ANNO SEXTO & SEPTIMO

GULIELMI IV. REGIS.

****

CAP. LX.

An Act to amend the Laws relating to the Customs.

[13th *August* 1836.]

WHEREAS several Acts were passed in the Third and Fourth Years of the Reign of His present Majesty, 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 passing of this Act the same shall come into and be and continue in full Force and Operation for all the Purposes mentioned therein.

Commencement of Act.

Regulation.

II. And whereas by one of the said Acts, intituled *An Act for the general Regulation of the Customs*, Provisions are made permitting the Re-importation of certain Goods legally exported from the United Kingdom, and it is expedient to alter such Provisions in the Manner herein mentioned; be it therefore enacted, That any Goods which have been legally exported from the United Kingdom, and which shall afterwards be re-imported into the same, the real Proprietor thereof being then absent therefrom, shall upon such Re-importation be permitted to be entered by Bill of Store, provided the

Goods the Property of Persons resident Abroad may be entered by Bill of Store if Property be not changed. 3 & 4 W. 4. c. 52.

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

Repeal of Provision that wrecked Goods not worth the Duty shall be deemed unenumerated Goods.

III. And whereas by the said last-mentioned Act it is provided, that all such Foreign Goods, Derelict, Jetsam, Flotsam, and Wreck, as cannot be sold 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 to be unenumerated Goods, and shall be liable to and shall be charged with Duty accordingly: And whereas it is expedient that such Proviso should be repealed; be it therefore enacted, That so much of the above-recited Act shall be and the same is hereby repealed: Provided always, that it shall be lawful for the Commissioners of His Majesty's Customs, or for the Officers of the Customs acting under their Directions, to inquire into and receive Proof of the Extent to which any such Goods shall have been damaged, and to make such Abatement of the Duties payable thereon as to them shall appear to bear a just Proportion to the Damage so ascertained to their Satisfaction; any thing in the said Act in respect of certain Descriptions of Goods to the contrary notwithstanding.

Commissioners of Customs may inquire as to the Damage, and abate Duty accordingly.

Spirits may be imported in Casks of Twenty Gallons, and Tobacco or Snuff in Hogsheads, &c. containing 300 lbs.

IV. And whereas by the said last-mentioned Act all Spirits, not being perfumed or medicinal Spirits, or Rum of and from the *British* Possessions, are required to be imported into the United Kingdom in Casks containing not less than Forty Gallons, and Tobacco and Snuff in certain Cases are also required to be imported in Hogsheads, Casks, Chests, or Cases, each of which shall contain of net Tobacco or Snuff Four hundred and fifty Pounds Weight; be it enacted, That the said Restrictions shall not extend to any such Spirits in Casks of not less than Twenty Gallons, nor to any such Tobacco or Snuff in Hogsheads, Casks, Chests, or Cases, each of which shall contain of net Tobacco or Snuff Three hundred Pounds Weight.

Goods may be exported in Vessels of 60 Tons.

5 & 6 W. 4. c. 56.

V. And whereas the Importation and Exportation of certain Goods into and from the United Kingdom and other Dominions of His Majesty by the Laws now in force is restricted to Vessels of Seventy Tons Burthen or upwards: And whereas by an Act passed in the Fifth and Sixth Years of the Reign of His present Majesty, intituled *An Act to regulate the Admeasurement of the Tonnage and Burthen of the Merchant Shipping of the United Kingdom*, Vessels are

required to be admeasured according to the Rules set forth in that Act, and in consequence thereof it has become expedient to reduce the Tonnage to which such Importations and Exportations are restricted; be it therefore enacted, That it shall be lawful to import into or export from the United Kingdom, and other Dominions of His Majesty, any such Goods in Vessels of Sixty Tons Burthen and upwards, provided such Vessels have been admeasured according to the Rules prescribed by the last-mentioned Act. *Regulation.*

VI. And whereas by the said last-mentioned Act it is provided that the Collectors and Controllers of Customs in certain Cases may grant for any Coasting Ship a general Transire, to continue in force for any Time not exceeding One Year; and it is found expedient, for the greater Accommodation of the Coasting Trade, that this Provision should be extended; be it therefore enacted, That it shall and may be lawful for the Commissioners of His Majesty's Customs, whenever it shall appear to them to be necessary, to grant general Transires, under such Regulations and for such Time as they may see fit, for the lading of any Goods, and for the clearing the Ship in which the Goods shall be laden, and for the unlading of the Goods at the Place of Discharge: Provided always, that such Transires shall be written in the Cargo Books required by Law to be kept by the Masters of Coasting Vessels; provided also, that if the said Commissioners shall at any Time revoke such Transires, and Notice thereof shall be given to the Master or Owner of the Ship, or shall be given to any of the Crew when on board the Ship, or shall be entered in the Cargo Book by any Officer of the Customs, such Transires shall be void, and shall be delivered up by the Master or Owner of the Ship. Commissioners of Customs to grant general Transires.

