

ANNO DUODECIMO & DECIMO TERTIO

VICTORIÆ REGINÆ.

****

CAP. XC.

An Act to amend the Laws relating to the Customs. [1st *August* 1849.]

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 Customs: And whereas since the passing of the said Act divers Acts for the Amendment thereof have from Time to Time been passed: And whereas certain further Amendments of the same 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 mentioned herein.

Commencement of Act.

Regulation.

II. And whereas by one of the said Acts, intituled *An Act for the general Regulation of the Customs*, Snuff is prohibited to be imported into the United Kingdom unless in Hogsheads, Casks, Chests, or Cases containing Three hundred Pounds Weight of Snuff each at least, not being separated or divided in any Manner within the Cask or Package: And whereas it is expedient to amend the said Act:

8 & 9 Vict. c. 86. Snuff from the United States of America may be imported in Packages of 150 lbs. each.

Regulation. Act: Be it therefore enacted, That it shall be lawful to import into any Port of the United Kingdom, into which the Importation of Tobacco is or may hereafter be permitted, any Snuff the Produce of and coming directly from the United States in *America* in Packages each containing at least One hundred and fifty Pounds net Weight of such Snuff.

Cigarillos may be imported in Packages of not less than 75 lbs. each.

III. And be it enacted, That it shall and may be lawful to import into the United Kingdom Cigarillos or Cigarettos in any Packages containing Seventy-five Pounds Weight each at the least of such Cigarillos or Cigarettos.

Internal Subdivisions of Packages prohibited.

IV. And be it enacted and declared, That where the Importation of Tobacco or Snuff is required by Law to be made in Packages of a certain Weight, such Tobacco or Snuff shall not be separated or divided in any Manner within such Packages, except in such Manner as is provided by the said last-mentioned Act, under Penalty of Forfeiture of the same.

In case of Dispute Importer to deposit the Duty demanded.

V. And be it enacted, That if any Dispute shall arise as to the proper Duty payable in respect of any Goods imported into the United Kingdom, and admissible for Home Consumption, the Importer or Consignee, or his or their Agent, shall deposit in the Hands of the Collector of the Customs at the Port of Importation the Amount of Duty demanded by such Collector; and such Deposit shall be deemed and taken to be the proper Duty payable in respect of such Goods, unless an Action or Suit shall be brought or commenced by the Importer of such Goods within Three Calendar Months from the Time of making such Deposit in some or one of Her Majesty's Courts of Law at *Westminster*, *Dublin*, or *Edinburgh* against such Collector for the Purpose of ascertaining whether any and what Amount of Duty is due and payable upon such Goods; and upon Payment of such Deposit and passing a proper Entry for such Goods by the Importer, Consignee, or Agent, such Collector shall thereupon cause the said Goods to be delivered in virtue of such Entry.

On Payment of such Deposit and passing Entries for the Goods Importer to have Delivery.

Deposits to be carried to the Account of the Crown.

VI. And be it enacted, That where such Deposit shall have been made as aforesaid the same shall be paid by the said Collector to the Receiver General of Her Majesty's Customs, to be by him carried to the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland;* and in case no Action shall be brought within the Time herein-before limited for that Purpose, such Deposit shall be retained and applied to the Use of Her Majesty in the same Manner as if the same had been originally paid and received as the

If no Action brought within the Three Months Deposit to be retained.

Duties

Duties due and payable on such Goods; and in case such Action shall be so brought, and it shall thereupon be determined by due Course of Law that the Duty so demanded and deposited was not the proper Duty due and payable upon such Goods, but that a less Duty or no Duty was payable thereon, then the Difference between the Sum so deposited and the Duty so found to be due, or the whole Sum so deposited, as the Case may require, shall forthwith be returned to such Importer, with Interest thereon after the Rate of Five Pounds *per Centum per Annum* for the Period during which the Sum so paid or returned shall have been so deposited; and such Payment shall be accepted and taken by such Importer in satisfaction of all Claims and Demands in respect of the Importation of such Goods and the Duties payable thereon, and of all or any Damages and Expenses incident thereto. *Regulation.*

VII. And be it enacted, That if the proper Officers of the Customs shall place any Lock, Mark, or Seal upon any Stores on board any Ship or Vessel arriving in the United Kingdom, and such Lock, Mark, or Seal be wilfully opened, altered, or broken, or if any such Stores be secretly conveyed away, either while the Ship remains in the Port at which she shall have so arrived, or before she shall have arrived at any other Port in the United Kingdom to which she may then be about to proceed, the Master of such Ship shall forfeit the Sum of Twenty Pounds. Officers may put Seals upon Stores Inwards. If such Seals be broken or the Stores secretly conveyed away, Master to forfeit 20*l.*

