

nexed (marked B.): And whereas it is expedient to permit all Goods (except as hereinafter excepted) to be imported from any of the said Places into any of the said Free Ports, and to charge the same with the like Duties from whichever of the said Places the same may be imported; and also to permit any of such Goods to be so imported in Ships of the Country of which the Goods are the Produce, as well as in *British Ships*, but to confine all such Importations to the said Free Ports; 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 the several Schedules (marked B. and C. respectively) to the first recited Act annexed, and the several Schedules (marked A. and B. respectively) to the second recited Act annexed, and also that all Duties imposed by either of the said Acts, or by any Act passed in the Fourth Year of His said Majesty's Reign, intituled *An Act to amend an Act of the last Session of Parliament, for regulating the Trade between His Majesty's Possessions in America and the West Indies, and other Parts of the World*, shall, from and after the Fifth Day of January, One thousand eight hundred and twenty-six, be repealed, and the same are hereby repealed accordingly, except so far as the same relate in any way to the Island of *Newfoundland*.

Certain Schedules of Goods and of Duties imposed by recited Acts, or by 1 G. 4. c. 2, repealed.

except as to Newfoundland.

All Goods may be imported from America, Europe, or Africa, &c.

subject to Powers in Acts 4 G. 4. c. 77. and 5 G. 4. c. 1.

Articles prohibited.

Foreign Coffee, &c. may be imported into North America.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, it shall be lawful to import into any of the said Free Ports, except in *Newfoundland*, any Goods (except as herein-after excepted) from any Foreign Place in *America* or in *Europe*, or in *Asia* within the *Mediterranean Sea*, and from any place in *Africa*, and from *Gibraltar*, and from the Islands of *Malta*, *Guernsey*, *Jersey*, and *Sark*, provided such Importations be made in *British Ships*, or in Ships of the Country of which the Goods are the Produce; subject nevertheless to the powers given to His Majesty by an Act passed in the Fourth Year of His Reign, 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*, and by another Act passed in the Fifth Year of His Reign, to amend the same: Provided always, that nothing in this Act contained shall extend to permit the Importation of Gunpowder, Arms, Ammunition, or Utensils of War, dried or salted Fish, salted Beef, Pork or Bacon, Whale Oil, Blubber or Fins, Books which are prohibited to be imported into the United Kingdom, base or counterfeit Coin, or any Goods the Produce or Manufacture of any Place within the Limits of the *East India Company's Charter*, into any of His Majesty's Possessions in *America* or the *West Indies*, nor Coffee, Cocoa Nuts, Sugar, Melasses, or Rum of Foreign production, into any of the said Possessions in *South America* or the *West Indies*, or into *Newfoundland*.

III. And be it further enacted, That it shall be lawful to import any Coffee, Cocoa Nuts, Sugar, Melasses, and Rum of Foreign Production, into any of the *British Possessions in North America*, except *Newfoundland*, any thing in any Act or Acts to the contrary notwithstanding: Provided always, that all Coffee, Cocoa Nuts, Sugar, Melasses and Rum, (although the same may be of the *British Plantations* having been imported in any of the *British Possessions in North*

*America*, except *Newfoundland*, shall, upon subsequent Importation from thence into any of the *British Possessions in South America* or the *West Indies*, or into *Newfoundland*, or into the United Kingdom, be deemed to be of Foreign Production, and shall be liable on such Importations 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 *Newfoundland*, or to the United Kingdom, as the Case may be.

IV. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, in lieu of the Duties hereby made to cease and determine, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon Importation of the several Articles enumerated or described in the Schedule of Duties to this Act annexed, into any of the said Possessions in *America* or the *West Indies*, except *Newfoundland*, from any Foreign Place in *America*, or from *Europe*, or from *Asia* within the *Mediterranean Sea*, or from any Place in *Africa*, the several Duties of Customs as the same are respectively set forth in Figures in the said Schedule: Provided always, that no greater Proportion of such Duties shall be charged upon any Article subject also to Duty under any other Act heretofore and still in force, or under any Colonial Law, than the Amount, if any, by which the Duty charged by this Act shall exceed such other Duty or Duties.

New Duties according to the Schedule.

Abating the amount of any previous Duties.

V. And be it further enacted, that the Duties imposed by this Act shall be levied, raised, applied, and abated under the same Management, and in the same Manner, and by the same Powers and Means, and under the like Penalties and Forfeitures, as the Duties imposed by the Two Acts herein-before first mentioned would be levied, raised, applied, and abated under the Provisions of those Acts respectively, except so far as the same may be altered by this Act.

Duties to be levied under Powers of former Acts.

VI. And be it further enacted, That it shall be lawful to export from any of the said Free Ports, except in *Newfoundland*, to any Foreign Country in *Europe* or *Africa*, or in *Asia* within the *Mediterranean Sea*, in any Ship belonging to such Country, any Goods, being of the Growth, Production, or Manufacture of such Possessions, and any Goods which have been legally imported into the same.

Exportation to Europe, &c. in Ships of the place of Destination.

VII. And be it further enacted, That it shall be lawful for His Majesty, His Heirs and Successors, by Order in Council, from Time to Time, when and as often as it shall be judged expedient, to prohibit the Trade and Intercourse authorized by this Act with any Country in *Europe* having Possessions in *America* or the *West Indies*, if it shall appear that the Privileges granted by this Act to Foreign Ships or Vessels in Trade or Intercourse with the Possessions of such Country in *America* or the *West Indies*.

Power to prohibit Trade with Countries not granting similar Privileges.

VIII. And be it further enacted, That so much of an Act passed in the Fourth Year of the Reign of His present Majesty, intituled, *An Act to make more effectual Provision for permitting Goods imported to be secured in Warehouses or other Places, without Payment of Duty on the first Entry thereof*, as enacts, that certain Goods

1 G. 4. c. 24. as relates to Goods in Schedule B. warehoused.

Goods