ANNO VICESIMO & VICESIMO PRIMO

VICTORIÆ REGINÆ.

****

CAP. LXII.

An Act for the Alteration and Amendment of the Laws and Duties of Customs

[25th *August* 1857.]

BE it 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, as follows:

I. The Duties of Customs chargeable on the Goods, Wares, and Merchandise next herein-after mentioned, imported into *Great Britain* and *Ireland*, shall cease and determine; that is to say,

Duties on "Oxymuriate of Tin" to cease.

Oxymuriate of Tin.

II. And in lieu of the Duties of Customs now chargeable on the Articles next herein-after mentioned, imported into *Great Britain* and *Ireland*, the following Duties of Customs shall be charged; that is to say, on

New Duties on Articles herein enumerated.

	£	*s.*	*d.*
Hats of Felt - - - - - - - - - each	0	0	6
Lucifers, Vesta, of Wax - - the 1,000 Matches	0	0	0½
Plums, commonly called French Plums, and Prunelloes - - - - - - - the Cwt.	0	7	0
Plums, dried or preserved (except in Sugar), not otherwise described - - - - the Cwt.	0	7	0

III. That

New Duties on Rice.

III. That in lieu of the Duties of Customs now chargeable on Rice imported into *Great Britain* and *Ireland* the following Duties of Customs be levied and collected; that is to say,

	£	s.	d.
Rice not rough nor in the Husk, and Rice Dust for feeding Cattle - - - - the Cwt.	0	0	4½
—— rough and in the Husk - - the Quarter	0	0	9
Meal not otherwise enumerated or described, the Cwt.	0	0	4½

New Duties on Ships broken up or to be broken up.

IV. And in lieu of the Duties of Customs now chargeable in *Great Britain* and *Ireland* on Ships, with their Tackle, Apparel, and Furniture (except Sails), broken up or to be broken up, the following Duties shall be charged; that is to say,

	£	s.	d.
British-built Ships, with their Tackle, Apparel, and Furniture—			
Wrecked, broken up or to be broken up - -	Free.		
Foreign-built Ships, with their Tackle, Apparel, and Furniture—			
Broken up or sold to be broken up, or abandoned by the Owners, or sold as Wreck, whether afterwards recovered or repaired, or not, for every 100*l.* Value	5	0	0

Repeal of Section 10. 16 & 17 Vict. c. 107.

V. So much of the Tenth Section of "The Customs Consolidation Act, 1853," as authorizes the Commissioners of Customs "to provide "Warehouses for the warehousing of Tobacco at the Ports into "which Tobacco may be legally imported, and to charge the Im- "porter or Proprietor of such Tobacco for every Package of "Tobacco so warehoused any such Sum or Sums for Warehouse "Rent as they may see fit, not exceeding what is now payable," shall be and the same is hereby repealed.

Proviso for Continuance of existing Warehouses for Tobacco already warehoused.

VI. Provided always, That any Tobacco Warehouses which at the passing of this Act shall have been provided by the said Commissioners shall and may be continued so long as the said Commissioners may deem necessary for the warehousing of Tobacco therein, on the Terms and Conditions applicable thereto at the Time of the passing of this Act, or on such other Terms and Conditions as the said Commissioners may see fit, or until other Warehouses are provided or approved in lieu thereof for that Purpose; and on such other Warehouses being provided or approved as aforesaid, the said Commissioners shall and may cause such Tobacco to be removed to the same accordingly.

Tobacco already warehoused

VII. All Tobacco already warehoused in any such Warehouses, upon the Terms and Conditions in force at the Date of the passing of this

this Act, shall and may remain or be so warehoused in the same or such other Warehouses as the said Commissioners shall provide or approve as aforesaid in lieu thereof at the same Port until the Expiration of Five Years from the Date of the last preceding warehousing or re-warehousing of the same, as the Case may be, unless sooner cleared from such Warehouse, either for Home Use, Removal to any other Port, or Exportation.

to remain on the Terms existing at the passing of this Act.

