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1798



ANNO TRICESIMO OCTAVO

GEORGI III. REGIS.

C A P. LXXVI.

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.

[28th June 1798.]

Most Gracious Sovereign,

WHEREAS it will add to the Security of Trade to prevent Ships sailing without Convoy, except in certain Cases: And whereas it is expedient that certain Duties should be imposed, in order to defray the extraordinary Expence arising from the Protection given to the increased and extensive Commerce of these Kingdoms: We, therefore, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain* in Parliament assembled, have resolved to grant to Your Majesty the Duties herein-after mentioned; and, for the Purposes aforesaid, beseech Your Majesty that it may be enacted, and be it 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 *July* One thousand seven hundred and ninety-eight, it shall not be lawful for any Ship or Vessel belonging to any of His Majesty's Subjects (except as is herein-after provided) to

Preamble.

From July 5, 1798, no Vessel belonging to His Majesty's Subjects (except as herein pro-

vided) to fail without Convoy.

fail or depart from any Port or Place whatever, unless under the Convoy and Protection of such Ship or Ships, Vessel or Vessels, as shall or may be appointed for that Purpose.

Masters of Vessels not to separate from Convoy without Leave.

II. And be it further enacted, That the Master or other Person having the Charge or Command of every such Ship or Vessel which shall fail or depart under the Protection of Convoy, shall and is hereby required to use his utmost Endeavours to continue with such Convoy during the Whole of the Voyage, or during such Part thereof as such Convoy shall be directed to accompany and protect such Ship or Vessel, and shall not wilfully separate or depart therefrom upon any Pretence whatever, without Order or Leave for that Purpose from the Officer having the Command of such Convoy.

If a Master fails without Convoy, or separates from it without Leave, he shall forfeit 1,000*l.*, and if the Cargo be naval or military Stores, 1,500*l.*

III. And be it further enacted, That if any Master or other Person having the Charge or Command of any such Ship or Vessel which by this Act is required not to fail or depart without Convoy, shall, contrary to the Directions contained in this Act, fail or depart from any Port or Place whatever (except as herein-after is provided) without such Convoy as shall be appointed for that Purpose, or shall afterwards desert or wilfully separate or depart from such Convoy without Leave obtained from the Captain or other Officer in His Majesty's Navy, entrusted with the Charge of such Convoy, before such Ship or Vessel shall have arrived at the Port or Place of her Destination, or so far on her Voyage as such Convoy shall be directed to accompany and protect such Ship or Vessel, every such Master or other Person having the Charge or Command of such Ship or Vessel, shall forfeit, for every such Offence, the Sum of One thousand Pounds; and in case the Whole or any Part of the Cargo of any such Ship or Vessel shall consist of Naval or Military Stores, every Master or other Person having the Charge or Command of such Ship or Vessel so laden with Naval or Military Stores, who shall fail or depart without such Convoy as aforesaid, or shall afterwards desert, or wilfully separate or depart from such Convoy without Leave obtained as aforesaid, shall forfeit, for every such Offence, the Sum of One thousand five hundred Pounds: Provided nevertheless, That it shall be lawful for the Court out of which the Record for the Trial of any Action or Suit for the Recovery of any such Penalty shall issue, to mitigate or lessen the same as the said Court in their Discretion shall think fit, having Regard to the Circumstances of the Case and the Value of the Ship and Cargo, so as by such Mitigation the Penalty be not made less than Fifty Pounds.

Penalty may be mitigated.

If a Vessel fail without Convoy, or separates from it without Leave, the Insurances shall be void with respect to the Property of the Master or any Person privy to the Offence; and if any Person shall transact Settlement hereon, or

IV. And be it further enacted, That in case any such Ship or Vessel shall fail or depart without Convoy, or shall afterwards desert or wilfully separate or depart from such Convoy, contrary to the Provisions of this Act, every Policy of Insurance, or Contract or Agreement for any Insurance upon such Ship or Vessel, or upon any Goods, Wares, or Merchandize, laden or to be laden on board thereof, or upon any Property, Freight, or other Interest arising out of the same, whereon Insurances may lawfully be made, (and which shall be the Property of the Master or other Person having the Charge or Command of such Ship or Vessel so failing without Convoy, or wilfully quitting the same, or of any Person interested in such Ship or Vessel, or Cargo, who shall have directed, or have been any way privy to, or instrumental in, causing such Ship or Vessel

Vessel to fail without Convoy, or wilfully separating therefrom), shall be null and void, to all Intents and Purposes, both at Law and in Equity, any Contract or Agreement to the contrary notwithstanding; and that nothing shall be recovered thereon by the Assured for Loss or Damage, or for the Premium, or Consideration in the Nature of a Premium, which shall have been given for such Insurance; and if any Party to such Insurance, his, her, or their Executors or Administrators, any Broker, Agent, or other Person, shall knowingly make or effect, or procure to be made or effected, or shall negotiate or transact any Settlement upon such Insurance, or pay or allow in Account, or agree to pay or allow in Account or otherwise, any Sum or Sums of Money upon any Loss, Peril, or Contingency, relative to any such Insurance, every such Person shall, for every such Offence, forfeit the Sum of Two hundred Pounds.

allow any Money on Account of Loss, he shall forfeit 200^l.

V. And be it further enacted, That it shall not be lawful for any Officer or Officers of His Majesty's Customs, to permit or suffer any Ship or Vessel which is by this Act required not to fail or depart without Convoy, to be cleared Outwards from any Port or Place in *Great Britain* to Foreign Parts, until the Master or other Person having the Charge or Command of such Ship or Vessel, shall have given Bond to His Majesty, His Heirs and Successors, with One sufficient Surety, in the Penalty of the Value of such Ship or Vessel, which Bond shall be taken by the Collector or other principal Officer of the Customs at such Port or Place, who is hereby authorized and required to take such Security, with Condition that such Ship or Vessel shall not fail or depart without Convoy, contrary to the Directions contained in this Act, and shall not afterwards desert, or wilfully separate or depart from such Convoy without Leave obtained from the Captain or other Officer in His Majesty's Navy, intrusted with the Charge of such Convoy, before such Ship or Vessel shall have arrived at her Port or Place of Destination, or so far on her Voyage as such Convoy shall be appointed to accompany and protect such Ship or Vessel.

Officers of the Customs not to permit Vessels to be cleared Outwards, until the Master has given Bond not to fail without Convoy, and not to separate from it.

Penalty
Value
of Ship

VI. Provided always, and be it further enacted, That nothing in this Act contained, by which Ships or Vessels are required not to fail or depart without Convoy, shall extend, or be construed to extend, to any Ship or Vessel which is not required to be registered, by any Act or Acts of Parliament in Force on or immediately before the passing of this Act, or to any Ship or Vessel for which a Licence shall be granted to fail or depart without Convoy, either by the Lord High Admiral of *Great Britain*, or the Commissioners for executing the Office of Lord High Admiral for the Time being, or any Three or more of them, or by such Person or Persons as shall be duly authorized by him or them, or any Three or more of them, for that Purpose, or to any Ship or Vessel proceeding with due Diligence to join Convoy from the Port or Place at which the same shall be cleared Outwards, in case such Convoy shall be appointed to fail from some other Port or Place, except nevertheless as to the Bond hereby required to be taken upon the Clearance Outwards of such Ship or Vessel, or to any Ship or Vessel bound to or from any Port or Place within the Kingdom of *Ireland*, or to any Ship or Vessel bound from any Port or Place within the Kingdom of *Great Britain*, to any other Port or Place within the same, or to any Ship or Vessel belonging to, or hired by, or in the Service or Employ of the United

Act not to extend to certain Vessels.

Company of Merchants of *England* trading to the *East Indies*, or the *Hudson's Bay* Company.

No Fee to be taken for Licences.

VII. Provided also, and be it further enacted, That no Fee, Gratuity, or Reward, shall be demanded or received for any Licence granted in pursuance or under the Authority of this Act.

Act not to extend to Vessels sailing from Foreign Ports, &c. if there shall not be any Convoy appointed.

