

128-8



0388

STEEL'S TABLES
OF THE
BRITISH
CUSTOM AND EXCISE DUTIES,
WITH THE
DRAWBACKS, BOUNTIES, & ALLOWANCES,
DISPOSED IN A NEW AND MORE PERSPICUOUS ALPHABETICAL
ARRANGEMENT THAN ANY HERETOFORE.

TO EACH ARTICLE ARE SUBJOINED

The LAWS WHICH REGULATE ITS IMPORT AND EXPORT, particularizing the SHIPS and PACKAGES to which certain Goods are restricted, the PLACES to and from which they may be shipped, and the PENALTIES upon Breach of such Regulations; with clear and succinct Abstracts of all the SHIPPING-LAWS that affect the Commerce of Great Britain.

IN THE CALCULATIONS ARE INCORPORATED

The DUTIES FOR CONVOY, and those upon IMPORTS FROM AMERICA, conformably to the Commercial Treaty with that Country; with the Duties payable, from Aug. 31, 1799, upon the new WAREHOUSING SYSTEM OF EAST-INDIA GOODS; the LONDON PORT-DUTY, which commenced on the 1st August, 1799; and all other Duties to the End of the last Session of Parliament, in July, 1799.

TO WHICH ARE ADDED,

The Package and Scavage Duties payable to the City of London: The Duties payable upon Goods imported into the United States of America: And a List of Duties payable upon Goods at the Sound; with the Rules, Regulations, and Rates of Pilotage, for the Ports and Harbours of Norway.

LONDON:

PRINTED, BY H. L. GALABIN, INGRAM-COURT, FENCHURCH-STREET,
FOR DAVID STEEL, AT THE NAVIGATION-WAREHOUSE, UNION-ROW,
LITTLE TOWER-HILL. 1799.

[PRICE FIVE SHILLINGS.]

**This Book is entered at Stationers' Hall; and
whoever pirates the same will be prosecuted accord-
ing to Law.**

P R E F A C E.

THE Consolidation-Act, which brought into one connected view all the Custom and Excise Duties, and which facilitated the calculation of them, effected much for the convenience of the merchant, and much for the advantage of the revenue. But the various additions and alterations which have taken place in the last thirteen years render a second consolidation of the duties necessary; not necessary perhaps by the legislature, but certainly so by private diligence for the convenience and practice of the commercial world. The Editor of the present edition comes forward with such an attempt; in which he found that much would still have been wanted, if he had confined himself simply to the calculation of duties and drawbacks; for, the regulations of import and export (such as regard the ships, the packages, the places, &c.) are as essential to be known as the amount of the impost. He has therefore subjoined at the bottom of every page, in the shape of notes, the laws which affect each article, either upon its admission to the ports of Great Britain or upon its transportation thence. In such a compilation, from the voluminous statute-law of this kingdom, he will not flatter himself that he is perfect; yet he trusts that there will be found in it sufficient traces of accuracy and methodized arrangement as to mark the diligence with which he has laboured.

In the general alphabet are incorporated the names of places, for the sake of introducing at the bottom of the page the particular shipping-laws that affect their commerce. Thus, under the word EUROPE, will be found the rules which regulate the commercial intercourse of Great Britain with foreign European countries: and so respectively will be found the similar navigation-laws affecting the British commerce with AMERICA, ASIA, AFRICA, TURKEY, SPAIN, PORTUGAL, &c. From this arrangement arises a ready mode of information as to the shipping-laws of particular places.

In the Import-Tables there are three columns, called *Old Duty*, *Present Duties*, and *Drawbacks*. The use of the two last columns need not be pointed out; but, as a reason for retaining the column of Old Duty, it should be observed, that the act of parliament, which regulates the commerce between this country and the United States of America, has imposed upon imports thence, *in American ships*, certain additional duties, beyond those payable on importations in British ships, and called *countervailing duties*. These countervailing duties are specified under such articles, in the alphabetical arrangement, as are *particularly* charged therewith in that act; but, on all others, the countervailing duty is 10 per cent. on the *Old Duty* (which means the duty payable before the 37 Geo. III. c. 15); and therefore it was necessary to retain the amount of the Old Duty, in order that the countervailing duty on *other* American imports might be likewise known. Thus, suppose *apples* brought from American States, in a British-built ship, they pay 2s. 6½d. per bushel; but, in an American ship, they pay not only that duty, but 10 per cent. on 2s. 4d. (the Old Duty,) being 2½d. This, therefore, is the principal use of the column of Old Duty.

