CAP. XCV.

An Act to amend the Laws relating to the Customs. [14th *August* 1850.]

'WHEREAS several Acts were passed in the Session of Parliament holden in the Eighth and Ninth Years of the Reign of Her present Majesty Queen *Victoria*, for consolidating the Laws of the Customs: And whereas since the passing of the said Acts divers Acts for the Amendment thereof have from Time to Time been passed: And whereas certain further Amendments of the said Acts 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, except so far as is otherwise provided by this Act, come into and be and continue in full Force and Operation for the Purposes herein mentioned.

Commencement of Act.

Management.

Rules, &c. of Commissioners of Customs declared valid.

II. 'And whereas divers Rules, Orders, and Regulations have from Time to Time been made by the Commissioners of Her Majesty's Customs, in pursuance of the Powers conferred upon them by certain Acts passed in various Sessions of Parliament, some of which Acts have since been repealed, and Doubts have arisen whether such Rules, Orders, and Regulations are still of legal Force and Efficacy:' Be it therefore enacted, That all Rules, Orders, and Regulations already made or issued by or under the Authority of the said Commissioners, under or in pursuance of any Act or Acts relating to the Customs, or to Trade or Navigation, although such Act or Acts may have been repealed, shall be and continue in full Force and Effect, so far as such Rules, Orders, and Regulations are consistent with the Provisions of the Laws in force relating to the Customs, or to Trade or Navigation, unless and until the same shall be revoked or rescinded, and that all Acts whatsoever to be done in pursuance of any such Orders, Rules, and Regulations shall be valid and effectual.

Superannuation Allowances not assignable.

III. And be it enacted, That when any Sum of Money shall have been or shall be granted annually or otherwise to any Person who has been or shall have been employed in the Service of the Customs, as a Superannuation Allowance upon the Retirement of such Person from such Service, or as a Compensation for past Services, it shall not be lawful for the Grantee of such Allowance or Compensation to assign or dispose of the same to any Person or Persons whomsoever; and that all such Assignments or Dispositions of such Allowances or Compensations made after the passing of this Act shall be wholly void to all Intents and Purposes, and shall not be enforced in any Court of Law or Equity.

Regulation.

Account of free Goods to be delivered in Twenty-four Hours after Arrival.

IV. And be it enacted, That the Owner or Consignee of all Goods free of Duties imported into the United Kingdom from Parts beyond the Seas shall, within Twenty-four Hours after the due Entry and landing of such Goods, deliver or cause to be delivered to the Collector of the Customs, or other proper Officer at the Port where the Goods shall be discharged, a true Account of all such free Goods so landed; and in default thereof every such Owner or Consignee shall forfeit and pay a Penalty of Five Pounds.

Goods of Guernsey, Jersey, &c. Duty-free.

V. And be it enacted, That any Goods the Growth of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, and any Goods manufactured in the said Islands or either of them from Materials not subject to Duty in the United Kingdom, or from Materials upon which the Duty shall have been paid in the United Kingdom, and upon which no Drawback or Bounty shall have been subsequently granted, and any Manufactures of Linen or Cotton made in and imported from the *Isle of Man*, may be imported into the United Kingdom from the said Islands respectively without Payment of any Duty, and that such Goods shall not be deemed to be included in any Charge of Duties imposed by any Act hereafter to be made on the Importation of Goods generally from Parts beyond the Seas: Provided always, that such Goods may nevertheless be charged with any Proportion of such Duties as shall fairly countervail any Duties of Excise or Inland Revenue or any Coast Duty payable on the like Goods the Produce or Manufacture of the Part of the United Kingdom into which they shall be imported, or payable upon any of the Materials from which such Goods

Goods are manufactured: Provided also, that all Goods manufactured in any of the said Islands from any other Materials than the Materials aforesaid, except Manufactures of Linen and Cotton made in and imported from the *Isle of Man* as aforesaid, shall be deemed and taken to be Foreign Goods. *Regulation.* — Exceptions.

VI. And be it enacted, That all manufactured Goods shall be deemed to be the Produce of the Country of which they are the Manufacture. Manufactured Goods.

