

Acts of the Imperial Parliament, prefixed to the statutes of Upper Canada. York: Robert Stanton, 1826.

6 George IV – Chapter 114

An Act to regulate the Trade of the British Possessions Abroad. (5th July 1825.)

Whereas an Act was passed in the present Session of Parliament, intituled, “An Act to repeal the several Laws relating to the Customs;” in which it is declared that the Laws of the Customs have become intricate by reason of the great Number of Acts relating thereto, which have been passed through a long Series of Years; and it is therefore highly expedient, for the Interests of Commerce and the Ends of Justice, and also for affording Convenience and Facility to all Persons who may be subject to the Operation of those Laws, or who may be authorized to act in the Execution thereof, that all the Statutes now in force relating to the Customs should be repealed, and that the Purposes for which they have from Time to Time been made should be secured by new Enactments, exhibiting more perspicuously and compendiously the various Provisions contained in them: And whereas by the said Act all the Laws of the Customs relating to the Trade of the British Possessions Abroad will be repealed; and it is expedient to make Provisions for the future Regulation of the Trade of those Possessions after such Repeal shall have effect: Be it therefore enacted by the King’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, That from and after the Fifth Day of January One thousand eight hundred and twenty-six, this Act shall come into and be and continue in full Force and Operation, for the regulating of the Trade of the British Possessions Abroad.

II. And be it further enacted, That no Goods shall be Imported into, nor shall any Goods, except the Produce of the Fisheries in British Ships, be Exported from, any of the British Possessions in America by the Sea, from or to any Place other than the United Kingdom, or some other of such Possessions, except into or from the several Ports in such Possessions, called “Free Ports,” enumerated or described in the Table following; (that is to say,)

TABLE OF FREE PORTS

Kingston, Savannah Le Mar, Montego Bay, Santa Lucia, Antonio, Saint Ann, Falmouth, Maria, Morant Bay, Annoto Bay	} Jamaica
Saint George - - - - -	Grenada
Roseau - - - - -	Dominica
Saint John's - - - - -	Antigua
San Josef - - - - -	Trinidad
Scarborough - - - - -	Tobago

Road Harbour	-	-	-	-	-	-	Tortola
Nassau	-	-	-	-	-	-	New Providence
Pitt's Town	-	-	-	-	-	-	Crooked Island
Kingston	-	-	-	-	-	-	Saint Vincent
Port Saint George and Port Hamilton	-	-	-	-	-	-	Bermuda
Any Port where there is a Custom House	-	-	-	-	-	-	Bahamas
Bridgetown	-	-	-	-	-	-	Barbadoes
Saint John's, Saint Andrew's	-	-	-	-	-	-	New Brunswick
Halifax	-	-	-	-	-	-	Nova Scotia
Quebec	-	-	-	-	-	-	Canada
Saint John's	-	-	-	-	-	-	Newfoundland
New Amsterdam	-	-	-	-	-	-	Demerara
Castries	-	-	-	-	-	-	Saint Lucia
Basseterre	-	-	-	-	-	-	Saint Kitt's
Charles Town	-	-	-	-	-	-	Nevis
Plymouth	-	-	-	-	-	-	Montserrat

III. Provided always, That if His Majesty shall deem it expedient to extend the Provisions of this Act to any Port or Ports not enumerated in the said Table, it shall be lawful for His Majesty by Order in Council to extend the Provisions of this Act to such Port or Ports; and from and after the Day mentioned in such Order in Council, all the Privileges and Advantages of this Act, and all the Provisions, Penalties, and Forfeitures therein contained, shall extend and be deemed and construed to extend to any such Port or Ports respectively, as fully as if the same had been inserted and enumerated in the said Table at the Time of passing this Act: Provided also, that nothing herein-before contained shall extend to prohibit the Exportation of the Produce of the Fisheries from any Ports or Places in any of the said Possessions in British Ships, nor to prohibit the Importation or Exportation of Goods, into or from any Ports or Places in Newfoundland, or Labrador in British Ships.

IV. And Whereas by the Law of Navigation Foreign Ships are permitted to Import into any of the British Possessions Abroad, from the Countries to which they belong, Goods, the Produce of those Countries, and to Export Goods from such Possessions to be carried to any Foreign Country whatever: And whereas it is expedient that such Permission should be subject to certain Conditions; be it further enacted, That the Privileges thereby granted to Foreign Ships shall be limited to the Ships of those Countries which, having Colonial Possessions, shall grant the like Privileges of trading with those Possessions to British Ships, or which, not having Colonial Possessions, shall place the Commerce and Navigation of this Country, and of its Possessions Abroad, upon the Footing of the most favoured Nation, unless His Majesty by His Order or any of such Privileges to the Ships of any Foreign Country, although the Conditions aforesaid shall not in all respects be fulfilled by such Foreign Country.

V. And be it further enacted, That nothing contained in this Act, or any other Act passed in the present Session of Parliament, shall extend to repeal or in any way alter or affect an Act passed in the Fourth Year of the Reign of His present Majesty, intituled "An Act to authorize His Majesty, under certain Circumstances, to regulate the Duties and Drawbacks on goods imported or exported in Foreign Vessels, and to exempt certain Foreign Vessels from Pilotage;" nor to repeal or in any way alter

or affect an Act passed in the Fifth Year of the Reign of His present Majesty, among other things, to amend the last-mentioned Act, and that all Trade and Intercourse between the British Possessions and all Foreign Countries shall be subject to the Powers granted to His Majesty by those Acts.


VI. Provided always, and be it further enacted, That until the Expiration of Ten Years, to be computed from the Twenty-fourth Day of June one thousand eight hundred and twenty-two, every Foreign Ship which previous to that Day had been engaged in Trade between any of the British Possessions in America, and other places in America, shall, for the Purposes of this Act, be deemed to be a Ship of the Country or place to which she had then belonged, if still belonging thereto; any thing in the Law of Navigation to the country notwithstanding.

VII. And be it further enacted, That the several Sorts of Goods enumerated or described in the Table following, denominated "A Table of Prohibitions and Restrictions," are hereby prohibited to be imported or brought, either by Sea or by Inland Carriage or Navigation, into the British Possessions in America, or into the Island of Mauritius, or shall be so imported or brought, only under the Restrictions mentioned in such Table, according as the several Sorts of such Goods are set fourth therein; (that is to say,)

A TABLE OF PROHIBITIONS AND RESTRICTIONS

Gunpowder,	}	
Arms,		
Ammunitions or Utensils of War,		
Beef, fresh or saled,		} except into Newfoundland
Pork		
Prohibited to be imported, except from the United Kingdom, or from some other British Possession.	}	
Tea,		
Prohibited to be imported, except from the United Kingdom, or from some other British Possession in America, unless by the East India Company, or with their Licence.		
Fish, dried or salted,	}	
Train Oil, Blubber, Fins, or Skins, the Produce of Creatures living in the Sea,		
Prohibited to be imported, except from the United Kingdom, or from some other British Possession, or unless taken by British Ships fitte out from the United Kingdom, or from some British Possession, and brought in from the Fishery, and except Herrings from the Isle of Man, Taken and cured by the Inhabitants thereof.		

Coffee,
Cocoa Nuts,
Sugar,
Molasses,
Rum,
Being of Foreign Production, or the Production of any Place
Within the Limits of the East India Company's Charter, Except
the Island of Mauritius, prohibited to be imported into any of
the British Possessions on the Continent of South America
or in the West Indies, except the Bahamas and Bermuda Islands,
or into the Islans of Mauritius, and may also be prohibited to
be imported into the Bahama or the Bermuda islands by His
Majesty's Order in Council.
Base or Counterfeit Coin.
Books, such as are prohibited to be imported into the United
Kingdom:
Prohibited to be imported.



And if any Goods shall be imported or brought into any of the British Possessions in America, or into the Island of Mauritius, contrary to any of the Prohibitions or Restrictions mentioned in such Table in respect of such goods, the same shall be forfeited.

VIII. And be it further enacted, That all Coffee, Cocoa, Nuts, Sugar, Molasses, and Rum (although the same may be of the British Plantations) imported into any of the British Possessions in America, into which the like Goods of Foreign Production can be legally imported, shall upon subsequent Importation from thence into any of the British Possessions in America, into which such Goods, being of Foreign Production, cannot be legally imported, or into the Islands of Mauritius, or into the United Kingdom, be deemed to be of Foreign Production, and shall be liable, on such Importation respectively, to the same Duties or the same Forfeitures, as Articles of the like Description, being of Foreign Production, would be liable to, unless the same shall have been Warehoused under the Provisions of this Act, and exported from the Warehouse direct to such other British Possession, or to the Island of Mauritius, or to the United Kingdom, as the Case may be.

IX. And be it further enacted, That there shall be raised, levied, collected, and paid unto His Majesty the several Duties of Customs, as the same are respectively set forth in Figures in the Table of Duties hereinafter contained, upon Goods, Wares, and Merchandize imported or brought into any of His Majesty's Possessions in America; (that is to say,)

TABLE OF DUTIES.

Duties payable upon Spirits, being of the Growth, Production, or Manufacture of the United Kingdom, or of any of the British Possessions in America or the West Indies, imported into Newfoundland or Canada.

