such Note or Memorandum as aforesaid where the Sum lent shall be less than Ten Shillings, anything in the said Act contained to the contrary notwithstanding; and the said Sixth Section of the said Act shall be read and construed as if it contained no Enactment for the Delivery of any Note or Memorandum gratis. for Notes describing Things pawned under 10*s*.

II. Provided always, That for every such Note or Memorandum where the Sum lent shall be Ten Shillings or upwards, the respective Sum specified in such Behalf in the said Sixth Section shall and may be taken as heretofore. Payment for Pawns of 10*s*. or upwards to remain as stated in Sect. 6. of recited Act.

CAP. XXII.

An Act to amend the Laws relating to the Customs. [15th *May* 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:

I. The following Duty of Customs shall be charged on the Article next herein-after mentioned, on Importation into *Great Britain* and *Ireland*, on and after the Eleventh Day of *February* One thousand eight hundred and sixty; that is to say, Duty of Customs on Chicory.

	£	s.	d.
Chicory, or any other Vegetable Matter applicable to the Uses of Chicory or Coffee; viz.			
——— raw or kiln dried - - - - - - - - the Cwt.	0	6	0

II. In lieu of the Duties and Drawbacks of Customs now charged or allowed on the Articles under mentioned, the following Duties of Customs shall, on and after the Twenty-ninth Day of *February* One thousand eight hundred and sixty, be charged thereon, on Importation into *Great Britain* and *Ireland*, until the Thirty-first Day of *December* One thousand eight hundred and sixty inclusive; that is to say, As to Duties and Drawbacks of Customs on Wine.

Wine of or from Foreign Countries:	£	s.	d.
——— Red - - - - - - - - - - - the Gallon	0	3	0
——— White - - - - - - - - - - the Gallon	0	3	0
——— Lees of such Wine - - - - - - - the Gallon	0	3	0

With an Allowance for Drawback on Exportation until the said Thirty-first Day of December One Thousand eight hundred and sixty inclusive of Three Shillings per Gallon on such Wine exported or used as Ship's Stores, but no Drawback shall be granted on Lees of Wine.

On and after the 1st Day of January 1861—
And without any Allowance for Drawback.

Wine containing less than the following Rates of Proof Spirit, verified by Sykes's Hydrometer; viz.	18 Degrees.			26 Degrees.			40 Degrees.			If imported in Bottles.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
——— of or from Foreign Countries:—												
Red - - - - the Gallon	0	1	0	0	1	6	0	2	0	0	2	0
White - - - - the Gallon	0	1	0	0	1	6	0	2	0	0	2	0
Lees of such Wine - - the Gallon	0	1	0	0	1	6	0	2	0	0	2	0
——— the Growth and Produce of any British Possession:—												
Red - - - - the Gallon	0	1	0	0	1	6	0	2	0	0	2	0
White - - - - the Gallon	0	1	0	0	1	6	0	2	0	0	2	0
Lees of such Wine - - the Gallon	0	1	0	0	1	6	0	2	0	0	2	0

Power to Commissioners of Customs to limit Ports of Importation.

Provided always, that the Commissioners of Customs may by their Order from Time to Time determine into what Ports in *Great Britain* and *Ireland* Wine may or may not be imported; and all Wine imported into any Port contrary thereto shall be forfeited or otherwise dealt with as the said Commissioners may see fit to direct.

Power to Commissioners of Inland Revenue to make Allowances on Wine in Stock.

III. It shall and may be lawful for the Commissioners of Inland Revenue, and they are hereby authorized and empowered, to allow or cause to be allowed to all and every Licensed Dealer and Dealers in Wine in *Great Britain* and *Ireland* Two Shillings and Ninepence for every Gallon of Wine (reckoning Six reputed Quart Bottles to the Gallon) for which all the Duties repealed by this Act shall have been paid, and which was in Stock, and was the sole Property of any such Dealer or Dealers, on the Tenth Day of *February* One thousand eight hundred and sixty; provided always, that such Dealer shall prove, to the Satisfaction of the Commissioners of Inland Revenue, that the Customs Duty has been paid by him within the respective Times herein-after limited on an equal or greater Quantity of Wine of the like Description; (that is to say,) if the Wine be *Portugal* or *French* Red Wine, within Two Years, or, if the same be any other Foreign Wine, within Six Months, preceding respectively the said last-mentioned Day; and if the Wine in Stock be greater than the Quantity on which he shall have paid Duty as last aforesaid, then he shall be allowed the said Two Shillings and Ninepence *per* Gallon on the said last-mentioned Quantity: Provided also, that no such Allowance shall be made to any such Dealer or Dealers in Wine unless he or they respectively shall hold a Licence to deal in Wine for which he shall have paid the Duty of Ten Guineas, or a Licence to retail Wine to be consumed on the Premises, and a Licence to deal in Spirits, or be a Person authorized to sell Wine under the Provisions of the Act Six *George* Fourth, Chapter Eighty-one, Section Thirty; nor unless such Dealer shall show to the Satisfaction of the Officers of Excise or Inland Revenue that he has not received into his Stock or had on the same Premises any *Cape* Wine, Wine from the *Channel Islands*, or Sweets, and that he has conformed in all other respects to the Regulations of the Commissioners of Excise or Inland Revenue and Customs issued from Time to Time in relation to Wine on which any Allowance of Duty was intended to be claimed in the event of a Reduction of the Customs Duty thereon; nor unless such Dealer shall have made the Declaration in respect of his Stock of Wine as the Commissioners of Excise or Inland Revenue shall have required, and the Truth whereof shall have been verified, when required, by Examination of the said Stock and of the Stock and Bin Book of such Dealer; nor unless all such Wine entered by such Dealers shall have been accompanied by a Duplicate Warrant from the Customs, and every such Warrant shall have been lodged with the Excise within One Month from its Date; nor unless such Dealer shall have at all Times kept open to the Inspection of the Officers of Excise or Inland Revenue a Stock Book containing the Stock originally declared, and also Entries of every Parcel subsequently received in or delivered out, and a separate Entry of all Wine exported; nor unless at the Time of claiming the Allowance hereby granted such Dealer shall make a Declaration of the Quantity and Description of his Stock, verified as aforesaid, and the same, and the Stock Book, shall be found correct; provided also, that every such Dealer shall, on claiming such Allowance, make a solemn Declaration whether any and how much of such Wine in his Possession on the Tenth Day of *February* One thousand eight hundred and sixty has been exported on Drawback between the said Tenth Day of *February* One thousand eight hundred and sixty and Twenty-eighth Day of the same Month inclusive; and no Allowance shall be granted in respect of Wine so exported on Drawback between those Days.

Power to Treasury to authorize Payment of Monies advanced by Commissioners of Inland Revenue.

IV. The Commissioners of Inland Revenue shall cause a separate Account to be kept of all Sums of Money paid or advanced by them as Allowances under the Authority of this Act; and it shall be lawful for the Commissioners of the Treasury and they are hereby empowered, by Warrant under their Hands, from Time to Time to authorize and require the Comptroller of the Exchequer to pay over, out of the Consolidated Fund or the growing Produce thereof, such Sum or Sums of Money so paid or advanced as they shall think proper to the Account of the Receiver General of Inland Revenue; and all such Sums of Money so paid over to such last-mentioned Receiver General shall be applied and dealt with in the same Manner as Monies arising or coming to his Hands from Duties of Inland Revenue.

