CAP. CX.

An Act to consolidate the Duties of Customs. [28th *August* 1860.]

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:

In lieu of the Duties, &c. now payable, the Duties, Rates, &c. to be charged as herein mentioned.

I. In lieu of the Duties and Drawbacks of Customs, Rates, and Charges now payable on the Importation or Exportation of Goods into or from *Great Britain* and *Ireland*, there shall be charged and allowed on the Importation into and Exportation from *Great Britain* and *Ireland* of the following Articles the several Duties and Drawbacks of Customs, Rates, and Charges herein-after mentioned.

DUTIES of CUSTOMS, &c.

		£	s.	d.
1. Beer and Ale; viz.,				
—— Mum	the Barrel	1	0	0
—— Spruce	the Barrel	1	0	0
—— of other Sorts	the Barrel	1	0	0
2. Cards; viz.,				
—— Playing Cards	the Dozen Packs	0	15	0
3. Chicory, or any other Vegetable Matter applicable to the Uses of Chicory or Coffee; viz.,				
—— raw or kiln-dried	the Cwt.	0	6	0
—— roasted or ground	the lb.	0	0	4
4. Chloroform	the lb.	0	3	0
5. Cocoa	the lb.	0	0	1
—— Husks and Shells	the Cwt.	0	2	0
—— Paste or Chocolate	the lb.	0	0	2
6. Coffee	the lb.	0	0	3
—— kiln-dried, roasted, or ground	the lb.	0	0	4
A Drawback shall be allowed on all roasted Coffee exported as Ship's Stores, or removed to the Isle of Man for Consumption there, equal in Amount to the Import Duty on raw Coffee.				
7. Corks, ready made, until 31st March 1862 inclusive	the lb.	0	0	3
8. Corn, Grain, Meal, and Flour, and Articles of the like Character; viz.:—				
—— Wheat, Barley, Oats, Rye, Pease, Beans (not Kidney or French), Maize or Indian Corn, Buck Wheat, Bear or Bigg	each the Quarter	0	1	0
—— Wheat Meal and Flour, Barley Meal, Oat Meal and Groats, Rye Meal and Flour, Pea Meal, Bean Meal, Maize or Indian Corn Meal, Buck Wheat Meal, Meal, not otherwise enumerated or described, Arrow Root, Barley, pearled, Biscuit and Bread	each the Cwt.	0	0	4½

			£	s.	d.
Corn, Grain, Meal, and Flour, and Articles of the like Character, continued; viz.:—					
—— Cassava Powder					
—— Macaroni					
—— Mandioca Flour					
—— Manna Croup					
—— Potatoe Flour					
—— Powder, viz., Hair					
—— —— Perfumed					
—— —— Not otherwise enumerated or described that will serve the same Purpose as Starch		each the Cwt.	0	0	4½
—— Rice Dust and Meal					
—— Sago					
—— Semolina					
—— Starch					
—— —— Gum of, torrified or calcined					
—— Tapioca					
—— Vermicelli					
9. Dice		the Pair	1	1	0
10. Essence of Spruce	for every £100 Value		10	0	0
11. Fruit, not Raw nor preserved in Sugar; viz.,					
—— Currants					
—— Figs					
—— Fig Cake					
—— Plums, commonly called French Plums, and Prunelloes					
—— —— Dried or preserved (except in Sugar), not otherwise described		each the Cwt.	0	7	0
—— Prunes					
—— Raisins					
12. Hats or Bonnets, until 31st March 1861 inclusive; viz.,					
—— —— —— of Chip		the lb.	0	1	3
—— —— —— of Bast, Cane, or Horsehair		the lb.	0	1	3
—— —— —— of Straw		the lb.	0	1	3
13. Hops, until 31st December 1860 inclusive		the Cwt.	2	5	0
—— from 1st January 1861 to 31st December 1861 inclusive		the Cwt.	1	0	0
—— from and after that Date		the Cwt.	0	15	0
14. Malt		the Quarter	1	5	0
15. Paper, on and after the 16th August 1860; viz.,					
—— Brown Paper, made of old Rope or Cordage only without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith		the Cwt.	0	16	0
—— Printed, painted, or stained Paper Hangings, or Flock Paper		the Cwt.	0	14	0
—— Gilt, stained, coloured, embossed, and all Fancy Kinds, not being Paper Hangings		the Cwt.	0	16	0
—— Waste Paper, or Paper of any Sort, not particularly enumerated or described, not otherwise charged with Duty		the Cwt.	0	16	0
—— Millboards		the Cwt.	0	16	0
—— Pasteboard		the Cwt.	0	15	0
—— Books; viz.,					
—— —— being of Editions printed in or since the Year 1801, bound or unbound		the Cwt.	0	16	0
—— —— admitted under Treaties of International Copyright, or if of and from any British Possession		the Cwt.	0	15	0

