Number in Street.	Description of Property.	Owners or reputed Owners.	Lessees, or reputed Lessees.	Occupiers.
		Downing Street.		
—	Public Street - -	The Commissioners for paving and improving the Parishes of St. Margaret and St. John Westminster, the Chelsea Waterworks Company, the Equitable Gas Company, the Chartered Gas Company, the London Gas Company.	- - - -	The Public.
15 16	The Foreign Office	The Crown - -	- - - -	The Crown.
—	Vacant Ground -			
		Saint James's Park, South Parade.		
—	Vacant Ground -	The Crown - -	- - - -	The Commissioners of Metropolitan Police.
21	Dwelling House and Yard.		Henry Wood, Kenneth Macaulay.	Kenneth Macaulay.
20	Dwelling House and Yard.		William Pulteney Scott, Isambard Kingdom Brunel.	Isambard Kingdom Brunel, Joseph Bennett.
19	Dwelling House and Yard.		Elizabeth Morice, Peter Brophy.	Peter Brophy.

SCHEDULE No. 4.

I, Daniel Norton, of Old Broad Street, Surveyor, having been appointed by John Clutton and James Pennethorne to value the Hereditaments respectively comprised in the First and Second Schedules to this my Award annexed, do ascertain and determine that the Value of the Hereditaments comprised in the First Schedule is One hundred and twenty thousand six hundred Pounds, and that the Value of the Hereditaments comprised in the said Second Schedule is One hundred and twenty-three thousand two hundred Pounds. As witness my Hand this Twelfth Day of July One thousand eight hundred and fifty-five.

(Signed) D. NORTON,
62, Old Broad Street

CAP. XCVI.

An Act to consolidate certain Acts, and otherwise amend the Laws of the Customs, and an Act to regulate the Office of the Receipt of Her Majesty's Exchequer at *Westminster*. [14th *August* 1855.]

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. All

Customs Duties, &c. payable to Exchequer Account of Bank of England to be received under such Regulations as the Treasury shall prescribe. 4 & 5 W. 4. c. 15.

I. All Customs Duties and other Public Moneys payable to the Exchequer Account at the Bank of *England* shall be received to the Credit of such Account by the Governor and Company of the said Bank, under such Regulations and Directions as the Commissioners of Her Majesty's Treasury shall from Time to Time prescribe; and the Specifications or Statements of Particulars required, by an Act passed in the Fourth Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to regulate the Office of the Receipt of His Majesty's Exchequer at* Westminster, to be delivered to the Cashier or other Officer of the Bank of *England* by the Person paying in any such Money, shall be required only in such Cases, and shall be signed and issued by such Person as the said Commissioners shall from Time to Time direct; and the Acquittances for all Payments made to the Account of the Exchequer at the Bank of *England* shall be made out in such Form and under such Regulations as shall be prescribed by the said Commissioners; and such Acquittances shall have in all respects the same Force and Validity in Law as the Acquittances heretofore given by the Comptroller of the Exchequer by virtue of the Ninth Section of the said recited Act of the Fourth Year of the Reign of King *William* the Fourth, Chapter Fifteen; and the several Orders, Rules, and Regulations which may be issued under the Authority of this Act by the said Commissioners of Her Majesty's Treasury, as relating to such Specifications and Acquittances as aforesaid, shall be laid before both Houses of Parliament within Six Weeks after the Issue of such Orders, Rules, and Regulations, if Parliament shall be sitting, or if not sitting, then within Six Weeks next immediately after the re-assembling of Parliament.

Importation of Tobacco in Packages less than 80 lbs. prohibited.

II. Tobacco, Cigars, and Snuff are hereby prohibited to be imported into the United Kingdom, unless in whole and complete Packages, each containing not less than Eighty Pounds net Weight of such Tobacco, Cigars, or Snuff, and unless in Ships of not less than One hundred and twenty Tons Burden, and unless into such Ports as are or may be approved by the Commissioners of Customs for the Importation and Warehousing of Tobacco; and any Tobacco, Cigars, or Snuff imported into the United Kingdom contrary hereto shall be subject to the Provisions contained in the Forty-fourth Section of "The Customs Consolidation Act, 1853," in the same Manner as if this Prohibition had been originally enacted in the Table of Prohibitions and Restrictions to the said Section, of which it is hereby declared to form a Part.

Goods not reported may be detained till Requisites complied with.

III. Goods not duly reported may be detained by any Officer or Officers of Customs until the same are so reported, and the Cause of the Omission explained to the Satisfaction of the Commissioners of Customs, who may thereupon restore the same on such Terms as they may deem proper; and such Goods may in the meantime, should the said Commissioners deem necessary, be removed to the Queen's Warehouse.

Time for perfecting Entries by Bills of Sight may be extended.

IV. The Time prescribed by the Sixty-fourth Section of "The Customs Consolidation Act, 1853," for perfecting Entries by Bill of Sight, may be extended at the Discretion of the Commissioners of Customs.

Commissioners of Customs may permit special Entries

V. The Commissioners of Customs may permit the Entries of Goods in such Form and Manner and on such Conditions as they may direct to meet the Exigencies of any Case to which the general Laws and Regulations may not be strictly applicable.