VIII. And be it enacted, That if the proper Officer of the Customs shall place any Lock, Mark, or Seal upon any Goods taken from the Warehouse without Payment of Duty as Stores on board any Ship or Vessel departing from any Port in the United Kingdom, and such Lock, Mark, or Seal be wilfully opened, altered, or broken, or if any such Stores be secretly conveyed away, either while such Ship or Vessel remains at her first Port of Departure, or at any other Port or Place in the United Kingdom, or on her Passage from one such Port or Place to another, before the final Departure of such Ship or Vessel on her Foreign Voyage, the Master shall forfeit the Sum of Twenty Pounds. If Officers put Seals upon Stores from the Warehouse Outwards, and such Seals be broken, Master to forfeit 20*l.*

IX. And whereas by the said last-mentioned Act it is enacted that no Ship shall be cleared from any Port of the United Kingdom, either for a Coasting or a Foreign Voyage, laden with Coals or Culm or Cinders which had not been previously brought into such Port, until the Fitter or Coalowner, or his Agent, vending or shipping the same, shall have delivered to the Collector or Comptroller Two Certificates under his Hand, expressing the total Quantities of Coals, Culm, and Cinders respectively shipped or intended to be shipped by him Certain Provision of 8 & 9 Vict. c. 86. repealed.

Regulation. him in such Ship: Be it enacted, That so much of the said Act as is herein-before recited shall be repealed.

Certificates for Coals, Culm, or Cinders shipped in the United Kingdom may be granted by the Purchaser of them and certain others.

X. And be it enacted, That no Ship shall be cleared from any Port in the United Kingdom, either for a Coasting or a Foreign Voyage, laden with Coals or Coal, or Culm or Cinders, which had not been previously brought Coastwise into such Port, until the Fitter or Coalowner, or his Agent, vending or shipping the same, or the Purchaser of such Coals or Coal or Culm or Cinders, or the Master or Owner of the Vessel in which such Coals or Coal, or Culm or Cinders, are shipped or intended to be shipped, or the Agent to such Vessel, shall have delivered to the Collector or Comptroller Two Certificates under his Hand, expressing the total Quantities of Coals or Coal, or Culm and Cinders respectively, shipped or intended to be shipped by him in such Ship, and the Collector or Comptroller shall retain one of such Certificates, and shall deliver the other, signed by him, to the Master of the Ship; and every Fitter, Coalowner, or Agent, Purchaser, Master, Owner, or Agent of and for the Vessel on board of which such Coals or Coal, or Culm or Cinders, are shipped or intended to be shipped, who shall refuse to give such Certificate, shall forfeit and pay the Sum of One hundred Pounds; and if any such Fitter, Coalowner, or his Agent, Purchaser, Master, Owner, or Agent of the Vessel, or any other Person, shall give a false Certificate he shall forfeit the Sum of One hundred Pounds; and the Master of such Ship shall keep such Certificate, and produce the same to any Officers of the Customs demanding such Production, and shall, before Bulk be broken, deliver such Certificate to the Collector or Comptroller of any Port of the United Kingdom to which such Coal, Culm, or Cinders shall be carried in such Ship; and if such Master shall refuse to produce or deliver such Certificate in manner aforesaid he shall forfeit the Sum of Twenty Pounds.

Unlicensed Persons acting as Lightermen of warehoused or Drawback Goods subject to a Penalty of 20*l.*

XI. And whereas by the said last-mentioned Act it is enacted, that no Goods cleared for Drawback or Bounty or from the Warehouse shall be carried or waterborne to be put on board any Ship for Exportation from the United Kingdom by any Person, unless such Person shall be authorized for that Purpose by Licence under the Hands of the Commissioners of Her Majesty's Customs: And whereas such Goods are frequently so carried and waterborne by unlicensed Persons: Be it enacted, That if after the passing of this Act any Person not so licensed as aforesaid, or not being in the Employ of some Person so licensed and approved of for that Purpose by the said Commissioners, shall so carry or waterbear any Goods so cleared for Drawback or Bounty or from the Warehouse, he shall for every such Offence forfeit the Sum of Twenty Pounds.

XII. And

Regulation.

Goods subject to Quarantine to be entered within Fourteen Days after the Expiration of Quarantine.