		£	s.	d.
Paper, continued; viz.:—				
—— Prints, and Drawings; viz.,				
—— —— Plain or coloured - - - -	the Cwt.	0	16	0
—— Prints, &c. admitted under Treaties of International Copyright - - - - - -	the Cwt.	0	15	0
—— —— or and at the Option of the Importer,				
—— —— —— Single - - - - -	each	0	0	0½
—— —— —— Bound - - - - -	the Dozen	0	0	1½
16. Pepper of all Sorts - - - - -	the lb.	0	0	6
	and 5*l.* per Cent. thereon.			
17. Plate; viz.,				
—— of Gold - - - - -	the Ounce Troy	0	17	0
—— of Silver, gilt or ungilt - - - -	the Ounce Troy	0	1	6
18. Ships, with the Tackle, Apparel, and Furniture; viz.,				
Foreign, built of Wood, and Ships built of Wood in any of Her Majesty's Possessions abroad, on the Registration thereof as British Ships at any Port or Place for the Registry of British Ships in Great Britain and Ireland, for every Ton of the gross registered Tonnage without any Deduction in respect of Engine Room or otherwise - - - - - - -		0	1	0
19. Spirits or Strong Waters, not being sweetened or mixed with any Article so that the Degree of Strength thereof cannot be ascertained by Sykes's Hydrometer, for every Gallon of the Strength of Proof by such Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon, on and after the 17th July 1860; viz.,				
—— Brandy - - - - - -	the Gallon	0	10	5
—— Geneva - - - - - -	the Gallon	0	10	5
—— Rum of and from any Foreign Country, being the Country of its Production - - - - -	the Gallon	0	10	2
—— Rum from any Country not being the Country of its Production - - - - -	the Gallon	0	10	5
—— Tafia of and from any Colony of France - -	the Gallon	0	10	2
—— Rum and Spirits of and from a British Possession in America or the Island of Mauritius, and Rum of and from any British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled - - - - - -	the Gallon	0	10	2
—— Unenumerated - - - - -	the Gallon	0	10	5
Other Spirits, being sweetened or mixed so that the Degree of Strength cannot be ascertained as aforesaid, on and after the 17th July 1860; viz.,				
—— —— —— Rum Shrub, Liqueurs and Cordials, of and from a British Possession in America or the Island of Mauritius, or a British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act 4 Vict. c. 8. have or shall have been fulfilled -	the Gallon	0	10	2
—— —— —— Perfumed Spirits, to be used as Perfumery only -	the Gallon	0	14	0
—— —— —— Water, Cologne, the Flask (Thirty of such Flasks containing not more than One Gallon) - - -	each	0	0	6
Water, Cologne, when not in Flasks to be charged as "perfumed Spirits," viz. - - - -	the Gallon	0	14	0
—— —— —— Unenumerated - - - -	the Gallon	0	14	0
Spirits or Strong Waters, imported into the United Kingdom, mixed with any Ingredient, and although thereby coming under some other Designation, except Varnish, shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to Duty as such.				

	£	s.	d.
20. Sugar, and Articles composed thereof or sweetened therewith, until the 30th June 1861 inclusive; viz.,			
—— Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto - - - - the Cwt.	0	18	4
—— White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined - - - - - - the Cwt.	0	16	0
—— Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed - - - - the Cwt.	0	13	10
—— Brown Muscovado or any other Sugar, not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar - - the Cwt.	0	12	8
—— Cane Juice - - - - - - the Cwt.	0	10	4
—— Molasses - - - - - - the Cwt.	0	5	0
—— Almonds, Paste of - - - - - —— Cherries, dried - - - - - —— Comfits, dry - - - - - —— Confectionery - - - - - —— Ginger, preserved - - - - - —— Marmalade - - - - - —— Plums, preserved - - - - - —— Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated - - each the lb.	0	0	2