V. The

V. The Duties of Customs chargeable upon the Goods, Wares, and Merchandise next herein-after mentioned, imported into *Great Britain* and *Ireland*, shall cease and determine on and after the Third Day of *March* One thousand eight hundred and sixty, except as to Articles against which other Dates are inserted; that is to say,

Duties charged upon Goods, &c. herein mentioned, imported, to cease on and after March 3, 1860, except as to Articles against which other Dates are inserted.

Agates or Cornelians, set - - - - - for every 100*l.* Value.
Apples, raw - - - - - - - - the Bushel.
——— of and from British Possessions - - - - - the Bushel.
Arms; viz.
——— Swords, Cutlasses, Matchets, Bayonets, Gun Barrels, Gun Locks, Cannon and Mortars of Iron, not mounted, nor accompanied with Carriages - the Cwt.
——— Cannon and Mortars of Brass, not mounted, nor accompanied with Carriages, the Cwt.
——— Cannon and Mortars, mounted or accompanied with Carriages, and other Fire-arms; viz., Muskets, Rifles, Carbines, Fowling Pieces, or Guns of any other Sort, not enumerated, and Pistols - - - for every 100*l.* Value.
Brass, Manufactures of, not otherwise enumerated - - - - the Cwt.
Brocade of Gold - - - - - - - - - the lb.
——— of Silver - - - - - - - - - - the lb.
Bronze, Manufactures of, or of Metal, bronzed or lacquered - - - the Cwt.
Canes, Walking Canes, or Sticks, mounted, painted, or otherwise ornamented the 100.
——— Umbrella and Parasol Sticks - - - - - the 100.
Caoutchouc, Manufactures of - - - - - - - the lb.
Cherries, raw - - - - - - - - the Bushel.
China or Porcelain Ware, plain, painted, gilt, or ornamented - - - the Cwt.
Clocks; viz.
——— not exceeding the Value of 5*s.* each - - - - the Dozen.
——— exceeding the Value of 5*s.* and not exceeding the Value of 12*s.* 6*d.* each, the Dozen.
——— exceeding the Value of 12*s.* 6*d.* and not exceeding the Value of 3*l.* each - each.
——— exceeding the Value of 3*l.* and not exceeding the Value of 10*l.* each - each.
——— exceeding the Value of 10*l.* each - - - - - - each.
Corks, squared for rounding - - - - - - - the Cwt.
Cotton Manufactures; viz.
——— Fringe - - - - - - - - - the lb.
——— Gloves of Cotton or Thread - - - - - the Dozen Pairs.
——— Stockings of Cotton or Thread - - - - - the Dozen Pairs.
——— Socks or Half Hose of Cotton or Thread - - - the Dozen Pairs.
——— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise enumerated - - - - - - every 100*l.* Value.
Earthenware, not otherwise enumerated or described - - - the Cwt.
Embroidery and Needlework; viz.
——— on Silk, or Silk mixed with other materials, not being Silk Net, every 100*l.* Value.
——— of and from British Possessions - - - - every 100*l.* Value.
——— Silk Net, figured with the Needle, being imitation Lace, and Articles thereof, the lb.
——— Cotton Net, figured with the Needle, being imitation Lace, and Articles thereof, the lb.
——— Curtains, commonly called Swiss, embroidered on Muslin or Net - the lb.
——— all other Embroidery not enumerated - - - every 100*l.* Value.
——— of and from British Possessions - - - - every 100*l.* Value.
Feathers:—
——— Ostrich, dressed - - - - - - - - the lb.
——— Paddy Bird, dressed - - - - - - - the lb.
——— not otherwise enumerated or described; viz.
Dressed - - - - - - - - - the lb.
Flowers, Artificial - - - - - - - - per Cubic Foot.

Fruit,

Fruit, raw, not otherwise enumerated - - - - - the Bushel.
Grapes - - - - - - - - - - the Bushel.
Gutta Percha, Manufactures of, not moulded - - - - the Cwt.
——— Articles, moulded - - - - - - - the lb.
Hair: Manufactures of Hair or Goats Wool, or of Hair or Goats Wool and any other Material, wholly or in part made up - - - for every 100*l.* Value.
Hats or Bonnets; viz.
——— of Chip - - - - - - - - the lb.
——— of Bast, Cane, or Horsehair - - - - - - the lb.
——— of Straw - - - - - - - - the lb.
——— of Hair, Wool, or Beaver - - - - - - - each.
——— of Felt - - - - - - - - - each.
Hats of Silk or Silk Shag, laid upon Felt, Linen, or other Material - - - each.
Iron and Steel, wrought or manufactured; viz.
——— Machinery, Wrought, Castings, Tools, Cutlery, and other Manufactures of Iron or Steel, not enumerated - - - - - - the Cwt.
——— fancy ornamental Articles of Iron or Steel - - - - the Cwt.
——— Manufactures of, coated with Brass or Copper by any Galvanic Process, the Cwt.
Jewels, Emeralds, and other Precious Stones, set - - for every 100*l.* Value.
Lace, and Articles thereof; viz.
——— Mohair or Worsted - - - - - - - the lb.
——— Thread or Cotton Pillow Lace (not being Brussels, Point, or Saxon Bone Lace), not exceeding One Inch in Width - - - - - the lb.
——— exceeding One Inch in Width - - - - - - the lb.
——— Silk Pillow Lace (not being Saxon Wire Ground Lace), and Application, the lb.
——— Silk Saxon Wire Ground Lace, and all Lace known as Maltese - - the lb.
——— Brussels Point and other Lace made by the Hand, not otherwise enumerated, for every 100*l.* Value.
Lead, Manufactures of, not otherwise enumerated - - - - the Cwt.
Leather Manufactures (except Gloves); viz.
——— Boots, Shoes, and Calashes - - - - - the Dozen Pairs.
——— Women's Boots and Calashes - - - - the Dozen Pairs.
—— if lined or trimmed with Fur or other Trimmings - the Dozen Pairs.
—— Shoes with Cork or Double Soles, quilted Shoes and Clogs, the Dozen Pairs.
—— if trimmed or lined with Fur or any other Trimming - the Dozen Pairs.
—— of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather, the Dozen Pairs.
—— if trimmed or lined with Fur or any other Trimming - the Dozen Pairs.
——— Girls Boots, Shoes, and Calashes, not exceeding Seven Inches in Length, the Dozen Pairs.
——— Men's Boots and Shoes:
—— if the Quarter do not exceed Two and Three Quarter Inches, or the Vamp Four Inches in Height from the Sole inside - - the Dozen Pairs.
—— If either the Quarter or Vamp exceed the above Dimensions, but do not exceed Six Inches in Height from the Sole inside - the Dozen Pairs.
—— if either the Quarter or Vamp do exceed Six Inches in Height from the Sole inside - - - - - - the Dozen Pairs.
——— Boys Boots, not exceeding Seven Inches in Length - - the Dozen Pairs.
—— Shoes, not exceeding Seven Inches in Length - - the Dozen Pairs.
——— Boot Fronts, not exceeding Nine Inches in Height - - the Dozen Pairs.
—— exceeding Nine Inches in Height - - - the Dozen Pairs.
——— Boot Backs - - - - - - - - the Dozen Pairs.
—— cut into Shapes - - - - - - the Cwt.
Gloves of Leather, after the 1st August 1860:
Habit Mitts - - - - - - - the Dozen Pairs.
—— Gloves - - - - - - - the Dozen Pairs.
Men's Gloves - - - - - - the Dozen Pairs.
Women's Gloves or Mitts - - - - - - the Dozen Pairs.