XII. And whereas by the said last-mentioned Act it is enacted, that every Importer of any Goods shall, within Fourteen Days after the Arrival of the Ship importing the same, make perfect Entry Inwards of such Goods, or Entry by Bill of Sight, in the Manner therein provided, and shall within such Time land the same, and that in default of such Entry and landing it shall be lawful for the Officers of the Customs to convey such Goods to the Queen's Warehouse: And whereas it is expedient to extend the Provisions of the said Act to Goods subject to the Performance of Quarantine: Be it therefore enacted, That the Importers of all Goods which shall be liable to the Performance of Quarantine shall, within Fourteen Days after such Goods shall have been released from Quarantine, make perfect Entry Inwards of such Goods, and shall within such Time remove the same from the Lazarette, and land them; and in default of such Entry, Removal, and landing within the said Period of Fourteen Days, it shall be lawful for the Officers of the Customs to convey such Goods to the Queen's Warehouse, and if the Duties due upon any Goods so conveyed to the Queen's Warehouse shall not be paid within Three Months after the same shall have been lodged in such Warehouse, together with all Charges of Removal and Warehouse Rent, the same shall be sold, and the Produce thereof shall be applied first to the Payment of Freight and Charges, next of Duties, and the Overplus, if any, shall be paid to the Proprietors of the Goods.

Goods removed from the importing Vessel to be landed with all convenient Speed.

XIII. And whereas it is expedient to amend the Regulations for the landing of Goods from importing Vessels in the Manner following: Be it enacted, That when any Goods shall be unshipped or removed from any Vessel in which they shall have been imported from Foreign Parts for the Purpose of being landed after due Entry thereof, such Goods shall be thereupon with all convenient Speed removed to and landed at the Wharf, Quay, or other Place at which the same are intended to be landed; and if such Goods are not so removed and landed, the same shall be forfeited, together with the Barge, Lighter, Boat, or other Vessel employed in removing the same.

Bonds relating to the Customs to be taken by the Collector, and to be cancelled if not put in Suit within Three Years.

XIV. And whereas by the said Act it is enacted, that all Bonds relating to the Customs required to be given in respect of Goods or Ships, except Bonds given for securing the due Exportation of or Payment of Duty upon Goods warehoused according to Law, shall be taken by the Collector and Comptroller for the Use of Her Majesty, and that after the Expiration of Three Years from the Date thereof, or from the Time, if any, limited for the Performance of the Condition thereof, every such Bond upon which no Prosecution or Suit shall have been commenced shall be void, and may be cancelled or destroyed: Be it enacted, That so much of the said Act as is above

Regulation.

recited shall be repealed, and that all Bonds relating to the Customs required to be given in respect of Goods or Ships shall be taken by the Collector and Comptroller for the Use of Her Majesty, and after the Expiration of Three Years from the Date thereof, or from the Time, if any, limited for the Performance of the Condition thereof, all such Bonds, except such as are given for securing the due Exportation of or Payment of Duty upon Goods warehoused according to Law, upon which no Prosecution or Suit shall have been commenced, shall be void, and may be cancelled and destroyed.

Powers vested by Customs Acts in Officers of Excise to be exercised by Officers of Inland Revenue.

12 & 13 Vict. c. 1.

XV. And whereas by certain Acts relating to the Customs and to Trade and Navigation certain Powers are vested in and certain Acts are authorized and required to be done by Commissioners of Excise and by Officers of Excise: And whereas by an Act passed in the Twelfth and Thirteenth Years of the Reign of Her present Majesty Queen *Victoria*, intituled *An Act to consolidate the Boards of Excise and Stamps and Taxes into One Board of Commissioners of Inland Revenue, and to make Provision for the Collection of such Revenue*, it is enacted, that the several Persons then being Commissioners of Stamps and Taxes respectively should become and be One consolidated Board of Commissioners, and should be called the Commissioners of Inland Revenue, and that the several Revenues, Duties, Matters, and Things which then were collected, or were under the Care and Management of the said Commissioners of Excise and of the said Commissioners of Stamps and Taxes respectively, should respectively be collected by and under the Care and Management of the said Commissioners of Inland Revenue: Be it enacted, That all the Powers by the said first-mentioned Acts vested in and all the Acts by such Acts authorized and required to be done by Commissioners of Excise or by Officers of Excise shall and may respectively be vested in and done by Commissioners of Inland Revenue and Officers of Inland Revenue.

Smuggling.

8 & 9 Vict. c. 87. Repeal of Act as to Licences for Vessels and Boats.