The following Drawbacks on the several Descriptions of Refined Sugar herein-after mentioned, shall, until the Thirtieth Day of *June* One thousand eight hundred and sixty-one inclusive, be allowed on Exportation thereof to Foreign Parts, or on Removal to the *Isle of Man* for Consumption there, or on Deposit thereof in any approved Warehouse, upon such Terms and subject to such Regulations as the Commissioners of Customs may direct, for Delivery therefrom as Ships Stores only, or for the Purpose of sweetening *British* Spirits in Bond; that is to say,

—— Upon Refined Sugar, in Loaf, complete or whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or Sugar Candy, or Sugar refined by the Centrifugal Machine, or by any other Process, and not in any way inferior to the Export Standard No. 3. approved by the Lords of the Treasury - for every Cwt.	0	17	2
—— Upon such Refined Sugar already described, if pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been there first inspected by the Officers of Customs in Lumps or Loaves, as if for immediate Shipment, and then packed for Exportation in the Presence of such Officers, and at the Expense of the Exporters - - - for every Cwt.	0	17	2
—— Upon Refined Sugar unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard Sample No. 1. approved by the Lords of the Treasury, and which shall not contain more than 5 per Centum Moisture over and above what the same would contain if thoroughly dried in the Stove - - for every Cwt.	0	16	4
—— Upon Bastard or Refined Sugar unstoved, broken in Pieces, or being ground, powdered, or crushed, not in any way inferior to the Export Standard Sample No. 2. approved by the Lords of the Treasury, for every Cwt.	0	15	1
—— Upon Bastard or Refined Sugar being inferior in Quality to the said Export Standard Sample No. 2. - - - for every Cwt.	0	12	8
21. Tea, until the 30th June 1861 inclusive - - - the lb.	0	1	5
22. Tobacco, the following Duties, with £5 per Cent. thereon; viz.,			
—— Unmanufactured, stemmed, or stripped - - - the lb.	0	3	0
—— —— —— —— Unstemmed - - - - the lb.	0	3	0

	£	s.	d.
Tobacco, continued; viz.			
—— Manufactured, or Segars - - - - - the lb.	0	9	0
—— Snuff - - - - - - - the lb.	0	6	0
—— Stalks, and Flour of, and Snuff Work - - - - prohibited.			
—— Manufactured in Great Britain or Ireland, made into Cut, Shag, Roll, or Carrot Tobacco, or Cigars, such Cigars, when exported as Merchandise, being packed in Cases containing not less than Eighty Pounds Net Weight, a Drawback shall be allowed on Exportation or Shipment as Stores - - - the lb. with £5 per Cent. thereon.	0	2	7½
23. Varnish, containing any Quantity of Alcohol or Spirit - the Gallon	0	12	0
24. Vinegar - - - - - - - the Gallon	0	0	3
—— Pickles, preserved in - - - - the Gallon	0	0	1
Water, Cologne. *See* Spirits.			
25. Wine, until the 31st December 1860 inclusive; viz.,			
—— Red - - - - - - - the Gallon	0	3	0
—— White - - - - - - the Gallon	0	3	0
—— Lees of such Wine - - - - - the Gallon	0	3	0
—— The Growth and Produce of any British Possession, and imported direct from thence, the following Duties and £5 per Cent. thereon, viz.:—			
—— Red - - - - - - - the Gallon	0	2	9
—— White - - - - - - the Gallon	0	2	9
—— Lees of such Wine - - - - - the Gallon	0	2	9
The full Duties on Wine may be drawn back upon Exportation or Shipment as Stores on or before the 31st December 1860 inclusive, but not on Lees of Wine.			

On and after the 1st Day of January 1861—

And without any Allowance for Drawback.

Containing less than the following Rates of Proof Spirits, verified by Sykes's Hydrometer, viz.:—	18 Degrees.			26 Degrees.			40 Degrees.			45 Degrees.			If imported in Bottles and containing less than 40 Degrees.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
—— Red - - the Gallon	0	1	0	0	1	9	0	2	5	0	2	11	0	2	5
—— White - - the Gallon	0	1	0	0	1	9	0	2	5	0	2	11	0	2	5
—— Lees of such Wine - the Gallon	0	1	0	0	1	9	0	2	5	0	2	11	0	2	5

All Wine containing 45 per Cent. and upwards of Proof Spirit, as verified by Sykes's Hydrometer, imported into Great Britain and Ireland shall be deemed to be mixed Spirits and charged with Duty as such. And no more than 10 per Cent. of such Proof Spirit shall be used in the fortifying of any Wine in Bond; nor shall any Wine be fortified in Bond to a greater Degree of Strength than 40 per Cent. of such Proof Spirit.

