

XXXVII. And be it enacted, That it shall be lawful to and for any officer of the Army, Navy, or Marines, being duly employed for the prevention of smuggling, and on full pay, or any officer of Customs or Excise, or any person acting in his or their aid or assistance, or duly employed for the prevention of smuggling, when on duty, to patrol upon and pass freely along and over any part of the coasts of the United Kingdom, or the shores or banks of any river, creek, or inlet of the same (not being a garden or pleasure ground); and any such officer or person so patrolling shall not be liable to any indictment, action or suit for so doing; any Law, Statute, Custom or Usage to the contrary notwithstanding.

XXXVIII. And be it enacted, That so much of an Act passed in the first and second years of the reign of Her present Majesty, intituled An Act to amend the Laws relating to the Customs, as exempts officers of the Coast Guard and of the Revenue Mounted Guard in the service of the Customs, when in discharge of their public duty, and in their uniforms, from the payment of any turnpike tolls, shall be repealed.

XXXIX. And whereas an Act was passed in the fifth and sixth years of the reign of His late Majesty King William the Fourth, intituled An Act to regulate the admeasurement of the tonnage and burthen of the Merchant Shipping of the United Kingdom, and doubts have been entertained whether the said Act extends to the British Possessions abroad; be it therefore enacted and declared, That the said Act and every part thereof does and shall be taken to extend to Her Majesty's Possessions abroad, as fully and effectually, to all intents and purposes, as if the said Possessions had been particularly mentioned and set forth therein, and that all matters and things made and done in any of Her Majesty's Possessions abroad, in pursuance of the said Act, shall be deemed and taken to be valid and effectual to all intents and purposes whatsoever.

XL. And whereas by one other of the said Acts, intituled An Act for granting Duties of Customs, the several Duties of Customs were consolidated into one Act: And whereas since the passing of the said Act divers Acts altering the said duties have from time to time been passed, and it will be to the advantage of the trade and commerce of the Country that the said several duties should be revised, and consolidated into one Act; be it therefore enacted, That in lieu and instead of all other Duties of Customs, except the duties on Corn, Grain, Meal or Flour, Sugar and Molasses, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon goods, wares, and merchandizes imported into or exported from the United Kingdom, the several Duties of Customs, and there shall be allowed the several drawbacks of the same, which are respectively inserted, described, and set forth in the Tables marked (A.) and (B.) to this Act annexed, or otherwise in this Act, together with the additional duties herein after mentioned.

XLI. Provided always, and be it enacted, That where by this Act, or the said Table (A.) annexed thereto, any duty upon any article is directed to be raised, levied, collected, and paid from any future day, the duty imposed upon such article by the said Act for granting Duties of Customs, or by any Act for altering or amending the same, shall be raised, levied, collected, and paid in respect of such article on and until that day.

XLII. And be it enacted, That there shall be charged, raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in addition to the duties mentioned in the said Table marked (A.) upon every gallon of Spirits or Strong Waters, of all sorts, imported into the United Kingdom, a further duty of four pence, and upon all the articles enumerated in the said Table marked (A.) except Spirits and Strong Waters, a further duty of five per centum upon the amount of the several duties in and by the said Table marked (A.) respectively charged upon the said articles and each of them.

XLIII. And be it enacted, That the duties and drawbacks by this Act imposed and allowed shall be under the management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated under the provisions of the said Act for granting Duties of Customs, and of any other Act or Acts in force relating to the Customs.

XLIV. And be it enacted and declared, That all goods whatsoever which shall have been warehoused without payment of duty upon the first importation thereof, and which shall have been or shall be in the warehouse at the commencement of the duties imposed by this or any other Act or Acts relating to the Customs, shall be deemed and taken to be liable to such duties.

XLV. And be it enacted, That all manufactures of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, made of materials of Foreign Origin or Produce, or of materials liable to duty upon importation into the United Kingdom, and upon which no such duty has been paid, or upon which drawback of such duty has been allowed in the United Kingdom, except manufactures of linen and cotton made in and imported from the Isle of Man, shall for the purposes of duty be deemed and taken to be the produce of and imported from a Foreign Country.

XLVI. And whereas by an Act passed in the fourth and fifth years of the Reign of His late Majesty King William the Fourth, intituled An Act to amend the Laws relating to the Customs, it is

enacted, That for any Barilla used in the process of bleaching of Linen a repayment of the Duties which have been paid on the importation of such Barilla shall be made to the person so using the same, and it is expedient to discontinue such repayment; be it therefore enacted, That no such repayment shall be allowed upon any such Barilla the Duty whereon shall have been paid after the passing of this Act.

