hemp, rough and undressed, or any other Vegetable Substance of the Nature and Quality of undressed Hemp, and applicable to the same Purposes	the Cwt.	0	0	1
Hoofs of Cattle	for every 100*l.* of the Value	1	0	0
Jalap	the lb.	0	0	6
Jet	the lb.	0	0	2
Ink for printing	the Cwt.	0	10	0
Juice of Lemons, Limes, or Oranges	the Gallon	0	0	0½
Lac; viz^{t}.				
—— Stick Lac	the Cwt.	0	1	0
Lamp Black	the Cwt.	1	0	0

Duties.

ARTICLES.	DUTY. £	s.	d.
Latten; viz^{t}.			
—— Black - - - the Cwt.	0	4	0
—— Shaven - - - - the Cwt.	0	6	0
Leaves of Roses - - - the lb.	0	0	2
Live Creatures, illustrative of Natural History -	Free.		
Maccaroni - - - - - the lb.	0	0	2
Mahogany, viz^{t}.			
—— imported from any British Possession the Ton	4	0	0
—— imported from the Bay of Honduras, in a British Ship cleared out from the Port of Belize - - - - - the Ton	1	10	0
Manganese Ore - - - the Ton	0	10	0
Manna - - - - the lb.	0	0	3
Mastic - - - - the Cwt.	0	6	0
Medlars - - - - the Bushel	0	1	0
Moss, viz^{t}.			
—— Lichen Islandicus - - the lb.	0	0	1
—— Rock, for Dyer's Use - - the Ton	0	5	0
—— not otherwise charged - for every 100*l.* of the Value	5	0	0
Musk - - - - the oz.	0	0	6
Myrrh - - - - - the Cwt.	0	6	0
Nicaragua Wood - - - the Ton	0	5	0
Nuts, viz^{t}.			
—— Cashew Nuts - - - the Cwt.	0	10	0
—— Pistachio Nuts - - the Cwt.	0	10	0
Oakum - - - - - the Cwt.	0	0	1
Ochre - - - - - the Cwt.	0	1	0
Oil, viz^{t}.			
—— Castor, the Produce of and imported from any British Possession, - - - the Cwt.	0	2	6
—— Paran - - - - the Tun	8	8	0
—— Chemical, Essential, or Perfumed, viz^{t}.			
- - - of Carraways - - the lb.	0	4	0
- - - of Cloves - - the lb.	0	14	0
- - - of Lavender - - the lb.	0	4	0
- - - of Mint - - - the lb.	0	4	0
- - - of Peppermint - - the lb.	0	4	0
- - - of Spike - - the lb.	0	4	0
- - - of all other Sorts - the lb.	0	1	4
Olibanum, or Frankincense - - the Cwt.	0	6	0
Orris, or Iris Root - - - the Cwt.	0	10	0
Ores, not particularly charged in this or any other Act, except Tin Ore, for every 100*l.* of the Value	5	0	0
Painters Colours, unmanufactured, not particularly charged in this or any other Act for every 100*l.* of the Value	5	0	0

Duties.