It should likewise be remarked, that the *CONVOY-DUTY* is additional to other duties. It is specified upon some articles, and in such cases will be found under those articles; but the amount of this duty on all others, which are not particularly exempted from it, will be found under the word *CONVOY-DUTY*, in the alphabetical arrangement.

All *PROHIBITED ARTICLES* are likewise incorporated into the alphabet, and noticed as such; by which only one reference becomes necessary.

With these improvements, the Editor submits his labours to the public, as forming more complete Tables of British Customs and Excise than any heretofore.

August 31, 1799.

CUSTOM-DUTIES AND DRAWBACKS,
WITH THE
IMPORTATION-LAWS OF EVERY ARTICLE.

IMPORTS.	Old Duty.			Prof. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
ACACIA — — — — — per lb.	0	0	9	0	0	9	0	0	6
Acorus — — — — — per lb.	0	0	2	0	0	2	0	0	1½
Adiantum album — — — — — per lb.	0	0	2	0	0	2	0	0	1½
Adiantum nigrum — — — — — per lb.	0	0	1½	0	0	1½	0	0	1
AFRICA; for import-regulations of African goods, see									
ASIA.									
Agaric — — — — — per cwt.	0	4	8	0	5	1½	0	2	8
Agates rough, small as a bean, — — — — — per 100 doz.	0	3	0	0	3	3	0	0	1
— — — — —, large — — — — — per piece	0	0	1½	0	0	1½	0	0	1
Agnes Castus seeds — — — — — per lb.	0	0	3	0	0	3	0	0	2
ALDERNEY, Isle of. [1]									
Ale (subject also to Excise), — — — — — per barr. of 32 gall.	0	6	8	0	7	4	0	6	0
Alkanet-roots — — — — — per lb.	0	0	3	0	0	3	0	0	2
Alkermes confectio — — — — — per oz.	0	0	8	0	0	8	0	0	5½
— — — — —, fyrop — — — — — per lb.	0	1	0	0	1	1	0	0	8
Almonds, bitter — — — — — per cwt.	0	14	0	0	15	4	0	9	4
— — — — —, and for convoy-duty, — — — — — per cwt.	—	—	—	0	1	10	—	—	—
— — — — —, Jordan — — — — — per cwt.	2	6	3	2	10	10½	2	3	3
— — — — —, and for convoy-duty, — — — — — per cwt.	—	—	—	0	5	10	—	—	—
— — — — —, of any other forts — — — — — per cwt.	1	3	2	1	5	5½	1	1	8
— — — — —, and for convoy-duty, — — — — — per cwt.	—	—	—	0	2	5	—	—	—
See <i>Grocery</i> .									
Aloes hepatica — — — — — per lb.	0	0	6	0	0	6	0	0	4
— — — — —, and for convoy-duty, — — — — — per 100 lbs.	—	—	—	0	3	0	—	—	—
— — — — —, imported by East-India Company, — — — — — per lb.	—	—	—	2	0	0	—	—	—
— — — — —, home-consumption duty, — — — — — per lb.	—	—	—	0	0	6	—	—	—
See <i>East-India Goods, imported</i> .									
— — — — — fuccotrina — — — — — per lb.	0	1	2	0	1	3	0	0	9
— — — — —, and for convoy-duty, — — — — — per 100 lbs.	—	—	—	0	4	0	—	—	—
— — — — —, not from place of growth, — — — — — per lb.	0	3	6	0	3	10½	0	2	4
— — — — —, imported by East-India Company, — — — — — per lb.	—	—	—	2	0	0	—	—	—
— — — — —, duty on warehousing, — — — — — per cent. ad val.	—	—	—	0	1	3	—	—	—
— — — — —, home-consumption duty, — — — — — per lb.	—	—	—	0	1	3	—	—	—
See <i>East-India Goods, imported</i> .									
Alum — — — — — per cwt.	0	7	2	0	7	10	0	6	2
— — — — — roch — — — — — per cwt.	0	3	0	0	3	3	0	2	0
— — — — —, and for convoy-duty — — — — — per cwt.	—	—	—	0	0	11	—	—	—
Alumen plume — — — — — per lb.	0	0	1	0	0	1	0	0	1
Amber — — — — — per lb.	0	1	3	0	1	4	0	1	1
— — — — —, imported by the East-India Company, — — — — — per lb.	—	—	—	2	0	0	—	—	—
— — — — —, on warehousing — — — — — per cent. ad val.	—	—	—	0	1	6	—	—	—
— — — — —, home-consumption duty, — — — — — per lb.	—	—	—	0	1	6	—	—	—
See <i>East-India Goods, imported</i> .									