	£	s.	d.
Spirits; videlicet, imported into Newfoundland; videlicet, the produce of any of the British Possessions in South America or the West Indies, videlicet, imported from any of the British Possessions in South America or the West Indies, the Gallon	0	0	6
imported from the United Kingdom, the Gallon Foreign, and to be charged with Duty as such the Produce of any British Possession in North America, or of the United Kingdom, and imported from the United Kingdom, or from any British Possession in America or the West Indies, the Gallon	0	1	6
imported from any other Place, to be deemed Foreign, and to be charged with Duty as such			
Imported into Canada; videlicet, The produce of any British Possession in South America or the West Indies, and imported from the United Kingdom, the Gallon	0	0	6
imported from any other Place, to be deemed Foreign, and to be charged with Duty as such			

Duties payable upon Goods, Wares, and Merchandize, not being of the Growth, Production, or Manufacture of the United Kingdom, or of any of the British Possessions in America, or the Island of Mauritius, imported or brought into any of the British Possessions in America, or the Island of Mauritius, by Sea or by Inland Carriage or Navigation.

	Duty.		
	£	s.	d.
For every Barrel of Wheat Flour not weighing more than 196lbs. net weight - - - - -	0	5	0
For every Hundred Weight of Biscuit or Bread - - -	0	1	6
For every Barrel of Flour or Meal, not weighing more than 196lbs. Not made from Wheat - - - - -	0	2	6
For every Bushel of Wheat - - - - -	0	1	0

For every Bushel of Pease, Beans, Rye, Calavances, Oats, Barley, or Indian Corn, - - - - -	0	0	7
Rice, for every 100lbs. Net Weight - - - - -	0	2	6
For every 1,000 Shingles, not more than 12 Inches in Length	0	7	0
For every 1,000 Shingles, being more than 12 Incles in Length	0	14	0
For every 1,000 Red Oak Staves or Headings - - -	0	15	0
For every 1,000 Feet of White, Yellow, or Pitch Pine Lumber of One Inch thick - - - - -	1	1	0
For every 1,000 feet of other Kinds of Wood and Lumber	1	8	0
For every 1,000 Wood hoops - - - - -	0	5	3
Horses, Mules, Asses, Neat Cattle, and all other Live Stock, for every 100 l. of the Value - - - - -	10	0	0
Spirits, Videlicet, Brandy, Geneva, or Cordials, for every Gallon	0	1	0
and further, the Amount of any Duty payable for the Time Being on Spirits, the Manufacture of the United Kingdom			
Wine, imported in Bottles, the Tun, containing 252 Gallons	7	7	0
and further, for every 100 l. of the true and real Value thereof, - - - - -	7	10	0
and for every Dozen of Foreign Quart Bottles, in which such Wine may be imported. - - - - -	0	1	0
not in Bottles, for every 100 l. of the true and real Value thereof, - - - - -	7	10	0
Coffee, for every Cwt. - - - - -	7	10	0
Cocoa, for every Cwt. - - - - -	0	5	0
Sugar, for every Cwt. - - - - -	0	5	0
Molasses, for every Cwt. - - - - -	0	3	0
Rum, for every Gallon - - - - -	0	0	6
and further the Amount of any Duty payable for the Time being on Coffee, Cocoa, Sugar, Molasses, and Rum respectively, being the Produce of any of the British Possessions in South America or the West Indies.			
Alabaster, - - - - - } Anchovies, - - - - - } Argol, - - - - - }	For every 100 l of the true and real Value thereof, }		7 10 0

X. And be it further enacted, That nothing in this Act or in any other Act passed in the present Session of Parliament, shall extend to repeal or abrogate, or in any way to alter or affect an Act passed in the Eighteenth Year of the Reign of His late Majesty King George the Third, intituled, "An Act for removing all Doubts and Apprehensions concerning Taxation by the Parliament of Great Britain, in any of the Colonies, Provinces, and Plantations in North America and the West Indies, and for repealing so much of an Act made in the Seventh Year of the Reign of His Present Majesty, as imposes a Duty on Tea imported from Great Britain into any Colony or Plantations in America, as relates thereto," nor to repeal or in any way alter or affect any Act now in force, which was passed prior to the last-mentioned Act, and by which any Duties in any of the British Possessions in America were granted, and still continue payable to the Crown; nor to repeal, or in any way alter or affect an Act passed in the Thirty-first year of the Reign of His late Majesty King George, the Third, intituled "An Act to repeal certain parts of an Act passed in the Fourteenth Year of His Majesty's Reign, intituled, 'An Act for making more effectual Provisions for the Government of the Province of Quebec in North America, and to make further Provisions for the Government of the said Province.'"

XI. And be it further enacted, That the Duties imposed by any of the Acts herein-before mentioned or referred to, passed prior to the said Act of the Eighteenth Year of His late Majesty's Reign, shall be received, accounted for, and applied for the Purposes of those Acts: Provided always, that no greater Proportion of the Duties imposed by this Act shall be charged upon any Article which is subject also to Duty under any (of the said Acts, or subject also to Duty under any) Colonial Law, than the Amount, if any, by which the Duty charged by this Act shall exceed such other Duty or Duties: Provided nevertheless, that the full Amount of the Duties mentioned in this Act, whether on account of such former Acts, or on account of such Colonial Law, or on account of this Act, shall be levied and recovered and received under the Regulations, and by the Means and Powers of this Act.

XII. And be it further enacted, That all Sums of Money granted or imposed by this Act, either as Duties, Penalties, or Forfeitures, in the British Possessions in America, shall be deemed and are hereby declared to be Sterling Money of Great Britain, and shall be collected, recovered, and paid to the Amount of the Value which such nominal Sums bear in Great Britain; and that such Monies may be received and taken according to the Proportion and Value of Five Shillings and Sixpence the Ounce in Silver; and that all Duties shall be paid and received in every Part of the British Possessions in America, according to British Weights and measures in use at the Time of passing of this Act, and that in all Cases where such Duties are imposed according to any specific Quantity, or any specific Value, the same shall be deemed to apply in the same Proportion to any greater or less Quantity or Value; and that all such Duties shall be under the Management of the Commissioners of the Customs.

XIII. And be it further enacted, That the Produce of Duties so received by the Means and Powers of this Act, except such Duties as are payable to His Majesty under any Act passed prior to the Eighteenth Year of His late Majesty as aforesaid, shall be paid by the Collector of the Customs, into the Hands of the Treasurer or Receiver General of the Colony, or other proper Officer authorized to receive the same, in the Colony in which the same shall be levied, to be applied to such Uses as shall be directed by the local Legislatures of such Colonies respectively; and that the Produce of such Duties so received as aforesaid,

in the Colonies which have no local Legislature, shall and may be applied in such Manner as shall be directed by the Commissioners of His Majesty's Treasury.

XIV. And be it further enacted, That the Produce of Duties so received by the Means and Powers of this Act, except such Duties as are payable to His Majesty under any Act passed prior to the Eighteenth Year of His late Majesty as aforesaid, shall be paid by the Collector of the Customs, into the Hands of the Treasurer or Receiver General of the Colony, or other proper Officer authorized to receive the same, in the Colony in which the same shall be levied, to be applied to such Uses as shall be directed by the local Legislatures of such Colonies respectively; and that the Produce of such Duties so received as aforesaid, in the Colonies which have no local Legislature, shall and may be applied in such Manner as shall be directed by the Commissioners of His Majesty's Treasury.

XIV. And be it further enacted, That there shall be allowed, upon the Exportation from Newfoundland to Canada of Rum or other Spirits, being the Produce of the British Possessions in South America or the West Indies, a Drawback of the full Duties of Customs which shall have been paid upon the Importation thereof from any of the said Places into Newfoundland, provided Proof on Oath be made to the Satisfaction of the Collector and Controller of the Customs at the Port from whence such Rum or other Spirits shall be so Exported that the full duties on the importation of such Rum or other Spirits at the said Port had been paid, and that a Certificate be produced under the Hands and Seals of the Collector and Controller of the Customs at Quebec, that such Rum or other Spirits had been duly landed in Canada: Provided always, that no Drawback shall be allowed upon any such Rum or other Spirits unless the same shall be shipped within one year from the day of the Importation of the same, nor unless such drawback shall be duly claimed within One Year from the Day of such Shipment.

XV. And be it further enacted, That the Master of every Ship arriving in any of the British Possessions in America, or the Island of Mauritius, or the Islands of Guernsey, Jersey, Alderney, or Sark, whether laden or in Ballast, shall come directly and before Bulk be broken, to the Custom House for the Port or District where he arrives, and there make a Report upon Oath in Writing to the Collector or Controller, or other proper officer, of the Arrival and Voyage of such Ship, stating her Name, Country, and Tonnage, and if British, the Port of Registry, the Name and Country of the Master, the Country of the Owners, the Number of the Crew, and how many are of such Ship, and whether she be laden or in Ballast, and if laden, the Marks, Numbers, and Contents of every Package and Parcel of Goods on board, and where the same was laden, and where and to whom consigned, and where any and what Goods, if any, had been unladen during the Voyage, as far as any of such Particulars can be known to him; and the Master shall further answer upon Oath all such Questions concerning the Ship, and the Cargo and the crew and the Voyage, as shall be demanded of him by such Officer; and if any Goods be unladen from any Ship before such Report be made, or if the Master fail to make such Report, or make an untrue Report, or do not truly answer the Questions demanded of him, he shall forfeit the Sum of One Hundred Pounds; and if any Goods be not Reported, such Goods shall be forfeited.