VII. And be it enacted, That no Abatement of Duties shall be made on account of any Damage received by any Corn, Grain, Meal, or Flour imported into the United Kingdom or the *Isle of Man*. No Abatement of Duties on damaged Corn, &c. imported.

VIII. And be it enacted, That it shall be lawful to import into the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, from the United Kingdom, in Vessels of not less than Sixty Tons Burden, any Cigars, Tobacco, or Snuff in Packages of such Cigars, Tobacco, or Snuff respectively of the same Weight at least in which the like Sorts of Goods may be legally imported into the United Kingdom: Provided always, that no such Cigars, Tobacco, or Snuff shall be separated or divided in any Manner within any such Package; and all Cigars, Tobacco, or Snuff imported into the said Islands respectively, or found within One League of the Coasts thereof, contrary hereto, shall be forfeited. Cigars, &c. may be imported from United Kingdom into Guernsey, &c. as like Goods into the United Kingdom.

IX. 'And whereas by One of the said Acts, intituled *An Act for the general Regulation of the Customs*, certain Restrictions are imposed upon the Importation of Tobacco into the United Kingdom: And whereas by another Act passed in the Session of Parliament holden in the Ninth and Tenth Years of the Reign of Her said Majesty, intituled *An Act to amend the Laws relating to the Customs*, the said Restrictions are thereby altered and amended: And whereas it is expedient to further alter and amend the said Restrictions:' Be it therefore enacted, That so much of the said last-mentioned Act as alters and amends the said Restrictions as to the Importation of Tobacco into the United Kingdom shall be repealed. So much of 8 & 9 Vict. c. 86. and 9 & 10 Vict. c. 102. as alters Restrictions as to Importation of Tobacco, repealed.

X. And be it enacted, That it shall be lawful to import into any of the Ports of the United Kingdom into which Tobacco may be lawfully imported any Tobacco from *Malta*, or any Tobacco the Produce of *Porto Rico*, *Mexico*, *South America*, *Saint Domingo*, *Cuba*, or the *British* Possessions in *America*, and imported direct from any of those Places, in Packages each containing at least Eighty Pounds net Weight of such Tobacco. Tobacco from Porto Rico, Trinidad, &c. may be imported in Packages of 80 lbs.

XI. And be it enacted, That so much of the said Act passed in the Session of Parliament holden in the Eighth and Ninth Years of the Reign of Her present Majesty, intituled *An Act for the general Regulation of the Customs*, as prohibits the Re-importation of Tea for Home Use, shall be repealed. Repeal of 8 & 9 Vict. c. 86. in part, as to Re-importation of Tea.

XII. And be it enacted, That so much of an Act passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to provide for the Collection and Management of the Duties on Tea*, as prohibits the Importation of Tea into any of the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, or into the *British* Possessions in *America*, from any other Place than the *Cape of Good Hope* and Places Eastward of the same to the *Straits of Magellan*, or from the United Kingdom, shall be repealed. Repeal of so much of 3 & 4 W. 4. c. 101. as prohibits the Importation of Tea into the Channel Islands, &c.

XIII. And be it enacted, That it shall be lawful to import into the United Kingdom into any of such Ports any Tobacco the Produce of the *Phillipine Islands*, and imported direct from *Manilla*, in Bales or Packages containing Three hundred Pounds Weight of Tobacco each at least, not being separated or divided in any Manner within such Bale or Package; and all such Tobacco imported contrary hereto shall be forfeited. Tobacco may be imported from Manilla in Bales of 300 lbs.

XIV. 'And whereas by an Act passed in the Session of Parliament holden in the Ninth and Tenth Years of the Reign of Her present Majesty, intituled *An Act for consolidating and amending the Laws relating to Wreck and Salvage*, certain Acts and Parts of Acts therein mentioned are thereby repealed: And whereas by the said Act it is enacted, that the same shall extend to all Parts of the United Kingdom except *Scotland*: And whereas Acts recited in 9 & 10 Vict. c. 99. s. 1. to remain in force as regards Scotland.

'Doubts

Regulation.