VIII. Provided also, and be it enacted, That nothing in this Act contained shall extend, or be construed to extend, to any Ship or Vessel sailing or departing without Convoy from any Foreign Port or Place, nor to subject the Master thereof, or any other Person, to any of the Rules, Regulations, Provisions, Penalties, or Forfeitures, hereby prescribed, directed, and imposed, in case there shall not be any Convoy appointed for such Ships or Vessels, nor any Person or Persons at such Foreign Port or Place, duly authorized by the Lord High Admiral of *Great Britain*, or the Commissioners for executing the Office of Lord High Admiral for the Time being, or any Three or more of them, to appoint Convoys for such Ships or Vessels, or to grant Licences to such Ships or Vessels to sail or depart without Convoy.

Admiralty to give Notice in the *Gazette*, &c. that Masters shall have on Board Flags to answer Signals, without which they shall not be cleared Outwards.

IX. And be it further enacted, That it shall and may be lawful to and for the Lord High Admiral of *Great Britain*, or the Commissioners for executing the Office of Lord High Admiral for the Time being, or any Three or more of them, or such Person as shall be duly authorized by him or them, or any Three or more of them, for that Purpose, to give Notice that all Masters and other Persons having the Charge or Command of any Ships or Vessels which are by this Act required not to sail or depart without Convoy, shall have on Board their respective Ships or Vessels such Flags, Vanes, or other Materials as shall be necessary for the Purpose of distinguishing such Ships or Vessels, and of enabling such Masters or other Persons to answer the Signal or Signals made by the Captain or other Officer in His Majesty's Navy intrusted with the Care of such Convoy; such Flags, Vanes, or other Materials to be provided by such Masters and other Persons having the Charge and Command of any Ships or Vessels which are required by this Act not to sail without Convoy; which Notice shall be inserted in the *London Gazette*, and transmitted to the Commissioners of His Majesty's Customs in *England* and *Scotland*, in order to the same being by them sent to the Principal Officers of the Customs at the several Ports for the Information of the Persons concerned, and that after such Notice no such Ship or Vessel shall be permitted to be cleared Outwards until it shall appear, to the Satisfaction of the proper Officer of the Customs, that the Ship is provided with such Flags, Vanes, or other Materials.

So much of 33 Geo. III, Cap. 66, as makes Captains under Convoy liable to be articulated in the Court of Admiralty for disobeying Signals, &c. shall be affixed

X. And be it further enacted, That so much of an Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act for the Encouragement of Seamen, and for the better and more effectually Manning His Majesty's Navy*, as enacts, That if the Captain of any Merchant Ship under Convoy shall wilfully disobey Signals or Instructions, or any other lawful Commands of the Commander of the Convoy, or shall desert the Convoy without Notice given and Leave obtained for that Purpose, he shall be liable to be articulated against in the High Court of Admiralty, at the Suit of the Crown, for Disobedience to the Orders

of the Convoy, and upon Conviction thereof shall be fined, at the Discretion of the said Court, in any Sum not exceeding Five hundred Pounds, and shall suffer such Imprisonment, not exceeding One Year, as the said Court shall adjudge, shall be painted on a Board, and affixed on some conspicuous and convenient Part of every Ship or Vessel which by this Act is required not to sail or depart without Convoy; and that in Default thereof every Master or other Person, having the Charge or Command of any such Ship or Vessel, shall forfeit, for every such Offence, the Sum of Fifty Pounds.

XI. And be it further enacted, That if any Ship or Vessel, which by this Act is required not to sail or depart without Convoy, shall be in imminent Danger of being boarded or taken Possession of by the Enemy, the Master, or other Person having the Charge or Command of such Ship, shall make Signals, by firing Guns, or otherwise, to convey Information of his Danger to the Rest of the Convoy, as well as to the Ships of War under the Protection of which he is sailing; and that in case of such Ship being boarded and taken Possession of, he shall destroy all Instructions confided to him relating to the Convoy; and every Master, or Person having the Charge and Command of such Vessel, who shall neglect to make such Signals, or shall wilfully omit to destroy such Instructions as before mentioned, shall, for every such Offence, forfeit a Sum not exceeding the Sum of One hundred Pounds.

XII. Provided always, and be it further enacted, That nothing in this Act contained with respect to Ships or Vessels sailing or departing without Convoy, or afterwards deserting, or wilfully separating or departing from such Convoy, shall extend, or be construed to extend, to any Ship or Vessel which shall sail or depart from the Islands of *Guernsey, Jersey, Alderney, Sark, or Man*, or either of them, for or on Account of such Sailing or Departure, on or before the Fifth Day of *August* One thousand seven hundred and ninety-eight, or from any other Port or Place in *Europe*, on or before the Fifth Day of *September* One thousand seven hundred and ninety-eight, or from any Port or Place in the *West Indies*, or any other Part of *America*, on or before the Fifth Day of *October* One thousand seven hundred and ninety-eight, or from any Port or Place in *Africa* or *Asia*, on or before the Fifth Day of *November* One thousand seven hundred and ninety-eight.

XIII. And be it further enacted, That One Moiety of all pecuniary Penalties and Forfeitures hereby imposed, as far as the same relate to Ships or Vessels sailing without Convoy, or wilfully separating or departing from such Convoy, or to Insurances, shall (if sued for within the Space of One Year from the Time of any such Penalty or Forfeiture being incurred) be to His Majesty, His Heirs and Successors, and the other Moiety thereof, with full Costs of Suit, to the Person or Persons who shall inform or sue for the same within the Time aforesaid, and which shall and may be sued for in any of His Majesty's Courts of Record at *Westminster* for Offences committed in *England*, or at Sea, or in Parts beyond the Seas, and in His Majesty's Court of Exchequer at *Edinburgh* for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Privilege, Wager of Law,

on every Vessel required to sail with Convoy, on Penalty of 50*l.*

Masters of Vessels in Danger of being boarded by an Enemy, to make Signals to the Rest of the Convoy, and if boarded, to destroy Instructions, on Penalty of 100*l.*

Act not to extend to Vessels sailing from *Guernsey, &c.* on or before *Aug. 5*; from any other Port in *Europe*, on or before *Sept. 5*; in the *West Indies* or *America*, on or before *Oct. 5*; and in *Africa* or *Asia*, on or before *Nov. 5*, 1798.

Recovery and Application of Penalties.

or more than One Impar lance shall be allowed; and in Default of Prosecution within the Time herein-before limited, no such Penalty or Forfeiture shall be afterwards recoverable, except in the Name of His Majesty's Attorney General in *England* or Advocate in *Scotland*, by Information in the respective Courts aforesaid, in which case the Whole of such Penalty or Forfeiture shall belong to His Majesty, His Heirs and Successors, and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures incurred as aforesaid, belonging to His Majesty, His Heirs or Successors, shall be paid into the Hands of the Receiver General of His Majesty's Customs in *England* and *Scotland* respectively, for the Time being, and be appropriated and applied in the same Manner, and to the same Uses and Purposes, as the Duty of Tonnage on Ships by this Act imposed is directed to be appropriated and applied.

His Majesty's Attorney General in *England* and Advocate in *Scotland* may stop Proceedings on Prosecutions.

XIV. Provided always, and be it further enacted, That in case any such Prosecution shall be commenced by any Person or Persons for the Recovery of any such Penalty or Forfeiture as aforesaid, it shall and may be lawful for His Majesty's Attorney General in *England* or Advocate in *Scotland*, in case it shall appear to their Satisfaction respectively that such Penalty or Forfeiture was incurred without any Intention of Fraud, to stop all further Proceedings on every such Prosecution, as well with respect to the Share of such Penalty or Forfeiture to which any such Person may claim to be entitled; as to the Share thereof belonging to His Majesty, His Heirs or Successors, upon such Terms nevertheless, as to Costs and otherwise, as such Attorney General or Advocate shall think reasonable.

From July 5, 1798, the Additional Duties of Customs in the annexed Tables, A. B. C. and D, to be paid.

XV. And be it further enacted, That, from and after the Fifth Day of July One thousand seven hundred and ninety-eight, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs or Successors, upon any Goods, Wares, or Merchandize imported or brought into the Kingdom of *Great Britain* from Foreign Parts, and upon any Goods, Wares, or Merchandize exported from the Kingdom of *Great Britain* to Foreign Parts, the several new and additional Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Tables hereunto annexed, marked (A.), (B.), (C.), and (D.), except as herein-after is provided.