Any

Any Article made of Leather, or any Manufacture whereof Leather is the most valuable Part, not otherwise enumerated or described	for every 100*l.* Value.
Linen or Linen and Cotton Manufactures; viz.	
——— Cambric Handkerchiefs, hemmed or hem stitched, not trimmed	the Dozen.
——— Articles, Manufactures of Linen, or of Linen mixed with Cotton or Wool, wholly or in part made up, not particularly enumerated	for every 100*l.* Value.
Lucifers, of Wood	the Cubic Foot.
——— Vesta, of Wax	the 1,000 Matches.
Medlars	the Bushel.
Morphia and its Salts	the lb.
Musical Instruments; viz.	
——— Musical Boxes, small, not exceeding Four Inches in Length	the Air.
——— ——— large	the Air.
——— ——— Overtures or extra Accompaniments	the Air.
——— Pianofortes, viz., Horizontal Grand	each.
——— ——— ——— Upright or Square	each.
——— Harmoniums or Seraphines	each.
——— Accordions, viz., commonly called Chinese	the 100 Notes.
——— ——— other Sorts, including Flutinas and Concertinas	the 100 Notes.
——— of Brass, Copper, or any other Metal, and Parts of such	the lb.
——— not otherwise enumerated or described	for every 100*l.* Value.
Oil of Almonds	the lb.
—— Bays	the lb.
Oil, Chemical, Essential, or Perfumed; viz.	
——— Bergamot	the lb.
——— Carraway	the lb.
——— Cassia	the lb.
——— Cloves	the lb.
——— Lavender	the lb.
——— Lemon	the lb.
——— Mint and Spearmint	the lb.
——— Oil or Otto of Roses	the lb.
——— Peppermint	the lb.
——— Spike	the lb.
——— Thyme	the lb.
——— unenumerated	the lb.
Opera Glasses, single	each.
——— ——— double, and all Marine and Race Glasses, not being Telescopes	each.
Pears, raw	the Bushel.
Percussion Caps	the 1,000.
Perfumery, not otherwise enumerated	the lb.
Quinces	the Bushel.
Quinine, Sulphate of	the oz.
Silk; viz.	
——— Millinery of Silk, or of which the greater Part of the Material is Silk; viz.	
Turbans or Caps	each.
Hats or Bonnets	each.
Dresses	each.
——— Corahs, Choppas, Bandannas, Tussore Cloths, Romals, and Taffaties; viz.	
in Pieces not exceeding 6¼ Yards in Length	the Piece.
——— exceeding 6¼ and not exceeding 7¼ Yards in Length	the Piece.
——— exceeding 7¼ and not exceeding 12 Yards in Length	the Piece.
——— China Crape Shawls, Scarfs, Handkerchiefs, and Pieces; viz.	
Plain and Damask	the lb.
Embroidered	the lb.
Damask	the running Yard.

Silk—*continued.*

——— Pongees; viz.
in Pieces not exceeding 15 Yards in Length - - - the Piece.
——— exceeding 15 and not exceeding 21 Yards in Length - the Piece.
——— exceeding 21 and not exceeding 31 Yards in Length - the Piece.

——— Handkerchiefs, plain and figured, in Pieces not exceeding 9 Yards in Length, the Piece.
——— exceeding 9 Yards and not exceeding 18 Yards in Length the Piece.

——— Manufactures of Silk or of Silk and any other Material, not being Articles wholly or in part made up, not particularly enumerated - for every 100*l.* Value.

——— of and from a British Possession - - - for every 100*l.* Value.

——— Articles, Manufactures of Silk, or of Silk, and any other Material, not particularly enumerated - - - - - - for every 100*l.* Value.

——— of and from a British Possession - - - for every 100*l.* Value.

——— Manufactures of Silk, or of Silk mixed with Metal or any other Material the Produce of Europe; viz.
Silk or Satin, plain, striped, figured, or brocaded; viz.
Broad Stuffs - - - - - - - the lb.
Articles thereof not otherwise enumerated - - - - the lb.

——— Gauze or Crape, plain, striped, figured, or brocaded; viz.
Broad Stuffs - - - - - - - - the lb.
Articles thereof not otherwise enumerated - - - - the lb.

——— Gauze, mixed with Silk, Satin, or any other Materials, the Gauze being in less Proportion than One Half Part of the Fabric; viz.
Broad Stuffs - - - - - - - the lb.
Articles thereof not otherwise enumerated - - - - the lb.

——— Velvet, plain or figured; viz.
Broad Stuffs - - - - - - - the lb.
Articles thereof not otherwise enumerated - - - - the lb.

——— Broad Stuffs, the Foundation of which is wholly composed of Cotton or other Materials than Silk - - - - - - the lb.

——— Ribbons, plain Silk, of one Colour only - - - - - the lb.
Plain Satin, of one Colour only - - - - - the lb.
Silk or Satin, striped, figured, or brocaded, or plain Ribbons of more than One Colour - - - - - - - - the lb.
Gauze or Crape, plain, striped, figured, or brocaded - - - the lb.
Gauze, mixed with Silk, Satin, or other Materials, the Gauze being in less Proportion than One Half Part of the Fabric - - - - the lb.
Velvet or Plush, wholly of Silk, or of Silk mixed with Cotton, not exceeding Nine Inches in Width; viz.
Plain, or embossed by Depression, without Satin or Fancy Edge the lb.
Figured, brocaded, striped, or spotted, or with Fancy or Satin Edge, and Silk Ribbons in any way mixed or ornamented with Velvet or Plush - - - - - - - the lb.
Fancy Silk Net or Tricot - - - - - - the lb.
Plain Silk Lace or Net called Tulle - - - - the lb.
Manufactures of Silk, or of Silk mixed with other Materials, called Plush, not being Ribbons - - - - - - the lb.
Articles thereof not otherwise enumerated - - - - the lb.
Black Plush, commonly used for making Hats - - - the lb.
Parasols and Umbrellas - - - - - - each.
Damask of Silk and Wool, or of Silk and other Materials, for Furniture - - - - - - - - the lb.
Manufactures of Silk, or of Silk mixed with any other Materials, not particularly enumerated - - - for every 100*l.* Value.

Stays or Corsets of Linen or of Cotton, or of Linen and Cotton mixed, the Dozen Pairs.

Sulphuric Acid - - - - - - - - the lb.