VIII. Any Warehouse in *Great Britain* already provided by the said Commissioners for the warehousing of Tobacco shall and may be at any Time after the passing of this Act approved for the warehousing of such Goods as the said Commissioners may see fit, and in the meantime such Warehouses, or such Part thereof as the said Commissioners may see fit, shall remain approved for the warehousing of Tobacco only.

Power to approve of Tobacco Warehouses for general Purposes.

IX. If any Warehouse is at the Time of the passing of this Act vested in the said Commissioners of Customs or their Secretary, or any other Person in trust for them, under any Lease, Agreement, or other Instrument, the said Commissioners may, with the Sanction of the Lords Commissioners of the Treasury, hold the same during the Continuance of such Lease, Agreement, or other Instrument, as approved Warehouses for the Reception and Deposit therein of Tobacco or other Goods duly entered to be warehoused, or for such other Purposes as the said last-mentioned Commissioners shall direct; and all Sums received by the said Commissioners of Customs, either as Rent for the said Premises or as Charges in respect of Goods deposited therein or otherwise, shall be brought to account as Monies not Duties.

Power to keep Tobacco Warehouses for any Purposes.

X. And the said Commissioners of Customs shall and may enter into such Agreements with the Owners of any such Warehouses or other Persons willing to take the same for the Surrender or Disposal thereof, upon such Terms and Conditions as they may see fit, subject to the Sanction and Approval of the said Commissioners of the Treasury.

Power to enter into Agreements with Owners of Tobacco Warehouses for their surrender.

XI. So long as any Tobacco warehoused at the Date of the passing of this Act shall not have been cleared as herein-before provided, the said Commissioners shall and may, if they see fit, enter into Arrangements with the Warehouse Keeper or Occupier of any Warehouse so surrendered or disposed of, or with the Warehouse Keeper or Occupier of any other Warehouse, for the Deposit of such Tobacco until cleared as aforesaid, and shall and may pay such Rent or Charges for the warehousing thereof as may be agreed upon by the said

Power to arrange with Warehouse Keeper of Tobacco Warehouses surrendered, or other Warehouse Keeper, for Deposit of

warehoused Tobacco until cleared.

said Commissioners with such Warehouse Keeper or Occupier in respect of the Tobacco so deposited, the said Commissioners charging only to the Importer or Proprietor of such Tobacco such Sum or Sums of Money for Warehouse Rent as they may see fit, not exceeding what is payable at the Time of the passing of this Act, or the said Commissioners permitting such Warehouse Keeper or Occupier to receive such last-mentioned Sum or Sums shall and may pay to such Warehouse Keeper or Occupier the Difference between such Sum or Sums and the Rent or Charges so agreed upon as aforesaid.

Provision for warehousing future Importations of Tobacco.

XII. After the passing of this Act all Tobacco imported into any Port in the United Kingdom where Tobacco may be legally imported and warehoused, and which may be duly entered to be warehoused there, shall and may be deposited in any Warehouse for the Time being approved by the said Commissioners for the warehousing of Tobacco, on such Conditions and in such Manner as the said Commissioners shall direct, and under and subject in all other respects to the Laws, Rules, and Regulations which are or may hereafter be in force relating to the Importation, Entry, warehousing, Removal, or Exportation of Goods liable to Duties of Customs on Importation.

Tobacco abandoned by Importer as not worth the Duty to be destroyed.

XIII. All Tobacco abandoned by the Importer or Proprietor as not worth the Duty shall be destroyed, within such Time and in such Manner as the said Commissioners of Customs shall direct, at the Cost and Charges of such Importer or Proprietor.

Defendants in Customs Cases not to give Evidence.

XIV. The several Acts which declare and make competent and compellable a Defendant to give Evidence in any Suit or Proceeding to which he may be a Party shall not be deemed to extend or apply to Defendants in any Suit or Proceeding instituted under any Act relating to the Customs.