Where, by Table (A.), the Duties are charged according to Value, it shall be taken as at the Port of Importation, deducting Duties, and ascertained according to 27 Geo. III, Cap. 13; and if not truly valued, the Goods may be detained by the Officers of the Customs, &c.

XVI. And be it further enacted, That in all Cases where by the Table hereunto annexed, marked (A.), the new and additional Duties of Customs by this Act imposed upon the Importation of Goods, Wares, and Merchandize into this Kingdom, are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Importation, without any Abatement or Deduction whatever, except of so much as the Duties payable on the Importation thereof by this or any other Act of Parliament shall amount to; and that such Value shall be ascertained, except as herein-after is provided, by the Declaration of the Importer or Proprietor of such Goods, Wares, or Merchandize, so imported, or of his known Agent or Factor, in the Manner and Form, and under all the Rules and Regulations, and subject to the same Forfeitures and Penalties as are prescribed, directed, and imposed for ascertaining and collecting the Duties to be paid according to the Value thereof,

of, by an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for other Purposes; and in case such Goods, Wares, or Merchandize, shall not be valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, or Merchandize shall be dealt with, and the proper Officers of the Customs shall proceed in every Respect in the Manner prescribed in such Case by the said recited Act.

XVII. And be it further enacted, That if upon the Importation of any Goods, Wares, or Merchandize, on which the new and additional Duties of Customs hereby imposed are charged in the Table hereunto annexed, marked (A.), according to the Value thereof, the Importer or Proprietor of such Goods, Wares, or Merchandize, his known Agent or Factor, shall not be able to make an Entry of such Goods, Wares, or Merchandize, according to the true and real Value thereof, without the same being landed and examined, such Importer, Proprietor, Agent, or Factor, shall, upon making Oath before the Collector or Comptroller of the Customs at the Port of Importation, that he is not enabled to ascertain the true and real Value thereof in the Manner herein-before prescribed, be at Liberty to make a Deposit sufficient to secure the new and additional Duties hereby imposed, and the Value of such Goods, Wares, or Merchandize, shall in such Case, as soon as may be after the Examination thereof, be ascertained by the Declaration of such Importer, Proprietor, Agent, or Factor, in the Manner and subject to the Rules, Regulations, Forfeitures, and Penalties, herein-before directed, and the said new and additional Duties shall be paid (except as herein-after is provided) before the Delivery of such Goods, Wares, or Merchandize; and if the Value of any such Goods, Wares, or Merchandize, imported into this Kingdom, cannot, after Examination thereof, be ascertained, so as to enable the Importer or Proprietor thereof, or his known Agent or Factor, to make an Entry according to the true and real Value thereof, without the said Goods, Wares, or Merchandize, being publicly sold, and the same shall be made appear to the Satisfaction of the Commissioners of His Majesty's Customs, or any Three or more of them, in *England* or *Scotland* respectively, the said Goods, Wares, and Merchandize, after Payment of the Duties charged thereon by any former Act or Acts of Parliament in Force, on or immediately before the passing of this Act, shall and may be delivered for the Purpose of being so publicly sold, such Deposit being made as aforesaid, and the Entry of such Goods, Wares, or Merchandize shall in such Case be completed within Seven Days after such Sale, and the new and additional Duties hereby imposed shall be paid upon the Value thereof, according to the Price at which such Goods, Wares, or Merchandize shall have been so publicly sold, without any Abatement or Deduction whatever, except of so much as the Duties payable on the Importation thereof, by this or any other Act of Parliament, shall amount to, such Price to be ascertained by the Oath of the Importer or Proprietor of such Goods, Wares, or Merchandize, or of his known Agent or Factor, before the Collector or Comptroller of the Customs at the Port of Importation: Provided always, That nothing in this Act shall extend, or be construed to extend, to charge with the new and additional

If the real Value cannot be ascertained without the Goods being landed and examined, a Deposit to secure the new Duties may be made, and when ascertained the Duties to be paid before Delivery of the Goods;

and if their Value cannot be ascertained without being sold, they may be delivered for that Purpose on Payment of the former Duties, etc.

Duties not to extend to certain Articles;

Duties

Duties of Customs hereby imposed, the following Articles; that is to say, Bullion imported or exported, fresh Fish, *British* taken, and imported in *British*-built Ships or Vessels owned, navigated, and registered according to Law, Turbots and Lobsters however taken or imported, Corn or Grain imported, Sugar imported from any Part of the United States of *America*, and Warehoused Sugar having been so imported and warehoused, exported from such Warehouse, Cinnamon, Cloves, Mace, or Nutmegs, Furs and Skins of the Produce of and imported from any *British* Colony or Plantation in *America*, *Spanish* Wool imported, Tobacco, Coffee, Cocoa Nuts, or Rice, imported and warehoused, unless and until such Tobacco, Sugar, Coffee, Cocoa Nuts, or Rice, shall be taken out of such Warehouse for the Purpose of being used or consumed in this Kingdom, in which Case the said new and additional Duties shall be paid to the proper Officer of the Customs, before such Tobacco, Coffee, Cocoa Nuts, or Rice, shall be delivered out of such Warehouse, for the Purpose of being so used or consumed in this Kingdom.

nor to Tobacco, etc. imported and warehoused until taken out for Home Consumption.

Where, by Table (B.), the Duties upon Goods imported by the *East India* Company are charged according to the Value, it shall be ascertained by the Gross Price at their publick Sales.

XVIII. And be it further enacted, That in Cases where by the Table hereunto annexed, marked (B.), the new and additional Duties of Customs hereby imposed upon Goods, Wares, and Merchandize, imported by the United Company of Merchants of *England* trading to the *East Indies*, are charged, not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Gross Price at which such Goods, Wares, or Merchandize, shall be sold at the publick Sales of the said Company, and the said new and additional Duties shall be paid thereon as the same are inserted, described, and set forth in the said Table marked (B.).

Additional Duties on Goods imported by the *East India* Company, to be payable on all sold at their publick Sales from July 5, 1798.

XIX. Provided always, and be it further enacted, That the new and additional Duties of Customs hereby imposed upon Goods, Wares, and Merchandize imported by the said United Company of Merchants of *England* trading to the *East Indies*, shall be due and payable upon all such Goods, Wares, and Merchandize, as shall, from and after the Fifth Day of *July* One thousand seven hundred and ninety-eight, be sold at the publick Sales of the said Company, and shall be paid or secured in such Manner, and at such Times, and subject to such Rules, Regulations, and Restrictions, as are prescribed and directed, with respect to the Payment of any former Duties imposed by any Act or Acts of Parliament in Force on or immediately before the passing of this Act, upon such Goods, Wares, and Merchandize, respectively imported by the said Company.

Additional Duties not chargeable on Goods imported by the *East India* Company, on or before *July* 5, 1798.

XX. Provided also, and be it enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the new and additional Duties of Customs hereby imposed, any Goods, Wares, or Merchandize, which are already, or shall be imported by the United Company of Merchants of *England* trading to the *East Indies*, on or before the Fifth Day of *July* One thousand seven hundred and ninety-eight.

Where, by Table (A.), Prize Goods are to be charged according to

XXI. And be it further enacted, That the Value of all Goods, Wares, and Merchandize, imported or brought into this Kingdom, and condemned as Prize, and on which the new and additional Duties of Customs are by this Act imposed and charged in the Table hereunto annexed, marked

marked (A.), not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, shall be ascertained by the Gross Price at which such Goods, Wares, or Merchandize, shall be publickly sold, without any Deduction or Abatement whatever.

their Value, it shall be ascertained at the Gross Price at which publickly sold.

