Close period for elvers in the River Severn Fishery District.

2. With respect to the River Severn Fishery District the period between the first day of January and the last day of February, inclusive, and the period between the twenty-sixth day of April and the twenty-fourth day of June, inclusive, shall each be a close period for elvers or the fry of eels, and the following provisions shall apply:

(*a.*) Any person who, during either of the said close periods, shall take or use any instrument for taking in the River Severn Fishery District elvers or the fry of eels shall, on summary conviction before two justices, be liable to a penalty not exceeding twenty shillings.

(*b.*) Any person who, during either of the said close periods, shall sell or have in his possession for sale elvers or the fry of eels within the hundreds of Kiftsgate, Deerhurst, Dudstone and Kings Barton, Berkeley, Duchy of Lancaster, Westbury, Westminster, and Tewkesbury, in the county of Gloucester, shall, on summary conviction before two justices, be liable to a penalty not exceeding twenty shillings, unless he satisfies the court before whom he is charged that such elvers or the fry of eels were not taken within the Severn Fishery District.

For the purposes of this Act the River Severn Fishery District shall mean and include the River Severn Fishery District as defined by the certificate of one of Her Majesty's Principal Secretaries of State, dated 18th January 1866.

CHAPTER 35.

An Act for consolidating the Duties of Customs. [24th July 1876.]

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:

Instead of all other duties and drawbacks of Customs, those in table annexed to be paid and allowed.

1. In lieu and instead of all other duties of Customs and drawbacks there shall, on and after the passing of this Act, be raised, levied, collected, and paid unto Her Majesty, her heirs and successors, upon goods imported into and exported from any part of Great Britain or Ireland, the several duties of Customs, and there shall be allowed the several drawbacks, as the same are respectively inserted, described, and set forth in the Table of Duties of Customs to this Act annexed, and in the Act next herein-after referred to; and notwithstanding that the several duties of Customs imposed upon tobacco by an Act of the twenty-sixth year of Her Majesty's reign, chapter seven, are included and repeated in the said table, all the enactments and provisions contained in the said recited Act, and now in force, shall remain in as full force as if the said duties had not been so included and repeated in the said table; and all other provisions contained in the Customs Acts, and in force at the time of the passing of this Act, shall, so far as the same are applicable, have full force and effect with respect to the said duties and drawbacks granted and allowed by this Act.

A distinctive mark to be placed on plate imported from foreign parts when assayed.

2. All gold and silver plate which shall be imported from foreign parts, and which shall be sent to any assay office in the United Kingdom at which gold and silver plate is now or shall at any time hereafter be by law required to be assayed, and which when so sent shall be then assayed, tested, stamped, and marked, shall, in addition to the marks for the time being used at such assay office for the purpose of marking British plate, be marked with the further mark of the letter F on an oval escutcheon, in order to denote that such gold or silver plate was imported from foreign parts, and was not wrought or made in England, Scotland, or Ireland; and the warders and officers in such and every such assay office, and the persons employed by them, shall have power to impress and mark, and shall impress and mark, such further and additional mark before such plate shall be delivered out from such assay office.

Foreign and British unsweetened spirits and rum

3. The Commissioners of Customs or Inland Revenue may permit and authorise any licensed rectifier of spirits, or any person who shall be duly licensed under an Act passed in the eighteenth and nineteenth years of Her Majesty's reign, chapter thirty-eight, to

mix in the Customs or Excise warehouse, and under such conditions and regulations as the said Commissioners respectively shall direct, foreign or British unsweetened spirits of not less degree of strength than fifty per cent. over proof, or rum of not less than twenty per cent. over proof, and in a quantity not less at one time than four hundred and fifty gallons of such British spirits, nor of foreign spirits and rum less than the contents of the whole cask in which the same shall have been imported, with not less in either case than one ninth of its bulk measure of wood naphtha or methylic alcohol, or with such other article or substance as in the said recited Act is mentioned; and thereupon such mixture shall be allowed for use for such purposes and in such manner as is allowed by the said recited Act, or any Act amending the same, with regard to methylated spirit; provided that no such foreign spirit or rum shall be so mixed as aforesaid until payment shall have been made to the said Commissioners of Customs or Inland Revenue respectively of the difference between the duty of Customs chargeable on the importation of such spirits or rum respectively and the duty of Excise chargeable on spirits distilled in the United Kingdom, and the same shall be charged and paid thereon accordingly.

may be methylated in Customs warehouse.