VII. And whereas Goods found derelict, and Articles under the Denomination of Goods Jetsam, Flotsam, and Lagan, are frequently picked up at Sea and brought into the Ports of this Kingdom, which, if not claimed by any Owner within the Period limited by Law, belong of right to His Majesty in His Office of Admiralty, but by reason of the Smallness of their Value would, if prosecuted to Condemnation in the High Court of Admiralty, be wholly unproductive; be it therefore enacted, That whenever any such Goods, whether picked up at Sea or on the Shore within the Flow of the Sea, shall be reported to the Officers of the Customs, Notice thereof shall be forthwith given by them to the Receiver General of Droits of Admiralty, and all such Goods shall be placed at his Disposal, subject however to the Payment of the Duties with which they shall be respectively chargeable; and in case the rightful Owner thereof shall prove his Claim thereto to the Satisfaction of the said Receiver General within the Period of Twelve Calendar Months from the Day on which they shall be so reported, such Goods shall be restored to the Owner on Payment of the Duties and necessary Charges attending the Care of the same, and a reasonable Compensation, to the Amount of One Third of the net Value (after abating the Duties and Charges aforesaid), to the Salvors thereof; but if no such Claim shall be established within the Period aforesaid, then such Goods shall be Goods reported to Customs as Jetsam, Flotsam, or Lagan, and not claimed within Twelve Months, to be deemed condemned as Droits of Admiralty.

be deemed and taken and be condemned to His Majesty as Droits of Admiralty, and may be sold by the said Receiver General, without any Process from the High Court of Admiralty; and the net Proceeds thereof, after Payment of Duties, Salvage, and other Charges as aforesaid, shall be disposed of by him and carried to the Credit of the Consolidated Fund, in like Manner as Droits of Admiralty are by an Act passed in the First Year of His present Majesty's Reign for the Support of His Majesty's Household, and the Honour and Dignity of the Crown, directed to be applied; any thing in any Act or Acts contained, or any Law, Statute, or Usage, to the contrary thereof notwithstanding.

Smuggling.

Boats used in fishing on the Coast of Scotland not required to have Licences. 3 & 4 W. 4. c. 53.

VIII. And whereas by one other of the said Acts, intituled *An Act for the Prevention of Smuggling*, 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 Licence for navigating the same from the Commissioners of His Majesty's Customs: And whereas it is expedient to dispense with such Licences for Boats used in fishing on the Coasts of *Scotland*; be it therefore enacted, That from and after the passing of this Act the Owners of Boats solely engaged in fishing on the Coasts of *Scotland* shall not be required to obtain Licences for navigating the same from the Commissioners of His Majesty's Customs under the Provisions of the same recited Act.

Magistrates to commit Offenders convicted of Offences against Customs Laws to nearest House of Correction. 4 W. 4. c. 13.

IX. And whereas by an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act to repeal so much of an Act of the then last Session of Parliament for the Prevention of Smuggling as authorizes Magistrates to sentence Persons convicted of certain Offences to serve His Majesty in His Naval Service, and to alter and amend the said Act*, Persons duly convicted of certain Offences in that Act mentioned before any Two Justices of the Peace are to be adjudged by such Justices to be imprisoned in any House of Correction, and there kept to hard Labour for certain Terms in that Act mentioned: And whereas there are certain Counties, Cities, Boroughs, Divisions, Franchises, and Towns Corporate in the United Kingdom which have not any House of Correction situate within or near the same; be it therefore enacted, That when any Person shall have been duly convicted of any of the Offences in the said Act mentioned before any Two Justices of the Peace within whose Jurisdiction there is no House of Correction, it shall and may be lawful for such Justices, and they are hereby authorized and required, by Warrant under their Hands and Seals, to commit such Offender to any of His Majesty's Gaols within their Jurisdiction wherein the Sentence of hard Labour is or can be executed, or to the House of Correction nearest to the Place where such Offender is convicted, for such Time as is set forth in the said Act for a First, Second, and Third Offence respectively; and the Governor or Keeper of such House of Correction is hereby required to receive such Offender and to obey such Warrant in all respects as if such House of Correction was within the Jurisdiction of the said Justices.

X. And

Smuggling.

Authorizing Magistrates to proceed to Conviction of Smugglers in certain Cases without an Order from the Board of Customs.