Toys;

Toys; viz.	
Marbles	the Cwt.
All other Toys	the Cubic Foot.
Turnery, not otherwise described	the Cubic Foot.
Watches; viz.	
Watches of Gold, Silver, or any other Metal, exceeding the Value of 10*l.* each	each.
——— Gold, open Faces	each.
——— Hunter	each.
——— Repeaters	each.
——— Silver or any other Metal not Gold	each.
——— ——— open Faces	each.
——— ——— Hunters	each.
——— ——— Repeaters	each.
Woollens; viz.	
——— Articles or Manufactures of Wool (not being Goat's Wool) or of Wool mixed with Cotton; viz.	
——— Carpets and Rugs	the Square Yard.
——— Shawls, Scarfs, and Handkerchiefs, plain	the lb.
——— ——— Printed	the lb.
——— Gloves	the Dozen Pairs.
——— wholly or in part made up, not otherwise charged with Duty,	for every 100*l.* Value.

Goods being either in part or wholly manufactured, and not being enumerated or described, and not prohibited to be imported into or used in Great Britain or Ireland; but if any such Goods shall be composed of any Article liable to Duty as a Part or Ingredient thereof, then such Goods 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.

In lieu of Duties on Articles under mentioned, the Duties herein named shall be charged until the Days herein-after mentioned; after those Days the Duties to cease.

VI. In lieu of the Duties of Customs now chargeable on the Articles next herein-after mentioned, on their Importation into *Great Britain* and *Ireland*, the following Duties of Customs shall, on and after the Sixth Day of *March* One thousand eight hundred and sixty, be charged, until the respective Days herein-after mentioned; and from and after those Days respectively the said Duties shall cease and determine; that is to say,

		£	s.	d.
Until the 31st Day of March 1862 inclusive.				
Corks, ready made	the lb.	0	0	3
Until the 31st Day of March 1861 inclusive.				
Hats or Bonnets; 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
Until the 1st Day of August 1860 inclusive.				
Leather Manufactures; viz.				
——— Gloves of Leather—				
——— Habit Mitts	the Dozen Pairs	0	1	2
——— ——— Gloves	the Dozen Pairs	0	1	9
——— Men's Gloves	the Dozen Pairs	0	1	9
——— Women's Gloves or Mitts	the Dozen Pairs	0	2	3

Duties on Paper, &c.

VII. In lieu of the Duties of Customs now chargeable on the under-mentioned Articles on their Importation into *Great Britain* and *Ireland* the following Duties of Customs shall, on and after the Sixth Day of *March* One thousand eight hundred and sixty, and until the Fifteenth Day of *August* One thousand eight hundred and sixty, inclusive, be charged, and that from and after that Date the Duties shall be the same as the Excise Duties for the Time being on Paper of *British* Manufacture.

Paper;

	£	s.	d.
Paper; viz.			
——— Printed, painted, or stained Paper Hangings, or Flock Paper, the Cwt.	0	14	0
——— Pasteboard - - - - - the Cwt.	0	15	0

In lieu of Duties now charged on Spirits the Duties herein named to be charged.

VIII. In lieu of the Duties of Customs now charged on the Articles under-mentioned the following Duties of Customs shall, on and after the Sixth Day of *March* One thousand eight hundred and sixty, be charged thereon on Importation into *Great Britain* and *Ireland*; viz.

	£	s.	d.
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, the Gallon	0	8	6
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	8	3
——— 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, qualified as aforesaid - - - - - - the Gallon	0	8	3
——— Rum of and from any Foreign Country, being the Country of its Production - - - - - - the Gallon	0	8	3
——— Rum from any Country not being the Country of its Production, the Gallon	0	8	6
——— Tafia of and from any Colony of France - - the Gallon	0	8	3
——— other Spirits, being sweetened or mixed, so that the Degree of Strength cannot be ascertained as aforesaid, and perfumed Spirits, to be used as Perfumery only - - - - 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.			
——— Water, Cologne, the Flask (Thirty of such Flasks containing not more than One Gallon) - - - - - - each	0	0	5
——— ——— when not in Flasks, as perfumed Spirits - - the Gallon	0	12	0

Duties on Articles herein named to cease on and after March 7, 1860.

IX. The Duties of Customs chargeable upon the Goods, Wares, and Merchandise hereinafter next mentioned, imported into *Great Britain* and *Ireland*, shall, on and after the Seventh Day of *March* One thousand eight hundred and sixty, cease and determine; that is to say,

Almonds, not Jordan nor Bitter - - - - - -	the Cwt.
Jordan - - - - - - - - -	the Cwt.
Ammunition; viz.	
Shot, large and small, of Lead - - - -	the Cwt.
of Iron - - - - -	the Cwt.
Rockets and other Combustibles for Purposes of War, and not otherwise enumerated or described - - - -	Value.
Apples, dried - - - - - - - -	the Bushel.
Baskets - - - - - - - -	the Cubic Foot.
Beads; viz.	
Arango - - - - - - - -	the lb.
Coral - - - - - - - -	the lb.
Crystal - - - - - - - -	the lb.

Jet

Beads—*continued.*	
Jet	the lb.
not otherwise enumerated or described	the lb.
Boxes; viz.	
Brass	the Cwt.
not otherwise charged with Duty	Value.
Butter	the Cwt.
of and from a British Possession	the Cwt.
Candles; viz.	
Spermaceti	the Cwt.
Stearine	the Cwt.
Tallow	the Cwt.
Wax	the Cwt.
Capers, including the Pickle	the lb.
Cassia Lignea	the lb.
Cheese	the Cwt.
of and from a British Possession	the Cwt.
Cinnamon	the lb.
Cloves	the lb.
Coculus Indicus	the Cwt.
Copper, Manufactures of, not otherwise enumerated or described, and Copper Plates engraved	the Cwt.
Coral Negligees	the lb.
Daguerreotype Plates	the lb.
Dates	the Cwt.
Eggs	the Cubic Foot of the Package, internal Measurement.
of and from a British Possession	
Extract; viz.	
of Cardamoms	Value.
Coculus Indicus	Value.
Guinea Grains of Paradise	Value.
Liquorice	Value.
Nux Vomica	Value.
Opium	Value.
Guinea Pepper	Value.
Peruvian or Jesuits Bark	Value.
Quassia	Value.
Radix Rhataniæ	Value.
Vitriol	Value.
or Preparation of any Article, not particularly enumerated	Value.
Ginger	the Cwt.
Glass; viz.	
Flint Cut Glass, Flint Coloured Glass, and Fancy ornamental Glass of whatever Kind	the Cwt.
Gongs	the Cwt.
Grains, Guinea and of Paradise	the Cwt.
Japanned or Lacquered Ware	the Cwt.
Liquorice; viz. Paste	the Cwt.
—— of and from British Possessions	the Cwt.
Powder	the Cwt.
—— of and from British Possessions	the Cwt.
Juice	the Cwt.
Mace	the lb.
Mustard; viz. Flour	the Cwt.
mixed or manufactured, except Flour	the Cwt.