XXII. And be it further enacted, That in all Cases where by the Table hereunto annexed, marked (C.), the new and additional Duties of Customs by this Act imposed upon the Exportation of Goods, Wares, and Merchandize from this Kingdom, are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Exportation, without any Deduction or Abatement whatever, except of so much as the Duties of Customs and Excise paid or payable by this or any other Act of Parliament on any such Goods, Wares, or Merchandize shall amount to; and that such Value shall be ascertained (except as herein-after is provided) by the Declaration of the Exporter or Proprietor of such Goods, Wares, and Merchandize, or of his known Agent or Factor, in the Manner and Form, and under all the Rules and Regulations, and subject to the same Forfeitures and Penalties as are prescribed, directed, and imposed, for ascertaining and collecting the Duties to be paid according to the Value thereof, by an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for other Purposes; and in case such Goods, Wares, or Merchandize shall not be valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained; and the said Goods, Wares, or Merchandize shall be dealt with, and the proper Officers of the Customs shall proceed in every Respect in the Manner prescribed in such Case by the said recited Act.

Where, by Table (C.), the Duties on the Exportation of Goods are charged according to the Value, it shall be taken as at the Port of Exportation, deducting the Duties; and if not truly valued, they may be detained by the Officers of the Customs, etc.

XXIII. And be it further enacted, That if at the Time of making the Entry for the Exportation of any Goods, Wares, or Merchandize, on which the new and additional Duties of Customs hereby imposed, are charged in the Table hereunto annexed, marked (C.), according to the Value thereof, the Exporter or Proprietor of such Goods, Wares, or Merchandize so entered for Exportation, his known Agent or Factor, shall not be able to ascertain the true and real Value thereof, such Exporter, Proprietor, Agent, or Factor shall, upon making Oath thereof before the Collector or Comptroller of the Customs at the Port of Exportation, be permitted to ship and export such Goods, Wares, or Merchandize, upon giving Bond to His Majesty, His Heirs and Successors, with One sufficient Surety, in Treble the Amount of the supposed or estimated Duty on the Value of such Goods, Wares, or Merchandize, conditioned for the Payment of the new and additional Duties hereby imposed, within Three Calendar Months, according to the true and real Value thereof, to be ascertained in the Manner herein-before directed, and for producing the Invoice and Bills of Parcels, and such other Documents as shall be required by the Commissioners of His Majesty's Customs, or any Three or more of them, in *England* and *Scotland* respectively, in case the Production thereof shall be thought necessary by the said Commissioners respectively, for the Purpose of ascertaining the true and real Value of such Goods, Wares, or Merchandize so exported as aforesaid.

If on Entry of such Goods for Exportation, the Exporter cannot ascertain the true Value, they may be exported, on giving Bond in Treble the Amount of the supposed Value, to pay the Duties in Three Months, etc.

New Duties not chargeable on Goods of the Production of *Ireland* imported from thence into this Kingdom, nor Goods exported to *Ireland*, nor to Goods imported from, or exported to *Hudson's Bay* by the Company, nor to certain Goods from *Guernsey*, etc.

XXIV. Provided always, That nothing in this Act contained shall extend, or be construed to extend, to charge with the new and additional Duties of Customs hereby imposed, any Goods, Wares, or Merchandize of the Growth, Production, or Manufacture of the Kingdom of *Ireland*, imported directly from thence into this Kingdom; nor to charge with the said new and additional Duties any Goods, Wares, or Merchandize whatsoever, exported from this Kingdom to the Kingdom of *Ireland*; or any Goods, Wares, or Merchandize imported from, or exported to *Hudson's Bay* by the *Hudson's Bay* Company; nor to charge with the new and additional Duties of Customs by this Act imposed, any Goods, Wares, or Merchandize, of the Growth, Produce, or Manufacture, of the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, upon the Importation thereof into the Kingdom of *Great Britain* directly from the said Islands respectively, in case such Goods, Wares, or Merchandize, were allowed by any Act or Acts of Parliament in Force, on or immediately before the passing of this Act, to be imported without the Payment of any Customs or other Duties, except such Excise or other Duty as is now or shall hereafter for the Time being be due and payable for the like Goods of the Growth, Produce, and Manufacture of *Great Britain*, but that all such Goods, Wares, and Merchandize, may be so imported as aforesaid, if accompanied by the proper Certificates, without Payment of the said new and additional Duties, subject nevertheless to all the Rules, Regulations, Restrictions, Penalties, and Forfeitures, to which the same are liable when imported from the said Islands without Payment of the Customs or other Duties as aforesaid under the Authority of any Act or Acts of Parliament in Force on or immediately before the passing of this Act.

Act not to extend to Goods exported to the *Isle of Man*, by Authority of the Commissioners of Customs, nor to exported Cotton Manufacture of *Great Britain*;

XXV. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the new and additional Duties of Customs hereby imposed, any Goods, Wares, or Merchandizes exported from this Kingdom to the *Isle of Man*, which shall be so exported by virtue and under the Authority of any Licence which the Commissioners of His Majesty's Customs in *England* or *Scotland*, or any Three or more of them respectively, are or may be by Law authorized and empowered to grant, nor to charge with the said Duties any Cotton Yarn, or other Cotton Manufactures, being of the Manufacture of *Great Britain*, exported from this Kingdom to any Port or Place whatever.

nor to certain Articles exported to *Newfoundland*.

XXVI. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the new and additional Duties of Customs hereby imposed, the following Articles exported from this Kingdom to the Island of *Newfoundland*; *videlicet*, Any Sort of Craft, Food, Victuals, Cloathing, or other Goods fit and necessary for the *British* Fishery established in the said Island, or for the Use or Support of the Mariners or other Persons employed on board the Vessels, or on Shore, in carrying on the said Fishery: Provided also, That it shall and may be lawful for the Importer, Proprietor, or Consignee, of any Fish, Oil, Blubber, Seal Skins, or other Produce of the *British Newfoundland* Fishery, imported into this Kingdom, directly from the Island of *Newfoundland*, to give Bond to His Majesty, His Heirs and Successors, with One sufficient Surety in the Penalty of

Importers of the Produce of the *Newfoundland* Fishery, directly from *Newfoundland*, may give Bond in Treble the supposed Duty

Treble

Treble the Amount of the supposed or estimated Duty on such Fish, Oil, or other Produce as aforesaid, with Condition that such Fish, Oil, or other Produce of the said Fishery, shall be duly exported from this Kingdom, or that the new and additional Duties of Customs by this Act imposed on the Importation thereof, shall be paid within Twelve Calendar Months from the Date of such Bond, which Bond shall be taken by the Collector of the Customs at the Port of Importation, who is hereby authorized and required to take such Bond.

that it shall be exported, or that the additional Duties shall be paid in a Year.

XXVII. Provided also, and be it further enacted, That in all Cases where the new and additional Duties of Customs hereby imposed upon the Exportation of any Goods, Wares, or Merchandize, shall be paid down in ready Money at the Time of making the Entry, a Discount at and after the Rate of Two Pounds and Ten Shillings for every Hundred Pounds of the Amount of such Duties shall be allowed and deducted therefrom.

On Payment of Duties on Entry for Exportation, a Discount to be allowed.

XXVIII. And be it further enacted, That if any Exporter or Proprietor of any Goods, Wares, or Merchandize entered for Exportation; his known Agent or Factor, shall knowingly and fraudulently make any false Declaration of the Value of any such Goods, Wares, or Merchandize, after the same shall have been allowed to be shipped for Exportation, every such Exporter, Proprietor, Agent, or Factor shall, for every such Offence, forfeit a Sum equal to the true and real Value of all such Goods, Wares, or Merchandize.

Persons making a false Declaration of the Value of Goods shipped for Exportation, to forfeit the true Value.



XXIX. Provided always, and be it further enacted, That the Fees due and payable by Law, at and immediately before the passing of this Act, upon any Entry or Cocket Inwards or Outwards, shall not be demanded or taken by or for the Use of any Officer of His Majesty's Customs, for any additional Entry required to be made on Account of the new and additional Duties imposed by this Act.

Fees not to be taken for any additional Entry on Account of new Duties.

Bond not chargeable with Stamp

XXX. Provided also, and be it further enacted, That no Bond to be taken in pursuance of this Act, shall be chargeable with any of the Duties upon stamped Vellum, Parchment, or Paper; any Law or Statute to the contrary notwithstanding.

Bonds not chargeable with Stamp Duty.