XVI. And whereas by another of the said Acts, intituled *An Act for the Prevention of Smuggling*, certain Vessels therein mentioned are rendered liable to Forfeiture, unless the Owners thereof shall have obtained a Licence from the Commissioners of Her Majesty's Customs in the Manner therein described, and it is expedient to alter and amend the same as herein-after is mentioned: Be it enacted, That so much of the said Act as regards the licensing of Vessels and Boats shall be repealed, except so far as relates to any Penalty or Forfeiture which shall have been incurred under the said Act.

Commissioners may make general

XVII. And be it enacted, That it shall be lawful for the said Commissioners by Order under their Hands, to make such general Regulations,

Smuggling.

Regulations for Vessels and Boats not exceeding 170 Tons.

Regulations, and to revoke, alter, and vary the same from Time to Time as they shall deem expedient, in respect of Vessels and Boats not exceeding One hundred and seventy Tons Burden, for the Purpose of defining and prescribing with reference to the Tonnage, Build, or Description of such Vessels or Boats the Limits within which the same may be employed, the Mode of Navigation, the Manner in which such Vessels or Boats shall be so employed, and, if armed, the Number and Description of Arms, the Quantity of Ammunition, and such other Terms, Particulars, Conditions, and Restrictions as the said Commissioners may think fit, and also from Time to Time to revoke, alter, or vary such Regulations.

Vessels and Boats used contrary to Regulations forfeited, and may be seized by Officers of Army, &c.

XVIII. And be it enacted, That every Vessel or Boat which shall be used or employed in any Manner contrary to the Regulations so to be prescribed by the said Commissioners shall be liable to Forfeiture, and shall and may be seized by any Officer of Her Majesty's Army, Navy, or Marines duly employed for the Prevention of Smuggling, and on full Pay, or by any Officer of Customs or Inland Revenue, or by any Person having Authority to seize from the Commissioners of Her Majesty's Customs or Inland Revenue, unless the same shall have been specially licensed by the Commissioners of Her Majesty's Customs to be so used or employed as next herein-after provided.

Commissioners of Customs may grant special Licences on Terms.

XIX. And be it enacted, That the said Commissioners shall and may, if they shall so think fit, grant Licences in respect of any Vessels or Boats not exceeding One hundred and seventy Tons Burden upon such Terms and Conditions, and subject to such Restrictions and Stipulations, as in such Licences shall be mentioned or contained, notwithstanding any general Regulations made in pursuance of this Act, and whether the said Regulations shall be revoked or not: Provided always, that if any Vessel or Boat which shall be so licensed as aforesaid shall not comply with the Conditions imposed by or expressed in any such Licence, or if such Vessel or Boat shall be found without having such Licence on board, such Vessel or Boat shall be forfeited.

Commissioners may revoke Licences.

XX. And be it enacted, That it shall be lawful for the said Commissioners to revoke, alter, or vary any Licence or Licences already or hereafter to be granted under the Laws now in force, or which may hereafter be granted under this or any other Act relating to the Customs.

Former Licences valid until revoked or superseded by general Regulations.

XXI. And be it enacted, That all Licences for Vessels or Boats granted in pursuance of any former Act relating to the Customs, or for the Prevention of Smuggling, shall continue valid for all the Purposes

Smuggling.

Purposes for which such Licences were required (unless the same shall in the meantime be revoked, altered, or varied,) until the said Commissioners shall make such general Regulations as aforesaid, and all Bonds given on the granting of any such Licence as aforesaid shall continue valid, and may be put in force.

Vessels made use of in Removal of uncustomed or prohibited Goods forfeited.

XXII. And be it enacted, That if any such Vessel or Boat, of whatever Tonnage or Description it may be, shall be made use of in the Importation, Landing, Removal, Carriage, or Conveyance of any uncustomed or prohibited Goods, the same shall be liable to Forfeiture, and shall and may be seized by any Officer of Her Majesty's Army, Navy, or Marines duly employed for the Prevention of Smuggling, and on full Pay, or by any Officer of Customs or Inland Revenue, or by any Person having Authority to seize from the Commissioners of Her Majesty's Customs or Inland Revenue; and the Owner and Master of every such Vessel or Boat shall forfeit and pay a Penalty equal to the Value of such Vessel or Boat, provided such Penalty shall not in any Case exceed One thousand Pounds.

Regulations to extend to the Channel Islands.

XXIII. And be it enacted, That all the Regulations which shall be so made by the said Commissioners relating to Vessels and Boats, and the Power to grant, revoke, alter, or vary such Licences, shall extend to the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, and *Man*.