Nutmegs; viz.	except those commonly called Wild	the lb.
	Wild in the Shell	the lb.
	—— not in the Shell	the lb.
	or other Spices, or Admixtures thereof, ground	the lb.
Nuts; viz.	Small Nuts	the Bushel
	Walnuts	the Bushel.
Nux Vomica		the Cwt.
Oilcloth		the Square Yard.
Onions		the Bushel.
Opium		the lb.
Oranges and Lemons		the Bushel.
Pears, dried		the Bushel.
Pewter, Manufactures of, not otherwise enumerated		the Cwt.
Pimento		the Cwt.
Platting; viz.		
	of Chip, not being of greater Value than Sixpence per Piece of 60 Yards	the lb.
	or other Manufactures of Straw, Chip, or other Materials to be used in or proper for making or ornamenting Hats or Bonnets, not otherwise enumerated	the lb.
	Cordonet Single, and Twist of Straw or of other Materials	the lb.
	Willow Squares	the Cwt.
Pomatum		the lb.
Quassia		the Cwt.
Rice; viz.		
	not rough nor in the Husk	the Cwt.
	rough and in the Husk	the Quarter.
Salacine		the oz.
Sauces not otherwise enumerated		the lb.
Scaleboards		the Cwt.
Seeds, Caraway		the Cwt.
—— of and from British Possessions		the Cwt.
Ships, Foreign-built, broken up, or sold to be broken up, or abandoned by the Owners, or sold as Wreck, whether afterwards recovered or repaired or not		Value.
Soap; viz.		
	Hard	the Cwt.
	Soft	the Cwt.
	Naples	the Cwt.
	Scented or Fancy Soap	the lb.
Soy		the Gallon.
Spa Ware		the Cubic Foot.
Spelter or Zinc, Manufactures of, not otherwise enumerated		the Cwt.
Stearine		the Cwt.
Tallow		the Cwt.
—— of and from British Possessions		the Cwt.
Tin; viz.		
	Foil	the Cwt.
	Manufactures of, not otherwise enumerated	the Cwt.
Veneers		the Cwt.
Washing Balls		the lb.
Yarn, Woollen or Worsted; viz.		
	Commonly called Berlin Wool, or Zephyr Yarn, and Woollen and Worsted Yarn of Two or more Threads; viz.	
	Scoured, bleached, or coloured	the lb.
	Not scoured, bleached, or coloured	the lb.

X. In lieu of the Duties of Customs now chargeable on the Articles next mentioned, imported into *Great Britain* and *Ireland*, the following Duties of Customs shall, on and after the Seventh Day of *March* One thousand eight hundred and sixty, be charged; that is to say,

In lieu of Duties now charged on Articles herein named, the reduced Duties to be charged on and after March 7, 1860.

		£	s.	d.
Plate of Gold	the oz. Troy	0	17	0
——— Silver, Gilt or Ungilt	the oz. Troy	0	1	6
Powder; viz.				
Hair Powder	the Cwt.	0	0	4½
Perfumed	the Cwt.	0	0	4½
Vermicelli and Maccaroni	the Cwt.	0	0	4½
Currants	the Cwt.	0	7	0
Figs	the Cwt.	0	7	0
Fig Cake	the Cwt.	0	7	0
Raisins	the Cwt.	0	7	0

XI. The Duties of Customs now charged on the Articles next mentioned shall continue to be levied and charged, on and after the First Day of *April* One thousand eight hundred and sixty until the First Day of *July* One thousand eight hundred and sixty-one, on Importation into *Great Britain* and *Ireland*; that is to say,

Duties now charged on Tea, Sugar, &c., continued until 1st July 1861.

		£	s.	d.
Tea (without any Allowance for Draft)	the lb.	0	1	5
Cherries, dried	the lb.	0	0	2
Comfits, dry	the lb.	0	0	2
Confectionery	the lb.	0	0	2
Ginger, preserved	the lb.	0	0	2
Marmalade	the lb.	0	0	2
Plums, preserved in Sugar	the lb.	0	0	2
Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated	the lb.	0	0	2
Sugar; 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 Muscavado 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

The following Drawbacks shall be allowed on Exportation to Foreign Parts, or on Removal to the *Isle of Man* for Consumption there, of the several Descriptions of Refined Sugar herein-after mentioned, on and after the First Day of *April* One thousand eight hundred and sixty until the First Day of *July* One thousand eight hundred and sixty-one; that is to say,

	£	s.	d.
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

	£	s.	d.
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

Duties on Timber and Wood.

XII. In lieu of the Duties of Customs now chargeable on Wood and Timber, as denominated in the Table A. to the "Tariff Act, 1855," Foreign and Colonial, on Importation into *Great Britain* and *Ireland*, the following Duties of Customs shall, on and after the Eighth *March* One thousand eight hundred and sixty, be charged; that is to say,

	£	s.	d.
Wood and Timber, hewn, and Lathwood - - - - the Load	0	1	0
Sawn or split, planed or dressed - - - - the Load	0	2	0
Firewood, not exceeding 3 Feet in Length - - the Load	0	1	0

The following Duties of Customs shall be charged on and after the Eighth of *March* One thousand eight hundred and sixty, on the Goods under mentioned, on Importation into *Great Britain* and *Ireland*; that is to say,

	£	s.	d.
Teak and Wood for Shipbuilding Purposes - - - the Load	0	1	0
Mahogany, Hard Wood, or Furniture Woods; viz. Box Wood, Beef Wood, Cedar, Ebony, King Wood, Lignum Vitæ, Maple, New Zealand Wood, Olive Wood, Purple Wood, Rose Wood, Satin Wood, Santa Maria Wood, Speckled Wood, Sweet Wood, Tulip Wood, Walnut Wood, Zebra Wood, Furniture Wood unenumerated, not being Ash, Beech, Birch, Elm, Oak, and Wainscot the Ton	0	1	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

Drawback on Wood Goods.

The following Drawbacks shall, from and after the Eighth Day of *March* One thousand eight hundred and sixty, be allowed on Exportation to Foreign Parts of the several Descriptions of Wood and Timber, whether Foreign or Colonial, herein-after mentioned; that is to say,

	£	s.	d.
Wood and Timber, hewn, and Lathwood - - - the Load	0	1	0
Sawn or split, planed or dressed - - - - the Load	0	2	0
Teak and Wood for Shipbuilding Purposes - - - the Load	0	1	0
Mahogany, Hard Wood, or Furniture Woods - - - the Ton	0	1	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

Provided that no such Drawback shall be allowed unless the Person claiming the same shall make and subscribe a Declaration that the Goods in respect of which he claims such Drawback are of Foreign or Colonial Produce, as the Case may be.

XIII. The

XIII. The Duty on Timber and Wood Goods shall be paid on the First Importation thereof, and no such Goods shall be warehoused under the Laws in force for the warehousing of Goods in Warehouses approved for the warehousing of Goods without Payment of Duty on the First Entry thereof, either for Home Consumption, Exportation, or otherwise. Duties on Timber to be paid on First Importation.

XIV. On and after the Twenty-first Day of *March* One thousand eight hundred and sixty there shall be charged upon all Ships, Foreign-built, of Wood, and upon all 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*, the Duties of Customs following; that is to say, Duty on Ships.

	s.	*d.*
For every Ton of the gross Registered Tonnage of such Ships, without any Deduction in respect of Engine Room or otherwise - - - -	1	0

XV. Upon Goods deposited in any Warehouse for the Security of Duties of Customs and in addition to such Duties of Customs, or any other Charges payable thereon, there shall be paid at the Time of Delivery from the Warehouse for Home Consumption the Rates following; that is to say, Rates payable on Delivery of Goods from Warehouse for Home Consumption.