XXXI. And be it further enacted, That in case any Goods, Wares, or Merchandize, upon which the said new and additional Duties of Customs are hereby imposed, shall be detained by any Officer of the Customs on Account of the same not being valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, it shall and may be lawful for the Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, and the Commissioners of His Majesty's Customs in *Scotland* for the Time being, or any Three or more of them, upon Proof being made to their Satisfaction that no Fraud was intended, to direct the Entry to be amended upon such Terms and Conditions as, under the Circumstances of the Case, shall appear to the said Commissioners of the Customs in *England* and *Scotland* respectively to be reasonable, and as they shall think fit to direct: Provided always, That if the Importer, Exporter, or Proprietor of such Goods, Wares, or Merchandize, shall accept the Terms

The Commissioners of the Customs may order Entry to be amended of Goods detained on Account of not being duly valued, upon such Terms as they think fit, and if accepted the Proprietor shall not be entitled to Damages.

or Conditions prescribed by the said Commissioners of the Customs respectively, such Importer, Exporter, or Proprietor shall not have or be entitled to any Recompence or Damage on Account of the Detention of such Goods, Wares, or Merchandize, or have or maintain any Action whatever for the same; any Law, Custom, or Usage, to the contrary notwithstanding.

From July 5, 1798, the Duties of Tonnage in Table (E.) to be paid on Vessels entering Outwards or Inwards in Great Britain, from Foreign Parts.

XXXII. And be it further enacted, That, from and after the Fifth Day of July One thousand seven hundred and ninety-eight, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, the several Duties on Ships and Vessels, according to the Tonnage thereof, entering Outwards or Inwards at any Port within the Kingdom of *Great Britain*, to or from Foreign Parts, as the same are respectively inserted, described, and set forth in Figures in the Table hereunto annexed, marked (E.), except as hereinafter is provided.

Tonnage Duties payable every Voyage, and to be computed according to 26 Geo. III, Cap. 60.

XXXIII. And be it further enacted, That the several Duties of Tonnage hereby imposed on Ships and Vessels entering Outwards or Inwards to or from Foreign Parts, shall be due and payable to the proper Officer appointed to receive the same, each and every Voyage any such Ship or Vessel shall so enter Outwards or Inwards at any Port within the Kingdom of *Great Britain*; and that the Tonnage of every such Ship or Vessel shall be computed and taken according to the Register thereof, under the Provisions of an Act, passed in the Twenty-sixth Year of His present Majesty's Reign, intituled, *An Act for the further Increase and Encouragement of Shipping and Navigation*; and in case of any Doubt or Dispute relative thereto, the same shall be ascertained by Admeasurement, in the Mode and Manner prescribed and directed by the said Act.

No Vessel to be cleared Inwards till the Tonnage Duty is paid, and if not paid within a limited Time, the Vessel, &c. may be detained and sold.

XXXIV. And be it further enacted, That no Ship or Vessel upon which the Tonnage Duty by this Act imposed is due and payable, shall be permitted to be cleared Inwards in any Port of this Kingdom, unless the said Tonnage Duty shall have been first duly paid to the proper Officer of the Customs appointed to receive the same; and in case such Duty shall not be so paid within Thirty Days from the Report of any Ship or Vessel arriving from Foreign Parts, it shall and may be lawful for the Commissioners of His Majesty's Customs in *England* for the Time being, or any Four or more of them, or for the Commissioners of His Majesty's Customs in *Scotland* for the Time being, or any Three or more of them, if they shall think fit, to cause such Ship or Vessel, and her Masts, Tackle, Apparel, and Furniture, to be detained, and afterwards sold publickly to the best Bidder, and the Produce thereof to be applied first to the Charges that shall arise by such Detention and Sale, next to the Tonnage Duty imposed by this Act, and the Overplus to be paid to the Proprietor of such Ship or Vessel, or other Person duly authorized by such Proprietor to receive the same; and that it shall not be lawful for the Collector or other Officer of the Customs at any Port in this Kingdom, to permit any Ship or Vessel to be entered Outwards for Foreign Parts, or any Cocket or Entry to pass for any Goods, Wares, or Merchandize to be shipped on Board any such Ship or Vessel, unless the Tonnage Duty hereby imposed on such Ship or Vessel shall have been

No Vessel to be entered Outwards for Foreign Parts, unless the Tonnage Duty has been paid.

first duly paid : Provided always, That nothing in this Act shall extend, or be construed to extend, to charge the Tonnage Duty hereby imposed on any *British*-built Ship or Vessel, or on any Ship or Vessel owned by *British* Subjects, which is not required to be registered by any Act or Acts of Parliament in Force on or immediately before the passing of this Act, or on any Ship or Vessel whatever which shall enter Outwards or Inwards in Ballast only.

Tonnage Duty not to extend to Vessels not required to be registered, nor Vessels in Ballast.

XXXV. And be it further enacted, That such of the new and additional Duties of Customs, and of the Duties of Tonnage by this Act imposed, as shall arise in that Part of *Great Britain* called *England*, shall be under the Management of the Commissioners of the Customs in *England* for the Time being ; and such thereof as shall arise in that Part of *Great Britain* called *Scotland*, shall be under the Management of the Commissioners of the Customs in *Scotland* for the Time being.

Duties to be under the Management of the Commissioners of Customs.

XXXVI. And be it further enacted, That the new and additional Duties of Customs hereby imposed shall and may be managed, ascertained, raised, levied, collected, answered, paid, secured, and recovered in such and the like Manner, and in and by any and either of the Ways, Means, or Methods by which any of the Duties of Customs on Goods, Wares, or Merchandize imposed and payable by the said herein-before recited Act, passed in the Twenty-seventh Year of His present Majesty's Reign, or by any other Act or Acts of Parliament in Force on or immediately before the passing of this Act, were or might be managed, ascertained, raised, levied, collected, answered, paid, secured, and recovered ; and the Goods, Wares, and Merchandize so by this Act made chargeable with the said new and additional Duties of Customs, shall be, and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, Penalties, and Forfeitures to which any Goods, Wares, or Merchandize upon which any Duties of Customs are imposed and payable, were subject and liable by any Act or Acts of Parliament in Force on or immediately before the passing of this Act, and all and every Pain, Penalty, Fine, or Forfeiture for any Offence whatever committed against or in Breach of any Act or Acts of Parliament in Force on or immediately before the passing of this Act, made for securing the Revenue of Customs, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution for and in respect of the new and additional Duties of Customs hereby charged, as far as the same are applicable thereto, in as full and ample a Manner, to all Intents and Purposes whatever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Pains, Penalties, and Forfeitures were particularly repeated and re-enacted in the Body of this present Act.

Additional Duties to be managed as former Duties, and the Goods to be subject to the Rules to which Goods liable to Custom Duties are subject.

XXXVII. And be it further enacted, That all the Monies arising by the new and additional Duties of Customs, and the Duties of Tonnage imposed by this Act, shall from Time to Time be paid into the Receipt of His Majesty's Exchequer, distinctly and apart from all other Branches of the Publick Revenues ; and that there shall be provided and kept in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties,

Duties to be paid into the Exchequer separate from other Monies.

and paid into the said Receipt as aforefaid, fhall be entered feperate and apart from all other Monies paid and payable to His Majesty, His Heirs and Succelfors, upon any Account whatever; and the faid Monies fo paid into the faid Receipt, fhall be fubje&t and liable to the Ufes and Purpofes herein-after mentioned.

Application
of Duties.

XXXVIII. And be it further enacted, That all the Monies arifing from the Duties by this Act impofed, fhall, together with any other Rates and Duties, granted or to be granted in this Seflion of Parliament, not exceeding in the Whole the Sum of Seven Millions, from Time to Time as the fame fhall be paid into the faid Receipt, be iffued and applied to fuch Services as fhall then have been voted by the Commons of *Great Britain* in this prefent Seflion of Parliament, for the Service of the Year One thoufand feven hundred and ninety-eight; and the Commiffioners of His Majesty's Treafury now or for the Time being, or any Three or more of them, or the High Treafurer for the Time being, are or is hereby authorized and empowered to iffue and apply the fame accordingly.