Customs Acts to extend and apply to British Possessions abroad, except where otherwise expressly provided for in the said Acts, or by any Colonial Act.

XV. Whereas Doubts have arisen whether the several Sections of "The Customs Consolidation Act, 1853," other than those containing particular Provisions relating thereto, as also "The Supplemental Customs Consolidation Act, 1855," are applicable to the *British* Possessions abroad: Be it enacted, That the said recited Acts and the several Clauses therein and in this Act contained shall and the same are hereby declared to extend to and be of full Force and Effect in the several *British* Possessions abroad, except where otherwise expressly provided for by the said Acts, or limited by express Reference to the United Kingdom or the *Channel Islands*, and except also as to any such Possession as shall by Local Act or Ordinance have provided, or may hereafter, with the Sanction and Approbation of

of Her Majesty and Her Successors, make entire Provision for the Management and Regulation of the Customs Trade and Navigation of any such Possession, or make in like Manner express Provisions in lieu or variation of any of the Clauses of the said Act for the Purposes of such Possession.

Account of Bullion or Coin to be delivered to the Officers of Customs.

XVI. The Owner or Consignee of any Bullion or Coin imported into *Great Britain* or *Ireland* shall, within Ten Days after the Landing thereof, deliver to the Collector or other proper Officer of Customs a full and true Account of such Bullion or Coin, and if such Account shall not be so delivered every such Importer, Consignee, or Owner shall forfeit the Sum of Twenty Pounds; provided always, that this Penalty shall not be levied in respect of small Parcels of Bullion or Coin imported as a Part of the Baggage of Passengers.

So much of 16 & 17 Vict. c. 106. as repeals Sects. 9, 10, 11, and 12. of 8 & 9 Vict. c. 90. repealed, and such Sections deemed not repealed.

XVII. So much of the "Customs Consolidation Act, 1853," as repeals Sections Nine, Ten, Eleven, and Twelve of an Act passed in the Eighth and Ninth Years of the Reign of Her present Majesty, Chapter Ninety, shall be and the same is hereby repealed, and the said Sections shall be deemed and considered not to have been repealed by the said Customs Consolidation Act.

Sect. 19. of 18 & 19 Vict. c. 96. repealed.

XVIII. Section Nineteen of "The Supplemental Customs Consolidation Act, 1855," is hereby repealed.

As to importing and exporting Spirits from and to the Channel Islands in Ships of 50 Tons and upwards, and Casks of 20 Gallons.

XIX. No Spirits (except Rum of the *British* Plantations) shall be imported into or exported from the Channel Islands or any of them, or be removed from any one to any other of the said Islands, or be carried Coastwise from any one Part to any other Part of any one of the said Islands, or shall be shipped in order to be so removed or carried in any Ship other than of the Burden of Fifty Tons or upwards, or in any Cask or other Vessel capable of containing Liquids not being of the Size or Content of Twenty Gallons at the least; and all Spirits imported, exported, removed, carried, shipped, or water-borne to be so shipped, removed, or carried, contrary hereto, shall be forfeited, together with the Ship, and any Boat importing, exporting, removing, or carrying the same: Provided always, that nothing herein contained shall extend to any Spirits imported in any such Ship in Glass Bottles as Part of the Cargo, nor to any Spirits being really intended for the Consumption of the Seamen and Passengers of such Ship during their Voyage, and not being more in Quantity than is necessary for that Purpose, nor to any warehoused Goods exported from the United Kingdom in Ships of not less than Forty Tons Burden, being regular Traders to those Islands, nor to any Boat of less Burden than Ten Tons for having on board

Not to extend to Spirits in Glass Bottles, or to Stores, nor to certain warehoused Goods exported;

nor to licensed Boats

of 10 Tons supplying Island of Sark.

board at any one Time any Foreign Spirits of the Quantity of Ten Gallons or under, such Boat having a Licence from the proper Officer of Customs at either of the Islands of *Guernsey* or *Jersey* for the Purpose of being employed in carrying Commodities for the Supply of the Island of *Sark*, which Licence such Officer is hereby required to grant without Fee or Reward; but if any such Boat shall have on board at any one Time any greater Quantity of Spirits than Ten Gallons, unless in Casks or Packages of the Size and Content of Twenty Gallons at the least, such Spirits and Boat shall be forfeited.