XVI. And be it further enacted, That the Master of every Ship bound from any British Possession in America, or the Island of Mauritius, or the Islands of Guernsey, Jersey, Alderney, or Sark, shall, before any Goods be laden therein, deliver to the Collector or Controller, or other proper Officer, an Entry Outwards under his Hands of the Destination of such Ship, stating her Name, Country, and Tonnage,

and if British, the Port of Registry, the Name and Country of the Master, the Country of the Owners, the Number of the Crew, and how many are of the Country of such Ship; and if any goods be laden on board any ship before such Entry be made, the Master of such Ship shall forfeit the Sum of Fifty Pounds; and before such Ship depart, the Master shall bring and deliver to the Collector or Controller, or other proper Officer, a Content in Writing under his Hand of the Goods laden, and the Names of the respective Shippers and Consignees of the Goods, with the Marks and Numbers of the Packages or Parcels of the same, and shall make Oath to the Truth of such Content as far as any of such Particulars can be known to him; and the Master of every Ship bound from any British Possession in America, or from the Island of Mauritius, or from the Islands of Guernsey, Alderney, or Sark, (whether in Ballast or laden,) shall before Departure come before the Collector or Controller or other proper Officer, and answer upon Oath all such Questions concerning the Ship and the Cargo, if any, and the Crew and the Voyage, as shall be demanded of him by such Officer; and thereupon the Collector and Controller or other proper Officer, if such Ship be laden, shall make out and give to the Master a Certificate of the Clearance of such Ship for her intended Voyage, containing an Account of the Total Quantities of the several Sorts of Goods laden therein, or a Certificate of her Clearance in Ballast, as the Case may be; and if the Ship shall depart without such Clearance, or if the Master shall deliver a false Content, or shall not truly answer the Questions demanded of him, he shall forfeit the Sum of One Hundred Pounds.

XVII. Provided always, and be it further enacted, That whenever any Ship shall be cleared out from any Port in Newfoundland or in any other Part of His Majesty's Dominions, for the Fisheries on the Banks or Coasts of Newfoundland or Labrador, or the Dependencies thereof, without having on board any Article of Traffic (except only such Provisions, Nets, Tackle, and other Things as are usually employed in and about the said Fishery, and for the conducting and carrying on of the same,) the Master of any such Ship shall be entitled to demand, from the Collector or other principal Officer of the Customs at such Port, a Certificate under his Hand that such Ship hath been specially cleared out for the Newfoundland Fishery, and such Certificate shall be in force for the Fishing Season of the Year in which the same may be granted, and no longer; and upon the first Arrival in any Port in the said Colony of Newfoundland or its Dependencies, of any Ship having on board any such Certificate as aforesaid, a Report thereof shall be made by the Master of such Ship to the principal Officer of the Customs at such Port, and all Ships having such Certificate which has been so reported; and being actually engaged in the said Fishery, or in carrying Coastwise to be landed or put on board any other Ships engaged in the said Fishery, any Fish, Oil, Salt, Provisions, or other Necessaries for the Use and Purposes thereof, shall be exempt from all Obligation to make any Entry at or obtain any Clearance from any Custom House at Newfoundland, upon Arrival at or Departure from any of the Ports or Harbours of the said Colony or its Dependencies during the Continuance of the Fishing Season for which such Certificate may have been granted; and previously to obtaining a Clearance at the End of such Season for any other Voyage at any of such Ports, the Master of such Ship shall deliver up the before-mentioned Certificate to the principal Officer of the Customs of such Port: Provided always, that in case any such Ship shall have on board during the Time the same may be engaged in the said Fishery, any Goods or Merchandizes whatsoever, other than Fish, Seals, Oil made of Fish or Seals, Salt, Provisions, and other Things, being the Produce of or usually employed in the said Fishery, such Ship shall forfeit the said Fishing Certificate, and shall thenceforth become and be subject and liable to all such and the same Rules, Restrictions, and Regulations, as Ships in general are subject or liable to.

XVIII. And be it further enacted, That no Goods shall be laden, or water-borne to be laden on board any Ship, or unladen from any Ship in any of the British Possessions in America, or the Island of Mauritius, or the Islands of Guernsey, Jersey, Alderney, or Sark, until due Entry shall have been made of such Goods, and Warrant granted for the lading or unlading of the same; and that no Goods, shall be so laden or waterborne, or so unladen, except at some Place at which an Officer of the Customs is appointed to attend the lading and unlading of Goods, or at some Place for which a Suference shall be granted by the Collector and Controller for the lading and unlading of such Goods; and that no Goods shall be so laden or unladen except in the Presence or with the Permission in Writing of the proper Officer: Provided always, that it shall be lawful for the Commissioners of His Majesty's Customs to make and appoint such other Regulations for the carrying Coastwise of any Goods, or for the removing of any Goods for Shipment, as to them shall appear expedient; and that all Goods laden, water-borne, or unladen, contrary to the Regulations of this Act, or contrary to any Regulations so made and appointed, shall be forfeited.

XIX. And be it further enacted, That the Person entering any such Goods shall deliver to the Collector or Controller, or other Proper Officer, a Bill of the Entry thereof, fairly written in Words at length, containing the name of the Exporter or Importer, and of the Ship, and of the Master, and of the Place to or from which bound, and of the Place within the Port where the Goods are to be laden or unladed, and the Particulars of the Quality and Quantity of the Goods, and the Packages containing the same, and the Marks and Numbers on the Packages, and such Person shall at the same Time pay down all Duties due upon the Goods, and the Collector and Controller, or other proper Officer, shall thereupon grant their Warrant for the lading or unlading of such Goods.

XX. And be it further enacted, That if the Importer of any Goods shall declare upon Oath before the Collector or Controller, or other proper Officer, that he cannot, for want of full Information, make perfect Entry thereof, it shall be lawful for the Collector and Controller to receive an Entry by Bill of Sight for the Package or Parcels of such Goods, by the best Description which can be given, and to grant a Warrant thereupon, in order that the same may be landed and secured to the Satisfaction of the Officer of the Customs, and at the Expense of the Importer, and may be seen and examined by such Importer, in the Presence of the proper Officers; and within Three Days after the Goods shall have been so landed, the Importer shall make a perfect Entry thereof, and pay down all Duties due thereon; and in default of such Entry, such Goods shall be taken to the King's Warehouse, an if the Importer shall not, within One Month after such Landing, make perfect Entry of such Goods, and pay the Duties due thereon, together with Charges of Removal and Warehouse Rent, such Goods shall be sold for the Payment thereof, and the Overplus, if any, shall be paid to the Proprietor of the Goods.

XXI. And be it further enacted, that in all Cases where the Duties imposed by this Act upon the Importation of Articles into His Majesty's Possession in America or the Island of Mauritius are charged, not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Declaration of the Importer of such Articles, or his known Agent, in Manner Form following; (that is to say,)

“I A. B. do hereby declare, that the Articles mentioned in the Entry and contained in the Packages [here specifying the several Packages, and describing the several Marks and Numbers, as the Case may be] are the Value of _____ Witness my Hand _____ the ____ day of _____ A. B.”

Which Declaration shall be written on the Bill of Entry of such Articles, and shall be subscribed with the Hand of the Importer thereof, or his known Agent, in the Presence of the Collector or other principal Officer of the Customs at the Port of Importation; provided that if upon View and Examination of such Articles by the proper Officer of the Customs, it shall appear to him that the said Articles are not valued according to the true Price or Value thereof, and according to the true Intent and Meaning of this Act, then and in such Case the Importer, or his known Agent, shall be required to declare on Oath before the Collector or Controller what is the Invoice Price of such Articles, and that he verily believes such Invoice Price is the current Value of the Articles at the Place from whence the said Articles were imported; and such Invoice Price, with the Addition of Ten Pounds per Centum thereon, shall be deemed to be the Value of the Articles, in lieu of the Value so declared by the Importer or his known Agent, and upon which the Duties imposed by this Act shall be charged and paid: Provided also, that if it shall appear to the Collector and Controller, or other proper Officer, that such Articles have been invoiced below the real and true Value thereof, at the Place from whence the same were imported, or if the Invoice Price is not known, the Articles shall in such Case be examined by Two competent Persons, to be nominated and appointed by the Governor or Commander in Chief of the Colony, Plantation or Island into which the said Articles are imported, and such persons shall declare on Oath before the collector or Controller, or other proper Officer, what is the true and real Value of such Articles in such Colony, Plantation, or Island, and the Value so declared on the Oaths of such Persons shall be deemed to be the true and real Value of such Articles, and upon which the Duties imposed by this Act shall be charged and paid.

