

to make further provision for the more effectual deposit of Goods entered to be Warehoused under any Law made for the Warehousing of Goods; be it enacted, that if any such Goods shall be removed, and not deposited in a Warehouse or place of security, in pursuance of such entry, every person who shall remove, or assist or be otherwise concerned in the removing of any such Goods, or who shall knowingly harbour, keep or conceal, or shall knowingly permit or suffer to be harboured, kept or concealed, any such Goods so removed, and every person to whose hands and possession any such Goods so removed shall knowingly come, shall forfeit either the treble value thereof or the penalty of one hundred pounds, at the election of the Commissioners of Her Majesty's Customs, and such Goods shall be forfeited.

LIII. And whereas Wheat, Barley, Rye and Oats, are liable to decrease while in the Warehouse by natural causes, and it is expedient that the Duties should not be charged upon certain deficiency arising from such causes; be it therefore enacted, that in respect of any Wheat or Barley, or any Rye, or any Oats, lodged in Warehouses without payment of Duty on the first importation thereof, the following allowances for natural Waste shall be made upon the exportation thereof, or upon the entry thereof for Home Consumption; (that is to say,)

In respect of all Wheat, Barley and Rye, except as herein-after provided, which has been in Warehouse one month and less than three months, there shall be allowed one and a half *per Centum* :

In respect of all Wheat, Barley and Rye, except as hereinafter provided, which has been in Warehouse three months and less than six months, there shall be allowed two *per Centum* :

In respect of all Wheat, Barley and Rye, except as hereinafter provided, which has been in Warehouse six months and less than twelve months, there shall be allowed two and a half *per Centum* :

And in respect of all Wheat, Barley and Rye, except as herein-after provided, which has been in Warehouse twelve months and upwards, there shall be allowed three *per Centum* :

In respect of Oats, except as hereinafter provided, which has been in Warehouse one month and less than three months, there shall be allowed two and a half *per Centum* :

In respect of Oats, except as hereinafter provided, which have been in Warehouse three months and less than six months, there shall be allowed three and a half *per Centum* :

In respect of Oats, except as hereinafter provided, which have been in Warehouse six months and less than twelve months, there shall be allowed four and half *per Centum* :

And in respect of Oats, except as hereinafter provided, which have been in Warehouse twelve months and upwards, there shall be allowed five *per Centum* :

Provided nevertheless, that only half the above allowances hereby directed to be made on Wheat and Barley and Oats respectively shall be made upon Spanish Wheat and Barley and Oats respectively, and upon Wheat and Barley Kiln-dried abroad respectively, and that no such allowance shall be made in respect of Rye being Kiln-dried: Provided also, that no such allowance shall be made unless there shall be an actual deficiency in the quantity of such Wheat, Rye, Barley and Oats, originally Warehoused.

LIV. And whereas by one other of the said Acts passed in the said third and fourth years of the Reign of His late Majesty King William the Fourth, intituled An Act to grant certain Bounties and Allowances of Customs, a Bounty is allowed upon Sugar equal in quality to Double Refined Sugar, and it is expedient that the Committee of Sugar Refiners should be required to provide standard Sample Loaves of Refined Sugar made upon the Patent Principle, equal in quality to Double Refined Sugar, for the guidance of the Officers of Customs in their examination of such Sugar for the high bounty; be it therefore enacted, that there shall be provided, by and at the expense of the Committee of Sugar Refiners in London, and in like manner, by and at the expense of the Committee of Merchants in Dublin, as many Loaves or Lumps of Sugar made upon the Patent Principle, and equal in quality to Double Refined Sugar, as the Commissioners of Customs shall think necessary, which Loaves or Lumps, when approved of by the said Commissioners, shall be deemed and taken to be standard samples, one of which Loaves or Lumps shall be lodged with the said Committees respectively, and one other with such person or persons as the said Commissioners shall direct, for the purpose of comparing therewith Sugar in respect of which Bounty is claimed, prepared after the Patent Principle, and equal in quality to Double Refined Sugar, and fresh standard samples shall in like manner be again furnished by such Committees respectively, and in like manner lodged, whenever it may be deemed expedient by the said Commissioners: Provided always, that no Loaf or Lump of Sugar shall be deemed to be a proper sample Loaf or Lump of Sugar equal to Double Refined unless it be a Loaf or Lump complete, nor unless the same shall have been prepared after the Patent Principle.

LV. And be it enacted, That in case any Sugar which shall be entered in order to obtain the Bounty as Sugar equal in quality to Double Refined Sugar, and made upon the Patent Principle, shall, on examination by the proper Officer, be found to be of a quality not equal to such standard sample, all Sugar so entered shall be forfeited, and shall and may be seized.