Notice of Regulations to be printed and posted, and Copies delivered to Owners and Masters on Application.

XXIV. And be it enacted, That when and so often as any such general Regulation, Revocation, Alteration, or Variation shall be made as aforesaid the same shall be printed, and One printed Copy thereof affixed in the usual Place for affixing Notices in the Custom House at each of the respective Ports in the United Kingdom, and other printed Copies thereof shall be furnished by the principal Officers of the Customs to any Owners or Masters of any such Boats or Vessels as may apply for the same.

Persons concerned in importing prohibited or restricted Goods liable to a Penalty of 100*l.* or treble the Value of them, notwithstanding such Goods may not have been unshipped.

XXV. 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* any Goods which, under any Law now in force or hereafter to be made, may be in any way prohibited or restricted, shall forfeit either treble the Value of the said Goods or the Penalty of One hundred Pounds, at the Election of the Commissioners of Her Majesty's Customs, notwithstanding such Goods may not have been unshipped from the Vessel in which they may have been imported or brought into the said United Kingdom or into the *Isle of Man*.

XXVI. And

Smuggling.

Fees to be allowed to Justices Clerks.

XXVI. And whereas it is expedient to establish one uniform Scale of Fees to be allowed to Clerks to Justices of the Peace in the United Kingdom in all Cases of Prosecution instituted under the Laws relating to the Customs, or otherwise under the Direction or by the Order of the Commissioners of Her Majesty's Customs: Be it therefore enacted, That the Fees to be allowed to the Clerks to the Justices of Peace in the United Kingdom shall be regulated and governed by the Table of Fees hereunto annexed marked A., and the Fees therein specified shall be allowed to and taken by such Clerks to Justices for or in respect of the Matters and Things therein mentioned, as the Case may be, and in lieu and instead of all other Fees heretofore chargeable.

Rewards to be distributed as the Lords of the Treasury or the Commissioners of Customs may see fit.

XXVII. And whereas by the said last-mentioned Act certain Rewards are payable to the Officers on making Seizures under the Laws relating to the Customs or to Trade and Navigation: And whereas it is expedient that Power should be given to the Commissioners of the Treasury and the Commissioners of Her Majesty's Customs to alter and vary the Distribution of such Rewards in such Cases as they may think fit: Be it enacted, That it shall be lawful for the Commissioners of the Treasury or the Commissioners of Her Majesty's Customs to distribute any such Rewards on any Seizure in such Manner and in such Proportions as they may think fit.

Registry.

Certain Provision of 8 & 9 Vict. c. 89. repealed.

XXVIII. And be it enacted, That so much of another of the said Acts, intituled *An Act for the registering of* British *Vessels*, as relates to the Issue of *Mediterranean* Passes, shall be and the same is hereby repealed.

Duties.

New Rates of Duty upon certain Articles.

XXIX. And be it enacted, That in lieu and instead of the Duties of Customs now payable upon the Articles mentioned in the Table to this Act annexed marked B. there shall be raised, levied, collected, and paid to Her Majesty, Her Heirs and Successors, upon the said Articles already or hereafter to be imported in the United Kingdom the several Duties of Customs respectively inserted and set forth in Figures in the said Table.

Goods in Warehouse at the Commencement of these Duties deemed subject to them.

XXX. And be it enacted and declared, That such of the several Sorts of Goods as are by this Act charged with Duty as shall have been warehoused without Payment of Duty upon the Importation thereof, and which shall be in the Warehouse at the Commencement of the Duties imposed by this Act, shall be deemed and taken to be liable to such Duties.

Duties.

Duties to be under the Management of the Commissioners of Customs.

XXXI. And be it enacted, That the Duties by this Act imposed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be raised, levied, collected, paid, recovered, and applied or appropriated under the Provisions of any Act or Acts now in force or hereafter to be passed relating to the Customs.

When new Duties of Customs are imposed in lieu of former ones such former ones are to continue until the new Duties become chargeable.

XXXII. And be it enacted, That in all Cases where any new Duties of Customs or other Duties under the Management, Collection, or Control of the Commissioners of Her Majesty's Customs are or may be imposed by any Act or Acts in lieu of any former Duties payable at the Time of the passing of such Act or Acts, such former Duties shall be and continue payable until such new Duties imposed in lieu thereof shall become chargeable, save and except in Cases where the Provision hereby made shall in the Act or Acts imposing such new Duties be specially repealed or declared to be inapplicable thereto.