Goods not worth the Duty, &c. in the Queen's Warehouse may be destroyed.

VI. All Goods not being of a perishable Nature deposited in the Queen's Warehouse, and not cleared within Three Months, and all Goods of a perishable Nature so deposited and not cleared forthwith, may, in case the same cannot be sold for a Sum sufficient to pay the Duties and Charges if offered for Sale for Home Consumption, or the Charges if offered for Sale for Exportation, be destroyed by Direction of the Commissioners of Customs.

Combustibles not to be deposited in Queen's Warehouse.

VII. No Goods of a combustible or inflammable Nature shall be brought into or deposited in the Queen's Warehouse, unless with the Sanction of the Commissioners of Customs; and if any such Goods shall be landed by the Officers of Customs under the Seventy-fourth Section of "The Customs Consolidation Act, 1853," the same may be deposited in any Place that such Officers may deem fit, and whilst so deposited the same shall be deemed to be in the Queen's Warehouse, and be liable to be dealt with, at the Expiration of Fourteen Days, in the same Manner as Goods of a perishable Nature actually deposited in the Queen's

Warehouse, unless duly cleared or warehoused in some approved Warehouse in the meantime; and such Goods shall be chargeable with such Expenses for securing, watching, and guarding the same until sold, cleared, or warehoused as aforesaid, as the Commissioners shall see fit, and neither the said Commissioners nor their Officers shall be liable to make good any Damage which such Goods may sustain by reason or during the Time of their being so deposited and dealt with as aforesaid.

Power to dispense with the re-weighing &c. of Goods on quinquennial re-warehousing, in certain Cases.

VIII. On the re-warehousing in the Name of the Proprietor of Goods, either by himself or by the Warehouse-keeper, after the Expiration of Five Years from the last preceding warehousing or re-warehousing thereof under Sections One hundred and three and One hundred and four of "The Customs Consolidation Act, 1853," the Commissioners of Customs may (first being satisfied that the same are in the Warehouse, that the Packages are entire, and that there is no Ground to suspect that there is any undue Deficiency therein) dispense with the re-weighing, re-gauging, or re-measuring, and strict Examination thereof, if they be such as are liable on Delivery to the Payment of Duty according to the landing Weight, Measure, or Quantity thereof, and also at the Request of the Warehouse-keeper or Proprietor of the Warehouse may (first being satisfied as aforesaid) dispense with the re-weighing, re-gauging, re-measuring, or strict Examination on such re-warehousing as aforesaid of Goods being Wines or other Goods the Duties whereon are payable at the Delivery, Weight, Measure, or Quantity, and which may be liable to Injury by such re-weighing, re-gauging, re-measuring, or strict Examination; but in either of these Cases the Warehouse-keeper or Proprietor of such Warehouse shall be liable at the Time of Delivery of such Goods to pay the Duties due on any Deficiency therein not allowed by Law which may then be found to exist, instead of being called upon to make good any Deficiencies which might have been found to exist had such re-weighing, re-gauging, re-measuring, or Examination been resorted to at the Time of such re-warehousing.

Goods not to be shipped except on proper Days and Places, nor until Entry and Clearance.

Searcher may open Packages and examine Goods.

IX. No Goods shall be shipped, put off, or water-borne to be shipped for Exportation from any Port or Place in the United Kingdom, except on Days not being *Sundays* or Holidays, nor from any Place except some Legal Quay, Wharf, or other Place duly appointed for such Purpose, nor without the Presence or Authority of the proper Officer of Customs, nor before due Entry Outwards of such Ship and due Entry of such Goods, nor before such Goods shall have been duly cleared for Shipment; and any Goods shipped, put off, or water-borne to be shipped contrary hereto shall be forfeited; and it shall be lawful for the Searcher to open or cause to be opened and to examine all Goods shipped or brought for Shipment at any Place in the United Kingdom, and the opening for that Purpose of Packages containing Goods upon which any Drawback of Customs or Inland Revenue is claimed, and the weighing, repacking, landing (when water-borne), and the shipping thereof shall be done by or at the Expense of the Exporter.

Penalty on failing to deliver Shipping Bill.

X. Any Exporter of Goods who shall fail, either by himself or his Agent, to deliver to the Searcher a Shipping Bill, with Duplicates thereof, of the Goods exported by him as prescribed by the One hundred and twenty-fifth Section of "The Customs Consolidation Act, 1853," shall forfeit the Sum of Twenty Pounds.

Penalty on departing not cleared.

XI. If any Ship having Cargo on board shall depart from any Port without being duly cleared, the Master shall forfeit the Sum of One hundred Pounds.

As to Exportation of British and Irish Spirits to Isle of Man, &c.

XII. *British* or *Irish* Spirits may be exported from *Great Britain* or *Ireland* to Parts beyond the Seas or be removed to the *Isle of Man* in Casks of the Content of Ten Gallons each at the least, but no *British* or *Irish* Spirits shall be removed or exported from the *Isle of Man* to any other Part of the United Kingdom, under pain of Forfeiture thereof.