4. All wood naphtha or methylic alcohol or other such article or substance as aforesaid to be mixed with such spirits shall, before the mixing thereof, be examined by and subject to the approval of an officer of Customs or Inland Revenue appointed in that behalf; and it shall be lawful for the Commissioners of Customs or Inland Revenue respectively, if they shall think fit, to provide the wood naphtha, methylic alcohol, or other such article or substance as aforesaid, for and at the expense of the person proposing to make such mixture.

Wood naphtha, &c. to be inspected by officer before mixing, &c.

5. It shall be lawful to export any methylated spirit mixed under the provisions of this Act or of the said first-recited Act under such regulations as the Commissioners of Customs shall make in that behalf.

Methylated spirit may be exported.

6. All the powers, provisions, clauses, regulations, forfeitures, pains, and penalties contained in the said recited Act, and in the Act passed in the twenty-fourth and twenty-fifth years of Her Majesty's reign, chapter ninety-one, in relation to methylated spirit, shall be applied and put in force with respect to all spirits mixed under the provisions of this Act.

Provisions of 18 & 19 Vict. c. 38. and 24 & 25 Vict. c. 91. applied to spirits mixed under this Act.

7. This Act shall commence from the time of the passing thereof, except as otherwise provided; and in citing it in other Acts of Parliament and in legal instruments it shall be sufficient to use the expression "The Customs Tariff Act, 1876."

Commencement and title of Act.

SCHEDULE.

TABLE OF DUTIES OF CUSTOMS.

	£	s.	d.
Beer and ale, viz.:			
Mum, the barrel of 36 gallons	1	1	0
Spruce, the worts of which were, before fermentation, of a specific gravity not exceeding one thousand one hundred and ninety degrees, the barrel of 36 gallons	1	1	0
Exceeding one thousand one hundred and ninety degrees, the barrel of 36 gallons	1	4	0
Of other sorts, viz.:			
Beer, the worts of which were, before fermentation, of a specific gravity not exceeding one thousand and sixty-five degrees, the barrel of 36 gallons	0	8	0
Exceeding one thousand and sixty-five degrees and not exceeding one thousand and ninety degrees, the barrel of 36 gallons	0	11	0
Exceeding one thousand and ninety degrees, the barrel of 36 gallons	0	16	0
And in charging the above rates of duty upon the importation of beer, the specific gravity of the worts from which the same was made shall be ascertained and determined in the manner prescribed by the sixteenth section of the Act of the nineteenth and twentieth Victoria, chapter thirty-four, for ascertaining and determining the rates of drawbacks on the exportation of beer.			
Cards, playing, the dozen packs	0	3	9