Warehouse.

When Spirits are re-gauged at the Request of the Importer Duty to be charged upon the Quantity so ascertained;

XXXIII. And whereas by another of the said Acts intituled *An Act for the warehousing of Goods*, a certain Abatement of Duty is made upon Spirits (other than Rum of the *British* Plantations) when taken out of Warehouse for Home Use, on account of Deficiency of the Quantity or Strength first ascertained in the Mode prescribed by the said Act, after the several Rates of Allowances therein mentioned: And whereas the Importers of such Spirits or their Agents frequently require to have the same re-gauged, in order to ascertain the Rates of Allowances to which such Spirits may be entitled, which is attended with much Inconvenience and Expense: Be it therefore enacted, That no such Spirits shall be re-gauged, except when required for actual Delivery, and when such re-gauging shall take place it shall be deemed to be made for the Purpose of such Spirits being so delivered, and the Duty shall be charged upon the Quantity then ascertained, whether the Delivery of such Spirits shall take place immediately upon their being so re-gauged or not: Provided always, that if such Spirits shall not be delivered within Three Months from the Time of their being so re-gauged, it shall be lawful for the Importer or his Agent again to have them re-gauged, and so on for every Period of Three Months during which such Spirits shall remain in the Warehouse.

but if such Spirits are not delivered within Three Months from such Re-gauge the Importer may require to have them re-gauged.

Duties to be paid on Corn, &c. when imported and entered.

XXXIV. And whereas Corn, Grain, Meal, and Flour may, upon Importation thereof into the United Kingdom, upon due Entry thereof, be deposited in Warehouses or Places of Security without Payment of Duty upon such Entry and Deposit: And whereas it is expedient

Warehouse.

expedient that the Duties imposed upon such Goods should be immediately paid upon the Importation and Entry thereof: Be it enacted, That from and after the passing of this Act the Duties imposed upon Corn, Grain, Meal, and Flour imported or brought into the United Kingdom shall be paid immediately upon the Importation and Entry of all such Corn, Grain, Meal, and Flour, whether the same be entered to be warehoused or not.

Goods in Warehouse to be chargeable with Duties payable on the like Sort of Goods when entered for Home Consumption.

XXXV. And be it enacted, That all Goods whatsoever which now are or may be deposited in any Warehouse or Place of Security under any Act of Parliament passed or to be passed for the warehousing of Goods, without Payment of Duty upon the first Importation thereof, or which may be imported and on board any Ship or Vessel, shall, upon being entered for Home Consumption, be subject and liable to such and the like Duties as may, at the Time of passing such Entry, be due and payable on the like Sort of Goods under any Act or Acts passed for imposing any Duty or Duties of Customs which shall or may be in force at the Time of passing such Entry, save and except in Cases where special Provision shall be made in any such Act or Acts to the contrary.

Goods warehoused not cleared within Seven Years may be sold by Order of the Commissioners of Her Majesty's Customs.

XXXVI. And be it enacted, That when any Goods deposited in any Warehouse for Security of Duties shall remain unclaimed for the Period of Seven Years from the Date of Importation, and the Owner of such Goods cannot be found, it shall be lawful for the Commissioners of Her Majesty's Customs to direct Sale thereof for Payment of the Duties due thereon, and after Payment of such Duties, together with the Freight and Charges, Warehouse Rent, and other incidental Expenses, to retain the Surplus, if any, arising from such Sale, to abide the Claim of the Owner of such Goods, or if such Goods shall be found not to be worth the Duty, then it shall be lawful for the said Commissioners to direct or cause the same to be destroyed.

Possessions abroad.

Acts done in the Possessions abroad with Officers appointed for the Purpose to be as valid as Acts done with Collectors, &c. of Customs under the present Laws.

XXXVII. And be it enacted, That any Act, Matter, or Thing required by any Law relating to the Customs to be done or performed by, to, or with the Collector and Comptroller, or by, to, or with any Officer of Customs in any of Her Majesty's Possessions abroad, shall and may be done and performed by, to, and with any Officer of Customs appointed by the Commissioners of Her Majesty's Customs to do and perform such Acts, Matters, and Things in any such Possession; and every such Act, Matter, and Thing done or performed by, to, and with such Officer shall be as valid and effectual in Law as if the same had been done and performed by, to, and with any such

such Collector, or any such Collector and Comptroller, or by, to, and with any Officer of Customs under any Law now in force or hereafter to be made.

Isle of Man.