For every 100*l.* of Customs Duty payable on the Goods.

	£	*s.*	*d.*
Upon such Goods, not being Tobacco or Sugar, as shall not have been removed under Bond from any such Warehouse in any Port or Place to any other Warehouse in any other Port or Place - - - - -	0	5	0
Upon such Goods, not being Tobacco or Sugar, as shall have been so removed under Bond - - - - - - - - -	0	10	0
Upon Tobacco which shall not have been so removed under Bond - -	0	2	6
Upon Tobacco which shall have been so removed under Bond - - -	0	5	0
Upon Sugar which shall not have been so removed under Bond - -	0	5	0
Upon Sugar which shall have been so removed under Bond - - -	0	10	0

Provided that the extra Rates above charged upon any Goods which shall have been removed under Bond shall not apply to Removals under Bond to Warehouses in Ports or Places which now possess the Privilege of bonding.

XVI. 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; that is to say, Rates on Imports as herein stated.

	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
And there shall be charged upon every Customs Bill of Lading, on the Exportation of any Goods from Great Britain and Ireland - - - -	1	6

XVII. The Term Unit of Entry shall mean the Number of Packages or Animals or Quantity of Goods made chargeable with the Rate of One Penny in manner herein-after provided. Definition of Unit of Entry.

XVIII. It shall be lawful for the Lords of the Treasury or the Commissioners of Customs to fix or adjust the Number or Quantity of Goods which shall constitute the Unit of Entry chargeable with the Rate of One Penny, having regard to the Value of the Goods, and from Time to Time to alter and vary the same as they may see fit, so that the said Rate of One Penny shall exceed as little as may be in their Judgment Five Shillings for every Hundred Pounds Sterling upon the lowest ordinary Value of the Article to which such Charge attaches. Power to adjust Unit of Entry.

XIX. The

Rates to be paid by Stamps.

XIX. The Rates of One Penny *per* Unit of Entry on Goods imported into *Great Britain* and *Ireland* imposed by this Act shall be paid or denoted by adhesive Stamps provided in pursuance of this Act; and every Person liable to pay such Rates or Charges shall affix the proper Stamp or Stamps, representing the Amount required for that Purpose, to such Document or Documents, at such Time or Times and in such Manner, and shall present the same to such Officer of Customs, as the Commissioners of Customs shall at any Time and from Time to Time order or direct; and no such Document shall be received or acted upon by the proper Officer of Customs for the Purpose for which the same is intended if the Stamp or Stamps affixed thereto shall be of less Value or Amount than the Rates due and payable in respect of the Goods or Packages comprised in such Document, nor unless the same shall be the proper Stamp or Stamps applicable to such Document, and be clear and unobliterated, and not have been used before.

Particulars of Free Goods Inwards.

XX. The Importer of any Goods liable to the Rate of One Penny *per* Unit of Entry, but free of Duties of Customs upon Importation thereof, shall at the Time of Entry, or before Delivery of such Goods, furnish Particulars according to the Description of the Goods imported and other Characters and Circumstances set forth in respect of such Goods in the Tariff to this or any other Act relating to the Customs in force for the Time being, or in the event of any Alteration in the Mode of describing such Goods or any of them being directed by the Lords of the Treasury, then as to such Goods according to such Alteration or Direction, and shall make and subscribe a Declaration at the Foot thereof of the Truth of such Particulars; and the same may be written upon the Entry or other Document to which the Stamps representing the Sum payable in respect of such Unit of Entry are affixed at the Time of presenting the same, or in case of Entry by Bill of Sight, or by imperfect Entry for the Purpose of clearing the Ship, then on the perfect Entry at the Time of perfecting such Entry, and in the latter Cases the One Penny *per* Unit of Entry shall be paid on the perfecting of such Entry before the Delivery of the Goods; and if such Particulars shall be untrue the Person making such Declaration shall forfeit and pay a Penalty of Forty Shillings.

Construction of the Term "Bill of Lading."

XXI. The Term "Bill of Lading" shall be construed to mean and include any Bill of Lading or other Instrument equivalent thereto or used in the Place thereof, on the Consignment or forwarding of any Goods to Foreign Parts, or which shall or may be used by any Shipper, Carrier, Forwarder, or Consignee, Broker, or other Person as and for or to serve the Purpose of a Bill of Lading on the Exportation of Goods, whether shipped direct from the Port of Shipment or forwarded by Railway, Canal, or other Mode of Transit or Carriage, to any Port or Place for Shipment, and also to mean and include the Shipping Bill now required under "The Customs Consolidation Act, 1853," if the Commissioners of Customs shall order and direct that the same shall be used and accepted in *London*, or at any other Port or Place, as and for the Bill of Lading required by this Act; and the Customs Bill of Lading shall be a Counterpart of such Bill of Lading or other Instrument as aforesaid, except where the Shipping Bill shall be used and accepted as aforesaid as and for the Bill of Lading, in which Case such Shipping Bill shall be the Customs Bill of Lading, and shall contain the Name and Address of the Exporter of the Goods therein mentioned, or his Agent, and an accurate Specification of the Marks, Numbers, Description, Quantity, and Value of the Goods comprised therein, showing separately those which are of *British* Manufacture and those which are Foreign, imported free of Duty, or on which all Duties have been paid, and are not to be drawn back, shall be endorsed on such Counterpart or annexed thereto, or be included in such Shipping Bill where the same shall be used and accepted as aforesaid; and shall, when received by the proper Officer of Customs, be deemed to be the Entry Outwards, so far as relates to any Goods comprised therein in respect whereof no Bond is required on the Exportation thereof; and no such Bill of Lading or other Instrument as aforesaid in respect of any Goods exported shall be valid if it contain or include the Goods of more than One Consignor, nor if the Goods be for Delivery from such Consignor to more than One Person or Firm under the Consignment thereby made; and every Person who shall make, sign, or utter any Bill of Lading or other Instrument as aforesaid contrary hereto

Bill of Lading to be deemed the Entry Outwards of Free Goods, but not to include more than One Consignment.

hereto shall be deemed to have evaded the Stamp Duty on each separate Consignment mentioned therein, and shall forfeit and pay a Penalty of Five Pounds, in addition to treble the Amount of Stamp Duty so evaded. Penalty.