LVI. And whereas by the said last mentioned Act certain drawbacks of the Duties payable on the importation of Thrown Silk are

allowed upon the exportation of Silk Goods manufactured in the United Kingdom, and also certain other drawbacks of such Duties are allowed in respect of all Deals and Timber therein described used in the Mines of Tin, Lead or Copper, in the Counties of Devon or Cornwall, or in Ireland, and it is expedient to repeal such drawback; be it therefore enacted, that no such drawback shall be allowed upon any such Silk Goods the Duty whereon shall have been paid after the passing of this Act, nor upon any such Deals or Timber the Duty whereon shall have been paid on or after the tenth day of October one thousand eight hundred and forty two.

LVII. And whereas by one other of the said Acts, intituled An Act to regulate the Trade of the British Possessions abroad, it is enacted, that the Master of every Ship bound from certain British Possessions shall, before any goods be laden therein, deliver to the Collector or Comptroller or other proper Officer, an Entry Outwards under his hand of the destination of such Ship, stating her name, country, and tonnage, and if British the Port of Registry, the name and country of the Master, the country of the Owners, the number of the crew, and how many are of the country of such Ship; and that if any goods be laden on board any Ship before such Entry be made the Master of such Ship shall forfeit the sum of fifty pounds; and that before such Ship departs the Master shall bring and deliver to the Collector or Comptroller or other proper Officer a Content in writing under his hand of the goods laden, and the names of the respective Shippers and Consignees of the goods, and the marks and numbers of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such Content as far as any of such particulars can be known to him; and that the Master of every Ship bound from such Possessions, whether in ballast or laden, shall before departure come before the Collector and Comptroller or other proper Officer, and answer upon oath all such questions concerning the Ship and the cargo, if any, and the Crew and the Voyage, as shall be demanded of him by such Officer; and that thereupon the Collector and Comptroller or other proper Officer, if such Ship be laden, shall make out and give to the Master a Certificate of the Clearance of such Ship for her intended voyage, containing an account of the total quantities of the several sorts of Goods laden therein or a Certificate of her Clearance in Ballast, as the case may be; and that if any Ship shall depart without such Clearance, or if the Master shall deliver a false Content, or shall not truly answer the questions demanded of him, he shall forfeit the sum of one hundred pounds; And whereas it is further enacted, that no Goods shall be stated in such Certificate of Clearance of any Ship from any such Possessions to be the produce thereof unless such Goods shall have been expressly stated so to be in the Entry Outwards of the same; and that all Goods not expressly stated in such Certificate of Clearance to be the produce of such Possessions shall at the place of Importation in any such Possession, or in the United Kingdom, be deemed to be of Foreign Production: And whereas it is also enacted, that the person entering any such Goods shall deliver to the Collector or Comptroller or other proper Officer a Bill of the Entry thereof, fairly written in words at length, containing the name of the Exporter or Importer, and of the Ship, and of the Master, and of the place to or from which bound, and of the place within the Port where the Goods are to be laden or unladed, and the particulars of the quantity and quality of the Goods, and the Packages containing the same, and the marks and numbers on the Packages, and setting forth whether such Goods be the produce of the said Possessions or not; and such person shall at the same time pay down all Duties due upon the Goods; and the Collector or Comptroller or other proper Officer shall thereupon grant their Warrant for the lading or unlading of such goods; be it therefore enacted, That so much of the said Act as is herein above recited shall from and after the first day of January one thousand eight hundred and forty three extend to all goods entered for exportation, and to all vessels clearing outwards, in any of the British Possessions abroad, except the Territories subject to the Government of the Presidencies of Fort William in Bengal, Fort St. George, and Bombay.

LVIII. Provided always, and be it enacted, That where there is no Collector or Comptroller or Officer of Customs at the Port or place of shipment of such goods, that then the principal Civil Officer in the service of Her Majesty at such place, or his sufficient Representative, shall be deemed and taken to be the proper Officer for the performance of all such duties with respect to such goods as by the said Act are required to be performed by the Collector or other Officer or Officers of Customs.

LIX. And be it enacted, That all Gold and Silver Plate, not being battered, which shall be imported from Foreign Parts after the commencement of this Act, and sold, exchanged, or exposed to sale within the United Kingdom of Great Britain and Ireland, shall be of the respective standards now required for any Ware, Vessel, Plate, or Manufacture of Gold or Silver wrought or made in England; and that no Gold or Silver Plate so to be imported as aforesaid, not being battered, shall be sold, exchanged, or exposed to sale within the said United Kingdom until the same shall have been assayed, stamped, and marked, either in England, Scotland or Ireland, in the same manner as any Ware, Vessel, Plate, or Manufacture of Gold or Silver wrought or made in England, Scotland, or Ireland respectively is or are now by Law required to be assayed, stamped, and marked; and that every Goldsmith, Silversmith, or other Person whatsoever, who shall sell or expose to Sale in England, Scotland, or Ireland any Gold or Silver Plate so to be imported