Limitation of
A&ions.

XXXIX. And be it further enacted, That if any Action or Suit fhall be brought or commenced againft any Perfon or Perfons for any Thing done in purfuance of this Act, fuch Action or Suit fhall be commenced within Three Calendar Months next after the Fact committed, and not afterwards, and fhall be laid in the County or Place where the Caufe of Complaint did arife, and not elfewhere; and the Defendant or Defendants in every fuch Action or Suit may plead the General Ifsue, and give this Act, and the Special Matter in Evidence at any Trial to be had thereupon; and if the Jury fhall find for the Defendant or Defendants in any fuch Action or Suit, or if the Plaintiff or Plaintiffs fhall be nonfuit, or difcontinue his, her, or their Action or Suit after the Defendant or Defendants fhall have appeared, or if upon Demurrer Judgement fhall be given againft the Plaintiff or Plaintiffs, the Defendant or Defendants fhall have Treble Cofts, and have the like Remedy for the fame as any Defendant hath in any other Cafes to recover Cofts by Law.

General Ifsue.

Treble Cofts.

Continuance
of Act.

XL. And be it further enacted, That this Act fhall be and continue in Force until the figning the Preliminary Articles of Peace, and no longer.

Table (A.)

A TABLE of New and Additional DUTIES of CUSTOMS, payable on the Goods, Wares, and Merchandize, therein enumerated or described, imported or brought into this Kingdom, not being imported by the United Company of Merchants of England trading to the East Indies.

I N W A R D S.	D U T Y.
ALMONDS, viz.	£. s. d.
— Bitter Almonds, the Hundred Weight	— 1 10
— Jordan Almonds, the Hundred Weight	— 5 10
— of any other Sort, the Hundred Weight	— 2 5
Aloes, viz.	
— Epatica, the Hundred Pounds	— 3 —
— Succotrina, the Hundred Pounds	— 4 —
Alum, viz. Roch Alum, the Hundred Weight	— — 11
Anchovies, the Barrel containing Sixteen Pounds of Fish	— 1 2½
Annifeeds: See Seed.	
Angelica Root, the Hundred Pounds	— 1 6
Annotto, the Hundred Pounds	— 18 —
Antimonium Crudum, the Hundred Weight	— 1 2½
Aqua Fortis, the Hundred Weight	— 2 8½
Argol, the Hundred Weight	— 1 10
Arsenic, the Hundred Weight	— 1 10
Ashes, viz.	
— Pearl Ashes, the Hundred Weight	— 1 4
— Pot Ashes, the Hundred Weight	— 1 2½
Affa Foetida, the Hundred Pounds	— 4 6
Balsam, viz.	
— Artificial, the Pound	— — 2½
— Copaivæ, the Pound	— — 3
— Natural, the Pound	— — 1
Barilla, the Hundred Weight	— 1 6
Bark, viz.	
— Cortex Peruvianus, or Jesuits Bark, the Pound	— — 1
— Oak Bark, the Hundred Weight	— — 2
Bayberries, the Hundred Weight	— — 10
Bees Wax. See Wax.	
Blubber. See Oil.	
Bonnets. See Hats.	
	Books,

Table (A.)—continued.

I N W A R D S.	D U T Y.		
	£.	s.	d.
Books, viz.			
— Bound Books, the Hundred Weight	—	9	4
— Unbound Books, the Hundred Weight	—	4	8
Boxes, viz.			
— Nest Boxes, the Gros containing 12 Dozen Nests, each Nest containing Eight Boxes	—	1	10
— Pill Boxes, the Gros containing Twelve Dozen Nests, each Nest containing Four Boxes	—	1	2½
— Sand Boxes, the Gros containing Twelve Dozen Boxes	—	—	4
Brandy. See Spirits.			
Brazil Wood, the Ton containing Twenty Hundred Weight	2	8	—
Brimstone, the Hundred Weight	—	—	9
Bristles, rough or undressed, the Dozen Pounds	—	—	5
Bugle, viz. Great Bugle, the Hundred Pounds	—	7	—
Bullion, or Foreign Coin, of Gold or Silver. Free.			
Cambogium, or Gutta Gambia, the Hundred Pounds	—	9	—
Camphire, viz.			
— Refined, the Pound	—	—	1½
— Unrefined, the Pound	—	—	1½
Candles of Wax, the Pound	—	—	1
Cantharides, the Pound	—	—	7
Capers, the Hundred Pounds	—	3	6
Cardemoms, the Pound.	—	—	1
Cassia Fistula, the Hundred Weight	—	1	4
Cassia Lignea, the Pound	—	—	1
Castor Oil. See Oil.			
Castorum, the Pound	—	—	2
Cheefe, the Hundred Weight	—	—	11
Cinnamon, the Pound.	—	—	4
Clover Seed. See Seed.			
Cloves, the Pound	—	—	2½
Cochineal, the Pound	—	—	10
Cocoa Nuts, the Hundred Weight	—	2	9
Coffee, the Hundred Weight	—	3	4
Copperas, viz.			
— Green, the Hundred Weight	—	—	2
— White, the Hundred Weight	—	1	6
Cordage, the Ton, containing Twenty Hundred Weight	1	1	8
Corn and Grain. Free.			
Cork, the Hundred Weight	—	—	7
Cotton Wool. See Wool.			
Cotton Yarn. See Yarn.			
Cream of Tartar, the Hundred Weight	—	3	4
			Currants,

Table (A.)—continued.

I N W A R D S.	D U T Y.		
	£.	s.	d.
Currants, the Hundred Weight	—	1	2½
Down, the Hundred Pounds	—	6	6
Elephants Teeth, the Hundred Weight	—	15	—
Feathers for Beds, the Hundred Weight	—	5	4
Figs, the Hundred Weight	—	1	10
Fish, viz. Fresh Fish, British taken, and imported in British built Ships or Vessels. Free.			
Flax, rough or undressed, the Ton containing Twenty Hundred Weight	1	1	—
Fustic, the Hundred Weight	—	—	7
Galls, the Hundred Weight	—	4	1
Geneva. See Spirits.			
Gentian, the Hundred Pounds	—	1	9
Ginger, the Hundred Weight	—	1	6
Ginseng, the Hundred Pounds	—	5	—
Goose Quills. See Quills.			
Gum, viz.			
— Arabic, the Hundred Weight	—	3	—
— Armoniac, the Hundred Weight	—	10	10
— Copal, the Hundred Pounds	—	7	6
— Guiaci, the Hundred Pounds	—	7	—
— Senega, the Hundred Weight	—	4	10
— Tragacanth, the Pound	—	—	1½
Hair, viz.			
— Cow, or Ox Hair, the Hundred Weight	—	1	6
— Horse Hair, the Pound	—	—	1
— Human Hair, the Pound	—	—	2
Hats, viz.			
— Bristle or Straw Hats or Bonnets, the Dozen	—	—	3
— Chip, Cane, or Horse Hair Hats, or Bonnets, the Dozen	—	—	3
Hemp, rough or undressed, the Ton containing Twenty Hundred Weight	—	19	3
Hides, viz.			
— Horse Hides, the Hide	—	—	5½
— Loth Hides, the Pound	—	—	1
— Cow or Ox Hides, the Hide	—	—	5
Indico, viz.			
— of the Produce of any British Colony or Plantation, the Hundred Pounds	—	15	—
9 A			Indico,