ARTICLES.	DUTY. £	s.	d.
Pink Root - - - - the lb.	0	0	4
Pitch, Burgundy - - - the Cwt.	0	8	0
Pomegranates - - - - the 1,000	0	15	0
——— Peels of - - the Cwt.	0	1	0
Quicksilver - - - - the lb.	0	0	1
Quinces - - - - - the 1,000	0	1	0
Radix, viz^{t}.	0	0	2
——— Contrayerva - - - the lb.	0	1	0
——— Ipecacuanha - - - the lb.	0	0	2
——— Serpentaria - - - the lb.	0	5	0
Red Wood or Guinea Wood - - the Ton	0	1	0
Rhubarb - - - - - the lb.	0	1	0
Safflower - - - - the Cwt.	0	1	0
Sago - - - - the Cwt.			
Sal, viz^{t}.	0	1	0
—— Ammonia - - the Cwt.	0	1	0
—— Prunella - - - the Cwt.	0	1	0
Salep or Salop - - - the Cwt.	0	4	0
Sanguis Draconis - - - - the Cwt.	0	1	0
Sapan Wood - - - the Ton	0	0	6
Sarsaparilla - - - - the lb.	0	2	0
Sassafras - - - - the Cwt.	0	1	0
Saunders, White or Yellow - - the Cwt.	0	1	0
——— Red - - - the Ton	0	0	4
Sausages or Puddings - - the lb.	0	2	6
Scammony - - - - the lb.			
Seed, viz^{t}.	0	5	0
—— Anniseed - - - the Cwt.	0	2	0
—— Commin Seed - - the Cwt.			
—— Fennel Seed - - - the Cwt.	0	2	0
—— Hemp Seed - - - the Quarter	0	1	0
—— Lettuce Seed - - - the Quarter	0	1	0
—— Worm Seed - - - the Cwt.	0	2	6
Sena - - - - - the lb.	0	0	6
Skins; viz^{t}. Seal Skins in the Hair, not tanned, tawed, nor in any way dressed; of British taking the Dozen Skins	0	0	1
Smalts - - - - - the lb.	0	0	4
Spelter, in Cakes - - - - the Cwt.	0	2	0
Sponge - - - - - the lb.	0	0	6
——— the Produce of and imported from any British Possession - - - the lb.	0	0	1
Squills, dried - - - - the Cwt.	0	8	0
——— not dried - - - the Cwt.	0	1	0
Stavesacre - - - - the Cwt.	0	4	0
Steel, unwrought, prepared in and imported from any British Possession in Asia, Africa, or America the Ton	0	1	0

Duties.

ARTICLES.	DUTY. £	s.	d.
Stone, viz^t^.			
—— Marble in Blocks - - - -	Free.		
—— Emery Stones - - the Ton	0	1	0
Straw for platting - - - the Cwt.	0	0	1
Succinum - - - - the lb.	0	0	6
Tapioca - - - - the Cwt.	0	1	0
Tartaric Acid - - - - the lb.	0	0	4
Teeth, viz^t^.			
—— Sea Cow, Sea Horse, or Sea Morse Teeth the Cwt.	1	0	0
Terra, viz^t^.			
—— Japonica or Catechu - - the Cwt.	0	1	0
—— Sienna - - - the Cwt.	0	4	0
—— Umbra - - - - the Cwt.	0	4	0
—— Verde - - - - the Cwt.	0	1	0
Tortoise-shell, unmanufactured, imported from any British Possession - - the lb.	0	0	1
Valonia - - - - the Cwt.	0	1	0
Vanelloes - - - - the lb.	0	5	0
Verdigris - - - - the lb.	0	1	0
Vermicelli - - - - the lb.	0	0	2
Vermillion - - - - the lb.	0	0	6
Woad - - - - - the Cwt.	0	1	0
Wood, fit for Ship-building, imported from any British Possession within the Limits of the East India Company's Charter the Load of 50 Cubic Feet	0	0	1
—— imported from any other Place within those Limits, - - - the Load	0	10	0
Zaffre - - - - - the Cwt.	0	1	0
Goods, Wares, and Merchandize, not being either in part or wholly manufactured, and not being enumerated or described, nor otherwise particularly charged with Duty in this or any other Act - - for every 100*l.* of the Value	5	0	0

Import Duty on printed Linens and Cottons repealed.

XXXVI. And be it further enacted, That the additional Duty of Three-pence Halfpenny upon the Square Yard of Manufactures of Linen and Cotton, or of Linen mixed with Cotton or with Wool, imposed by the said last-mentioned Act upon the Importation of such Manufactures, if the same be printed, shall be and such Duty is hereby repealed.

Certain Exports of Woollen and Linen mixed to be Duty-free.

XXXVII. And be it further enacted, That all Goods of Woollen and Linen mixed, the Manufacture of the United Kingdom, exported to any Port or Place within the Limits of the *East India* Company's Charter, shall be so exported Duty-free.

Coin exported exempt from Duty.

XXXVIII. 'And whereas in and by the said last-mentioned 'Act a Duty of Ten Shillings is, with certain Exceptions therein

'set

'set forth, charged upon every Hundred Pounds of the Value of 'British Manufactures exported from the United Kingdom; and 'it is expedient to exempt Coin from Payment of such Duty;' be it therefore enacted, That Coin shall be exempt from such Duty in as full and ample a Manner as if it were enumerated among the several Articles set forth in the said Act as Articles not chargeable with such Duty.