X. And be it further enacted, That wherever any Person shall have been detained and taken before any Justice of the Peace for unshipping, or for aiding, assisting, or being concerned in the unshipping, of any Spirits or Tobacco liable to Forfeiture, under any Act relating to the Customs or Excise, or for carrying, conveying, or concealing, or for aiding, assisting, or being concerned in the carrying, conveying, or concealing, of any such Spirits or Tobacco, and it shall appear to such Justice that the Quantity of Spirits in respect of which such Person has been so detained does not exceed One Gallon, or that the Quantity of Tobacco in respect of which such Person has been so detained does not exceed Six Pounds Weight, it shall and may be lawful for such Justice and he is hereby authorized to proceed summarily upon the Case without any Information, and although no Direction shall have been given by the Commissioners of His Majesty's Customs, and to convict such Person of such Offence, and to adjudge that such Person shall, in lieu of any other Penalty, forfeit any Sum of Money not exceeding Five Pounds, and in default of Payment of such Sum of Money, to commit such Person to any of His Majesty's Gaols for any Time not exceeding One Month.

Prosecutions not to be instituted in Cases where Spirits, Tobacco, or Snuff are found on board Vessels in legal Packages within certain Distances of the Coast of the United Kingdom. 3 & 4 W. 4. c. 53.

XI. And whereas by another Act passed in the Third and Fourth Years of the Reign of His present Majesty, intituled *An Act for the Prevention of Smuggling*, Spirits found on board Vessels within certain Distances of the Coast of the United Kingdom, not being in Casks or Packages containing Forty Gallons at the least, or any Tobacco or Snuff, not being in a Cask or Package containing Four hundred and fifty Pounds Weight at least, are made liable to Forfeiture, and the Persons found or discovered to have been on board such Vessels to Detention and Prosecution on account thereof; be it therefore enacted, That in all Cases where Casks or Packages containing Spirits, Tobacco, or Snuff, found on board Vessels within any such Distances, are of such Size or Dimensions as may be legally imported into the United Kingdom, no such Forfeiture, Detention, and Prosecution shall take place, but that in all other respects the Forfeitures, Detentions, and Prosecutions set forth in the said Act shall attach and be in force as if this Act had not been made.

Duties.

Table of new Duties. 3 & 4 W. 4. c. 56.

XII. And whereas one other Act was passed in the said Third and Fourth Years of the Reign of His present Majesty, intituled *An Act for granting Duties of Customs*, and it is expedient to amend the same in the Manner herein-after mentioned; be it therefore enacted, That instead of the Duties imposed by the said last-mentioned Act and set forth in a Table thereunto annexed, denominated "A Table of Duties of Customs Inwards," the several Duties set forth in Figures in the Table herein-after contained, and denominated "Table of New Duties, One thousand eight hundred and thirty-six," shall, in respect of such Goods as are mentioned therein, be raised, levied, collected, and paid unto His Majesty, in like Manner as if such Duties had been imposed in and by the said Act, and had been set forth in the said Table thereunto annexed; (that is to say,)

Duties.

TABLE OF NEW DUTIES, 1836.

		£	s.	d.
Aristolochia	the lb.	0	0	1
Beads of Glass	the lb.	0	1	0
Box Wood	the Ton	0	10	0
Bugles	the lb.	0	1	0
Cassia Fistula	the lb.	0	0	1
Cedar	the Ton	0	10	0
Chalk; viz[t]. prepared or otherwise manufactured,	the 100*l.* of Value	10	0	0
Chalk, unmanufactured	the 100*l.* of Value	5	0	0
Chicory, or any other Vegetable Matter applicable to the Uses of Chicory or Coffee; viz[t]. Raw or kiln-dried	the Cwt.	1	0	0
Roasted or ground	the Cwt.	2	16	0
Clinkers, called Dutch Clinkers	the 1,000	0	10	0
Drugs, not particularly enumerated or charged with Duty in this or any other Act	the Cwt.	0	2	0
Ebony, the Produce of or imported from any Foreign Country,	the Ton	0	10	0
Feathers; viz[t]. Ostrich, undressed	the lb.	0	1	0
Paddy Bird	the lb.	0	1	0
Flower Roots	the 100*l.* of Value	5	0	0
Ginger, preserved; the Produce of or imported from any Foreign Country	the lb.	0	0	6
Horns and Horn Tips	the Ton	0	1	0
Lignum Vitæ	the Ton	0	10	0
Mahogany, imported from any Foreign Country, entered after the 5th of July 1837	the Ton	5	0	0
Maps or Charts, or Parts thereof, viz[t].				
—— Plain	each	0	0	1
—— Coloured	each	0	0	2
Marmalade, the Produce of or imported from any Foreign Country	the lb.	0	0	6
Morphia and its Salts	the lb.	0	16	0
Nickel; viz. Arsenate of Nickel, in Lumps or Powder, being in an unrefined State	the 100*l.* of Value	5	0	0
Nickel, metallic, refined, and Oxide of Nickel,	the 100*l.* of Value	20	0	0
Nuts, viz. Castor Nuts or Seed	the Ton	0	1	0
Oil, viz. Castor Oil	the Cwt.	0	1	3
Olive Wood, the Produce of or imported from any Foreign Country,	the Ton	2	10	0
Opium	the lb.	0	1	0
Orange Flower Water	the lb.	0	0	1
Plate, old, not battered up, having been in the private Use of the Importer while residing abroad, and intended for his private Use in this Kingdom, viz[t].				
—— Silver	the oz.	0	2	6
—— Gold	the oz.	1	0	0
Quinine, Sulphate of	the oz.	0	0	6
Rags, viz. old Woollen Rags	the Ton	0	1	0
Rice, rough and in the Husk, imported from the West Coast of Africa	the Quarter	0	0	1
Rose Wood	the Ton	6	0	0
Sebadilla Seeds	the Cwt.	0	4	0
Speckled Wood, the Produce of or imported from any Foreign Country	the Ton	2	10	0
Spices, viz.				
—— Cloves	the lb.	0	0	6
—— Mace	the lb.	0	2	6
—— Pepper	the lb.	0	0	6
—— Pimento	the lb.	0	0	3

