

Duties as specified in annexed Tables to be levied instead.

II. And be it further enacted, That from and after the passing of this Act, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in ready Money and without any Discount whatever, upon the Goods, Wares, and Merchandize specified in the Tables marked (A.) (B.) (C.) (D.) and (E.) respectively to this Act annexed, imported, or brought into, or exported from any Part of the United Kingdom of Great Britain and Ireland, or carried Coastwise, the several Duties of Customs, and there shall be allowed the several Drawbacks, as the same are respectively inserted, described, and set forth in Figures in the said Tables.

Goods having paid Duties imposed by former Acts, to be entitled to Drawback.

III. Provided always, and be it enacted, That the Drawbacks granted, allowed, and made payable on the Exportation, or on the Use and Consumption, of any of the Articles specified in the Table to this Act annexed, under and by virtue of any Act or Acts in force immediately before the passing of this Act, shall remain and continue payable with respect to such Goods, Wares, and Merchandize as shall have paid the Duties imposed on the Importation thereof under any Act or Acts in force before the passing of this Act, and which shall be exported, or used and consumed, after the passing of this Act; any thing in this Act to the contrary in anywise notwithstanding: Provided also, that no Drawback shall be allowed for any Articles used in bleaching of Linen nor for any Brimstone used for making Oil of Vitriol, which shall not have been so used respectively before the Fifth Day of July One thousand eight hundred and twenty-six, nor unless such Drawback be duly claimed before the Fifth Day of January One thousand eight hundred and twenty-seven.

Proviso as to Articles used in bleaching of Linen, and as to Brimstone used for Oil of Vitriol.

Proprietor not compelled to pay Duty, where Bond is allowed.

IV. Provided also and be it enacted, That nothing in this Act contained shall extend or be construed to extend to compel the Proprietor or Proprietors of Goods, Wares, or Merchandize specified in the Table to this Act annexed, to pay the Duties thereon upon the Importation or Landing of such Goods, Wares, or Merchandize in any Part of the United Kingdom, in any Case where such Goods, Wares or Merchandize may or might by Law be warehoused or otherwise secured without Payment of Duty, or in any Case where the Whole or any Part of the Duties on such Goods, Wares, or Merchandize are or may be permitted to be secured by Bond or otherwise; but that in all such Cases the Duties, specified in the Table to this Act annexed, may be secured by Bond or otherwise, in such Manner, and under such Rules, Regulations, Restrictions, and Conditions, as are or may be contained in any Act or Acts for that Purpose, except where it is otherwise provided by this Act: Provided also, that in case the Importer or Proprietor of any Goods, Wares, or Merchandize specified in the Table to this Act annexed, which shall have been lodged in Warehouses or otherwise secured, at any Time on or immediately before the passing of this Act, and on which the Duties due on the Importation thereof shall not have been paid, shall be desirous of taking any such Goods, Wares, or Merchandize out of such Warehouse, or from any Place wherein the same shall be secured, for the Purpose of being used or consumed in any Part of the United Kingdom, then and in such Case the Duties imposed by this Act shall be payable thereon notwithstanding such Goods, Wares, or Merchandize may have been imported and warehoused before the passing of this Act; except where it is otherwise provided by this Act.

Duties to be paid on Goods taken out of Warehouse for Home Consumption.

V. And be it further enacted, That all Sorts of Wine imported into the United Kingdom in Bottles, shall be liable to the same Duties as the like Sorts would respectively be liable to if imported in Casks; any thing in any other Act to the contrary notwithstanding.

Wine in Bottles liable to Duty as if imported in Casks

VI. And be it further enacted, That nothing contained in this Act, or in an Act passed in the present Session of Parliament, intituled *An Act to reduce the Duties on Wine, Coffee, and Hemp, imported into the United Kingdom*, shall extend to repeal or in any way alter or affect any Right to enter Wine for Prizage at any Port in England or Wales, where such Right has not been purchased by the Commissioners of His Majesty's Treasury under the Authority of any Act made for that Purpose.

Entry of Wine for Prizage not affected, 6 G. 4. c. 13.

VII. And be it further enacted, That all Goods the Produce of the Island of Mauritius, imported into the United Kingdom, shall be subject to the same Duties as the like Goods being the Produce of the British Possessions in the West Indies are subject to under this Act; and that Goods the Produce of the Cape of Good Hope, its Territories and Dependencies, imported into the United Kingdom, shall be subject to the same Duties as the like Goods being the produce of British Possessions within the Limits of the East India Company's Charter are subject to under this Act; except in Cases wherein any other Duty is particularly charged thereon.

Mauritius to have the Privileges of the West Indies as to Trade. Goods from Cape of Good Hope subject to the same Duties as Goods from the Limits of the East India Company.

VIII. And be it further enacted, That all the Duties imposed or continued by this Act shall be managed, ascertained, raised, levied, collected, answered, paid, and recovered in such and the like Manner, as any Duties of Customs upon Goods, Wares or Merchandize are or may be managed; ascertained, raised, levied; collected, answered, paid, recovered, and allowed, and under and subject to all such Rules, Regulations, Restrictions, Provisions, Pains, Penalties, and Forfeitures, and Modes of inflicting and recovering the same, as any Goods, Wares, or Merchandize specified in this Act, or in the Tables thereto annexed, or any the like Goods, Wares and Merchandize, are particularly subject and liable to by any Act or Acts of Parliament in force on or immediately before the passing of this Act.

Regulations of former Acts extended to this Act.

IX. And be it further enacted, That all the Monies arising by the Duties imposed by this Act (the necessary Charges of raising and accounting for the same excepted), shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, and shall be carried to and made part of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and shall be appropriated in like Manner, and to the like Services, as the Duties by this Act repealed would have been if this Act had not passed.

Monies to arise by this Act to be carried to Consolidated Fund.

X. And be it further enacted, That an Act passed in the Fifty-eighth Year of the Reign of His late Majesty King George the Third, intituled *An Act to repeal the several Bounties on the Exportation of Refined Sugar from any Part of the United Kingdom, and to allow other Bounties in lieu thereof, until the Fifth Day of July One thousand eight hundred and twenty, and for reducing the Size of the Packages in which Refined Sugar may be exported*; and which by an Act made in the last Session of Parliament was continued until the Fifth Day of July One thousand eight hundred and twenty-five, shall, from and after the said Fifth Day of July

58 G. 3. c. 34 relating to Bounties on Refined Sugar, continued by 5 G. 4. c. 35. further continued till 5th July, 1826.