IMPORT-LAWS.

[1] Goods, the growth, produce, or manufacture, of Alderney, Guernsey, Jersey, and Sark, may be imported into Great Britain, by the inhabitants of those islands, free of duty, under certificate of the Governor, &c. by 3 Geo. I. c. 4. But they will be subject to the inland duties of Excise, &c. as on British goods. Salt, however, is prohibited by 38 Geo. III. c. 89. See the note on Salt: see likewise *Convoy-duty*, for the exemptions from it on importations from Alderney, Guernsey, Jersey, Sark, and Man.

Amber-

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Amber-beads — — — — — per lb.	0	4 5	0	4 10 ¹⁰ / ₁₀	0	4 2
Ambergris, black or grey — — — — — per oz. troy	0	2 0	0	2 2 ² / ₅	0	1 4
— — — — —, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	2	0 0	—	—
— — — — —, home-consumption duty, per oz. troy	—	—	0	2 2 ² / ₅	—	—
See East-India Goods, imported.	—	—	—	—	—	—
Ambra liquida — — — — — per lb.	0	2 6	0	2 9	0	1 8
Ancos-seeds — — — — — per lb.	0	0 2	0	0 2 ¹ / ₅	0	0 1 ¹ / ₂
AMERICA; for the import-regulations of American goods, generally, see ASIA: for those of the United States of America, see AMERICAN STATES. [2]	—	—	—	—	—	—

Ammu-

IMPORT-LAWS.

[2] The 37 Geo. III. c. 97, made for carrying into effect the Treaty of Commerce, has placed the American States under certain regulations of import and export, and rendered their goods liable to certain duties which are specified under the different articles in the alphabetical arrangement. The general regulations are these: 1. Goods, wares, and merchandize, the growth, product, or manufacture, of American States, (not prohibited to be imported from foreign countries,) may be imported in British-built ships, legally navigated; or in American-built ships, or in prize-ships taken by American subjects, and regularly condemned, owned by subjects of the United States, and whereof the master and three-fourths of the mariners are Americans, paying the following duties: — 2. All such goods (except those particularly enumerated hereafter) may be landed upon payment of such (the lowest) duties as are payable for the same, when imported from foreign countries in British ships; and also upon payment of the countervailing duty, when imported in American ships. — 3. Pig-iron, bar-iron, pitch, tar, turpentine, rosin, pot-ash, pearl-ash, mahogany, masts, yards, bowsprits, and all staves, and unmanufactured goods and merchandize (not prohibited from foreign countries), may be imported, upon paying such customs and excise as are payable for the same, when imported in British ships with certificate from British plantations in America; and also upon payment of the countervailing duties, when imported in American ships. — 4. Upon importation of wheat, wheat meal or flour, rye, barley, beer or big, oats, oatmeal, pease, beans, Indian corn, and maize, the duties payable are to be regulated according to the prices at the port of importation, as particularized under those articles respectively. — 5. Oil, from fish, blubber, whale-fins, spermaceti, may be imported, on paying the same duties as on importation in British ships, from countries not under the dominion of Great Britain; and also upon payment of the countervailing duties, when imported in American ships. — 6. Tobacco may be imported on paying the same duties of customs and excise, as when imported by British subjects from British plantations in America; and snuff, upon payment of the same duties as snuff, the manufacture of Europe, when imported from Europe; tobacco and snuff paying also the countervailing duties, when imported in American ships. — 7. Rice, imported, may be warehoused at 8d. per cwt. and bond given for remainder of the duties in 18 months, as more particularly explained under the article Rice. — 8. Upon exportation of American goods from Great Britain, the same drawbacks are allowed as upon similar goods, when exported to foreign countries; and, on exportation of goods to America, the same drawbacks and bounties as on exportation to British colonies. — 9. The drawback on foreign hemp and foreign iron, exported to British colonies and to the United States of America, is to be the same as on exportation to other foreign parts. — 10. The Countervailing Duties, which are payable on the importation of American goods in American ships, (and which are additional to the duties payable on importation in British ships,) are calculated thus, viz. on pig-iron, bar-iron, pot-ash, pearl-ash, 10 per cent. on the custom-duties payable when imported from British colonies in America, unaccompanied by certificate: on pitch, tar, turpentine, rosin, masts, yards, bowsprits, and unmanufactured goods and merchandize, (except wood, staves, and tobacco,) 10 per cent. on the custom-duties payable when imported from British colonies in America: on all unmanufactured wood and staves, 10 per cent. on the custom-duties payable when imported from Europe in British ships: on oil of fish, blubber, whale-fins, and spermaceti, 10 per cent. on the custom-duties payable when imported from countries not under the dominion of Great Britain: on tobacco, 1s. 6d. per 100 lbs. weight: and on all other American goods, 10 per cent. on the custom-duties payable for the same; when imported in British-built vessels from American States. These countervailing duties are to be calculated upon the several duties of customs, as they stood previously to the act of the 37 Geo. III. c. 15, and there-