	£	s.	d.
26. Wood and Timber, Foreign and Colonial; viz.,			
—— Hewn - - - - - - - the Load	0	1	0
—— Sawn or split, planed or dressed - - - - the Load	0	2	0
—— Firewood - - - - - - the Load	0	1	0
—— Hoops - - - - - - - the Load	0	2	0

		£	s.	d.
Wood and Timber, Foreign and Colonial, continued; viz.				
—— Lathwood	the Load	0	1	0
—— Shovel Hilts	the Load	0	2	0
—— Staves, exceeding 72 Inches in Length, 7 Inches in Breadth, or 3¼ Inches in Thickness	the Load	0	2	0
—— Staves, not exceeding 72 Inches in Length, nor 7 Inches in Breadth, nor 3¼ Inches in Thickness (except Staves for Herring Barrels)	the Load	0	1	0
—— Teak and Wood for Shipbuilding Purposes, formerly admitted free, and Treenails of all Sorts	the Load	0	1	0
—— Furniture or Hard Woods; viz.,				
—— —— Amboyna Wood				
—— —— Beefwood				
—— —— Blackwood				
—— —— Boxwood				
—— —— Cedar				
—— —— Cherry Wood				
—— —— Cochinella				
—— —— Ebony				
—— —— Kingwood				
—— —— Lignum Vitæ				
—— —— Mahogany				
—— —— Maple				
—— —— New Zealand				
—— —— Olive Wood				
—— —— Partridge Wood	each the Ton	0	1	0
—— —— Purple Wood				
—— —— Rosewood				
—— —— Santa Maria Wood				
—— —— Satin Wood				
—— —— Saunders or Sandal, White or Yellow				
—— —— Speckled Wood				
—— —— Sweetwood				
—— —— Tulip Wood				
—— —— Walnut Wood (except Gun Stocks)				
—— —— Zebra Wood				
—— Furniture and Hard Woods unenumerated (except Veneers,) not being Ash, Beech, Birch, Elm, Oak, and Wainscot				

A Drawback on the Exportation of Wood and Timber, proportionate to the Duties of Customs paid thereon, shall be allowed: Provided, that the Person entitled thereto and claiming the same shall make and subscribe a Declaration that the Goods in respect of which he claims such Drawbacks are of Foreign or Colonial Produce, as the Case may be, and show to the Satisfaction of the Commissioners of Customs that Customs Duties to the like Amount have been paid thereon upon the Importation thereof.

Goods not prohibited to be imported into or used in *Great Britain* or *Ireland*, composed of any Article liable to Duty as a Part or Ingredient thereof, shall be chargeable with the full Duty payable on such Article, or if composed of more than One Article liable to Duty, then with the full Duty payable on the Article charged with the highest Rate of Duty.

RATES AND CHARGES ON IMPORTATION.

There shall be charged (irrespective of any Duties of Customs or other Rates or Charges payable by Law) upon the Importation of all Goods into *Great Britain* and *Ireland*, except Corn, Grain, and Flour, and Timber and Wood Goods, and Goods in Transit exported under Bond, and Goods imported for Exportation in the same Ship, provided they be so reported, the respective Rates and Charges following as defined and required by the Provisions of "The Customs Tariff Amendment Act, 1860," and under and subject thereto; that is to say,

	s.	*d.*
Goods in Packages or Parcels, per Package or Parcel or other Unit of Entry -	0	1
Goods in Bulk by Weight, Measure, or Number, for each Unit of Entry -	0	1
Animals, per Head or other Unit of Entry - - - - -	0	1

CHARGES ON GOODS ON DELIVERY FROM WAREHOUSE FOR HOME CONSUMPTION.

There shall be charged upon Goods deposited in any Warehouse for Security of Duties of Customs, in addition to such Duties and any other Charges thereon, for every One hundred Pounds of such Duties of Customs payable thereon, the Rates following; viz.

	£	*s.*	*d.*
On Delivery for Home Consumption from any Warehouse approved under the "Customs Consolidation Act, 1853,"			
In respect of Tobacco - - - - - -	0	2	6
In respect of other Goods - - - - - -	0	5	0
Whether such Tobacco or other Goods shall have been removed to such Warehouse under Bond or not.			
On Delivery for Home Consumption from any Warehouse at any Port or Place not possessing the Privileges of Bonding at the Time of the passing of this Act, or from any Warehouse approved under any Act other than the "Customs Consolidation Act, 1853," viz.,			
In respect of Tobacco - - - - - -	0	5	0
In respect of other Goods - - - - - -	0	10	0

CHARGES ON GOODS EXPORTED.

	s.	*d.*
There shall be charged, (irrespective of any Duties of Customs or other Rates or Charges payable by Law,) upon every Customs Bill of Lading, on the Exportation of any Goods from *Great Britain* and *Ireland*, as required by the Provisions of "The Customs Tariff Amendment Act, 1860," and under and subject thereto -	1	6

Repeal of Prohibition of Malt.