XXII. The "Customs Bills of Lading," not being in the Form of a Shipping Bill, relating to the Goods exported by any Ship, together with the Specification herein-before required to be endorsed thereon or annexed thereto, shall either before or within Twenty-four Hours after the final Clearance of such Ship be delivered by the Exporter of such Goods or his Agent to the proper Officer of Customs, with a Declaration subscribed by him that such Specification is true, except where it shall be found more convenient to the Exporter of the Goods to postpone the Endorsement or Delivery of such Specification, in which Case he shall by himself or his Agent, either before or within such Twenty-four Hours, deliver to the proper Officer of Customs the "Customs Bills of Lading," and shall within Six Days thereafter deliver to the proper Officer of Customs separately the Specification of the Goods contained in such "Customs Bill of Lading," with the like Declaration of the Truth thereof; provided that where the Shipping Bill shall be used and accepted as and for the Customs Bill of Lading, the same shall be delivered prior to the Shipment of the Goods, and shall contain all the Particulars required to be given in the Endorsement on the Bill of Lading or Specification herein-before referred to, unless it shall be found more convenient to postpone the Delivery of such Particulars, in which Case the Shipping Bill shall not be required to contain more than the Marks and Numbers, and Number of the Packages and general Denomination of the Goods, with the Name and Address of the Exporter or his Agent; but in such Case the Specification herein-before required shall be delivered within Six Days after the final Clearance of the Ship, as in the Case of Postponement of Specification, and with the like Declaration of the Truth thereof; and it shall be lawful for the proper Officer of Customs to call for the Invoice, Bills of Lading, Bills of Parcels, and such other Documents as relate to the Goods as he may think necessary to test the Accuracy of such Specification, and every Person in whose Hands the same may be shall produce the same when so required; and if such Exporter or his Agent, or other Person, shall fail to comply with such of the foregoing Requirements as respectively relate to him, he shall forfeit and pay for every such Offence a Penalty of Forty Shillings: Provided also, that these Requirements shall not apply to any Cargoes or Parts of Cargoes which shall have been shipped under the Regulations in force prior to the passing of this Act: Provided also, that it shall be lawful for the Commissioners of Customs to extend the Time or Times within which the Customs Bill of Lading, with or without the Specification endorsed thereon or annexed thereto, or the Specification separately, at any Port or Place as they may see fit, shall or may be delivered to the proper Officer of Customs.

Bills of Lading to be delivered within Time prescribed.

Penalty on failing to comply with foregoing Requirements.

XXIII. When any Goods are delivered by any Exporter or his Agent to any Carrier or Forwarder, for the Purpose of being conveyed by Railway, Canal, or other Mode of inland Carriage or Transit, to and to be exported from any Port of Shipment, by or for such Carrier or Forwarder, such Exporter or his Agent shall in all Cases where a Shipping Bill is now required by Law prepare and sign, adding thereto his Address, Place of Abode or Business, and deliver to such Carrier or Forwarder, the Customs Bill of Lading or Shipping Bill as required by this Act on the Exportation of Goods, and such Carrier or Forwarder shall obtain the Signature of the Master of such Ship to such Bill of Lading, and shall, either before or within Twenty-four Hours after the final Clearance of such Ship, deliver such Bill of Lading to the proper Officer of Customs at the Port of Shipment; and if such Customs Bill of Lading shall not at the Time of the Delivery thereof to such proper Officer be endorsed with the Specification by this Act required on the Exportation of Goods, the Exporter or his Agent shall, within Six Days after the final Clearance of the exporting Ship, transmit to the proper Officer of Customs of the Export Department at the Port of Shipment the separate Specification by this Act required in Cases where the Exporter or his Agent postpones the Endorsement upon or Delivery of such Specification, with the Customs Bill of Lading; and every Exporter, Agent, Carrier, Forwarder, or Broker who shall fail to comply with such of the Requirements hereby made as relate to him or them respectively shall

Bills of Lading, &c., relating to Goods conveyed by Forwarders.

Penalty on Exporter, &c. failing to com-

ply with Requirements hereby made.

shall forfeit and pay a Penalty of Forty Shillings; and every such Carrier or Forwarder who shall convey any Goods to any Port of Shipment, to be there shipped and exported by or for him, without such Customs Bill of Lading in respect thereof, shall forfeit and pay for every such Offence the Sum of Forty Shillings.

Meaning of the Terms "Carrier or Forwarder" and "Goods" as used in this Act.

XXIV. The Term "Carrier or Forwarder" shall be understood to mean and apply to any public Carrier or other Person undertaking the Through-Carriage by Land and Sea of any Goods to Foreign Parts, or the Carriage of any Goods to any Port or Place of Shipment, to be there shipped and exported to Foreign Parts by or for him; and the Term "Goods" as used in this Act shall be understood to mean Goods, Wares, and Merchandise exported in the Way of Trade, and shall not apply to small Parcels or other Articles in respect of which Shipping Bills have not been required under the Customs Laws prior to the passing of this Act.

Penalty on Exporter, &c. shipping without Bill of Lading.

XXV. If any Exporter, Shipper, or other Person shall have shipped or caused to be shipped for Exportation to Parts beyond the Seas any Goods for which the Customs Bill of Lading shall not have been delivered within the Time specified by this Act after the final Clearance of the exporting Ship to the proper Officer of Customs, or for which the Shipping Bill, where the same shall be used and accepted as aforesaid as and for the Customs Bill of Lading, shall not have been so delivered prior to the Shipment of the Goods, such Exporter, Shipper, or other Person so offending shall forfeit and pay a Penalty of Twenty Pounds.

Master or Owner to deliver a Manifest of Goods shipped.

XXVI. The Master or Owner of every Ship in which any Goods shall be shipped for Exportation shall by himself or his Agent, within Six Days after the final Clearance Outwards of such Ship, deliver to the proper Officer of Customs a Manifest of all the Goods so shipped, containing the Marks and Numbers and the Number and Description of the Packages distinguishing each Consignment, and furnishing the Names of the respective Consignors and the Number of Consignees according to the Sets of Bills of Lading relating to such Consignments; and the Person delivering such Manifest as herein-before required shall make and subscribe a Declaration at the Foot thereof that such Manifest contains a true Account of all the Goods exported in such Ship in accordance with the Requirements of this Act; and if he shall fail to deliver such Manifest within the Time hereby required, or to make and subscribe such Declaration at the Foot thereof, he shall forfeit and pay a Penalty of Twenty Pounds; but if the whole of the Bills of Lading relating to the Goods exported in any Ship, and duly signed by the Master or his Agent, shall be delivered by him to the proper Officer of Customs either at or within Twenty-four Hours after the final Clearance Outwards of such Ship, with a Declaration that they represent, to the best of his Knowledge and Belief, the whole of the Cargo exported in such Ship, the Delivery of the Manifest may be dispensed with; or in case such Manifest, if delivered, shall contain all the Information required to be given in the endorsed or separate Specification herein-before prescribed, with a Declaration at the Foot thereof, subscribed by the Master or his Agent that the same is true, such Manifest shall be accepted and taken by the proper Officer of the Customs in lieu of such Specification.

Customs Bill of Lading, &c. Evidence.

XXVII. In case the Customs Bill of Lading, the Endorsements thereon, Shipping Bill, Specifications relating thereto, or Manifests herein-before referred to, be required to be used as Evidence in any Court of Law, or in any Proceedings before Justices as to the Transactions to which they refer, Copies thereof, certified by the proper Officer of Customs, shall be admissible for that Purpose without Production of the Original; and any Person interested therein requiring Inspection or certified Copies thereof shall pay to such Officer the following Fees; that is to say, for every such Inspection the Sum of One Shilling, and for every certified Copy not exceeding One thousand and eighty Words and Figures the Sum of Two Shillings and Sixpence, and the like Sum for every additional One thousand and eighty Words and Figures; and such Fees shall be carried to Account with the Commissioners of Customs as Monies, not Duties.