'Doubts are entertained whether such Acts and Parts of Acts are still in force as regards '*Scotland*:' Be it therefore enacted and declared, That the said Acts and Parts of Acts mentioned and recited in the said Act shall, so far as the same are applicable to *Scotland*, be deemed to be and continue in full Force and Effect.

Extracts, &c. of Coffee, Chicory, Tea, or Tobacco.

XV. And be it enacted, That the Importation into the United Kingdom of any Extracts, Essences, or other Concentrations of Coffee, Chicory, Tea, or Tobacco, or any Admixture of the same, shall be prohibited.

Smuggling.

Persons unshipping Tobacco Stalks, &c. to be dealt with as in case of Tobacco.

XVI. And be it enacted, That every Person who shall be in any way concerned in importing or bringing into the United Kingdom or the *Isle of Man*, or who shall unship, carry, convey, harbour, or conceal, or be aiding, assisting, or concerned in the unshipping, carrying, conveying, harbouring, or concealing, any Tobacco Stalks or Tobacco Stalk Flour, or to whose Hands or Possession the same shall come, shall and may be dealt with in like Manner as if such Tobacco Stalks or Tobacco Stalk Flour were Tobacco; and the Value thereof shall be estimated, in the Adjudication of any Penalty, as if the same were unmanufactured Tobacco of the best Description upon which the Duty had been paid.

Justices may summon Witnesses, who, if they refuse to appear or to give Evidence, shall forfeit Fifty Pounds.

XVII. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Customs, and for any Justice or Justices of the Peace before whom any Complaint, Information, or any Matter or Thing under this or any other Act or Acts of Parliament relating to the Customs, shall be judicially brought or exhibited, to summon any and every Person (other than the Person or Persons against whom such Complaint, Information, Matter, or Thing is brought or exhibited), in whatever Part of the United Kingdom any such Person or Persons so to be summoned shall then reside or be, to appear before the said Commissioners or Justices, as the Case may be, who are to hear, adjudge, and determine such Complaint, Information, Matter, or Thing, at a certain Time and Place to be specified and set forth in such Summons, to give Evidence upon Oath of the Truth of any Facts alleged in such Complaint, Information, Matter, or Thing, or otherwise touching or relating thereto; and every Person so summoned, having his or her reasonable Expenses for such Attendance, if required, tendered to him or her at the Time of Service of such Summons, who shall neglect or refuse to appear according to the Exigency thereof, or who, having so appeared, shall refuse to take Oath, or, if a Quaker or other Person having legal Power to make Affirmation, refuse to affirm, or shall refuse to give Evidence, or to answer according to the best of his or her Knowledge and Belief any legal Question, when thereunto required, shall for every such Default or Offence forfeit and lose the Sum of Fifty Pounds.

Justices may issue Summonses from Time to Time on Informations laid within Six Months after Offence.

XVIII. And be it enacted, That where any Information shall have been exhibited before any Justice or Justices of the Peace for any Offence against any Act or Acts relating to the Customs, or to Trade or Navigation, for which Offence the Party charged is not liable to be detained, and by which Information any Penalty or Forfeiture shall be sought to be recovered, or any Punishment of hard Labour sought to be inflicted, and such Information shall have been exhibited before such Justice or Justices within Six Months next after the Date of the Offence committed, it shall be lawful for such Justice or Justices, or any other Justice or Justices having Jurisdiction in that Behalf, from Time to Time and at any Time afterwards to issue a Summons thereon for the Appearance of the Party against whom such Information may have been exhibited as aforesaid before any Two Justices of the Peace; and every such Summons, directed to such Party, being left either at his or her last known Place of Residence, or on board any Ship or Vessel to which such Party may belong or may have lately belonged, shall be deemed to have been sufficiently served; and either upon the Appearance or Default of the Party so summoned, as the Case may be, it shall be lawful for such Justices to proceed to the Examination of the Matter contained in any such Information, and to adjudicate thereon, in like Manner as any Two Justices are authorized to proceed under the Laws for the Prevention of Smuggling.

Penalties how recoverable.

XIX. And be it enacted, That every Penalty or Forfeiture imposed or incurred under this or any other Act now in force or hereafter to be made relating to the Customs or to Trade or Navigation shall and may be sued for and recovered either in any of Her Majesty's Courts of Record at *London*, *Edinburgh*, or *Dublin*, or before any Justice or Justices of the Peace or Deemster,

Smuggling.

