

and export-
ed to Brit-
ish posses-
sions in
America
repealed.

Goods and Merchandize, mentioned in a Schedule (marked B.) to that Act annexed, warehoused under the Provisions of that Act, shall not be exported from the Warehouse to any *British Colony, Plantation, Territory or Dominion in America or the West Indies*, nor be imported into any such *British Colony or Plantation*, unless and until all Duties, as well of Customs as Excise, payable in *Great Britain or Ireland* respectively on such Goods and Merchandize for Home Consumption, shall have been paid, shall be repealed, and the same is hereby repealed accordingly.

Kingston,
Halifax, &
Quebec, &c
to be free
warehousing
Ports;
and such
other Ports
as His Ma-
jesty shall
appoint.

IX. And whereas it is expedient to constitute and appoint some of the Free Ports in *America* and the *West Indies* 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 or the West Indies*, 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 Hands, to appoint from Time to Time such Warehouses at such Ports respectively as shall be approved of by 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.

Collectors
and Con-
trollers to
appoint
warehouses

Goods may
be ware-
housed
without
payment of
Duty.

X. 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;

Stowage of
Goods in
Warehouse

Locking
and opening
Warehouse

Carrying
Goods to &
from Ware-
house.

XI. 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 Times, 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.

Bond upon
Entry of
Goods to
be ware-
housed.

XII. 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 Bond shall be no longer interested in or have Control 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 Control over such Goods, with his sufficient Sureties, and to cancel the Bond given by the original Bond of such Goods, or to exonerate him to the Extent of the fresh Security so given.

Purchaser
of Goods
may give
Bond in
lieu of ori-
ginal Bond.

XIII. 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.

Goods en-
tered to be
warehoused
and not de-
posited, &c.
to be for-
feited.

XIV. 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.

Account of
Goods to
be taken on
landing.

No Goods
to be taken
out of the
Warehouse
except on
Entry, &c.

Duties to
be paid up-
on Defici-
encies.

XV. 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.

Samples
may be
taken.