Muscovado Sugar admissible into the Isle of Man at a Duty of 1*s.* the Cwt.; and Tea at a Duty of 1*s.* per lb.

XXXVIII. And be it enacted, That from and after the passing of this Act *Muscovado* Sugar shall be admissible into the *Isle of Man*, upon Payment of a Duty of One Shilling for every Hundred Weight, and so in proportion for any greater or less Quantity than a Hundred Weight; and that all Tea imported or brought by Sea into the said Island shall be admissible into the said Island, and be charged with a Duty of One Shilling *per* Pound.

Act to be registered in Royal Courts of Guernsey and Jersey.

XXXIX. And be it enacted, That this Act shall be registered in the Royal Courts of the Islands of *Guernsey* and *Jersey* respectively, and that the said Royal Courts respectively shall have full Power and Authority and are hereby required to register the same.

4 & 5 W. 4. c. 52.

9 & 10 Vict. c. 102.

XL. And whereas an Act was passed in the Session of Parliament holden in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to amend an Act of the Twentieth Year of His Majesty King* George *the Second for the Relief and Support of sick, maimed, and disabled Seamen, and the Widows and Children of such as shall be killed, slain, or drowned in the Merchant Service; and for other Purposes:* And whereas by another Act, passed in the Session of Parliament holden in the Ninth and Tenth Years of Her present Majesty, intituled *An Act to amend the Laws relating to the Customs*, certain Powers are given to the Commissioners of Her Majesty's Treasury to appoint any Port and to declare the Limits of the same, and annul, alter, or vary the Names, Bounds, and Limits of any such Port: And whereas, in pursuance of the Powers granted by the said first-mentioned Act, Trustees have been appointed for certain Outports, and other similar Appointments may be made for certain other Outports, such Appointments being made or to be made with reference to the Limits of such Ports as existing at the Time of each Appointment: And whereas by the said last-mentioned Act the Limits of such Outports have already in some Cases, and may hereafter in other Cases, be altered: Be it therefore enacted, That any such Alterations made or to be made in the Limits of any Outport after such Appointments of Trustees have been or shall hereafter be made shall be deemed to be made for Customs Purposes only, and shall not in anywise affect such Appointments or the Powers of such Trustees with reference to the Limits of such Outports at the Time of such Appointments, but that such Limits shall be deemed and taken to remain, continue, and be the same for the

Where the Limits of Ports have been altered by the Lords of the Treasury, such Alteration is not to affect the Powers of Trustees ap-

the Purposes of such first-mentioned Act as if no such Alterations had been made for Customs Purposes as aforesaid. pointed under 4 & 5 W. 4. c. 52.

XLI. And whereas by an Act passed in the Thirty-ninth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for rendering more commodious and for better regulating the Port of* London, and also by several subsequent Acts, certain Rates or Duties of Tonnage were imposed on Ships or Vessels frequenting the Port of *London*, to be applied in manner therein directed: And whereas by the said Act, and by several subsequent Acts, certain Sums of Money were advanced out of the Consolidated Fund upon the Credit of the said Rates or Duties for the Purposes of the said Act: And whereas the said Sums of Money so advanced out of the Consolidated Fund under the said Acts have been fully paid and replaced: Be it therefore enacted, That from and after the passing of this Act so much of an Act passed in the Fourth and Fifth Years of the Reign of His Majesty King *William* the Fourth as directs that the Duties imposed by that Act shall be under the Management of the Commissioners of His Majesty's Customs, and shall be received and recovered in the same Manner as any Duties of Customs are or can be received or recovered, shall be repealed. Collection of certain Dues under 39 G. 3. c. lxix., &c. by the Customs repealed.

XLII. And be it enacted, That the said Duties shall, from and after the passing of this Act, be managed, paid, received, and recovered by the Mayor, Commonalty, and Citizens of the City of *London* in such and the like Manner as any other Duties, Rates, or Dues may be managed, paid, received, and recovered by the said Mayor, Commonalty, and Citizens of the City of *London;* and the said Duties (the Cost and Expense of collecting and controlling the same being first paid) shall be applied by the Mayor, Commonalty, and Citizens of the City of *London* in the Manner and for the Purposes directed by the said Act passed in the Fourth and Fifth Years of the Reign of King *William* the Fourth. Tonnage Duties to be under Management of Corporation of London.

XLIII. And whereas by certain Local Acts for establishing or regulating Docks, Officers appointed under such Acts respectively are empowered to cause Goods brought into such Docks to be landed and warehoused as therein mentioned: Be it enacted, That no Goods which shall be brought into any such Docks shall be landed and warehoused without due Entry thereof. Goods brought into Docks not to be landed or warehoused without due Entry.