Drawbacks repealed.

XXXIX. 'And whereas Drawbacks of Customs are allowed on 'the Exportation of certain Goods from the United Kingdom, and 'it is expedient to discontinue such Drawbacks, with certain Ex-'ceptions;' be it therefore enacted, That no Drawback of Customs shall be allowed on Goods exported from the United Kingdom after the passing of this Act, except upon Wine, Manufactures of Silk, Tobacco manufactured, and Rice or Paddy.

Confirming the Duties of Prisage and Butlerage of Wines brought into the County Palatine of Lancaster.

XL. 'And whereas by an Act passed in the Forty-third Year 'of the Reign of His late Majesty King *George* the Third, intituled '*An Act to enable the Commissioners of His Majesty's Treasury of* 'Great Britain *to contract for the Purchase of the Duties of Prisage* '*and Butlerage of Wines*, it was enacted, that it should and might 'be lawful for the Commissioners of His Majesty's Treasury for the 'Time being, or any Three or more of them, or the Lord High 'Treasurer for the Time being, on behalf of His Majesty, His 'Heirs and Successors, to treat, contract, and agree with the 'Chancellor and Council of the Duchy of *Lancaster*, on the Behalf 'of His Majesty, and with the Lessee or Lessees of the said Duchy, 'for the absolute Purchase and Surrender of the Estate, Right, 'Title, and Interest of His Majesty, in right of His said Duchy, and 'of such Lessee or Lessees, of and in the Prisage and Butlerage of 'Wines brought into the Port of *Liverpool*, and all other Ports, 'Havens, Creeks, Rivers, and other Places within the said County 'Palatine of *Lancaster*, and of all the Rights, Privileges, Profits, 'and other Advantages whatsoever thereunto belonging, for such 'Annuity, to be charged upon and be payable out of the Consoli-'dated Fund, at such Times and in such Manner, and upon and 'subject to such Terms and Conditions for the Redemption thereof, 'or otherwise relating thereto, as the Chancellor and Council of the 'said Duchy of *Lancaster*, and the Commissioners of His Majesty's 'Treasury for the Time being, or any Three or more of them, or 'the Lord High Treasurer for the Time being, shall agree upon; 'provided that no such Contract which shall be entered into as 'aforesaid shall be carried into effect unless and until the same shall 'be sanctioned and confirmed by Parliament: And whereas the 'Commissioners of His Majesty's Treasury, on behalf of His Ma-'jesty, have agreed with the Chancellor and Council of the Duchy 'of *Lancaster*, on behalf of His Majesty, in right of His said 'Duchy, and with the Right Honourable *John Charles* Earl of '*Clarendon*, Lessee of the said Duties of Prisage and Butlerage 'within the said County Palatine, under and by virtue of a Demise 'thereof made to him by His late Majesty King *George* the Third 'during the Lives of him the said Earl and of the Right Honour-'able *Charles Cecil Cope* Earl of *Liverpool*, for the absolute Pur-'chase and Surrender of the Estate, Right, Title, and Interest of 'His Majesty in right of His said Duchy, and of the said Earl as 'Lessee thereof, of and in the said Duties of Prisage and Butlerage

Duties.

'within the said County Palatine, at and for a certain yearly Annuity or Payment, to be charged on the Consolidated Fund, of 'Eight hundred and three Pounds, to be paid to the said Earl of '*Clarendon*, his Heirs, Executors, Administrators, and Assigns, 'during the Continuance of the said Lease, and from and after 'the Determination of the said Lease to the Receiver General for 'the Time being of the said Duchy, for the Use of His Majesty, 'His Heirs and Successors, in right of His said Duchy;' be it therefore enacted, That the said Agreement shall be and is hereby in all respects sanctioned and confirmed; and that it shall be lawful for the Lord High Treasurer or Commissioners of the Treasury, or any Three of them, for the Time being, to charge upon the Consolidated Fund of the United Kingdom an Annuity of Eight hundred and three Pounds, payable in Four equal Quarterly Payments, to be paid, for the Period during which the said Lease was granted to the said Earl of *Clarendon*, to him, his Heirs, Executors, Administrators, and Assigns, and subsequently to the Termination of the said Period to the Receiver General of the said Duchy of *Lancaster* for the Time being, for the Use of His Majesty, His Heirs and Successors, in right of His said Duchy, the first Payment to be computed from the Day of the Surrender of the said Lease to the next following Quarter Day, and from thence to be paid at the Four most usual Quarterly Days of Payment.