Foreign Ships in the Coasting Trade to be subject to the same Rules as British Ships.

XIII. Every Foreign Ship employed in carrying Goods or Passengers Coastwise from one Part of the United Kingdom to another, or from the Islands of *Guernsey, Jersey, Alderney, Sark,* or *Man* to the United Kingdom, or from the United Kingdom to any of the said Islands, or from any of the said Islands to any other of them, or from any Part of any one of the said Islands to any other Part of the same, shall be subject, as to Stores for the Use of the Crew and in all other respects, to the same Laws, Rules, and Regulations to which *British* Ships when so employed are now subject.

XIV. No

Foreign Ships employed in the Coasting Trade not to be subject to higher Rates than British Ships.

XIV. No Foreign Ship employed in the Coasting Trade as aforesaid, nor any Goods carried in any such Ship, shall, during the Time such Ship is so employed, be subject to any higher or other Rate of Dock, Pier, Harbour, Light, Pilotage, Tonnage, or other Dues, Duties, Tolls, Rates, or other Charges whatsoever, or to any other Rules as to the Employment of Pilots, or any other Rules or Restrictions whatsoever, than *British* Ships employed in like Manner or Goods carried in such Ships, any Law, Charter, special Privilege, or Grant to the contrary notwithstanding; nor shall any Body Corporate or Person having or claiming any Right or Title to any such higher or other Rates, Dues, Duties, Tolls, or other Charges as aforesaid be entitled to any Compensation in respect thereof under any Law or Statute relating thereto, or otherwise howsoever.

Her Majesty may exercise such Powers as conferred by 16 & 17 Vict. c. 107. ss 324, 325, and 326.

XV. It shall be lawful for Her Majesty to exercise in respect of Foreign Ships employed in the Coasting Trade as aforesaid, and of Goods carried Coastwise in such Ships, such or the like Powers as are conferred on Her Majesty by the Three hundred and twenty-fourth, Three hundred and twenty-fifth, and Three hundred and twenty-sixth Sections of the said Customs Consolidation Act, 1853, in respect of Foreign Ships employed in the Over-sea Trade, and of Goods exported or imported in such Ships.

Powers of Commissioners of Customs as to Colonies extended to Governors, &c.

XVI. The Powers and Authorities now vested in the Commissioners of Customs with regard to any Act or Thing relating to the Customs or to Trade or Navigation in any of the *British* Possessions abroad shall, from and after the passing of this Act, be vested in the Governor, Lieutenant Governor, or other Person administering the Government in any such Possession, and every Act required by any Law to be done by or with any particular Officer or at any particular Place, if done by or with any such Officer or at any Place appointed or nominated by such Governor, Lieutenant Governor, or other Person so administering such Government, shall be deemed to have been done by or with such particular Officer or at such particular Place, as the Case may be, and as required by Law; and all Commissions, Deputations, and Appointments granted to any Officers of Customs in force at the Commencement of this Act shall have the same Force and Effect to all Intents and Purposes as if the same had been granted or made in the first instance by such Governor, Lieutenant Governor, or Person so administering the Government of any such Possession; and all Bonds or other Securities which shall have been given by or for any such Officers and their respective Securities for good Conduct or otherwise shall remain in force, and shall and may be enforced and put in suit at the instance of or by Directions of any such Governor, Lieutenant Governor, or Person administering the Government of any such Possession.

The Bay Islands to be placed on the same Footing as the Bermudas.

XVII. The Islands in the *Bay of Honduras* called the *Bay Islands* shall be deemed and taken to be excepted or excluded from the Operation of the One hundred and fifty-ninth Section of the "Customs Consolidation Act, 1853," to the same Extent as the *Bahamas* or *Bermuda* Islands are thereby excepted or excluded.

Provision as to Importation of Tobacco, &c. into Channel Islands.

XVIII. No Tobacco, Cigars, or Snuff shall be imported into the Channel Islands, nor be carried from any one of the said Islands to another of them, or from one Part of any of the said Islands to another Part of the same, unless in Ships of not less Burden than Fifty Tons, except from the United Kingdom in Ships of not less than Forty Tons Burden regularly trading from thence to those Islands, nor unless in Packages each containing not less than Eighty Pounds net Weight of such Tobacco, Cigars, or Snuff, nor unless the Provisions in and under which the like Sort of Goods may be legally imported into the United Kingdom are complied with; and all Tobacco, Cigars, or Snuff imported into the said Island or carried, shipped, or removed contrary hereto, or which shall be found or discovered to have been on board any Ship or Boat within One League of the Coasts thereof, shall be forfeited, together with the Ship or Boat.