XXII. And be it further enacted, That if the Importer of such Articles shall refuse to pay the Duties hereby imposed thereon, it shall and may be lawful for the Collector or other Chief Officer of the Customs where such Articles shall be imported, and he is hereby respectively required to take and secure the same, with the Casks or other package thereof, and to cause the same to be publicly sold within the Space of Twenty Days at the most after such Refusal made, and at such Time and Place as such Officer shall, by Four or more Days public Notice, appoint for that Purpose, which Articles shall be sold to the best Bidder; and the Money arising from the Sale thereof shall be applied in the first Place in Payment of the said Duties, together with the Charges that shall have been occasioned by the said Sale, and the Overplus, if any, shall be paid to such Importer or Proprietor, or any other Person authorized to receive the same.

XXIII. And be it further enacted, That every Importer of any Goods shall, within Twenty Days after the Arrival of the importing Ship, make due Entry Inwards of such Goods, and land the same; and in Default of such Entry and Landing, it shall be lawful for the Officers of the Customs to convey such Goods to the King's Warehouse; and if the Duties due upon such Goods be not paid within Three Months after such Twenty Days shall have expired, together with all Charges of Removal and Warehouse Rent, the same shall be sold, and the Produce thereof shall be applied first to the Payment of Freight and Charges, next of Duties, and the Overplus, if any, shall be paid to the Proprietor of the Goods.

XXIV. And be it further enacted, That no Goods shall be imported into any British Possessions as being imported from the United Kingdom, or from any other British Possession (if any Advantage attach to such Distinction,) unless such Goods appear upon the Cockets or other proper Documents for the same to have been duly cleared Outwards at the Port of Exportation in the United Kingdom, or in such other British Possession, nor unless the Ground upon which such Advantage be claimed be stated in such Cocket or Document.

XXV. And be it further enacted, that no Entry, nor any Warrant for the landing of any Goods, or for the taking of any Goods out of any Warehouse, shall be deemed valid, unless the Particulars of the Goods and Packages in such Entry shall correspond with the Particulars of the Goods and Packages purporting to be the same in the Report of the Ship, or in the Certificate or other Document, where any is required, by which the Importation or Entry of such Goods is authorized, nor unless the goods shall have been properly described, in such Entry by the Denominations, and with the Characters and Circumstances, according to which such Goods are charged with Duty, or may be imported; and any Goods taken or delivered out of any Ship or out of any Warehouse by virtue of any Entry or Warrant not corresponding or agreeing in all such Respects, or not properly describing the same, shall be deemed to be Goods landed or taken without due Entry thereof, and shall be forfeited.

XXVI. And be it further enacted, That before any Sugar, Coffee, Cocoa, Nuts, Spirits, or Mahogany shall be shipped for Exportation in any British Possession in America, or the Island of Mauritius, as being the Produce of such Possession or of such Island, the Proprietor of the Estate on which such Goods were produced, or his known Agent, shall make and sign an Affidavit, in Writing, before the Collector or Controller at the Port of Exportation, or before One of His Majesty's Justices of the Peace, or other Officer duly authorized to administer such Oath, residing in or near the Place where such Estate is situated, declaring that such Goods are the Produce of such Estate; and such Affidavit shall set fourth the Name of the Estate, and the Description and Quantity of the Goods, and the Packages containing the same, with the Marks and Numbers thereon, and the Name of the Persons to whose Charge at the Place of Shipment they are to be sent; and if any Justice of the Peace, or other Officer aforesaid, shall subscribe his Name to any Writing, purporting to be such Affidavit, unless the Person purporting to make such Affidavit shall actually appear before him, and be sworn to the Truth of the same, such Justice of the Peace or Officer aforesaid shall forfeit and pay for any such Offence the Sum of Fifty Pounds; and the Person entering and shipping such Goods shall deliver such Affidavit to the Collector or Controller, or other proper Officer, and shall make Oath before him that the Goods which are to be shipped by Virtue of such Entry are the same as are mentioned in such Affidavit; and the Master of the Ship in which such Goods shall be laden shall, before Clearance, make Oath before the Collector or Controller, that the Goods shipped by virtue of such Entry are the same as are mentioned and intended in such Affidavit, to the best of his knowledge and Belief; and thereupon the Collector and Controller, or other proper Officer, shall sign and give to the Master a Certificate of Production, stating that Proof has been made, in Manner required by Law, that such Goods (describing the same,) are the Produce of such British Possession, or of such Island, and setting forth in such Certificate the Name of the Exporter, and of the Exporting Ship, and of the Master thereof, and the Destination of the Goods; and if any Sugar, Coffee, Cocoa Nuts, or Spirits be Imported into any British Possession in America, or into the Island of Mauritius, as being the Produce of some other such Possession, or of such Island, without

such Certificate of Production, the same shall be forfeited; and if any Mahogany be so imported, the same shall be deemed to be of Foreign Production.

XXVII. And be it further enacted, That before any Sugar, Coffee, Cocoa Nuts, Spirits, or Mahogany shall be shipped for Exportation in any British Possession in America, as being the Produce of some other such Possession, or of the Island of Mauritius, or shall be so shipped in the said Island as being the Produce of some British Possession in America, the Person Exporting the same shall in the Entry Outwards state the Place of the Production, and refer to the Entry Inwards and landing of such Goods, and shall make oath before the Collector or Controller to the Identity of the same; and thereupon, if such Goods shall have been duly Imported with a Certificate of Production, within Twelve Months prior to the shipping for Exportation, the Collector and Controller shall sign and give to the Master a Certificate of Production founded upon and referring to the Certificate of Production under which such Goods had been so imported, and containing the like Particulars, together with the Date of such Importation.

XXVIII. And whereas it is expedient to make Regulation respecting the Inland Trade of the British Possessions in America; be it therefore enacted, That it shall be lawful to bring or import by Land, or by Inland Navigation, into any of the British Possessions in America, from any adjoining Foreign Country, any Goods which might be lawfully imported by Sea into such Possession from such Country, and so to bring or import such Goods in the Vessels, Boats, or Carriages of such Country, as well as in British Vessels, Boats, or Carriages.

XXIX. And be it further enacted, That no Vessels or Boats shall be admitted to be a British Vessels or Boats on any of the Inland Waters or Lakes in America, except such as shall have been built at some place within the British Dominions, and shall be wholly owned by British Subjects, and shall not have been repaired at any Foreign Place to a greater Extent than in the Proportion of Ten Shillings for every Ton of such Vessel or Boat at any one Time: Provided always, that nothing hereinbefore contained shall extend to prevent the Employment of any Vessel or Boat as a British Vessel or Boat, on such inland Waters or Lakes which shall have wholly belonged to British Subjects before the passing of this Act, and which shall not be repaired as aforesaid in any Foreign Place after the passing of this Act.

XXX. Provided always, and be it further enacted, That it shall not be lawful so to bring or import any Goods, except into some Port or Place of Entry at which a Custom House now is or hereafter may be lawfully established: Provided also, that it shall be lawful for the Governor, Lieutenant Governor, or Person Administering the Government of any of the said Possessions respectively, by and with the Advice and Consent of the Executive Council thereof of the Time being, if any Executive Council be there established, from Time to Time to diminish or increase, by Proclamation, the Number of Ports or Places of Entry, which are or hereafter may be appointed in such Province, for the Entry of Goods brought or imported as aforesaid.

XXXI. And be it further enacted, That the Duties imposed by this Act shall be ascertained, levied, and recovered, for and upon all Goods so brought or imported, in the same Manner, and by the same Means, and under the same Rules, Regulations, Restrictions, Penalties, and Forfeitures, and the Duties on the like Goods imported by Sea may and can be ascertained, levied, or recovered, as far as the same

are applicable; and if any Goods shall be brought on imported contrary hereto, or if any Goods so brought or imported shall be removed from the Station or Place appointed for the Examination of such Goods by the Officers of the Customs, before all Duties payable thereon shall have been paid or satisfied, such Goods shall be forfeited, together with the Vessel, Boat, or Carriage, and the Horses or other Cattle, in or by which such Goods shall have been so imported or brought or so removed.

XXXII. And be it further enacted, That the same Tonnage Duties shall be paid upon all Vessels or Boats of the United States of America, importing any Goods into either of the Provinces of Upper or Lower Canada, as are or may be for the Time being payable in the United States of America, on British Vessels or Boats entering the Harbours of the State from whence such Goods shall have been imported.

XXXIII. And whereas it is expedient to continue and appoint some of the Free Ports in America to be Free Warehousing Ports, for all Goods which may be legally imported into the said Ports respectively; and it is also expedient to empower His Majesty to constitute and appoint from Time to Time any other Ports in any of the said British Possessions in America to be in like Manner Free Warehousing Ports for such Goods as may be legally imported into such Ports respectively; and it is therefore necessary to make Regulations for the appointing of proper Warehouses at such Ports, and for the lodging and securing of Goods therein; Be it therefore enacted, That the several Ports herein-after mentioned; (that is to say,) Kingston in the island of Jamaica, Halifax, in Nova Scotia, Quebec in Canada, Saint John's in New Brunswick, and Bridge Town in the Island of Barbadoes, shall be Free Warehousing Ports for the Purposes of this Act; and That it shall be lawful for the several Collectors and Controllers of the said Ports respectively, by Notice in Writing under their Hand, to appoint from Time to Time such Warehouses, at such Ports respectively as shall be approved of them, for the Free Warehousing and securing of Goods therein, for the Purposes of this Act, and also in such Notice to declare what Sorts of Goods may be so Warehoused, and also by like Notice to revoke or alter any such Appointment or Declaration: Provided always, that every such Notice shall be transmitted to the Governor of the Place, and shall be published in such Manner as he shall direct.