Warehouse.

Warehoused Cocoa may be abandoned within One Month.

XLI. 'And whereas one other of the said first-mentioned Acts 'was passed for the warehousing of Goods, and it is expedient to 'amend the said Act;' be it therefore enacted, That within One Month after any Cocoa shall have been warehoused it shall and may be lawful for the Importer or Proprietor to abandon any Part thereof for the Duty, and the Quantity of such Cocoa 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 Cocoa during the Voyage.

Restriction as to Package of Wine bottled in Warehouse repealed.

XLII. 'And whereas by the said last-mentioned Act Wine is 'permitted to be drawn off in the Warehouse into reputed Quart 'Bottles or reputed Pint Bottles, and is required to be packed in 'Cases containing not less than Three Dozen such Quart Bottles 'or Six Dozen such Pint Bottles each, for the Purpose only of 'being exported from the Warehouse, and it is expedient to repeal 'the said last-mentioned Restriction as to the Package thereof;' be it therefore enacted, That from and after the passing of this Act so much of the said recited Act as so restricts the Exportation of Wine from the Warehouse in Cases containing Three Dozen reputed Quart Bottles or Six Dozen reputed Pint Bottles shall be and the same is hereby repealed.

Spirits in the Warehouse may be bottled in Quart Bottles for Exportation.

XLIII. And be it further enacted, That it shall and may be lawful, in the Warehouse, to draw off any Foreign Spirits into reputed Quart Bottles, for the Purpose of removing the same from such Warehouse for Exportation, under such Regulations and Restrictions as the Commissioners of Customs shall from Time to Time require and direct.

Spirits: Allowance of Duty for Diminution of

XLIV. 'And whereas Spirits warehoused under the Provisions 'of the said last-mentioned Act are subject to a Diminution, both 'as to their Strength and their Quantity, from natural Causes,

'during their Continuance in the Warehouse, and it is expedient 'that some Allowance of Duty should be made in respect of such 'Diminution;' be it therefore enacted, That an Allowance of Duty in respect of such Diminution shall be made for Spirits that have been warehoused under the Provisions of the said last-mentioned Act in Warehouses of special Security, upon such Spirits being taken out for Home Consumption, and that such Allowance shall be the actual Diminution in Strength and also in Quantity that may have taken place during the Time that such Spirits have continued in the Warehouse; but that no Allowance of Duty by virtue of this Act shall be made in respect of any Diminution which shall exceed Ten *per Centum* under Proof.

Warehouse.

Strength and Quantity from natural Causes while in Warehouse of special Security.

XLV. And be it further enacted, That for all Spirits that have been warehoused in Warehouses, not being of special Security, that have been approved for the Deposit of Spirits, and declared in the Order of Approval to be fit, secure, and substantially built, near to the usual Places of landing and shipping, and approved for and capable of affording general Accommodation, the following Allowances shall be made upon their being entered for Home Consumption; namely,

Allowances made on Spirits entered for Home Consumption.

For every 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.

XLVI. Provided always, and be it further enacted, That no Allowance shall be made by virtue of this Act in respect of any Deficiency in Quantity in any such warehoused Spirits occasioned either by Leakage or by any accidental Cause, or in respect of any greater Deficiency than has actually occurred.

No Allowance made for Leakage or other Accident.

XLVII. And be it further enacted, That upon the Entry of any Sugar to be cleared from the Warehouse for Home Use the Duty payable upon such Sugar shall, except as herein-after provided, be charged upon the Weight of the Sugar actually delivered, and not according to the Account of the Quantity taken at the Time of the landing of the same; any thing in any other Act or Acts to the contrary notwithstanding: Provided always, that if such Sugar be lodged in Warehouses not being declared to be of special Security, no greater Allowance for Waste or Decrement of the Quantity ascertained at the Time of landing shall be made than shall be after the Rate of Five *per Centum* of such Quantity for the first Three Months, and Two *per Centum* more for every subsequent Month during which such Sugar shall have remained in such Warehouse.