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

XIX. No Spirits (except Rum of the *British* Plantations) shall be imported into or exported from the Channel Islands or any of them, or be removed from any one to any other of the said Islands, or be carried Coastwise from any one Part to any other Part of any One of the said Islands, or shall be shipped in order to be so removed or carried in any Ship of less Burden than Fifty Tons, or in any Cask or other Vessel capable of containing Liquids not being of the Size or Content of Twenty Gallons at the least; and all Spirits imported, exported, removed, carried, shipped, or waterborne to be so shipped, removed,

Not to extend to Spirits in Glass Bottles, or to Stores; nor to certain warehoused Goods exported; nor to licensed Boats of Ten Tons supplying Island of Sark.

removed, or carried contrary hereto shall be forfeited, together with the Ship and any Boat importing, exporting, removing, or carrying the same: Provided always, that nothing herein contained shall extend to any Spirits imported in any such Ship in Glass Bottles as Part of the Cargo, nor to any Spirits being really intended for the Consumption of the Seamen and Passengers of such Ship during their Voyage, and not being more in Quantity than is necessary for that Purpose; nor to any warehoused Goods exported from the United Kingdom in Ships of not less than Forty Tons Burden being regular Traders to those Islands; nor to any Boat of less Burden than Ten Tons, for having on board at any One Time any Foreign Spirits of the Quantity of Ten Gallons or under, such Boat having a Licence from the proper Officer of Customs at either of the Islands of *Guernsey* or *Jersey* for the Purpose of being employed in carrying Commodities for the Supply of the Island of *Sark*, which Licence such Officer of Customs is hereby required to grant without Fee or Reward; but if any such Boat shall have on board at any One Time any greater Quantity of Spirits than Ten Gallons, unless in Casks or Packages of the Size and Content of Twenty Gallons at the least, such Spirits and Boat shall be forfeited.

Prohibited Goods not to be shipped from the Channel Islands to the United Kingdom.

XX. If in the Channel Islands any Goods the Importation whereof into the United Kingdom is prohibited, or any Goods in any Packages or in any Manner in which the same cannot be legally imported into the United Kingdom, shall be shipped or brought to any Wharf, Quay, or other Place in or be waterborne to be shipped on board any Ship clearing or departing from those Islands to the United Kingdom, such Goods shall be forfeited, and any Person who shall so ship, bring, or waterbear to be shipped any such Goods, or be otherwise knowingly concerned therein, shall forfeit the Sum of One hundred Pounds or Treble the Value of the Goods, at the Election of the Commissioners of Customs.

Reward to Officers for Seizures in Channel Islands.

XXI. Where any Seizures of Tobacco or Spirits shall be made in any of the Channel Islands or within One League of the Coast thereof by any Officer of Customs or Person employed for the Prevention of Smuggling, it shall be lawful for the Commissioners of Customs to allow to such Officer or Person such Reward beyond the Sum directed by the One hundred and eighty-fourth Section of "The Customs Consolidation Act, 1853," as the said Commissioners may deem advisable, not exceeding in any Case the Sum of Five Pounds.

The Terms, "Governor, &c." in Channel Islands to include Jurats, who are to have the same Power.

XXII. The Terms "Governor, Deputy Governor, and Deemster," used in the Two hundred and sixty-third and Two hundred and seventy-seventh Sections of "The Customs Consolidation Act, 1853," shall be deemed to apply to and include Jurats of any of the Channel Islands, and each such Jurat shall have and exercise, in respect of any Offence against any Act relating to the Customs committed in or within One League of the Island in which he may be a Jurat, the same Powers as are vested in any Justice of the Peace in respect of any such Offences committed therein.

Goods the Growth or Manufacture of Isle of Man may be imported into Great Britain or Ireland on Certificate, &c.

XXIII. Any Goods the Growth of the *Isle of Man*, or there manufactured from Materials the Growth of the said Isle, or from Materials not subject to Duties in *Great Britain* or *Ireland*, or from Materials upon which the Duty has been paid in *Great Britain* or *Ireland* and upon which no Drawback has been subsequently granted, may be brought from the said Isle into *Great Britain* or *Ireland* without Payment of any Duty: Provided always, that such Goods may nevertheless be charged with such Proportion of such Duties as shall fairly countervail any Duties of Excise payable on the like Sort of Goods the Produce of that Part of the United Kingdom into which they shall be brought or payable upon any of the Materials from which such Goods are manufactured; and any Articles either wholly or in part manufactured in the said Isle from any Materials upon which a higher Duty is payable upon their Importation into the United Kingdom than on their Importation into the *Isle of Man*, may be brought from the said Isle into *Great Britain* or *Ireland* on Payment of the Duty payable on such Goods in that Part of the United Kingdom into which they shall be so brought.

Isle of Man to be Part of United Kingdom for Customs Purposes.

XXIV. The *Isle of Man* shall be deemed and taken to be Part of the United Kingdom for the Purposes of this or any other Act relating to the Customs; but nothing herein contained shall prejudice or affect, or be construed in any way, directly or indirectly, to prejudice or affect, any of the Rights or Privileges legally exercised or enjoyed by the said Isle at the Time of the passing of this Act.

XXV. If

Certain Vessels belonging to Her Majesty's Subjects, or whereof Half the Persons on board are Subjects of Her Majesty, and Foreign Vessels, found within certain Distances of the Coast of the United Kingdom or Channel Islands with certain Goods on board, forfeited, with the Goods.