Table (A.)—*continued.*

I N W A R D S.	D U T Y.
Indico <i>continued.</i>	£. s. d.
— of the Produce of any Part of the United States of America, the Hundred Pounds	— 10 —
— of the Produce of any other Country or Place, the Hundred Pounds	1 2 6
Ireland. Goods, Wares, and Merchandize of the Growth, Production, or Manufacture of the Kingdom of Ireland, imported directly from thence. Free.	
Iron, viz. in Bars or Unwrought, the Ton containing Twenty Hundred Weight	— 10 10
Ifinglafs, the Hundred Pounds	— 5 9
Juniper Berries, the Hundred Weight	— — 10
Kid Skins. See Skins.	
Lamb Skins. See Skins.	
Lead, viz.	
— Black Lead, the Hundred Weight	— — 7
— White Lead, the Hundred Weight	— 1 —
Lemons, the Thousand	— 3 2
Linen, viz.	
— Cambricks and French Lawns, the Half Piece containing Six and an Half Ells	— 1 4
— Canvafs, viz.	
— Heffens Canvafs, or Dutch Barras, the One hundred and twenty Ells	— 2 3
— Packing Canvafs, Guttings, Spruce, Elbing, or Queensborough Canvafs, the One hundred and twenty Ells	— 1 6
— Drillings, and Pack Duck, the One hundred and twenty Ells	— 5 —
— Flanders and Holland Linen plain, not exceeding One Ell One Eighth in Breadth, the One hundred and twenty Ells	— 14 5
— German, Switzerland, East Country, (except Ruffia), and Silefia Cloth, plain; viz.	
— not above Thirty-one and an Half Inches in Breadth, the One hundred and twenty Ells	— 3 —
— above Thirty-one and an Half Inches in Breadth, and not exceeding Thirty-fix Inches, the One hundred and twenty Ells	— 6 7
— above Thirty-fix Inches in Breadth, the One hundred and twenty Ells	— 10 3
— Lawns, viz.	
— Silefia and all other Lawns, plain (except French	

Table (A.)—continued.

I N W A R D S.	D U T Y.
<i>Linen continued.</i>	£. s. d.
Lawns) not bleached in Holland, the Piece not exceeding Eight Yards in Length -	— — 4
— Silefia and all other Lawns, plain (except French Lawns) bleached in Holland, the Piece not exceeding Eight Yards in Length -	— — 5½
— Ruffia Linen, plain, viz.	
— Towelling and Napking of the Manufacture of Ruffia, not exceeding Twenty-two and an Half Inches in Breadth, the One hundred and twenty Ells -	— 1 10
— Narrow Ruffia Linen, not otherwise enumerated, not exceeding Twenty-two and an Half Inches in Breadth, the One hundred and twenty Ells -	— 1 4½
— Linen Cloth and Diaper of Ruffia exceeding Twenty-two and an Half Inches in Breadth, and not exceeding Thirty-one and an Half Inches, the One hundred and twenty Ells -	— 3 7
— Linen Cloth and Diaper of Ruffia exceeding Thirty-one and an Half Inches in Breadth, and not exceeding Thirty-six Inches, the One hundred and twenty Ells. -	— 5 1
— Linen Cloth and Diaper of Ruffia exceeding Thirty-six Inches in Breadth, and not exceeding Forty-five Inches, the One hundred and twenty Ells -	— 6 4
— Linen Cloth and Diaper of Ruffia exceeding Forty-five Inches in Breadth, the One hundred and twenty Ells -	— 10 10
Linseed. See Seed.	
Lobsters. Free.	
Logwood, the Ton containing Twenty Hundred Weight -	— 7 3
Mace, the Pound -	— — 11
Madder, viz.	
— Mull Madder, the Hundred Weight -	— — 3
— of any other Sort, the Hundred Weight -	— 2 2
— Madder Root, the Hundred Weight -	— 2 3
Mahogany, the Ton containing Twenty Hundred Weight -	— 10 10
Manna, the Hundred Pounds -	— 5 9
Mats of Ruffia, the Hundred containing Five Score -	— 1 10
Melasses, the Hundred Weight -	— 1 —
Mohair Yarn. See Yarn.	
Morels, the Pound -	— — 2
Mustard Seed. See Seed.	
Myrrh, the Hundred Pounds -	— 7 6
	Nutmegs,

Table (A.)—*continued.*

I N W A R D S.	D U T Y.
	£. s. d.
Nutmegs, the Pound	— — 11
Nuts, viz.	
— Chestnuts, the Bushel	— — 3
— Small Nuts, the Bushel	— — 5½
Oak Bark. See Bark.	
Oil or Blubber, viz.	
— Blubber of Newfoundland, the Ton containing Two hundred and fifty-two Gallons	— 4 3
— Castor Oil, the Gallon	— — 7
— Ordinary Oil of Olives, the Ton containing Two hundred and fifty-two Gallons	1 17 2
— Sallad Oil, the Hundred Gallons	— 18 —
— Spermacæti Oil, the Ton containing Two hundred and fifty-two Gallons	2 3 10
— Train Oil, or Blubber, Fish Oil, or Oil of Seals or other Creatures living in the Seas, not otherwise enumerated or described, the Ton containing Two hundred and fifty-two Gallons	— 16 10
Olibanum, or Incense, the Hundred Weight	— 1 10
Onion Seed. See Seed.	
Opium, the Pound	— 1 2½
Oranges, the Thousand	— 3 7
Orchella, the Hundred Weight	— 4 2
Pearl Barley, or Barley hulled, the Hundred Weight	— — 7
Pepper, viz. Long Pepper, the Hundred Pounds	— 3 3
Pictures, viz.	
— of Four Feet Square, or upwards, the Picture	2 — —
— of Two Feet Square, and under Four Feet Square, the Picture	1 6 8
— under Two Feet Square, the Picture	— 13 4
Pimento, the Hundred Pounds	— 1 9
Pitch, the Last containing Twelve Barrels, each Barrel containing Thirty-one and an Half Gallons	— 3 —
Plate, viz.	
— of Gold wrought, the Ounce Troy	— 4 10
— of Silver ungilt, the Ounce Troy	— — 2½
— of Silver part gilt, the Ounce Troy	— — 3
— of Silver gilt, the Ounce Troy	— — 3½
Plums dried, the Hundred Pounds	— 5 —
Prunes, the Hundred Weight	— 2 —
Quicksilver, the Pound	— — 1½
Quills, viz. Goose Quills, the Thousand	— — 2½

Table (A.)—continued.

I N W A R D S.	D U T Y.
	£. s. d.
Rags old, fit only to make Paper, the Ton containing Twenty hundred Weight	— 13 3
Raifins, viz.	
— Denia Raifins, the Hundred Weight	— 1 1
— Faro Raifins, the Hundred Weight	— 1 2
— Lipra, or Belvidere Raifins, the Hundred Weight	— 1 2
— Lexia Raifins, the Hundred Weight	— 1 6
— Smyrna Raifins, the Hundred Weight	— — 8
— of the Sun, the Hundred Weight	— 2 3
— All other Raifins not otherwise enumerated or de- scribed, the Hundred Weight	— 1 1
Rape Seed. See Seed.	
Rhubarb, the Pound	— — 6
Rice, the Hundred Weight	— — 6
Rofin, the Hundred Weight	— — 3
Rum. See Spirits.	
Saccarum Saturni, the Hundred Pounds	— 4 —
Safflower, the Hundred Weight	— 4 —
Saffron, the Pound	— 1 —
Salt, the Wey containing Forty Bushels	— — 9 $\frac{1}{2}$
Salt Petre, the Hundred Weight	— 1 11 $\frac{1}{2}$
Sarfaparilla, the Hundred Pounds	— 5 —
Scamony, the Pound	— — 7 $\frac{1}{2}$
Seed, viz.	
— Anniseeds, the Hundred Weight	— 1 10
— Carraway Seed, the Hundred Weight	— — 7
— Clover Seed, the Hundred Weight	— 2 3
— Linfeed, the Bushel	— — 2
— Mustard Seed, the Hundred Weight	— — 5
— Onion Seed, the Hundred Weight	— 3 11
— Rape Seed, the Quarter containing Eight Bushels	— 1 2
Scna, the Pound	— — 1 $\frac{1}{2}$
Shumack, the Hundred Weight	— — 8
Silk, viz.	
— Raw Silk of Turkey, the Pound containing Sixteen Ounces	— — 5 $\frac{1}{2}$
— Raw Silk of any other Country, the Pound contain- ing Sixteen Ounces	— — 6
— Thrown Silk, the Pound containing Sixteen Ounces	— — 7
— Waste Silk, the Pound containing Sixteen Ounces	— — 1 $\frac{1}{2}$
Silver Plate. See Plate.	
Skins, viz.	
— Kid Skins in the Hair undressed, the Hundred con- taining Five Score	— 3 2