XXVIII. The

XXVIII. The Payment of the Duty of One Shilling and Sixpence imposed by this Act upon every Customs Bill of Lading shall be denoted by an adhesive Stamp affixed thereto, of the Value of One Shilling and Sixpence, and for that Purpose such Stamps only as are provided and issued in pursuance of this Act shall be used, and shall be clear, unobliterated, and not have been used before. Payment of Duty on Customs Bill of Lading to be by an adhesive Stamp.

XXIX. No "Customs Bill of Lading" shall be valid without a Stamp of the Value of One Shilling and Sixpence thereon, nor shall any other Bill of Lading be valid without the Stamp of Sixpence thereon already imposed by Law; and any Person signing or using any Customs Bill of Lading or other Bill of Lading without the proper Stamp thereon shall forfeit and pay the Sum of Forty Shillings for every such Offence: Provided always, that the Forfeiture and Payment of the Penalty hereby imposed shall not exempt the Party liable thereto from any Penalties imposed by or for any Breach of the Laws in force relating to Stamps and Taxes involved therein. No Customs Bill of Lading to be valid if not stamped.

XXX. In any Suit, Information, Complaint, or other Proceeding for the Recovery of any Penalty to which the Exporter or his Agent shall have rendered himself liable by the Non-delivery or Non-transmission to the proper Officer of the Port of Shipment within the Time prescribed, of the Specification herein-before required, either by due Endorsement thereof on the Customs Bill of Lading, or by separate Specification, the Averment that such Specification has not been duly endorsed on such Bill of Lading, or that such separate Specification, as the Case may be, has not been delivered to the proper Officer at the Port of Shipment, shall be sufficient, without other Proof of such Fact; provided that the Customs Bill of Lading, signed by such Exporter or his Agent, with a Certificate thereon under the Hand of such proper Officer, that such Specification had not been delivered to him within the Time prescribed for that Purpose, shall be produced to the Court or Justice before whom such Information or Proceeding may be had, by any Officer of Customs or Inland Revenue, or other Person duly authorized by the Commissioners of Customs to sue for said Penalty, and it shall not be necessary to adduce any Proof of the Handwriting of such Exporter or his Agent to such Bill of Lading, or of the Handwriting of such proper Officer to such Certificate, or of the Fact that he is the proper Officer, unless the Defendant in any such Case shall prove to the contrary. Averments in Informations, &c.

XXXI. It shall be lawful for the Lords of the Treasury, by Warrant under their Hands, to order and direct the Commissioners of Inland Revenue from Time to Time to provide proper and sufficient Dies or other Implements for expressing and denoting the Rates or Duties which shall be directed by any such Warrant as aforesaid, and to give any other Orders and make any other Regulations relative thereto they may consider expedient. Stamps to be provided by Inland Revenue.

XXXII. The Rates or Duties which shall be expressed or denoted by any such Dies as aforesaid shall be denominated and deemed to be Stamp Duties, and shall be under the Care and Management of the Commissioners of Inland Revenue for the Time being; and all the Powers, Provisions, Clauses, Regulations, Directions, Allowances, Fines, Forfeitures, Pains, and Penalties contained in or imposed by the several Acts now in force relating to Stamp Duties (so far as the same may be applicable) shall be of full Force and Effect with respect to the Stamps to be provided under or by virtue of this Act, and to the Paper on which the same shall be impressed or to which the same shall be affixed, and shall be observed, applied, enforced, and put in execution for the raising, levying, collecting, and securing of the Rates or Duties denoted thereby, and for preventing, detecting, and punishing all Frauds, Forgeries, and other Offences relating thereto, as fully and effectually, to all Intents and Purposes, as if such Powers, Provisions, Clauses, Regulations, and Directions, Allowances, Fines, Forfeitures, Pains, and Penalties had been herein repeated and specially enacted with reference to the said last-mentioned Stamps and Rates or Duties respectively: Provided always, that, except as herein-after is mentioned, no Allowance for Poundage or otherwise shall be granted to any Person in respect of any Stamps required by this Act, other than to Distributors of Stamps or other Persons appointed for that Purpose by the Commissioners of Inland Revenue Rates to be deemed Stamp Duties.

or Customs, or Persons licensed to deal in Stamps under the Provisions of the Third and Fourth *William* the Fourth, Chapter Ninety-seven.

Customs Stamp Distributors to be appointed.

XXXIII. The Commissioners of Customs may appoint any Officers, Clerks, or other Persons in the Service of the Customs to act as Distributors of the Stamps required under this Act, subject to such Regulations and Directions as the said Commissioners shall see fit, and no such Officers, Clerks, or other Persons shall be required to take out any Licence to deal in or sell or distribute such Stamps.

Inland Revenue to account with Customs or the Proceeds arising from Stamp Duties.

XXXIV. The Commissioners of Stamps and Taxes shall cause a separate Account to be kept of the Stamp Duties arising under this Act, and shall direct their Receiver General to pay over, from Time to Time, when required by the Commissioners of Customs, the Proceeds arising from the said Stamp Duties, after deducting therefrom the Costs and Expenses incurred by them in the Management and Distribution of such Stamps, or otherwise incident thereto, to the Account of the Public Monies of the Receiver General of Her Majesty's Customs at the Bank of *England;* and all such Sums of Money which shall be so paid over shall be applied and dealt with, under the Direction of the Commissioners of Customs, in the same Manner as Monies accruing from Duties of Customs paid over to such Account of the Receiver General of Customs under the Laws and Regulations relating to the Customs.

Allowance for Stamps spoiled, &c.

XXXV. The Commissioners of Customs may from Time to Time make Regulations for the Allowance of such of the Stamps issued under the Provisions of this Act as may have been spoiled or rendered useless or unfit for the Purpose intended, or for which the Owner may have no Use, or which through Mistake or Inadvertence may have been improperly or unnecessarily used, or where the Rates or Duties represented thereby have been paid in Error or remitted, and such Allowance shall be made either by giving other Stamps in lieu of the Stamps so allowed for, or by repaying the Amount or Value to the Owner thereof.

Where Contracts entered into before 10th February 1860 Deduction to be made in respect of Duty.

XXXVI. 'And whereas Contracts may have been made before the said Tenth Day of '*February* One thousand eight hundred and sixty for the Delivery free of Duty after that 'Day of Goods or Commodities the Duties of Customs on which are hereby lowered or 'repealed:' Be it therefore enacted, That any Person who shall or may, before the said Tenth Day of *February* One thousand eight hundred and sixty, have made or entered into any such Contract or Agreement as the Purchaser or Consignee of such Goods or Commodities, may and is hereby authorized and empowered to deduct from the Sum payable by him under such Contract or Agreement the Amount of the Duties which, if this Act had not passed, would have been payable in respect of such Goods or Commodities, and he shall not be liable to pay or be sued in respect of such Deduction.

Commencement of Act.

XXXVII. This Act shall come into operation at the Expiration of Six Days from the Day of the passing thereof, except as otherwise provided therein; and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Customs Tariff Amendment Act, 1860."

Short Title.