XXV. If any Ship or Boat belonging wholly or in part to Her Majesty's Subjects, or having Half the Persons on board Subjects of Her Majesty, shall be found or discovered to have been within Four Leagues of that Part of the Coast of the United Kingdom which is between the *North Foreland* on the Coast of *Kent* and *Beachy Head* on the Coast of *Sussex*, or within Eight Leagues of any other Part of the Coast of the United Kingdom, or if any Foreign Ship or Boat having One or more Subjects of Her Majesty on board shall be found or discovered to have been within Three Leagues of the Coast of the United Kingdom, or if any Foreign Ship or Boat shall be found or discovered to have been within One League of the Coast of the United Kingdom, or if any Ship or Boat shall be found or discovered to have been within One League of the Channel Islands, any such Ship or Boat so found or discovered, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, any Spirits, not being in a Cask or other Vessel capable of containing Liquids of the Size or Content of Twenty Gallons at the least, or any Tea exceeding Six Pounds Weight in the whole, or any Tobacco or Snuff not being in a Cask or a whole and complete Package containing Eighty Pounds Weight of Tobacco or Snuff at the least, or any Tobacco Stalks, Tobacco Stalk Flour, Snuff Work, or any Cordage or other Articles adapted and prepared for slinging or sinking small Casks, or any Casks or other Vessels whatsoever of less Size or Content than Twenty Gallons of the Description used for the smuggling of Spirits, then and in every such Case the said Spirits, Tea, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, and Snuff Work, together with the Casks or Packages containing the same, and the Cordage or other Articles, Casks, and other Vessels of the Description aforesaid, and also the Ship or Boat, shall be forfeited.

Any Vessel or Boat arriving within any Port of the United Kingdom or of the Channel Islands having prohibited Goods on board or attached thereto forfeited. Power to Commissioners to waive Forfeiture.

XXVI. If any Ship or Boat shall be found or discovered to have been within any Port, Bay, Harbour, River, or Creek of the United Kingdom or the Channel Islands, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, any Spirits, not being in a Cask or other Vessel capable of containing Liquids of the Size or Content of Twenty Gallons at the least, or any Tobacco or Snuff, imported contrary to the Prohibitions and Restrictions contained in this or any other Act relating to the Customs, or any Tobacco Stalks, Tobacco Stalk Flour, or Snuff Work, every such Ship or Boat, and such Spirits, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, and Snuff Work shall be forfeited; but if it shall be made to appear to the Satisfaction of the Commissioners of Customs that such Spirits, Tobacco, Snuff, Tobacco Stalks, Tobacco Stalk Flour, or Snuff Work were on board without the Knowledge or Privity of the Owner or Master of such Ship or Boat, and without any wilful Neglect or Want of reasonable Care on their Parts, then and in such Case the said Commissioners shall deliver up the said Ship or Boat to the Owner or Master of the same.

Forfeiture not to extend to Ships and Goods in certain Cases.

XXVII. Nothing herein contained shall extend to render any Ship of One hundred and twenty Tons Burden or upwards liable to Forfeiture on account of any Tobacco, Cigars, or Snuff, if in whole and complete Packages, each containing not less than Eighty Pounds net Weight of such Tobacco, Cigars, or Snuff; nor to render any Ship of Fifty Tons Burden or upwards liable to Forfeiture on account of any Tea, or of any Spirits in Glass Bottles or Stone Bottles not exceeding the Size of Three Pints each, such Tea and Spirits being really Part of the Cargo of such Ship; nor to render any Ship liable to Forfeiture on account of any Spirits or Tea, or of any Tobacco really intended for the Consumption of the Seamen or Passengers on board during their Voyage, and not being more in Quantity than is necessary for that Purpose; nor to render any Ship liable to Forfeiture if really bound from one Foreign Port to another Foreign Port, and pursuing such Voyage, Wind and Weather permitting.

Persons on board Vessels within Ports of the United Kingdom or the Channel Islands, with contraband Articles,

XXVIII. Every Person who shall be found or discovered to have been on board any Ship or Boat liable to Forfeiture under this or any other Act relating to the Customs for being found or discovered to have been within any Port, Bay, Harbour, River, or Creek of the United Kingdom or of the Channel Islands, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, such Goods or Things as subject such Ship or Boat to Forfeiture,

or

subject to Penalty of 100*l.* and Detention.

or who shall be found or discovered to have been on board any of Her Majesty's Ships or Vessels, or on board any Ship or Vessel in Her Majesty's Employment or Service, or on board of any Foreign Post Office Packet, being a national Vessel, employed in carrying the Mails between any Foreign Country and the United Kingdom, such last-mentioned Ships, Vessels, or Packets being found or discovered to have been within any Port, Bay, Harbour, River, or Creek of the United Kingdom or the Channel Islands, having on board or in any Manner attached thereto, or having had on board or in any Manner attached thereto, or conveying or having conveyed in any Manner, any Spirits not being in a Cask or other Vessel capable of containing Liquids of the Size or Content of Twenty Gallons at the least, or any Tobacco or Snuff not being in a whole and complete Package containing Eighty Pounds Weight of such Tobacco or Snuff at least, shall forfeit the Sum of One hundred Pounds; and every such Person shall and may be detained, and taken before any Justice, to be dealt with as herein-after directed.

Notice of Seizure of Goods.