XLVII. And whereas by the said Act for granting Duties of Customs, it is enacted, That upon the exportation from the United Kingdom of any Foreign Rice or Paddy which shall have paid the Duties under that Act there shall be allowed and paid for every hundred weight thereof a drawback equal in amount to the Duty paid upon every four bushels of the rough Rice or Paddy from which the same shall have been cleaned, which drawback will only continue payable in respect of Rice and Paddy upon which the Duties have been paid under the said last mentioned Act: And whereas it is expedient that a like proportionate Drawback should be allowed upon cleaned Rice cleaned from Foreign rough Rice and Paddy which shall have paid Duties under this Act; be it therefore enacted, That upon the exportation from the United Kingdom of any Foreign Rice or Paddy which shall have been cleaned therein, and which shall have paid the Duties payable on the importation thereof under this Act, there shall be allowed and paid for every hundred weight thereof a drawback equal in Amount to the Duty which shall have been paid under this Act on every Four Bushels of the rough Rice or Paddy from which the same shall have been cleaned; and such drawback shall be paid and allowed subject to the like conditions as to the depositing and securing the cleaned Rice, and as to the same having been cleaned from the rough Rice or Paddy upon which the Duties shall have been paid, subject to which the drawback upon cleaned Rice and Paddy is now paid and allowed under the said last mentioned Act.

XLVIII. And whereas certain Treaties have been entered into between Her Majesty and certain Foreign Potentates and States, by which Treaties it is stipulated that the subjects of such Potentates or States shall be placed upon the same footing with Her Majesty's subjects with respect to the importation of Goods into and the exportation of them from Her Majesty's Dominions, and with respect to charges upon Vessels entering any Port in such Dominions: And whereas by certain Acts higher Duties and charges are sometimes levied upon the importation and exportation of Goods, and upon the entry into Ports of the Vessels of such subjects, than upon the Goods and Vessels of Her Majesty's subjects; be it therefore enacted, that it shall and may be lawful for the Commissioners of Her Majesty's Treasury, or any two or more of them, in any case where any Treaty is in force or may hereafter be entered into by Her Majesty, Her Heirs and Successors, with any Foreign Potentate or State, to order and direct that all Duties and charges of every description upon any Foreign Goods imported into or exported from the United Kingdom, or upon any Goods imported or exported in Foreign Vessels, or upon such Vessels entering or leaving any Port in Her Majesty's Dominions, made payable under and by virtue of any Act of Parliament hereafter to be made, shall, with respect to the Goods and Vessels of the subjects of any Potentate or State with whom or which such Treaty has been entered into, be reduced to the same and the like Duties and charges as are payable upon the Goods of Her Majesty's subjects, or upon British Vessels, and upon the Goods imported therein under any such Act.

XLIX. And whereas by one other of the said Acts, intituled, An Act for the Warehousing of Goods, upon the exportation of Beef or Pork from the Warehouse, the person entering the same is required to give Bond, conditioned, among other things, that no part of such Beef or Pork shall be consumed as Stores on board such Vessel, and that the same shall be landed at the place for which it has been entered, and that a Certificate of such landing shall be produced to the Commissioners of Her Majesty's Customs within a reasonable time; be it enacted, That the conditions hereinbefore recited shall no longer be required to be inserted in such Bond, and that the declaration required by the said last mentioned Act in respect of such Beef and Pork, from the Master of the Vessel in which the same is about to be exported, shall no longer be required, nor shall such Master be liable to any penalty if such Ship shall not have on board at the time of clearance a reasonable stock of Beef or Pork, according to the intended voyage, borne on the Victualling Bill.

L. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Customs to remit the Duties payable or paid on the whole or any portion of any Goods which shall be lost or destroyed by any unavoidable Accident in the Warehouse in which the same shall have been deposited, under the Provisions of the above recited Act, or any other Act to be passed for the Warehousing of Goods.

LI. And whereas by the said last mentioned Act the Commissioners of Her Majesty's Customs are authorized to permit certain Goods therein mentioned to be taken out of Warehouse to be cleaned, under the regulations therein contained, and it is expedient to extend the powers so vested in them; be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Customs to permit any Goods to be taken out of Warehouse for any such purpose as may appear to them to be expedient, under such regulations and restrictions as they may think fit to direct, without payment of Duty of Customs, under security, nevertheless, by Bond, to the satisfaction of the said Commissioners, that such regulations and restrictions shall be duly complied with, and that such Goods shall be returned to the Warehouse within such time as they shall appoint.

LII. And whereas it is necessary, for the security of the Revenue,