

Preamble.  
38 Geo. III,  
Cap. 76.

**W**HEREAS by an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for the better Protection of the Trade of this Kingdom, and for granting new and additional Duties of Customs on Goods imported and exported, and on the Tonnage of certain Ships entering outwards or inwards to or from foreign Parts, until the signing the Preliminary Articles of Peace*; amongst other Things a Duty of Sixteen Shillings and Ten-pence per Ton is imposed on the Imporation of Oil or Blubber: And whereas it is the Practice on board Ships or Vessels employed in the Southern Whale Fishery to boil the Blubber (being the Produce of Whales and other Creatures caught and taken in the said Fishery) during the Voyage, and to import the Oil only into *Great Britain*, which Practice is not observed on board Ships or Vessels employed in the *Greenland* Whale Fishery; in consequence whereof the Importers of Blubber in the said last mentioned Fishery are liable to pay as much Duty for the Blubber as the Importers pay for the Oil in the said first mentioned Fishery; and it is therefore expedient that the Blubber (being the Produce of Whales and other Creatures living in the Sea, caught and taken in the said Fishery) should be permitted to be boiled into Oil, and afterwards to pay Duty accordingly; 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 passing of this Act, it shall and may be lawful, upon the Return of any Ship or Vessel from the *Greenland Seas* or *Davis's Straights*, with any Blubber, being the Produce of Whales or other Creatures living in the Seas, caught and taken in the said Fishery, to boil such Blubber, under the Care and Inspection of the proper Officer or Officers of the Customs, into Oil, and afterwards such Oil shall be admitted to Entry, and the Duties thereon paid, according to the Laws now in force; any Act or Acts of Parliament, or Custom or Usage, to the contrary in anywise notwithstanding.

On Return of any Vessel from the *Greenland* and *Davis's Straights*, the Blubber may be boiled into Oil, and admitted to Entry,

as may Blubber imported in any Vessel employed in the said Fishery since *June* 28, 1798.

II. And be it further enacted, That in case any Blubber has been imported into *Great Britain* in any Ship or Vessel employed in the said Fishery since the Twenty-eighth Day of *June* One thousand seven hundred and ninety-eight, and such Blubber has afterwards been boiled into Oil, such Oil shall be admitted to Entry, and shall be charged with Duty agreeably to the Regulations and Directions of this Act.

From *May* 11, 1800, the Duty imposed by recited Act on Opium repealed, except Arrears,

III. And whereas by the said Act passed in the Thirty-eighth Year of the Reign of His present Majesty, amongst other Things, a Duty of One Shilling and Two-pence Halfpenny the Pound Weight is imposed on the Importation of Opium: And whereas it is expedient to repeal the said Duty on Opium, and to impose in lieu thereof a Duty of Three Pounds for every One hundred Pounds of the true and real Value of such Opium imported; be it therefore enacted, That, from and after the Eleventh Day of *May* One thousand eight hundred, the Duty imposed by the said recited Act on Opium imported into this Kingdom shall be, and the same is hereby repealed (save and except in all Cases relating to the recovering or paying any Arrears thereof which may remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which shall have been incurred at any Time before the passing of this Act).

IV. And