XXIX. The Notice in Writing now required by the Two hundred and Twenty-sixth Section of "The Customs Consolidation Act, 1853," on the Seizure of Goods, shall not be required in Cases where the Seizure is made on the Person or in the Presence of the Offender; and where any such Notice is required, the same may be served either in the Manner prescribed by the said Section, or by Delivery at the Place of Abode of the Party to whom the same is addressed.

Where Persons are taken before a Justice for any Offence under any Act relating to the Customs, or likely to abscond, such Justice may order them to be detained a reasonable Time, or admit to Bail.

XXX. When any Person shall have been detained for any Offence against this or any other Act relating to the Customs, and taken before any Justice, such Justice may, if he see reasonable Cause, order such Person to be detained in Gaol or in the Custody of the Police or Constabulary Force a reasonable Time to obtain the Order of the Commissioners of Customs or Inland Revenue, and to prepare the necessary Informations, Convictions, and Warrants of Commitment, and at the Expiration of such Time to be brought before him, or any other Justice or Justices, who may then finally hear and determine the Matter; or when any information shall have been preferred before any Justice against any Person for any such Offence, and it shall appear to such Justice, by Depositions on Oath, that such Person is likely to abscond before such Information can be heard, such Justice may, in lieu of issuing a Summons for the Appearance of the Offender, grant his Warrant to apprehend and bring such Offender before him or any other Justice, at a Time and Place to be named in such Warrant, for the Hearing of such Information; but any Person so detained or apprehended may be liberated, on giving, by Recognizance, Security to the Satisfaction of such Justice in the Sum of One hundred Pounds, or in the Amount of the Penalty sought to be recovered, to appear at such Time and Place as shall be appointed by such Justice for hearing the Case.

Penalty and Costs to be stated in Convictions, &c.

XXXI. When any Person is convicted before any Justice and adjudged to pay a pecuniary Penalty for any Offence against this or any Act relating to the Customs, such Justice shall state in the Conviction, and also in the Commitment of such Person, if committed in default of Payment, the Amount of Costs awarded to be paid by such Person, as well as the Penalty so adjudged, and shall commit such Person until Payment of such Penalty and Costs.

Execution may issue after Trial out of Term.

XXXII. In any Case where a Verdict is or shall have been obtained at the Suit of the Crown against any Defendant in any of the Superior Courts, in any Cause tried out of Term, Execution thereon may issue on or after the Expiration of Fourteen Days from the Date of such Verdict, in the same Manner as Execution may issue in any Case under the One hundred and twentieth Section of "The Common Law Procedure Act, 1852," unless the Judge who tried the Cause, or some other Judge, or the Court, shall order Execution to issue at any earlier or later Period with or without Terms.

Option to remove Case to be exercised before the Hearing commences.

XXXIII. The Option given to a Defendant by Section Two hundred and sixty-four of "The Customs Consolidation Act, 1853," of removing any Proceedings against himself before any Justice to a Superior Court, shall not be exercised after the Commencement of the Trial or Hearing thereof before such Justice.

Count for harbouring, &c. smuggled Goods.

XXXIV. The Words "otherwise dealing with certain prohibited, restricted, or uncustomed Goods" in Count Sixteen of Schedule B. to "The Customs Consolidation Act, 1853," shall be deemed to apply to and include the harbouring or having Possession, as the Case may

may be, of any such Goods, and it shall not be necessary to prove that the Party charged was concerned in the unshipping thereof.

Evidence of Condemnation of Forfeiture.

XXXV. The Condemnation of Goods by any Justice as forfeited under the Laws relating to the Customs may be proved in any Court of Justice, or before any competent Tribunal, by the Production of such Condemnation purporting to be signed by such Justice, or an examined Copy of the Record of such Condemnation certified by the Clerk to such Justice.

Section 2. of 14 & 15 Vict. c. 99. not to extend to Revenue Cases.

XXXVI. The Second Section of the Act of the Fourteenth and Fifteenth Years of Her present Majesty, Chapter Ninety-nine, shall not be deemed to apply to any Prosecution, Suit, or other Proceeding in respect of any Offence, or for the Recovery of any Penalty or Forfeiture, under any Law now in force or hereafter to be made relating to the Customs or Inland Revenue.

Defendants in Customs Cases to have choice of Attorney and Counsel in Scotland.

XXXVII. Any Writer to the Signet, Solicitor before the Supreme Courts in *Scotland*, or Solicitor at Law duly licensed to practise as an Agent in the Courts of Session and Justiciary in *Scotland*, who shall be retained by any Defendant at the Suit of the Crown for any Offence against the Laws relating to the Customs, shall be competent to undertake the Defence of such Defendant, and to instruct Council for that Purpose; and any such Defendant who may not have retained any such Agent shall be entitled to be heard by his Counsel on any Trial for such Offence, although such Defendant may have previously appeared to answer such Suit in Person instead of appearing by Agent.

Penalty on making false Declarations, signing false Documents and untruly answering Questions, and counterfeiting and using false Documents.