II. So much of the "Customs Consolidation Act, 1853," as prohibits the Importation of Malt into the United Kingdom is hereby repealed.

Prohibition of Extracts of Malt, &c.

III. Extracts and Essences of Malt and of Hops and other Concentrations thereof respectively, which are or may be applicable to the same Purposes, are hereby prohibited to be imported into *Great Britain* and *Ireland*.

Description of Goods in Entry.

IV. Upon the Entry of any Goods liable to Duties of Customs, the same shall be described in the Entry thereof according to the Denominations, Weight, Measure, Number, Quantity, or Value, as the Case may be, set forth in this Act, or in such other Manner as the Lords of the Treasury or the Commissioners of Customs may at any Time or from Time to Time direct.

Rates, if exceeding Ten Shillings, may

V. If the Rates of One Penny *per* Unit of Entry made payable under Section Nineteen of "The Customs Tariff Amendment Act, 1860," by Stamps, shall amount to more than Ten

Ten Shillings upon any Entry or Entries or other Document or Documents to which the Commissioners of Customs are authorized to direct the same to be affixed, the same may, at the Option of the Person liable thereto, with the Sanction of the said Commissioners, and under such Regulations as they may see fit, be paid in Cash. be paid in Cash.

VI. When any Act required by the said last-mentioned Act to be done by the Master of any Ship, or his Agent, at or after the final Clearance of the Ship, shall not have been so done before the Departure of the Ship, his Agent shall do and perform the same under and subject to the Penalties imposed by the said Act for Nonperformance thereof; and in order to the Identity of such Agent for that Purpose, such Agent shall countersign the Content of the Ship at or before the Clearance thereof by himself or the Clerk acting for him in the Clearance of such Ship; and any Agent either of the Master of any Ship or of the Exporter of any Goods who shall withhold any Customs Bill of Lading, Specification, or other Instrument required by the said Act to be delivered to the proper Officer of Customs, by the Master of any Ship or his Agent, or by the Exporter of any Goods or his Agent, shall be subject and liable to the Penalties thereby imposed by the said Act on the Master of any Ship, or the Exporter of any Goods for default in the Delivery of such Customs Bill of Lading, Specifications, or other Instrument within the Time prescribed for Delivery thereof respectively. Agent to act for Captain, &c.

VII. This Act shall come into operation on the Day of the passing thereof, except as otherwise provided herein; and in citing it in other Acts of Parliament and in legal Instruments, it shall be sufficient to use the Expression "The Customs Duties Consolidation Act, 1860." Commencement of Act. Short Title.

CAP. CXI.

An Act for granting to Her Majesty certain Duties of Stamps, and to amend the Laws relating to the Stamp Duties. [28th *August* 1860.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies for defraying Your Majesty's public Expenses, and making a permanent Addition to the Public Revenue, have freely and voluntarily resolved to grant unto Your Majesty the Duties herein-after mentioned; and do humbly beseech Your Majesty that it may be enacted; and 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. From and after the Day of the passing of this Act there shall be granted, raised, levied, and paid in and throughout the United Kingdom of *Great Britain* and *Ireland*, for the Use of Her Majesty, Her Heirs and Successors, for and in respect of the several Instruments, Matters, and Things described or mentioned in the said Schedule, or for or in respect of the Vellum, Parchment, or Paper upon which any of them respectively shall be written, the several Stamp Duties or Sums of Money set down in Figures against the same respectively, or otherwise specified and set forth in the said Schedule, which said Schedule, and the several Provisions, Regulations, and Directions therein contained with respect to the said Duties, and the Instruments, Matters, and Things charged therewith, shall be deemed and taken to be Part of this Act, and shall be applied and put in execution accordingly: Provided that nothing herein contained shall in any way alter or affect the Act passed in the Twefth and Thirteenth Years of the Reign of Her present Majesty, entitled *An Act to confer certain Powers on the Railway Passengers Assurance Company*, or the Duties thereby imposed. After passing of this Act the Duties described in Schedule to be charged.