XXXIV. And be it further enacted, That it shall be lawful for the Importer of any such Goods into the said Ports, to Warehouse the same in the Warehouses so appointed, without Payment of any Duty on the First Entry thereof, subject nevertheless to the Rules, Regulations, Restrictions, and Conditions herein-after contained.

XXXV. And be it further enacted, That all Goods so warehoused shall be stowed in such Parts or Divisions of the Warehouse, and in such Manner as the Collector and Controller shall direct: and that the Warehouse shall be locked and secured in such Manner, and shall be opened and visited only at such time, and in the Presence of such Officers, and under such Rules and Regulations as the Collector and Controller shall direct; and that all such Goods shall, after being landed upon Importation, be carried to the Warehouse, or shall, after being taken out of the Warehouse for Exportation, be carried to be shipped, under such Rules and Regulations as the Collector and Controller shall direct.

XXXVI. And be it further enacted, That upon the Entry of any Goods to be Warehoused, the Importer of such Goods, instead of paying down the Duties due thereon, shall give Bond with Two sufficient Sureties, to be approved of by the Collector or Controller, in treble the Duties payable on such Goods,

with Condition for the safe depositing of such Goods in the Warehouse mentioned in such Entry, and for the payment of all Duties due upon such Goods, or for the Exportation thereof, according to the First Account taken of such Goods upon the landing of the same; and with further Condition, that no Part thereof shall be taken out of such Warehouse until cleared from thence upon due Entry and Payment of Duty, or upon due Entry for Exportation; and with further Condition, that the whole of such Goods shall be so cleared from such Warehouse; and the Duties, upon any Deficiency of the Quantity according to such First Account, shall be paid within Two Years from the Date of the First Entry thereof; and if after such Bond shall have been given the Goods or any Part thereof shall be sold or disposed of, so that the original Bonder shall be no longer interested in or have controul over the same, it shall be lawful for the Collector and Controller to admit fresh Security to be given by the Bond of the new Proprietor or other Person having Controul over such Goods, with his sufficient Sureties, and to cancel the Bond given by the original Bonder of such Goods, or to exonerate him to the Extent of the fresh Security so given.

XXXVII. And be it further enacted, That if any Goods which have been entered to be Warehoused shall not be duly carried and deposited in the Warehouse, or shall afterwards be taken out of the Warehouse without due Entry and Clearance, or having been entered and cleared for Exportation from the Warehouse, shall not be duly carried and shipped, or shall afterwards be re-landed, except with Permission of the proper Officer of the Customs, such Goods shall be forfeited.

XXXVIII. And be it further enacted, That upon the Entry and Landing of any Goods to be Warehoused, the proper Officer of the Customs shall take a particular Account of the same, and shall mark the Contents on each Package, and shall enter the same in a Book to be kept for that Purpose; and no Goods which have been so Warehoused shall be taken or delivered from the Warehouse, except upon due Entry, and under care of the proper Officers for Exportation, or upon due Entry and Payment of Duty for Home Use; and whenever the Whole of the Goods Warehoused under any Entry shall be cleared from the Warehouse, or whenever further Time shall be granted for any such Goods to remain Warehoused, an Account shall be made out of the Quantity upon which the Duties have been paid, and of the Quantity exported, and of the Quantity (to be then ascertained) of the Goods still remaining in the Warehouse, as the Case may be, deducting from the Whole the Quantity contained in any whole Packages (if any) which may have been abandoned, for the Duties; and if upon such Account there shall in either Case appear to be any Deficiency of the original Quantity, the Duty payable upon the Amount of such Deficiency shall then be paid.

XXXIX. And be it further enacted, That it shall be lawful for the Collector and Controller, under such Regulations as they shall see fit, to permit moderate Samples to be taken of any Goods so Warehoused without Entry, and without Payment of Duty, except as the same shall eventually become payable, as on a Deficiency of the original Quantity.

XL. And be it further enacted, That it shall be lawful for the Collector and Controller, under such Regulations as they shall see fit, to permit the Proprietor or other Persons having Control over any Goods so Warehoused, to sort, separate, and pack and repack any such Goods, and to make such lawful Alterations therein, or Arrangements and Assortments thereof, as may be necessary for the Preservation of such Goods, or in order to the Sale, Shipment, or legal Disposal of the same; and also to

permit any Parts of such Goods so separated to be destroyed, but without Prejudice to the Claim for Duty upon the whole original Quantity of such Goods: Provided always, that it shall be lawful for any Person to abandon any whole Packages to the Officers of the Customs for the Duties, without being liable to any Duty upon the same.

XLI. And be it further enacted, that all Goods which have been so Warehoused shall be duly cleared, either for Exportation or for Home Consumption, within Two Years from the Day of the First Entry thereof; and if any such Goods be not so cleared it shall be lawful for the Collector and Controller to cause the same to be sold, and the Produce shall be applied, first to the Payment of the Duties, next of Warehouse Rent and other Charges, and the Overplus (if any) shall be paid to the Proprietor: Provided always, that it shall be lawful for the Collector and Controller to grant further Time for any such Goods to remain Warehoused, if they shall see fit so to do.

XLII. And be it further enacted, That upon the Entry outwards of any Goods to be Exported from the Warehouse, the Person entering the same shall give Security by Bond, in Treble the Duties of the Importation of the Quantity of such Goods, with Two sufficient Sureties, to be approved by the Collector or Controller, that the same shall be landed at the Place for which they be entered outwards, or be otherwise accounted for to the Satisfaction of the Collector and Controller.

XLIII. And be it further enacted, That it shall be lawful for His Majesty in Council from Time to Time to appoint any Port in His Majesty's Possessions in America, to be a Free Warehousing Port for the Purposes of this Act; and every such Port so appointed by His Majesty shall be a Free Warehousing Port under this Act as if appointed by the same, in as full and ample a Manner, in all respects, as any of the Ports herein-before mentioned are Free Warehousing Ports appointed by this Act.

XLIV. And whereas it is expedient that all Duties and Regulations, relating to Importation and Exportation into and from His Majesty's Islands in the West Indies, should be extended to the Island of Mauritius; Be it therefore enacted, That all goods, Wares, and Merchandize, the Growth, Produce, or Manufacture of the Island of Mauritius, and all Goods, Wares, and Merchandize which shall have been imported into the said Island of Mauritius, and which shall be imported into any Part of the United Kingdom of Great Britain and Ireland, or into any Possessions of His Majesty, His Heirs or Successors, shall be liable, upon such Importation into the United Kingdom, or into any such Possessions respectively, to the Payment of the same Duties, and shall be subject to the same Regulations as the like Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of His Majesty's Island in the West Indies, and imported into the said United Kingdom, or into any such Possessions respectively, would on such Importation be liable to the Payment of or would be subject unto; and that upon the Exportation of any Goods, Wares, or Merchandize from the United Kingdom to the Island of Mauritius, such Goods, Wares, or Merchandize shall be liable to the same Duties, and shall be entitled to the like Drawbacks respectively, as would or ought by Law to be charged or allowed upon the like Goods exported from the United Kingdom to any of His Majesty's Islands in the West Indies, and that all Goods, Wares, and Merchandize which shall be Imported into or Exported from the said Island of Mauritius, from or to any Place whatever, other than the United Kingdom of Great Britain and Ireland, shall, upon Importation or Exportation respectively, be liable to the Payment of the same Duties, and shall be subject to the same Regulations, so far as any such Regulations can or may be applied, as the

like Goods, Wares, and Marchandize would be liable to the Payment of, or would be subject to, upon Importation or Exportation into or from any of His Majesty's Islands in the West Indies; and that all Ships and Vessels whatever, which shall arrive at or depart from the said Island of Mauritius, shall be liable to the Payment of the same Duties, and shall be subject to the same Regulations, as such Ships or Vessels would be liable to the Payment of, or would be subject to, if arriving at or departing from any of His Majesty's Islands in the West Indies.

XLV. And be it further enacted, That it shall be lawful for any of the subjects of the King of the Netherlands, being Dutch Proprietors, in the Colonies of Demerara and Essequibo, and of Berbice, to Import in Dutch Ships, from the Netherlands into the said Colonies, all the usual Articles of Supply for their Estates therein; and also Wine Imported for the Purposes of Medicine only, and which shall be liable to a Duty of Ten Shillings per Ton, and no more; and in case Seizure be made of any Articles so Imported, upon the Ground that they are not such Supplies, or are for the Purpose of Trade, the Proof to the contrary shall lie on the Dutch Proprietor Importing the same, and not on the seizing Officer: Provided always, that if sufficient Security by Bond be given in Court to abide the Decision of the Commissioners of Customs upon such Seizure, the Goods so seized shall be admitted to Entry and released.

XLVI. And be it further enacted, That it shall not be lawful for such Dutch Proprietor to Export the Produce of their Estates to the United Kingdom, or to any of His Majesty's Sugar Colonies in America.