Interpretation of Terms.

XX. When any of the Terms mentioned in the Three hundred and fifty-seventh Section of "The Customs Consolidation Act, 1853," are used in this or any other Act relating to the Customs, the Terms so used shall have the same Interpretation and Meaning as are given to them in the said Section; and the Term "*British*-built Ships" shall be deemed to mean and include any Ship built in Her Majesty's Dominions.

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

XXI. This Act shall be registered in the Royal Courts of the Islands of *Guernsey* and *Jersey* respectively, and the said Royal Courts respectively shall have full Power and Authority and are hereby required to register the same.

Confirmation of certain Purchases of Land in Belfast for Erection of a Custom House, &c.

XXII. Whereas by an Act passed in the Fifteenth and Sixteenth Years of Her present Majesty, intituled *An Act to empower the Commissioners of Her Majesty's Customs to acquire certain Lands and Houses in the Borough of* Belfast, *for the Purpose of erecting a Custom House and other Offices and Buildings required for the Public Service in the said Borough*, the Commissioners of Her Majesty's Customs were authorized and empowered to purchase certain Lands and Premises in the Borough of *Belfast* for the Purpose of erecting a Custom House and other public Buildings, and for improving the Streets and Approaches thereto: And whereas it was agreed between the Corporation of *Belfast* and the said Commissioners, with the Consent of the Lords Commissioners of Her Majesty's Treasury, that such of the said Purchases as were necessary for the Improvement of the public Streets should be made and paid for by and at the Expense of the said Corporation: And whereas the said Corporation, by their Agent and Solicitor, entered into Contracts for that Purpose to the Extent of Ten thousand Pounds or thereabouts, in the Names of the said Commissioners of Her Majesty's Customs, with *Adam John Macrory* and others, and did provide and pay to the said *Adam John Macrory* the Sum of Three thousand and twenty-one Pounds Four Shillings and Fourpence: And

And whereas Circumstances having arisen by which the said Corporation found it impracticable to complete the said Purchases, without the Aid of the said Commissioners of Customs, it was proposed and agreed, that the said Purchases should be completed by the said Commissioners, and that they should provide for and pay the Balance of the Purchase Monies above and beyond the said Sum paid to the said *Adam John Macrory*, and the several Purchases have been made and concluded accordingly by the said Commissioners of Customs; and it is intended that the Site of the Lands and Premises so purchased shall be laid out for the Improvement of the Streets and Approaches to the said Custom House, in accordance with the said recited Act, and that, subject thereto, the same shall be sold for Building Purposes; and that in the event of the Proceeds of such Sale realizing more than sufficient to repay the said Commissioners the Purchase Monies and Expenses incident to the Purchases so made by them, it has been agreed that the said Commissioners shall and may pay over any Balance of such Proceeds which may remain in their Hands to the said Corporation, for and towards the Purchase Monies advanced and paid by the said Corporation to the said *Adam John Macrory*: And whereas it is expedient that the said recited Purchases made by the said Corporation and the said Commissioners of Customs respectively, and the Payment of the Purchase Monies respectively made by them, and the said recited Agreements and Arrangements for the Re-sale thereof by the said Commissioners of Customs, and the Application of the Proceeds thereof, should be confirmed by Parliament: Be it therefore enacted, That the same be and they are hereby confirmed accordingly.

XXIII. This Act shall come into operation on the Day of the passing of this Act, except where otherwise herein mentioned; and in citing it in other Acts of Parliament, and in legal Instruments, it shall be sufficient to use the Expression "The Customs Amendment Act, 1857." Commencement of Act. Short Title.

LONDON:
Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1857.