Mode of charging the Duty upon Sugar cleared from Warehouse for Home Use.

Allowance for Waste to be made in Sugar lodged in Warehouses not of special Security.

XLVIII. 'And whereas it is expedient to permit Warehoused 'Goods to be delivered into the Charge of the Searchers, to be 'shipped as Stores for certain Ships upon certain Voyages, without 'Entry or Payment of Duty;' be it enacted, That from and after the passing of this Act such Goods shall and may be delivered into the Charge of the Searchers to be shipped as Stores, without

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

Warehouse.

Entry or Payment of any Duty for any Ship of the Burthen of Seventy 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 Goods shall be shipped in such Quantities and subject to such Directions and Regulations as the Commissioners of Customs shall direct and appoint.

Bounties.

Bounty on Cordage repealed.

XLIX. 'And whereas by one other of the said Acts, intituled 'An Act to grant certain Bounties and Allowances of Customs, a 'Bounty is granted upon the Exportation of Cordage and Spun 'Yarn, and it is expedient to discontinue the same;' be it therefore enacted, That so much of the said Act as grants any Bounty or Allowance upon the Exportation of Cordage or of Spun Yarn shall, in respect of any Cordage or Spun Yarn which shall not have been shipped for Exportation prior to the passing of this Act, be and the same is hereby repealed.

Possessions Abroad.

Restrictions repealed as to the Manner in which Wine may be exported from Guernsey, &c.

L. 'And whereas by another Act passed in the said Sixth Year 'of His late Majesty's Reign, intituled *An Act to regulate the* 'Trade of the British *Possessions Abroad*, Brandy, Geneva, or 'other Spirits, except Rum of the *British* Plantations, are pro- 'hibited to be imported into or exported from the Islands of 'Guernsey, Jersey, Alderney, or Sark, unless in Casks or Pack- 'ages containing at least Forty Gallons, and also any Wine, 'unless in Casks containing Twenty Gallons, or in Packages con- 'taining at least Three Dozen reputed Quart Bottles or Six 'Dozen reputed Pint Bottles, and it is expedient to alter the 'same;' be it therefore enacted, That so much of the said recited Act as restricts the Exportation of Wine from the Islands of *Guernsey, Jersey, Alderney*, or *Sark*, except in certain Quantities, shall be and the same is hereby repealed.

Spirits in Bottles, Guernsey, &c.

LI. And be it further enacted, That it shall and may be lawful to import into or export from the said Islands any Brandy, Geneva, or other Spirits in Bottles, provided the same be imported or exported in square-rigged Vessels of the Burthen of One hundred Tons or upwards.

Duties on certain Goods in Colonies repealed.

LII. And be it further enacted, That all Duties imposed upon the Importation into any of the *British* Possessions in *America* of Drugs, or of Gums or Resins, or of Dye Wood, or of Cabinet Maker's Wood, or of Tortoise-shell, or of Hemp, Flax, or Tow, shall be and the same are hereby repealed.

Free Ports may be made in Colonies for limited Purposes.

LIII. 'And whereas in and by the said last-mentioned Act 'certain Places in the *British* Possessions in *America* are enume- 'rated and declared to be Free Ports for the Purposes of Trade 'with Foreign Countries, and certain Places in the said Possessions 'are also enumerated and declared to be Free Warehousing Ports 'for the Purpose of warehousing Goods without Payment of Duty 'upon the First Entry thereof: And whereas His Majesty is em- 'powered by the said Act to appoint, by Order in Council, other 'Places to be Free Ports and Free Warehousing Ports respec- 'tively, and any Places so appointed by His Majesty become there- 'upon Free Ports and Free Warehousing Ports respectively, in 'as full and ample a Manner as if the same had been appointed 'by the said Act: And whereas there are in the said Possessions 'many Places situated in Rivers and in Bays at which it may be 'necessary to establish Ports for particular and limited Purposes