XXXVIII. If any Person shall in any Matter relating to the Customs make and subscribe any false Declaration, or make or sign any Declaration, Certificate, or other Instrument required to be verified by Signature only, the same being false in any Particular, or if any Person shall make or sign any Declaration made for the Consideration of the Commissioners of Customs, on any Application presented to them, the same being untrue in any Particular; or if any Person required by this or any other Act relating to the Customs to answer Questions put to him by the Officers of Customs shall not truly answer such Questions; or if any Person shall counterfeit, falsify, or wilfully use when counterfeited or falsified any Document required by this or any Act relating to the Customs or by or under the Directions of the Commissioners of Customs, or any Instrument used in the Transaction of any Business or Matter relating to the Customs, or shall fraudulently alter any Document or Instrument, or counterfeit the Seal, Signature, Initials, or other Mark of or used by the Officers of the Customs for the Verification of any such Document or Instrument, or for the Security of Goods, or any other Purpose in the Conduct of Business relating to the Customs, or under the Control or Management of the Commissioners of Customs or their Officers; every Person so offending shall for every such Offence forfeit the Penalty of One hundred Pounds.

Persons complaining of Prohibition of Books in Copyright Lists may appeal to a Judge in Chambers.

XXXIX. If any Person shall have cause to complain of the Insertion of any Book in the Lists required by the Forty-sixth and One hundred and sixtieth Sections of "The Customs Consolidation Act, 1853," to be published by the Commissioners of Customs, it shall be lawful for any Judge at Chambers, on the Application of the Person so complaining, to issue a Summons calling upon the Person upon whose Notice such Book shall have been so inserted to appear before such Judge, at a Time to be appointed in such Summons, to show Cause why such Book shall not be expunged from such Lists, and such Judge shall at the Time so appointed proceed to hear and determine upon the Matter of such Summons, and make his Order thereon in Writing, and upon Service of such Order, or a certified Copy thereof, upon the Commissioners of Customs or their Secretary for the Time being, the said Commissioners shall expunge such Book from the List, or retain the same therein, according to the Tenor of such Order; and in case such Book shall be expunged from such Lists, the same shall not be deemed to be prohibited under the Table of Prohibitions and Restrictions Inwards contained in the Forty-fourth Section of the said Act: If at the Time appointed in any such Summons the Person so summoned shall not appear before such Judge, then upon Proof by Affidavit that such Summons, or a true Copy thereof, has been personally served upon or left at the last known

known or usual Place of Abode of the Person so summoned, or in case the Person to whom such Summons was directed and his Place of Abode cannot be found, that due Diligence has been used to ascertain the same, such Judge shall be at liberty to proceed *ex parte* to hear and determine the Matter; but if either Party be dissatisfied with such Order he may apply to the Superior Court of which such Judge is a Member to review such Order, and make such further Order thereon as such Court may see fit.

Declaration of Truth of Notice of Copyright.

XL. From and after the passing of this Act, no Book shall be inserted in any List published by the Commissioners of Customs, under the Forty-sixth and One hundred and sixtieth Sections of "The Customs Consolidation Act, 1853," until the Person giving the Notice thereby required shall have made and subscribed a Declaration before the Collector of the Customs or any Justice of the Peace, at some Port or Place in the United Kingdom, that the Contents of such Notice are true: Provided always, that nothing in this Act contained shall prevent, prejudice, or affect any Proceeding at Law or in Equity which any Party, aggrieved by reason of the Insertion of any Book in any such List, in pursuance of any such Notice, or upon the Removal of any Book from such List pursuant to any such Order as aforesaid, or by reason of any Declaration to be made under the Authority of this Act being false, might or would otherwise have against any Party giving such Notice, or obtaining any such Order, or making such false Declaration as aforesaid.

Nothing to prevent Persons aggrieved from proceeding at Law, &c.

Soldiers, &c. not to be billeted on Coast Guard.

XLI. No Soldiers or Militia shall be billeted on Officers or Coast Guard Men in the Service of the Customs.

Declaratory Explanation of Term "Malt."

XLII. The Term "Malt" in the Table of Prohibitions and Restrictions Inwards relating to Goods absolutely prohibited to be imported, contained in the Forty-fourth Section of "The Customs Consolidation Act, 1853," shall be deemed to include all Malt, whether in Grain or in the Form of concentrated Extract or Essence, but shall not include any of the fermented Liquors made from Malt now specified in the Tariff.

Interpretation of Terms.

XLIII. When any of the Terms mentioned in the Three hundred and fifty-seventh Section of "The Customs Consolidation Act, 1853," are used in this or any other Act relating to the Customs, the Terms so used shall have the same Interpretation and Meaning as are given to them in the said Section.

Acts and Parts of Acts set forth in Schedule repealed.

XLIV. The several Acts and Parts of Acts set forth in the Schedule to this Act annexed are hereby repealed, to the Extent to which such Acts or Parts of Acts are by such Schedule expressed to be repealed, except as to anything done before the Commencement of this Act, and except so far as relates to any Arrears of Duty or to any Drawback which shall have become due or payable, and except so far as may be necessary for the Purpose of supporting or continuing any Proceeding heretofore taken or to be taken after the Commencement of this Act, and except as to the Recovery or Application of any Penalty for any Offence which shall have been committed or any Forfeiture which shall have been incurred before the Commencement of this Act; and all Orders made by Her Majesty in Council, all Bonds taken or Licences granted, and all Things done under the Authority or in pursuance of any of the Acts or Parts of Acts hereby repealed, shall nevertheless be valid and effectual.