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

A.

A TABLE of FEES referred to in the foregoing Act.

	£	s.	d.
In Cases summarily disposed of by One Justice.			
Convening Justices in One or more Detention Cases on the same Day	0	2	6
Attendance in each Case of Detention for the same Offence:			
Where One Person detained	0	5	0
Two Ditto	0	7	6
Three or more Ditto	0	10	6
In Cases of Detention and Remand.			
Convening Justice in One or more Detention Cases on the same Day	0	2	6
Taking Information of Officer to ground Warrant of Detention against One or more Persons for the same Offence, and Oath	0	2	6
Warrant of Detention for One Defendant only	0	1	6
For each additional Defendant	0	0	6
Convening Justice to hear One or more Cases on same Day	0	5	0
For every Summons to Witnesses when required	0	2	0
For each Information exhibited	0	2	6
For each Witness examined, where Examination does not exceed Two Folios, and Oath	0	1	0
For every additional Folio beyond Two Folios	0	0	8
Taking down Prisoner's Reply, if any, to Charge	0	1	0
Recording Conviction or Acquittal	0	2	6
Warrant of Commitment, and Copy for Revenue Solicitor	0	4	0
Drawing and engrossing Conviction on Parchment to file, and transmitting same to Clerk of Peace	0	6	0
In Cases where the Parties are proceeded against by Summons.			
Convening Justices to receive Information in One or more Cases for same Day when required by Complainant	0	2	6
For each Information exhibited	0	2	6
Summons for Defendant's Appearance, and Duplicate	0	3	0
Convening Justices in One or more Cases on same Day, when required by Complainant	0	5	0
Each Summons for Witnesses (when required), and Duplicate	0	2	0
For each Witness examined, where Examination does not exceed Two Folios, and Oath	0	1	0
For every additional Folio after the Two first	0	0	8
Taking Statement of Party accused, when in Writing	0	1	0
Recording Conviction or Acquittal	0	2	6
Warrant of Commitment, and Copy for Revenue Solicitor	0	4	0
Drawing and engrossing Conviction on Parchment to file, and transmitting same to Clerk of Peace	0	6	0

GENERAL PROSECUTIONS at the INSTANCE of the COMMISSIONERS of CUSTOMS.

In Cases where Parties are brought before Justices for Offences determinable at Sessions or Assizes.	£	s.	d.
Convening Justices when required	0	2	6
Information and Oath to ground Warrant or Summons	0	2	6
Summons to compel Party's Appearance, and Duplicate	0	3	0
Warrant for Apprehension of Offender	0	3	0
Taking Depositions of Witnesses, per Folio	0	0	8
Copies ditto for Revenue Solicitor when required, per Folio	0	0	4
Warrant of Commitment	0	2	6
Recognizance to prosecute and give Evidence	0	2	6
Recognizance to give Evidence, whatever the Number of Witnesses included therein	0	2	6
For each Notice of Recognizance to prosecute or give Evidence	0	1	0

B.

TABLE OF DUTIES referred to in the foregoing Act.

ARTICLES.	RATES OF DUTY. Of or from Foreign Countries. £	s.	d.	Of and from British Possessions. £	s.	d.
Embroidery and Needlework - for every 100*l.* Value	15	0	0	5	0	0
Articles of Green or common Glass - the Cwt.	0	0	9	0	0	9
Leather Manufactures:—						
—— Men's Boots and Shoes —						
—— If the Quarter do not exceed 2¾ Inches or the Vamp 4 Inches in Height from the Sole inside - the Dozen Pairs	0	7	0	0	7	0
—— If either the Quarter or Vamp exceed the above Dimensions, but do not exceed 6 Inches in Height from the Sole inside the Dozen Pairs	0	10	6	0	10	6
—— If either the Quarter or Vamp do exceed 6 Inches in Height from the Sole inside - - the Dozen Pairs	0	14	0	0	14	0
Wild Nutmegs, not in the Shell - - the lb.	0	0	5	0	0	5
Wines, of any Description, not enumerated or otherwise charged with Duty in any Act or Acts relating to the Customs - - - - the Gallon	-		-	0	2	9
—— The Lees of such Wine - - the Gallon	-		-	0	2	9
Coffee:—						
—— Kiln-dried, roasted, or ground, on and after the 1st Day of January 1850 - - the lb.	0	0	8	0	0	5

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