'only;' be it therefore enacted, That it shall be lawful for His Majesty, in any Order in Council made for the Appointment of any Free Port or of any Free Warehousing Port, to limit and confine such Appointments respectively to any and such Purposes only as shall be expressed in such Order. *Possessions Abroad.*

LIV. 'And whereas by the said last-mentioned Act it is enacted 'that it shall not be lawful for any Person to re-export from any 'of His Majesty's Possessions Abroad to any Foreign Place any 'Coals the Produce of the United Kingdom;' be it enacted, That from and after the passing of this Act it shall and may be lawful for any Person to re-export Coals, the Produce of the United Kingdom, in a *British* Ship, from any *British* Possession to any Foreign State, upon Payment of the Duty to which such Coals are liable upon Exportation from the United Kingdom to such Foreign State. Coals may be re-exported from Possessions Abroad, upon Payment of Export Duty.

LV. 'And whereas in some of His Majesty's Possessions Abroad 'certain Duties of Tonnage are, by Acts of the local Legislators 'of such Possessions, made payable in respect of or are levied 'upon *British* Vessels, to which Duties the like Vessels built within 'such Possessions, or owned by Persons resident there, are not 'subject;' be it further enacted, That there shall be levied and paid at the several *British* Possessions Abroad, upon all Vessels built in any such Possessions, or owned by any Person or Persons there resident, other than Coasting or Drogueing Vessels employed in coasting or drogueing, all such and the like Duties of Tonnage and Shipping Dues as are or shall be payable in any such Possessions upon the like *British* Vessels built in other Parts of His Majesty's Dominions, or owned by Persons not resident in such Possessions. All British Vessels shall be subject to equal Duties in the Colonies.

LVI. 'And whereas by the said last-mentioned Act Spirits the 'Produce of any of the *British* Possessions in *South America* or 'the *West Indies*, imported into *Newfoundland* from the United 'Kingdom, are chargeable with the Duty of One Shilling and 'Sixpence *per* Gallon: And whereas it is expedient to equalize 'the Duty on such Spirits, whether imported from the United 'Kingdom or direct from the *British* Possessions in *South America* 'or the *West Indies*;' be it therefore enacted, That from and after the passing of this Act, Spirits the Produce of the *British* Possessions in *South America* or the *West Indies*, imported into *Newfoundland*, from the United Kingdom, shall be chargeable with a Duty of Sixpence *per* Gallon in lieu of the Duty of One Shilling and Sixpence *per* Gallon now payable. Spirits, the Produce of Possessions Abroad, imported into Newfoundland from the United Kingdom, charged with Duty of 6*d.* per Gallon only.

LVII. 'And whereas by the said last-mentioned Act all Things 'seized as being liable to Forfeiture under the said Act are to be 'delivered into the Custody of the Collector and Comptroller of 'the Customs at the Custom-house next to the Place where the 'same were seized, for Security, and after the Condemnation 'thereof are to be sold by public Auction to the best Bidder, and 'it is expedient to extend the said Act to Goods seized for Breach 'of any Act made for the Prevention of smuggling, or relating 'to the Revenue of Customs, or to Trade or Navigation;' be it therefore enacted, That from and after the passing of this Act all Things seized in any of the *British* Possessions Abroad, under any Act made for the Prevention of smuggling, or relating to the Revenue Directions as to Disposal seized Goods.

Possessions Abroad.

Revenue of Customs or to Trade or Navigation, shall be taken forthwith and delivered into the Custody of the Collector and Comptroller of the Customs, at the Custom House next to the Place where the same were seized, who shall secure the same by such Means and in such Manner as any Things would have been secured under the Provisions and Directions of the above-recited Act; and after Condemnation thereof the Collector and Comptroller shall cause all such Things to be sold by public Auction to the best Bidder: Provided always, that it shall be lawful for the Commissioners of the Customs to direct in what Manner the Produce of such Sale shall be applied, or, in lieu of such Sale, to direct that any of such Things shall be destroyed, or shall be reserved for the Public Service.

Security to abide an Appeal from Decree of Vice-Admiralty Court.