Orders, &c. under Acts repealed to be valid.

Sections of this Act set forth in Table incorporated in the Customs Consolidation Act, 1853.

XLV. Each of the several Sections of this Act set forth in Column No. 1. of the Table to this Act shall be deemed and taken to be incorporated in and form Part of "The Customs Consolidation Act, 1853," in the Order and Place assigned to each such Section in and by Column No. 2. of the said Table, and the said several Sections of this Act shall be read and construed with the said Customs Consolidation Act, 1853, and the Provisions of the latter Act shall be deemed to relate to and be applicable to said several Sections of this Act, in the same Manner and to the same Extent as if the said several Sections of this Act had been originally enacted therein, in the Order and Place so assigned to each such Section in and by the said Table; and the several Forms contained in Schedule B. to the said "Customs Consolidation Act, 1853," shall and may be used with reference to any Offences under this Act

Act in the same Manner as they are made applicable to Offences against the said "Customs Consolidation Act, 1853," and, when necessary, the numerical Reference in such Forms to the Sections of this Act creating the Offence charged shall be made accordingly.

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

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

Commencement and Short Title of Acts.

XLVII. This Act shall come into operation on the Day of the passing of this Act; and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Supplemental Customs Consolidation Act, 1855."

SCHEDULE of Acts to be repealed.

Date of Act.	Title of Act.	Extent of Repeal.
16 & 17 Vict. c. 107.	Customs Consolidation Act, 1853.	Sections 119, 192, 193, 198, 210, 212, 213, 214, 236, 240, 346, 348. So much of the Table of Prohibitions and Restrictions Inwards on Goods prohibited to be imported, except subject to the Restrictions on Importation therein contained, as relates to Tobacco and Snuff under the several Denominations of Tobacco, Cigars, Cigarillos, Cigarrettos, and Snuff, being Part of Section 44. The following Words, viz., "With the Addition "of the Value of such Goods, if any, as shall "have been previously chargeable with Duty "at Value and of British Goods," being Part of the Proviso contained in Section 125; and so much of Section 142 as relates to the Delivery of a Duplicate Bill of Lading on the Shipment of Goods, and within Fourteen Days after final Clearance of the Ship, a List of such Goods, with the Quantities and Values thereof, as thereby required.
17 Vict. c. 5. - -	An Act to admit Foreign Ships to the Coasting Trade.	The whole Act.
17 & 18 Vict. c. 122.	An Act for the further Alteration and Amendment of the Laws and Duties of Customs.	The whole Act.

TABLE referred to in Section XLV.

Column No. 1. Sections of "The Supplemental Customs Consolidation Act, 1855."	Column No. 2. Order and Place of Incorporation in "The Customs Consolidation Act, 1853."					
Section 1	After	Section 21 of "The Customs Consolidation Act, 1853"				
2	In lieu of / Part of	Section 44	„	„	„	Repealed by this Act.
3	After	Section 51	„	„	„	
4	After	Section 64	„	„	„	
5	After	Section 65	„	„	„	
6 & 7	After	Section 74	„	„	„	
8	After	Section 104	„	„	„	
9	In lieu of	Section 119	„	„	„	Repealed by this Act.
10	After	Section 125	„	„	„	
11	After	Section 145	„	„	„	
12	After	Section 118	„	„	„	
13, 14, & 15	In lieu of	Section 152	„	„	„	Repealed by 17 Vict. c. 5.
16	After	Section 158	„	„	„	
17	After	Section 159	„	„	„	
18	In lieu of	Section 193	„	„	„	Repealed by 17 & 18 Vict. c. 122. s. 16.
19	In lieu of	Section 192	„	„	„	Repealed by this Act.
20 & 21	After	Section 190	„	„	„	
22	After	Section 277	„	„	„	
23	In lieu of	Section 348	„	„	„	Repealed by this Act.
24	In lieu of	Section 346	„	„	„	Repealed by this Act.
25	In lieu of	Section 212	„	„	„	Repealed by this Act.
26	In lieu of	Section 213	„	„	„	Repealed by this Act.
27	In lieu of	Section 214	„	„	„	Repealed by this Act.
28	In lieu of	Section 236	„	„	„	Repealed by this Act.
29	After	Section 226	„	„	„	
30	In lieu of	Section 240	„	„	„	Repealed by this Act.
31	After	Section 263	„	„	„	
32	After	Section 312	„	„	„	
33	After	Section 264	„	„	„	
34	After	Section 269	„	„	„	
35 & 36	After	Section 308	„	„	„	
37	After	Section 323	„	„	„	
38	In lieu of	Section 198	„	„	„	Repealed by this Act.
39 & 40	After	Section 46	„	„	„	
41	After	Section 7	„	„	„	
42	After	Section 44	„	„	„	
43	After	Section 357	„	„	„	