Penalties may be remitted, &c.

Deemster, as the Commissioners of Her Majesty's Customs may see fit to direct; and such Penalties and Forfeitures, when received or recovered, shall and may be remitted, mitigated, restored, disposed of, applied, and dealt with as any Penalty or Forfeiture can or may be remitted, mitigated, restored, disposed of, applied, and dealt with under any Act or Acts now in force relating to the Customs, or to Trade or Navigation.

Navigation.

Foreign Name to be retained on Registry of Foreign Vessels as British.

Penalty for making false Declaration.

XX. 'And whereas it is expedient that the original Names of all Foreign Vessels pur-'chased by *British* Subjects and registered as *British* Vessels should be recorded on the 'Registry thereof, in order to maintain the Identity of such Vessels:' Be it enacted, That before any Foreign-built Vessel shall be registered as a *British* Vessel the Owner or Owners thereof shall state in Writing to the Collector or Comptroller of the Port at which such Vessel is intended to be registered the Foreign Name of such Vessel, and the same shall be inserted in the Declaration now required by Law to be made previous to the Registry of any Vessel, and also in the Certificate of Registry of such Vessel; and if any Person shall make any false Declaration of any Matter or Thing in order to obtain Registry of any Vessel he shall for every such Offence forfeit the Sum of One hundred Pounds, and such Penalty shall be recoverable in the same Manner as any Penalty can or may be recovered under any of the Laws relating to the Customs.

Penalty on carrying Passengers contrary to Law of Navigation.

XXI. And be it enacted, That if any Passenger or Passengers shall be carried by any Foreign Ship or Vessel contrary to the Provisions of the Law of Navigation, the Master of such Ship or Vessel shall forfeit the Sum of Five Pounds for each and every Passenger so carried.

Penalties and Forfeitures under Navigation Act, how to be recovered in British Possessions abroad.

XXII. And be it enacted, That whenever any Penalty or Forfeiture shall have been incurred in any of the *British* Possessions abroad, under or by virtue of such last-mentioned Act, such Penalty or Forfeiture shall and may be sued for, prosecuted, recovered, and disposed of in any Court of Record or of Vice Admiralty having Jurisdiction in any such *British* Possession where the same may have been incurred or forfeited; but in case there shall be no such Court at such *British* Possession, then such Penalty or Forfeiture shall and may be sued for, prosecuted, recovered, and disposed of in the Court of Record or of Vice Admiralty having Jurisdiction in some *British* Possession near to that where such Penalty or Forfeiture may have been incurred.

Duties.

Certain Articles not to be chargeable with Duty.

XXIII. And be it enacted, That no Duties of Customs shall be chargeable upon the Importation of the following Articles; that is to say,

WOOD.—Stringy Bark Wood and Blue Gum Wood for Shipbuilding, and shaped for Treenails, not exceeding Three Feet in Length:

——— Locust Treenails for Shipbuilding:

——— Green Hart, Mora Wood, and Locust Wood for Shipbuilding:

——— Shovel Hilts.

Repeal of Export Duty on Coals imposed by 8 & 9 Vict. c. 90. Table B.

XXIV. 'And whereas by one other of the said Acts, intituled *An Act for granting* '*Duties of Customs*, a Duty of Four Shillings *per* Ton is imposed upon Coals, Culm, or 'Cinders exported to Foreign Countries in a Foreign Ship: And whereas it is expedient to 'repeal the said Duty:' Be it therefore enacted, That from and after the passing of this Act the said Duty shall be repealed.

Warehousing.

Certain Provisions of 8 & 9 Vict. c. 91. repealed.

XXV. And be it enacted, That so much of an Act passed in the Session of Parliament holden in the Eighth and Ninth Years of the Reign of Her present Majesty, intituled *An Act for the warehousing of Goods*, as enacts that before Goods shall be delivered to be removed from one Warehousing Port to another Port to be there warehoused due Entry of the same shall be made, and a proper Bill of such Entry with Duplicates thereof shall be delivered to the Collector and Comptroller, shall be and the same is hereby repealed.