XLVII. And be it further enacted, That all Subjects of His Majesty the King of the Netherlands resident in His said Majesty's European Dominions, who were at the Date of the Signature of the Convention between His late Majesty King George the Third and the King of the Netherlands, dated the Twelfth of August One Thousand eight hundred and fifteen, Proprietors of Estates in the said Colonies, and all Subjects of His said Majesty who may hereafter become possessed of Estates then belonging to Dutch Proprietors therein, and all such Proprietors as being then resident in the said Colonies and being Natives of His Majesty's Dominions in the Netherlands may have declared, within Three Months after the Publication of the aforesaid Convention in the said Colonies, that they wish to continue to be considered as such, and all Subjects of His said Majesty the King of the Netherlands who may be Holders of Mortgages of Estates in the said Colonies made prior to the Date of the Convention, and who may under their Mortgage Deeds have the right of Exporting from the said Colonies to the Netherlands the Produce of such Estates, shall be deemed Dutch Proprietors under the Provisions of this Act; provided that where both Dutch and British Subjects have Mortgages upon the same Property in the said Colonies, the Produce to be consigned to the different Mortgages shall be in proportion to the Debts respectively due to them.

XLVIII. And be it further enacted, That no British, Merchant Ship or Vessel shall sail from any Place in the Island of Jamaica to any Place in the Island of Saint Domingo, nor from any Place in the Island of Saint Domingo to any Place in the Island of Jamaica, under the Penalty of the Forfeiture of such Ship or Vessel, together with her Cargo; and that no Foreign Ship or Vessel which shall have come from, or shall in the Course of her Voyage which shall have come from, or shall in the Course of her Voyage have touched at any such Place in the Island of Saint Domingo, shall come into any Port or Harbour in the Island of Jamaica; and if any such Ship or Vessel, having come into any such Port or Harbour, shall

continue there for Forty-eight Hours after Notice shall have been given by the Officer of the Customs to depart therefrom, such Ship or Vessel shall be forfeited; and if any Person shall be landed in the Island of Jamaica from on board any Ship or Vessel which shall have come from or touched at the Island of Saint Domingo, except in case of urgent Neessity, or unless License shall have been given by the Governor of Jamaica to land such Person, such Ship shall be forfeited, together with her Cargo.

XLIX. And be it further enacted, That all Laws, Bye Laws, Usages or Customs at this Time, or which hereafter shall be in practice, or endeavoured or pretended to be in force or practice, in any of the British Possessions in America, which are in anywise repugnant to this Act, or to any Act of Parliament made or hereafter to be made in the United Kingdom, so far as such Act shall relate to and mention the said Possessions, are and shall be null and void to all Intents and Purposes whatsoever.

L. And be it further enacted, That it shall be lawful for the Officers of Customs to go on board any Ship in any Port in any British Possession in America, and to rummage and search all Parts of such Ship for prohibited and uncustomed Goods, and also to go on board any Ship hovering within One League of any of the Coasts thereof, and in either Case freely to stay on board such Ship so long as she shall remain in such Port, or within such Distance; and if any such Ship be bound elsewhere, and shall continue so hovering for the Space of Twenty-four Hours after the Master shall have been required to depart, it shall be lawful for the Officer of the Customs to bring such Ship into Port, and to search and examine her Cargo, and to examine the Master upon Oath touching the Cargo and Voyage, and if there be any Goods on board Prohibited to be Imported into such Possession, such Ship an her Cargo shall be forfeited; and if the Master shall not truly answer the Questions which shall be demanded of him in such Examination, he shall forfeit the Sum of One hundred Pounds.

LI. And be it further enacted, That all Vessels, Boats, and Carriages, and all Cattle made use of in the Removal of any Goods liable to Forfeiture under this Act, shall be forfeited, and every Person who shall assist or be otherwise concerned in the unshipping, landing or removal, or in the harbouring of such Goods, or into whose Hans or Possession the same shall knowingly come, shall forfeit the Treble Value thereof, or the Penalty of One hundred Pounds, at the Election of the Officers of the Customs; and the Averment in any Information or Libel to be exhibited for the Recovery of such Penalty, that the Officer proceeding has elected to sue for the Sum mentioned in the Information, shall be deemed sufficient Proof of such Election, without any other or further Evidence of such Fact.

LII. And be it further enacted, That all Goods, and all Ships, Vessels and Boats, and all Carriages, and all Cattle liable to Forfeiture under this Act, shall and may be seized and secured by any Officer of the Customs or Navy, or by any Person employed for that Purpose, by or with the Concurrence of the Commissioners of His Majesty's Customs; and every Person who shall in any way hinder, oppose, molest, or obstruct any Officer of the Customs or Navy, or any Person so employed as aforesaid, in the Exercise of his Office, or any Person acting in his Aid or Assistance, shall for every such Offence forfeit the Sum of Two hundred Pounds.

LIII. And be it further enacted, That under Authority of a Writ of Assistance granted by the Superior or Supreme Court of Justice, or Court of Vice Admiralty having Jurisdiction in the Place (who are hereby authorized and required to grant such Writ of Assistance, upon Application made to them for that

Purpose by the principal Officers of His Majesty's Customs.) it shall be lawful for any Officer of the Customs, taking with him a Peace Officer, to enter any Building or other Place in the Day time, and to search for and seize and secure any Goods liable to Forfeiture under this act; and in case of Necessity, to break upon any Doors and any Chests or other Packages for that Purpose; and such Writ of Assistance when issued, shall be deemed to be in force during the Whole of the Reign in which the same shall have been granted, and for Twelve Months from the Conclusion of such Reign.

LIV. And be it further enacted, That if any Person shall by Force or Violence assault, resist, oppose, molest, hinder, or obstruct any Officer of the Customs or Navy, or other Person employed as aforesaid, in the Exercise of his Office, or any Person acting in his Aid or Assistance, such Person, being thereof convicted, shall be adjudged a Felon, and shall be proceeded against as such, and punished at the Discretion of the Court before whom such Person shall be tried.

LV. And be it further enacted, That all Things which shall be seized as being liable to Forfeiture under this Act, shall be taken forthwith and delivered into the Custody of the Collector and Controller of the Customs at the Customs House next to the Place where the same were seized, who shall secure the same by such Means and in such Manner as shall be provided and directed by the Commissioners of His Majesty's Customs.

LVI. And be it further enacted, That all Things which shall have been condemned as forfeited under this Act shall, under the Direction of the Collector and Controller or other Principal Officer of the Customs at the Port where such Seizures shall have been secured, be sold by Public Auction to the best Bidder: Provided Always, that it shall be lawful for the Commissioners of the Customs to direct in what Manner the Produce of such Sale shall be applied, or in lieu of such Sale, to direct that any of such Things shall be destroyed or shall be reserved for the Public Service.

LVII. And be it further enacted, That all Penalties and Forfeitures which may have been heretofore or may be hereafter incurred, shall and may be prosecuted, sued for, and recovered in any Court of Record or of Vice Admiralty, having Jurisdiction in the Colony or Plantation where the Cause of Prosecution arises, and in Cases where there shall happen to be no such Courts, then in any Court of Record or of Vice Admiralty having Jurisdiction in some British Colony or Plantation near to that where the Cause of Prosecution arises; provided that in Cases where a Seizure is made in any other Colony than that where the Forfeiture accrues, such Seizure may be prosecuted in any Court of Record or of Vice Admiralty having Jurisdiction either in the Colony or Plantation where the Seizure is made, at the Election of the Seizor or Prosecutor; and in Cases where there shall happen to be no such Courts in either of the last-mentioned Colonies or Plantations, then in the Court of Record or of Vice Admiralty having Jurisdiction in some British Colony or Plantation near to that where the Forfeiture accrues, or to that where the Seizure is made, at the Election of the Seizor or Prosecutor.

LVIII. And be it further enacted, That if any Goods or any Ship or Vessel shall be seized as forfeited under this Act, or any Act hereafter to be made, and detained in any of the British Possessions in America, it shall be lawful for the Judge or Judges of any Court having Jurisdiction to try and determine such Seizures with the Consent of the Collector and Controller of the Customs, to order the Delivery thereof on Security by Bond, with Two sufficient Sureties, to be first approved by such Collector and

Controller, to answer Double the Value of the same in case of Condemnation; and such Bond shall be taken to the Use of His Majesty in the Name of the Collector of the Customs in whose Custody the Goods or the Ship or Vessel may be lodged, and such Bond shall be delivered and kept in the joint Custody of such Collector and his Controller, and in case the Goods or the Ship or Vessel shall be condemned, the Value thereof shall be paid into the Hands of such Collector, who shall thereupon, with the Consent or Privity of his Controller, cancel such Bond.

LIX. And be it further enacted, That no Suit shall be commenced for the Recovery of any Penalty or Forfeiture under this Act, except in the Name of some superior Officer of the Customs or Navy, or other Person employed as herein-before mentioned, or of His Majesty's Advocate or Attorney General for the Place where such Suit shall be commenced; and if a Question shall arise whether any Person is an Officer of the Customs or Navy, or such other Person as aforesaid, viva voce Evidence may be given of such Fact, and shall be deemed legal and sufficient Evidence.