LVIII. Provided always, and be it further enacted, That in any Case in which Proceedings shall have been or shall hereafter be instituted in any Court of Vice-Admiralty or other competent Court in any of His Majesty's Possessions Abroad, against any Ship, Vessel, Boat, Goods, or Effects, for the Recovery of any Penalty or Forfeiture under any Act for the Prevention of smuggling, or relating to the Revenue of Customs, or to the Trade or Navigation of the United Kingdom, or of any of His Majesty's Possessions Abroad, the Execution of any Sentence or Decree restoring such Ship, Vessel, Boat, Goods, or Effects to the Claimant thereof, which shall be pronounced by the said Vice-Admiralty Court in which such Proceedings shall have been had, shall not be suspended by reason of any Appeal which shall be prayed and allowed from such Sentence, provided that the Party or Parties Appellate shall give sufficient Security, to be approved of by the Court, to render and deliver the Ship, Vessel, Boat, Goods, or Effects concerning which such Sentence or Decree shall be pronounced, or the full Value thereof, to be ascertained either by Agreement between the Parties, or in case the said Parties cannot agree, then by Appraisement under the Authority of the said Court, to the Appellant or Appellants, in case the Sentence or Decree so appealed from shall be reversed, and such Ship, Vessel, Boat, Goods, or Effects be ultimately condemned.

Fines, &c. to be paid to Collector.

LIX. And be it further enacted, That all Fines and Penalties recovered in any such Possessions under any Act or Acts made for the Prevention of smuggling, or relating to the Revenue of Customs, or to Trade or Navigation, shall be paid into the Hands of the Collector or Comptroller of the Colony or Place where the same shall have been recovered, to be distributed by them according to Law; any thing in any Act or Acts to the contrary thereof notwithstanding.

Penalty for using forged Documents.

LX. And be it further enacted, That if any Person shall, in any of His Majesty's Possessions Abroad, counterfeit or falsify, or wilfully use when counterfeited or falsified, any Entry, Warrant, Cocket, Transire, or other Document for the unlading, lading, entering, reporting, or clearing any Ship or Vessel, or for the landing, shipping, or removing of any Goods, Stores, Baggage, or Article whatever, or shall by any false Statement procure any Writing or Document to be made for any such Purposes, or shall falsely make any Oath or Affirmation required by any Act for regulating the Trade of the *British* Possessions Abroad, or shall forge

forge or counterfeit a Certificate of the said Oath or Affirmation, or shall publish such Certificate knowing the same to be so forged or counterfeited, every Person so offending shall for every such Offence forfeit the Sum of Two hundred Pounds; and such Penalty shall and may be prosecuted, sued for, and recovered in like Manner and by such Ways and Means as any Penalty may be prosecuted, sued for, and recovered under the Provisions and Directions of the said last-mentioned Act.

Possessions Abroad.

LXI. 'And whereas by another Act passed in the said Sixth 'Year of His late Majesty, entituled *An Act for regulating the 'Trade of the* Isle of Man, Rum of the *British* Plantations is 'permitted to be imported into the said Island, by License of the 'Commissioners of Customs, at a Duty of Three Shillings *per* 'Gallon, and it is expedient to amend the same, so that the Duty 'should be governed by the Degrees of Strength;' be it therefore enacted, That from and after the passing of this Act Rum of the *British* Plantations, imported into the *Isle of Man* under the License of the Commissioners of Customs, shall be charged with a Duty of Three Shillings for every Gallon of such Rum of any Strength not exceeding the Strength of Proof by *Sykes*'s Hydrometer, and so in proportion for any greater Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon; any Law, Custom, or Usage to the contrary thereof notwithstanding.

Isle of Man.