	£	s.	d.	Duties.
Succades, the Produce of or imported from any Foreign Country, the lb.	0	0	6	
Sweet Wood, the Produce of or imported from any Foreign Country - - - - - the Ton	2	10	0	
Teak Wood - - - - - the Load	0	10	0	
——— imported from any British Possession within the Limits of the East India Company's Charter - - the Load	0	0	1	
Teeth; viz. Elephant's, Sea Cow, Sea Horse, or Sea Morse Teeth, the Cwt.	0	1	0	
Verdigris - - - - - the lb.	0	0	6	
Water; viz. Mineral Water - - - - the Gallon	0	0	1	
Wax; viz. Bees Wax unbleached, the Produce of the West Coast of Africa, and imported from thence - - the Cwt.	0	10	0	

Repealing certain Duties imposed by 55 G. 3. c. 57.

XIII. And whereas by an Act passed in the Fifty-fifth Year of the Reign of His 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*, certain Duties of Customs on Goods imported from Places within the Limits of the exclusive Trade of that Company, and also certain Duties of Tonnage on Vessels trading between those Limits and the United Kingdom, were imposed: And whereas it is expedient to repeal the said Duties; be it therefore enacted, That the said Duties shall be and the same are hereby repealed, save and except such of the same as shall have become due prior to the passing of this Act.

Possessions Abroad.

Packages for the Importation and Exportation of Segars into or from the Islands of Jersey, &c.

XIV. And whereas by one other of the said Acts, intituled *An Act to regulate the Trade of the* British *Possessions Abroad*, no Tobacco is permitted to be imported into or exported from the Islands of *Jersey*, *Guernsey*, *Alderney*, or *Sark*, or either of them, or removed from any one to any other of the said Islands, or Coastwise from any one Part to any other Part of either of the said Islands, unless in a Cask or Package containing Four hundred and fifty Pounds Weight; be it enacted, That the said Restriction shall not extend to any Segars in Packages of not less than One hundred Pounds Weight.

Certain Exports from Guernsey and Jersey permitted.

XV. And whereas it is expedient to allow any Sort of Craft, Food, Victuals (except Spirits), and any Sort of Clothing and Implements and Materials fit and necessary for the *British* Fisheries in *America*, to be imported in *British* Ships into any Port or Place in the *British* Possessions in *North America* at or from whence the said Fisheries are carried on, although such Port or Place be not a free Port; be it therefore enacted, That it shall be lawful to import from the Islands of *Guernsey* and *Jersey* in *British* Ships into such Places in *America* the Articles before enumerated and described, any Law, Custom, or Usage to the contrary notwithstanding.

Bill of Entry; Duplicate thereof to be delivered also.

XVI. And whereas by the said last-mentioned Act the Person entering any Goods is required to deliver to the Collector or Comptroller, or other proper Officer, a Bill of the Entry thereof, containing the several Particulars set forth in the said Act; be it enacted,

enacted, That such Person shall also deliver at the same Time One or more Duplicates of such Bill, in which all Sums and Numbers may be expressed in Figures, and the Particulars to be contained in such Bill of Entry shall be written and arranged in such Form and Manner, and the Number of such Duplicates shall be such as the Collector and Comptroller shall require.

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE,
Printers to the King's most Excellent Majesty. 1836.
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