LX. And be it further enacted, That if any Goods shall be seized for Nonpayment of Duties, or any other Cause of Forfeiture, and any Dispute shall arise whether the Duties have been paid for the same, or the same have been lawfully imported, or lawfully laden or exported, the Proof thereof shall lie on the Owner or Claimer of such Goods, and not on the Officer who shall seize and stop the same.

LXI. And be it further enacted, that no Claim to any Thing seized under this Act, and returned into any of His Majesty's Courts for Adjudication, shall be admitted, unless such Claim be entered in the Name of the Owner, with his Residence and Occupation, nor unless Oath to the property in such Thing be made by the Owner, or by his Attorney or Agent by whom such Claim shall be entered, to the best of his Knowledge and belief; and every Person making a false Oath thereto shall be deemed guilty of a Misdemeanor, and shall be liable to the Pains and Penalties to which Persons are liable for a Misdemeanor.

LXII. And be it further enacted, That no Person shall be admitted to enter a Claim to any Thing seized in pursuance of this Act, and prosecuted in any of the British Possessions in America, until sufficient Security shall have been given, in the Court where such Seizure is prosecuted, in a Penalty not exceeding Sixty Pounds, to answer and pay the Costs occasioned by such Claim; and in default of giving such Security, such Things shall be adjudged to be forfeited, and shall be condemned.

LXIII. And be it further enacted, That no Writ shall be sued out against, nor a Copy of any Process served upon any Officer of the Customs or Navy, or other Persons as aforesaid, for any Thing done in the Exercise of his Office, until One Calendar Month after Notice in Writing shall have been delivered to him, or left at his usual Place of Abode, by the Attorney or Agent to the Party who intends to sue out such Writ or Process; in which Notice shall be clearly and explicitly contained the Cause of the Action, the Name and Place of Abode of the Person who is to bring such Action, and the Name and Place of Abode of the Attorney or Agent; and no Evidence of the Cause of such Action shall be produced, except of such as shall be contained in such Notice, and no Verdict shall be given for the Plaintiff, unless he shall prove on the Trial that such Notice was given; and default of such Proof, the Defendant shall receive in such Action a Verdict and Costs.

LXIV. And be it further enacted, That every such Action shall be brought within Three Calendar Months after the Cause thereof, and shall be laid and tried in the Place or District where the Facts were committed, and the Defendant may plead the General Issue, and given the Special Matter in Evidence; and if the Plaintiff shall become nonsuited, or shall discontinue the Action, or if upon a Verdict or Demurrer, Judgement shall be given against the Plaintiff, the Defendant shall receive Treble Costs, and have such Remedy for the same as any Defendant can have in other Cases where Costs are given by Law.

LXV. And be it further enacted, That in case any Information or Suit shall be brought to Trial on account of any Seizure made under this Act, and a Verdict shall be found for the Claimant thereof, and the Judge or Court before whom the Cause shall have been tried, shall certify on the Record that there was probable Cause of Seizure, the Claimant shall not be entitled to any Costs of Suit, nor shall the Person who made such Seizure be liable to any Action, Indictment, or other Suit or Prosecution, on account of such Seizure; and if any action, Indictment, or other Suit or Prosecution shall be brought to Trial against any Person on account of such Seizure, wherein a Verdict shall be given against the Defendant, the Plaintiff, besides the Thing seized, or the Value thereof, shall not be entitled to more than Two-pence Damages, nor to any Costs of Suit, nor shall the Defendant in such Prosecution be fined more than One Shilling.

LXVI. And be it further enacted, That it shall be lawful for such Officer, within One Calendar Month after such Notice, to tender Amends to the Party complaining to his Agent, and to plead such Tender in Bar to any Action, together with other Pleas; and if the Jury shall find the Amends sufficient; they shall give a Verdict for the Defendant; and in such Case, or in case the Plaintiff shall become nonsuited, or shall discontinue his Action, or Judgment shall be given for the Defendant upon Demurrer, then such Defendant shall be entitled to the like Costs as he would have been entitled to in case he had pleaded the General Issue only; Provided always, that it shall be lawful for such Defendant, by Leave of the Court where such Action shall be brought, at any Time before Issue joined, to pay Money into Court as in other Actions.

LXVII. And be it further enacted, That in any such Action, if the Judge, or Court before whom such Action shall be tried, shall certify upon the Record that the Defendant or Defendants in such Action acted upon probable Cause, then the Plaintiff in such Action shall not be entitled to more than Two-pence Damages, nor to any Costs of Suit.

LXVIII. And be it further enacted, That all Penalties and Forfeitures recovered in any of the British Possessions in America under this Act, shall be divided, paid, and applied as follows; (that is to say), after deducting the Charges of Prosecution from the Produce thereof, One-third Part of the net Produce shall be paid into the Hands of the Collector of His Majesty's Customs at the Port or Place where such Penalties or Forfeitures shall be recovered for the Use of His Majesty: One-third Part to the Governor or Commander in Chief of the said Colony or Plantation, and the other Third Part to the Person who shall seize, inform, and sue for the same; excepting such Seizures as shall be made at Sea by the Commanders or Officers of His Majesty's Ships of War, duly authorized to make Seizures, one Moiety of which Seizures and of the Penalties and Forfeitures recovered thereon, first deducting the Charges of Prosecution from the gross Produce thereof, shall be paid as aforesaid to the Collector of His

Majesty's Customs, to and for the use of His Majesty, and the other Moiety to him or them who shall seize, inform, and sue for the same, any Law, or Usage to the contrary notwithstanding; subject nevertheless to such Distribution of the Produce of the Seizures so made at Sea, as well with regard to the Moiety herein-before granted to His Majesty as with regard to the other Moiety given to the Seizor or Prosecutor, as His Majesty shall think fit to order and direct by any Order or Orders of Council, or by any Proclamations to be made for that Purpose.

LXIX. And be it further enacted, That all Actions or Suits for the Recovery of any of the Penalties or Forfeitures imposed by this Act may be commenced or prosecuted that any Time within Three years after the Offence committed, by reason whereof such Penalty or Forfeiture shall be incurred; any Law, Usage, or Custom to the contrary notwithstanding.

LXX. And be it further enacted, That no Appeal shall be prosecuted from any Decree or Sentence of any of His Majesty's Courts in America, touching any Penalty or Forfeiture imposed by this Act, unless the Inhibition shall be applied for and decreed within Twelve Months from the Time when such Decree or Sentence was pronounced.

LXXI. And be it further enacted, That all Persons authorized to make Seizures under an Act passed in the Fifth Year of the Reign of His present Majesty, intituled "An Act to amend and consolidate the Laws relating to the Abolition of the Slave Trade," shall, in making and prosecuting any such Seizures, have the Benefit of all the Provisions granted to Persons authorized to make Seizures under this Act.

LXXII. And be it further enacted, That all Penalties an Forfeitures created by the said Act passed in the Fifth Year of His present Majesty, whether pecuniary or specific, shall (except in Cases specifically provided for by the said Act,) go and belong to such Persons as are authorized by that Act to make Seizures, in such Shares, and shall and may be sued for and prosecuted, tried, recovered, distributed, and applied in such and the like Manner, and by the same Ways and Means, and subject to the same Rules and Directions, as any Penalties and Forfeitures incurred in Great Britain and in the British Possessions in America respectively now go and belong to, and may be sued, prosecuted, tried, recovered, and distributed respectively in Great Britain, or in the said Possessions, under and by virtue of this Act.

LXXIII. And be it further enacted, That it shall be lawful for His Majesty, by and with the Advice of His Privy Council, by any Order or Orders in Council to be issued from Time to Time, to give such Directions and make such Regulations touching the Trade and Commerce to and from any British Possessions on or near the Continent of Europe, or within the Mediterranean Sea, or in Africa, or within the Limits of the East Inia Company's Charter (excepting the Possessions of the said Company,) as to His Majesty in Council shall appear most expedient and Salutary; and if any Goods shall be importer or exported in any Manner contrary to any such Order of His Majesty in Council, the same shall be forfeited, together with the Ship importing or exporting the same.

LXXIV. And be it further enacted, That it shall be lawful for the East India Company to trade in and export from any Place within the Limits of their Charter, any Goods for the Purposes of being carried to some of His Majesty's Possessions in America, and so to carry and to import the same into any of such

Possessions; and also to carry return Cargoes from such Possessions to any Place within the Limits of their Charter, or to the United Kingdom; and that it shall be lawful for any of His Majesty's Subjects, with the Licence in Writing granted by or under the Authority of the said Company, to lade in and export from any of the Dominions of the Emperor of China and Goods, and to lade in and export from any Place within the Limits of the said Company's Charter any Tea, for the Purpose of being carried to some of His Majesty's Possessions in America, and also so to carry and to import the same into any of such Possessions.