		£	s.	d.
Chicory, or any other vegetable matter applicable to the uses of chicory or coffee :				
Raw, or kiln dried	the cwt.	0	13	3
Roasted or ground	the lb.	0	0	2
Chloroform	the lb.	0	3	0
Chloral hydrate	the lb.	0	1	3
Cocoa	the lb.	0	0	1
Husks and shells	the cwt.	0	2	0
Paste or chocolate	the lb.	0	0	2
Coffee	the cwt.	0	14	0
Kiln dried, roasted, or ground	the lb.	0	0	2
A drawback shall be allowed on all roasted coffee exported as ships stores, equal in amount to the import duty on raw coffee.				
Collodion	the gallon	1	4	0
Currants	the cwt.	0	7	0
Essence of spruce	for every 100*l.* value	10	0	0
Ether, sulphuric	the gallon	1	5	0
Ethyl, iodide of	the gallon	0	13	0
Figs	the cwt.	0	7	0
Fig cake	the cwt.	0	7	0
Malt, not being essences and extracts thereof	the quarter	1	4	0
Naphtha, or methylic alcohol purified. *See* Spirits.				
Plate, viz. :				
of gold	the ounce troy	0	17	0
of silver, gilt or ungilt	the ounce troy	0	1	6
Plums, commonly called French plums and prunelloes	the cwt.	0	7	0
Dried or preserved (except in sugar) not otherwise described	the cwt.	0	7	0
Prunes	the cwt.	0	7	0
Raisins	the cwt.	0	7	0
Spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' 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, viz. :				
Brandy	the gallon	0	10	5
Geneva	the gallon	0	10	5
Naphtha or methylic alcohol purified	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 any British possession	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, viz. :				
Rum shrub, liqueurs and cordials of and from any British possession	the gallon	0	10	2
Perfumed spirits and Cologne water	the gallon	0	16	6
Unenumerated	the gallon	0	14	0
Varnish, containing any quantity of alcohol or spirit	the gallon	0	12	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.				
Tea, until the first day of August 1877	the lb.	0	0	6
Tobacco, manufactured, viz. :				
Segars	the lb.	0	5	0
Cavendish or Negrohead	the lb.	0	4	6
Snuff, containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	0	3	9
Snuff, not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	0	4	6
Being Cavendish or Negrohead manufactured in bond	the lb.	0	4	0
Other manufactured tobacco	the lb.	0	4	0

	£	s.	d.
Tobacco, unmanufactured, viz.:			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof - the lb.	0	3	0
(with 5 per cent. thereon).			
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof - the lb.	0	3	6

Provided that no tobacco packed and prized shall, on the importation thereof, be examined as to the quantity of moisture contained therein except by special order of the Commissioners of Customs, and unmanufactured tobacco shall on the entry thereof be distinguished as stemmed or unstemmed, as the case may be.

Varnish. *See* Spirits.			
Vinegar - - - - - - - the gallon	0	0	3
Pickles, preserved in - - - - - - - ,,	0	0	1

Wine, viz.:

	Containing less than the following rates of Proof Spirit verified by Sykes' Hydrometer, viz.: 26 Degrees.	42 Degrees.
Red wine, the gallon - - -	0 1 0	0 2 6
White wine, the gallon - - -	0 1 0	0 2 6
Lees of such wine - - -	0 1 0	0 2 6

And for every degree of strength beyond the highest above specified, an additional duty of threepence per gallon. Ten per cent. of proof spirit may be used in the fortifying of any wine in bond, provided that the wine so fortified be not thereby raised to a greater degree of strength than forty per cent. of such proof spirit, if for home consumption.

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.

Upon the importation into Great Britain and Ireland of any articles in the manufacture of which spirit is used, there shall be charged in respect of such quantity of spirit as shall appear to the satisfaction of the Treasury to be used in the manufacture of such articles, a duty equivalent to that which would be chargeable on the like quantity of spirit on its importation into the United Kingdom.

There shall be charged upon the delivery of the following goods from any warehouse for home consumption, in addition to the duties of Customs and any other charges thereon, for every one hundred pounds of such duties of Customs payable thereon, the rates following; that is to say,

	£	s.	d.
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.

All goods derelict, jetsam, flotsam, and wreck brought or coming into the United Kingdom, and all droits of Admiralty sold in the United Kingdom, shall be subject and charged with the same duties as are chargeable on the like kinds of goods on importation into the United Kingdom.

CHAPTER 36.

An Act to consolidate the Customs Laws. [24th July 1876.]

WHEREAS it is expedient that the several Acts now in force for the management and regulation of Customs should be consolidated into one Act:

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, as follows:

MANAGEMENT.

Appointment of officers, &c.

As to the appointment of Commissioners of Customs, &c.

Board of Customs appointed by Her

1. It shall be lawful for Her Majesty from time to time to appoint, under the Great Seal of the United Kingdom, any number of persons not exceeding five to be Commissioners of Customs for the collection and management of the Customs of the United