Table (A.)—*continued.*

I N W A R D S.	D U T Y.
<i>Skins continued.</i>	£. s. d.
— Lamb Skins in the Wool undressed, the Hundred containing Six Score	— 3 2
Smalts, the Hundred Pounds	— 4 —
<i>Spirits, viz.</i>	
— Brandy, the Gallon	— — 2½
— Geneva, the Gallon	— — 1¼
— Rum, the Hundred Gallons	— 15 —
— of all other Sorts not otherwise enumerated or described, the Gallon	— — 2½
Succades, the Pound	— — 1½
Sugar, the Hundred Weight	— 1 10
Tallow, the Hundred Weight	— 1 6
Tamarinds, the Hundred Weight	— — 10
Tar, the Last containing Twelve Barrels, each Barrel not exceeding Thirty-one and an Half Gallons	— 2 5
Tobacco, the Hundred Pounds	— 2 6
Tortoiseshell, the Pound	— — 4
Tow, the Ton, containing Twenty Hundred Weight	— 11 5
Truffles, the Pound	— — 2½
Turbots. Free.	
Turmeric, the Hundred Pounds	— 2 3
Turpentine Common, the Hundred Weight	— — 1
Valonia, the Hundred Weight	— — 9
<i>Verdigrease, viz.</i>	
— Common, the Hundred Pounds	— 6 9
— Crystallized, the Hundred Pounds	— 7 6
Vermillion, the Pound	— — 3
<i>Wax, viz.</i>	
— Bees Wax, white or manufactured, the Hundred Weight	— 6 —
— Bees Wax, unmanufactured, the Hundred Weight	— 4 9
<i>Wine, viz.</i>	
— French Wine, the Ton containing Two hundred and fifty-two Gallons	3 10 6
— Madeira Wine, the Ton containing Two hundred and fifty-two Gallons	3 1 —
— Portugal Wine, the Ton containing Two hundred and fifty-two Gallons	1 6 6
— Rhenish, German, and Hungary Wine, the Ton containing Two hundred and fifty-two Gallons	3 18 —
— Spanish Wine, the Ton containing Two hundred and fifty-two Gallons	1 12 —

Table (A.)—*continued.*

I N W A R D S.	D U T Y.
<i>Wine continued.</i>	<i>£. s. d.</i>
— All other Wines, not otherwise enumerated or described, the Ton containing Two hundred and fifty-two Gallons - - - - -	1 12 —
<i>Wool, viz.</i>	
— Cotton Wool of the Growth or Production of Turkey, the Hundred Pounds - - - - -	— 6 6
— Cotton Wool of the Growth or Production of any Part of the United States of America, the Hundred Pounds - - - - -	— 6 6
— Cotton Wool of the Growth or Production of any of the British Colonies or Plantations, the Hundred Pounds - - - - -	— 8 9
— Cotton Wool of the Growth or Production of any other Country or Place, the Hundred Pounds -	— 12 6
<i>Yarn, viz.</i>	
— Cotton Yarn, the Hundred Pounds - - - - -	— 7 —
— Mohair Yarn, the Pound - - - - -	— — 2
— Raw Linen Yarn, the Hundred Pounds - - - - -	— 3 —
Yellow Berries, the Hundred Weight - - - - -	— 4 1
All other Goods, Wares, and Merchandize whatever, not herein particularly enumerated or described, not being imported by the United Company of Merchants of England trading to the East Indies, (except such Goods, Wares, and Merchandize, which by any special Provision in this Act are exempt from the Duty hereby imposed), for every Hundred Pounds of the true and real Value thereof - - - - -	3 — —

Table (B.)

A TABLE of New and Additional DUTIES of CUSTOMS, payable on the Goods, Wares, and Merchandize, therein enumerated or described, imported into this Kingdom by the United Company of Merchants of England trading to the East Indies.

I N W A R D S.	D U T Y.
	£. s. d.
C ALLICOES, viz. Plain White Callicoës; Dimity, viz. Plain White Dimity—Muslins Plain—Nanquin Cloth—Muslins or White Callicoës flowered or fitched—Cotton Manufactures not otherwise enumerated or described—and all Goods, Wares, and Merchandize, prohibited to be worn or used in Great Britain, imported for Exportation only:—For every Hundred Pounds of the true and real Value thereof, according to the Gross Price at which such Goods shall have been sold at the publick Sales of the United Company of Merchants of England trading to the East Indies, without any Deduction therefrom, except so much as the Duties of Customs due and payable on such Goods respectively shall amount to	3 — —
Sugar, For every Hundred Pounds of the true and real Value thereof, according to the Gross Price at which it shall have been sold at the publick Sales of the United Company of Merchants of England trading to the East Indies	3 — —
Indico, For every Hundred Pounds of the true and real Value thereof, according to the Gross Price at which it shall have been sold at the publick Sales of the United Company of Merchants of England trading to the East Indies	3 — —
Cotton Wool, for every Hundred Pounds of the true and real Value thereof, according to the Gross Price at which it shall have been sold at the publick Sales of the United Company of Merchants of England trading to the East Indies	4 — —
Coffee, the Hundred Weight	— 3 4
Cocoa Nuts, the Hundred Weight	— 2 9

Table (C.)

A TABLE of New and Additional DUTIES of CUSTOMS payable on the Exportation from this Kingdom, of the Goods, Wares, and Merchandize, therein enumerated or described; not having been imported by the United Company of Merchants of England trading to the East Indies.

O U T W A R D S.	D U T Y.
	£. s. d.
SUGAR, viz.	
— Unrefined, not having been imported by the United Company of Merchants of England trading to the East Indies (except in Cafes where, by any special Provision in this Act, such Sugar is exempt from this Duty), the Hundred Weight	— 1 6½
— Refined Sugar, called Bastard, and Ground and Powdered Sugar, and Refined Loaf Sugar broke in Pieces, and all Sugar called Candy (except in Cafes where, by any Special Provision in this Act, such Sugar is exempt from this Duty), the Hundred Weight	— 1 6½
— All other Refined Sugar (except in Cafes where, by any special Provision in this Act, such Sugar is exempt from this Duty), the Hundred Weight	— 2 3
Goods, Wares, and Merchandize, of the Growth, Produce, or Manufacture of Great Britain, (except Refined Sugar, and also such Goods, Wares, and Merchandize, which, by any special Provision in this Act, are exempt from the Duty hereby imposed), exported to any Part of Europe, for every Hundred Pounds of the true and real Value thereof	— 10 —
Goods, Wares, and Merchandize, of the Growth, Produce, or Manufacture of Great Britain, (except Refined Sugar, and also such Goods, Wares, and Merchandize, which, by any special Provision in this Act, are exempt from the Duty hereby imposed), exported to any Port or Place whatever, not being in Europe, or within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies, for every Hundred Pounds of the true and real Value thereof	2 — —

Table (E.)

A TABLE of TONNAGE DUTIES payable on Ships and Vessels, entering Outwards or Inwards (except in Ballast) in any Port of this Kingdom, to or from Foreign Parts.

TONNAGE DUTY.	DUTY.
	£. s. d.
FOR every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from Ireland, the Islands of Guernsey, Jersey, Sark, Alderney, and Man, the Greenland Seas, and the Southern Whale Fishery - - -	-- -- 6
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from any Port or Place within the Streights of Gibraltar - - - - -	-- 1 --
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from any Port or Place in Russia, or within the Baltic Sea - - - - -	-- 1 --
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from any other Port or Place in Europe - - -	-- 1 --
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from any Port or Place within the Limits of the Charters granted to the United Company of Merchants of England trading to the East Indies -	-- 3 --
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from the Cape of Good Hope - - - - -	-- 2 6
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from any Port or Place in Africa, not otherwise enumerated or described - - - - -	-- 1 --
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from the Island of Newfoundland, the Islands of Cape Breton and Saint John, and the Coast of Labrador. - - - - -	-- -- 6
For every Ton Burthen of every Ship or Vessel entering Outwards or Inwards (except in Ballast) to or from any Port or Place in the United States of America, any British Island, Colony, or Plantation in America, or any other Part of America not otherwise described - - - - -	-- 1 --