6 G. 4. c. 115. Rum imported into the Isle of Man to be charged with Duty according to its Strength.

LXII. 'And whereas by 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 con- 'cluded between His Majesty and the United States of* America, *and 'a Treaty with the Prince Regent of* Portugal, divers Provisions 'were made respecting the Duties payable, and the Bounties and 'Allowances to be granted, upon the Importation and Exportation of Goods, Wares, and Merchandize, into or from the 'United Kingdom, in Vessels of the United States, and in '*Portuguese* Vessels, and respecting the Repayment to certain 'Corporations, Bodies Politic and Corporate, and sundry other 'Persons, of the Amount of the Sums of Money of which they 'would be deprived by means of the said Act; and it was thereby 'enacted, that the said Act should continue in force so long as the 'Convention therein recited between His said late Majesty and 'the United States of *America*, and the Treaty therein recited 'between His said late Majesty and His Royal Highness the 'Prince Regent of *Portugal*, and so long as any Treaty to be 'made with any Foreign Power, with the similar Provision there- 'in-before recited, should respectively continue in force: And 'whereas, subsequently to the Enactment of the said recited Act, 'His Majesty and His Royal Predecessors have made and con- 'cluded with divers Foreign Powers Treaties containing Provisions 'similar to those recited in the said recited Act, and Doubts have 'arisen whether, according to the true Construction thereof, the 'said Act doth apply and extend to the Trade and Shipping of 'such other Foreign Powers, and it is expedient that such Doubts 'be removed;' be it therefore, and it is hereby further enacted and declared, That from and after the Ratification of any Treaty heretofore made by His Majesty or any of His Royal Predecessors, sub-

Reciprocity Acts.

59 G. 3. c. 54. to apply to all Foreign Powers, as well as United States and Portugal.

Reciprocity Acts.

subsequently to the Enactment of the said Act, or of any Treaty which may hereafter be made by His Majesty, His Heirs and Successors, with any such Foreign Power, in which Treaty has been or shall be contained Provisions similar to those recited in the said recited Act, all and every the Provisions, Clauses, Matters, and Things in the said recited Act contained did and shall apply and extend to the Trade and Shipping of such Foreign Powers respectively, as fully and effectually, to all Intents and Purposes, as to the Trade and Shipping of the said United States and of the said Kingdom of *Portugal*.

Recited Act not to be construed as granting Powers beyond subsisting Treaties.

LXIII. Provided nevertheless, and be it further enacted and declared, That the said recited Act doth not extend and shall not be construed to extend to grant to or to confer upon the Trade or Shipping of the said United States or of the said Kingdom of *Portugal*, or of any other Foreign Power, or to the Subjects of such States or Kingdom, or of any such Foreign Power as aforesaid, any other or greater Advantage than such as shall have been stipulated for by and granted to the said United States, the said Kingdom of *Portugal*, or any such other Foreign Power, by the respective Treaties subsisting and in force between them respectively and His Majesty, His Heirs and Successors; but that the said Act shall be so construed and applied as to give full and complete Effect to such respective Treaties so long as the same shall respectively remain in force, and is to provide such and only such Indemnity as therein mentioned to such Bodies Politic and Corporate, and other Persons as are therein mentioned, for such Losses as they shall respectively sustain by the Execution, on the Part of His Majesty, His Heirs and Successors, of such respective Treaties.

His Majesty, with Advice of Privy Council, to declare the Powers with whom Treaties are subsisting.

LXIV. And for the Prevention of Uncertainty herein, be it further enacted, That it shall and may be lawful for His Majesty, His Heirs and Successors, by any Order or Orders to be by Him or Them made with the Advice of His or Their Privy Council, and published in the *London Gazette*, from Time to Time to declare what are the Foreign Powers with which any such Treaty or Treaties as aforesaid is or are subsisting; and this present Act and the said recited Act shall apply, and shall be deemed, from the Time of the Ratification of any such Treaties, to have been applicable to the Trade and Shipping of such Foreign Countries as shall be so mentioned in any such Order or Orders in Council as aforesaid, so long as any such Order or Orders shall continue unrevoked, and no longer.

CAP. LXXXV.

An Act to make a better Provision for the Superintendence of Charitable Institutions in *Ireland* maintained in the whole or in part by Grand Jury Presentments; and for the more effectual Audit of the Accounts of the same.

[3d *August* 1832.]

'WHEREAS various Houses of Industry, Infirmaries, Hospitals, Lunatic Asylums, Dispensaries, and other Charitable Establishments in *Ireland*, are supported in the whole or in part by Grand Jury Presentment: And whereas it is expedient to provide for the more effectual Superintendence and Inspection of those