Entries for Wood Goods restricted.

XXVI. And be it enacted, That no Entry shall from and after the passing of this Act be received for or in respect of any Timber or Wood Goods deposited in any Warehouse, Yard, or other Bonded Premises for Security of Duties, for any less Quantity at any One Time than Five Loads of such Timber or Wood Goods, unless such Wood Goods shall be delivered

by Tale, in which Case such Entry may be passed for any Quantity thereof not less than Two hundred and forty Pieces or Two Great Hundreds of such Wood Goods; and that no less Quantity of such Timber or Wood Goods shall be delivered in virtue of any such Entry at any One Time than Five Loads of such Timber or Wood Goods, or Two hundred and forty Pieces of such Wood Goods if delivered by Tale.

CAP. XCVI.

An Act to continue and amend the Acts for authorizing a Composition for Assessed Taxes. [14th *August* 1850.]

8 & 9 Vict. c. 36.

'WHEREAS under and by virtue of an Act passed in the Ninth Year of the Reign of Her present Majesty, intituled *An Act to continue for Five Years and to amend the Acts for authorizing a Composition for Assessed Taxes*, divers Persons have compounded for their Assessed Taxes in *Great Britain* for a Term which will expire on the Fifth Day of *April* One thousand eight hundred and fifty-one: And whereas it is expedient to relieve such Persons who have so compounded as aforesaid, as well as others who may be willing to compound under the Provisions of this Act, from an annual Assessment for a further Term herein limited:' 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 the Assessments made or to be made for the Year to end on the Fifth Day of *April* One thousand eight hundred and fifty-one, under and by virtue of the several Acts now in force in relation to such of the Duties of Assessed Taxes as may be comprised in any Composition to be entered into under this Act, shall severally be and remain to the same annual Amount in respect of every Person who shall compound for the same under this Act for the Term of Five Years, to be computed from the said Fifth Day of *April* One thousand eight hundred and fifty-one; and the several Compositions entered into under any former Act or Acts, and now in force, may, in respect of such of the said Duties as are herein enumerated and allowed to be compounded for, be renewed under this Act for the like Term of Five Years, to be computed as aforesaid, in the Manner, and subject to the Terms, Conditions, and Exceptions, herein prescribed; and every Contract of Composition to be entered into or renewed under this Act may be made according to the Form set forth in the Schedule to this Act annexed, *mutatis mutandis*, or according to such other Form as the Commissioners of Inland Revenue shall provide in that Behalf, and shall specify the Number of Servants, Carriages, Horses, and other Articles of the Establishment upon which such Composition shall be made or renewed as aforesaid.

Assessments for the Year ending 5th April 1851 on Persons compounding under this Act to remain to the same Amount for Five Years; and Compositions under former Acts may be renewed for the like Term.

Form of Contract of Composition.

II. Provided always, and be it enacted, That no Composition shall be entered into or renewed under this Act in respect of any Carriage, Horse, or other Article kept for the Purpose of Trade, or let or used for Hire, or assessed or charged upon Two or more Persons jointly or in Partnership, nor for any Duties of Assessed Taxes other than the Duties on the following Articles forming the Establishment of the Person so compounding, and retained, employed, kept, and used for his own Use, and not for or to the Use, Benefit, or Profit of any other Person; (*videlicet*,) the Duties on Servants mentioned in the Schedule marked (C.) No. 1. and No. 3. of Two several Acts passed respectively in the Forty-eighth and Fifty-second Years of the Reign of King *George* the Third, and the reduced Duty granted by an Act of the Fifty-ninth Year of the Reign of King *George* the Third on Under Gamekeepers; the Duties on Carriages mentioned in the Schedule marked (D.) No. 1. and No. 2. of the said Acts respectively, and the several reduced Duties granted by an Act of the First Year of the Reign of His late Majesty King *William* the Fourth upon Carriages with Four Wheels of less Diameter than Thirty Inches, and drawn by Ponies not exceeding Thirteen

Articles kept for Trade or by Persons in Partnership, or for Hire, not to be compounded for.

Enumeration of Articles to be compounded for.