LXXV. And be it further enacted, That it shall be lawful for any Person, being the Shipper of any Sugar, the Produce of some British Possession within the Limits of the East India Company's Charter, to be exported from any Place in such Possession, to go before the Collector or Controller, or other Chief Officer of the Customs at such Place, or if there be no such Officer of the Customs, to go before the principal Officer of such Place, or the Judge or Commercial Resident of the District, and make and sign an Affidavit before him, that such Sugar was really and bona fide the Produce of such British Possession, to the best of his Knowledge and Belief; and such Officer, Judge, or Resident is hereby authorised and required to administer such Affidavit, and to grant a Certificate thereof, setting forth in such Certificate the Name of the Ship in which the Sugar is to be exported, and the Destination of the same.

LXXVI. And be it further enacted, That nothing in this Act, or in any other Act, or in any other Act passed in this present Session of Parliament, shall extend to repeal or in any way alter or affect an Act passed in the Thirty-seventh Year of the Reign of His late Majesty King George the Third, intituled "An Act for regulating the Trade to be carried on with the British Possessions in India by the Ships of Nations in Amity with His Majesty;" nor to revoke, alter, or affect any Regulations formed under the Authority of that act, and which were in force at the Time of the Commencement of this Act.

LXXVII. And be it further enacted, That all Ships built at any Place within the Limits of the East India Company's Charter, prior to the First of January One thousand eight hundred and sixteen, and which then were and have continued ever since to be solely the Property of His Majesty's Subjects, shall be deemed to be British Ships for all the Purposes of Trade within the said Limits, including the Cape of Good Hope; any thing in this Act, or in any other Act or Acts passed in this present Session of Parliament to the contrary notwithstanding.

LXXVIII. And be it further enacted, That it shall be lawful for the Shipper of any Wine, the Produce of the Cape of Good Hope, or of its Dependencies, which is to be exported from thence, to go before the Chief Officer of the Customs, and make and sign an Affidavit before him, that such Wine was really and bona fide the Produce of the Cape of Good Hope, or of its Dependencies; and such Officer is hereby authorized and required to administer such Affidavit, and to grant a Certificate thereof, setting forth in such Certificate the Name of the Ship in which the Wine is to be exported, and the Destination of the same.

LXXIX. And be it further enacted, That it shall be lawful for any Person who is about to export from any of the Islands of Guernsey, Jersey, Alerney, or Sark, to the United Kingdom, or to any of the British Possessions in America, any Goods of the Growth or Produce of any of those Islands, or any Goods

manufactured from Materials which were the Growth or Produce thereof, or of the United Kingdom, to go before any Magistrate of the Island from which the Goods are to be exported, and make and sign before him an Affidavit that such Goods, describing the same, are of such Growth or Produce, or of such Manufacture, and such Magistrate shall administer and sign such Affidavit; and thereupon the Governor, Lieutenant Governor or Commander in Chief of the Island from which the Goods are to be exported, shall, upon the Delivery to him of such Affidavit, grant a Certificate under his Hand of the Proof contained in such Affidavit, stating the Ship in which and the Port to which, in the United Kingdom or in any such Possession, the Goods are to be exported; and such Certificate shall be the proper Document to be produced at such Ports respectively, in proof that the Goods mentioned therein are of the Growth, Produce, or Manufacture of such Islands respectively.

LXXX. And be it further enacted, That it shall not be lawful to import into any of the Islands of Guernsey, Jersey, Alderney, or Sark, any Tea, nor any Tobacco, except from the United Kingdom; and if any Tea or any Tobacco shall be brought into any of the said Islands, from any other Place than from the United Kingdom, or not having been duly entered and cleared in the United Kingdom, to be exported to such Island, the same shall be forfeited.

LXXXI. And be it further enacted, That no Brandy, Geneva, or other Spirits, except Rum of the British Plantations, shall be imported into or exported from the Islands of Jersey, Guernsey, Alderney, or Sark, or either of them, or removed from any one to any other of the said Islands, or Coastwise from any one Part to any other Part of either of the said Islands, or shall be shipped, in order to be so removed or carried, or shall be waterborne, for the Purpose of being so shipped in any Ship, Vessel, or Boat of less Burthen than One hundred Tons, nor in any Cask or Package of less Size or Content than Forty Gallons; nor any Tobacco or Snuff, in any Ship, Vessel, or Boat of less Burthen than One hundred Tons, nor in any Cask or Package containing less than Four hundred and fifty Pounds Weight (save and except any such Spirits or loose Tobacco as shall be for the Use of the Seamen belonging to and on board any such Ship, Vessel, or Boat, not exceeding Two Gallons, of the former, and Five Pounds Weight of the latter, for each Seaman; and also except such manufactured Tobacco or Snuff as shall have been duly exported as Merchandize from Great Britain or Ireland,) nor shall any Wine be imported into or exported from the said Islands of Guernsey, Jersey, Alderney, or Sark, or either of them, or carried from any one of the said Islands to any other thereof, or Coastwise, from any one Part to any other Part of the said Islands, or be shipped or waterborne for the Purpose of being shipped in any Ship, Vessel, or Boat of less Burthen than Sixty Tons, or in any Cask containing less than Twenty Gallons, or any Package containing less than Three Dozen reputed Quart Bottles, or Six Dozen reputed Pint Bottles, on pain of Forfeiture of all such Foreign Brandy, Geneva, or other Spirits, Tobacco, Snuff, or Wine respectively, together with the Casks or Packages containing the same; and also every such Ship, Vessel, or Boat, together with all the Guns, Furniture, and Ammunition, Tackle, and Apparel thereof.

LXXXII. Provided always, and be it further enacted, That nothing herein contained shall extend or be construed to extend, to subject to Forfeiture or Seizure, under any of the Provisions of this Act, any Boat not exceeding the Burthen of Ten Tons, for having on board at any one Time any Foreign Spirits of the Quantity of Ten Gallons or under, in Casks or Packages of less Size or Content than Forty Gallons; or any Tobacco, Snuff, or Tea, not exceeding Fifty Pounds Weight of each, for the Supply of the said Island of Sark, such Boat having a Licence from the proper Officer of Customs at either of the Islands of

Guernsey or Jersey, and for the Purpose of being employed in carrying Commodities for the Supply of the said Island of Sark, which License such Officer of Customs is hereby required to grant, without taking any Fee or Reward for the same: Provided always, that every such Boat having on board at any one Time any greater Quantity of Spirits than Ten Gallons, or any greater Quantity of Tobacco or Snuff than Fifty Pounds Weight of each of the said Articles, unless such greater Quantity of Spirits, Tobacco, or Snuff, shall be in Casks or Packages of the Size, Content, or Weight herein-before required, or having on board at any one Time any greater Quantity of Tea than Fifty Pounds Weight, shall be forfeited.

LXXXIII. Provided always, and be it further enacted, That nothing herein contained shall extend or be construed to extend to prevent the Importation into, or Exportation from, the said Islands of Guernsey, Jersey, Alderney, or Sark, or either of them, of any Wine in Bottles shipped in Cases or Casks only, each containing at least Three Dozen reputed Quart Bottles, or Six Dozen reputed Pint Bottles: Provided Always, that before any such Wine in Bottles shall be shipped for Exportation to or for Great Britain or Ireland, the Master or other Person having the Charge or Command of the Ship, Vessel, or Boat, in or on board of which such Wine shall be so intended to be exported, together with one other sufficient Surety, shall give Bond in the Penalty of Forty Shillings per Gallon, that the Wine so shipped shall (The Danger of the Seas and Enemies excepted) be duly entered and landed at the Port or Place in Great Britain or Ireland to or for which the same shall be declared at the Time of giving such Bond, (which Bond and Declaration the proper Officer of His Majesty's Customs is hereby authorized and empowered to take;) and such Officer is required to furnish the Master, or other Person having the Charge or Command of the Ship, Vessel, or Boat in which any such Wine may be, with a Certificate specifying the Number of such Packages as aforesaid, and the Quantity of Wine contained in each, the Date of the Bond, and the Name of the Port or Place to or for which the same shall be so declared; and such Bond so give as aforesaid shall not be delivered up or cancelled until a certificate under the Hand of the proper Official of the Customs in Great Britain or Ireland, of the due landing of the Wine mentioned therein, shall be produced to and left with the Officer taking the said Bond within Three Months after the Date of such Bond.

LXXXIV. And be it further enacted, That every Person who shall be found or discovered to have been on board any Vessel or Boat liable to Forfeiture under any Act relating to the Revenue of Customs, for being found within One League of the Islands of Guernsey, Jersey, Alderney, or Sark, having on board or in any Manner attached or affixed thereto, or conveying, or having conveyed, in any Manner, such Goods or other Things as subject such Vessel or Boat to Forfeiture, or who shall be found or discovered to have been on board any Vessel or Boat from which any Part of the Cargo shall have been thrown overboard during Chase, or staved or destroyed, shall forfeit the Sum of One hundred Pounds.

LXXXV. And be it further enacted, That it shall not be lawful for any Person to re-export, from any of His Majesty's Possessions Abroad to any Foreign Place, any Coals the Produce of The United Kingdom; and that no such Coals shall be shipped at any of such Possessions, to be exported to any British place, until the Exporter or the Master of the exporting Vessel shall have given Bond, with One sufficient Surety in Double the Value of the Coals, that such Coals shall not be landed at any Foreign Place.

LXXXVI. And be it further enacted, That this Act may be amended, altered, or repealed by any Act to be passed in the present session of Parliament.