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Ammunition. See Arms.	—	—	—	—	—	—
Amomi seeds — — — — — per lb.	0	0 2	0	0 2 ¹ / ₅	0	0 1 ¹ / ₂
Anacardium, or Cashew-nuts [3] — — — — — per lb.	0	0 9	0	0 9 ⁷ / ₁₀	0	0 6
Anchor-stocks, in British-built ships — — — — — each	0	2 3	0	2 5 ⁷ / ₁₀	0	2 1
— — — — —, in foreign ships — — — — — each	0	2 4	0	2 6 ⁴ / ₅	0	2 1
See the note on Wood from America.	—	—	—	—	—	—
Anchovies (See Fish) — — — — — per barr. of 16 lbs.	0	2 1	0	2 3 ¹ / ₂	0	1 10
Andirons. [4]	—	—	—	—	—	—
Angelica — — — — — per lb.	0	0 2	0	0 2 ¹ / ₅	0	0 1 ¹ / ₂
— — — — —, and for convoy-duty — — — — — per 100 lbs.	—	—	0	1 6	—	—
Anifeeds — — — — — per cwt.	1	3 2	1	5 5 ⁴ / ₅	1	1 8
— — — — —, and for convoy-duty — — — — — per cwt.	—	—	0	1 10	—	—
See Grocery.	—	—	—	—	—	—
Annotto [5] — — — — — per lb.	0	0 1 ¹ / ₂	0	0 1 ¹³ / ₂₀	—	—
— — — — —, and for convoy-duty — — — — — per 100 lbs.	—	—	0	18 0	—	—
Antimonium crudum — — — — — per cwt.	0	4 8	0	5 1 ³ / ₅	—	—
— — — — —, and for convoy-duty, per cwt.	—	—	0	1 2 ¹ / ₂	—	—
— — — — — preparatum, or stibium — — — — — per lb.	0	0 1	0	0 1 ¹ / ₁₀	0	0 0 ¹ / ₄
Apples — — — — — per bushel	0	2 4	0	2 6 ⁴ / ₅	0	0 7
— — — — —, dried — — — — — per bushel	0	3 0	0	3 3 ³ / ₅	0	0 4
Aqua-fortis — — — — — per cwt.	0	4 8	0	5 1 ¹ / ₂	—	—
— — — — —, and for convoy-duty — — — — — per cwt.	—	—	0	2 8 ¹ / ₂	—	—
Aqua Vitæ. See Spirits.	—	—	—	—	—	—
Archelia, or Orchemia — — — — — per cwt.	0	3 1	0	3 4 ¹ / ₁₀	—	—
— — — — —, and for convoy-duty — — — — — per cwt.	—	—	0	4 2	—	—
See Annotto.	—	—	—	—	—	—
Argentum Sublime, or Quicksilver — — — — — per lb.	0	0 8	0	0 8 ⁴ / ₅	0	0 6
— — — — —, and for convoy-duty, per lb.	—	—	0	0 1 ¹ / ₂	—	—
— — — — —, imported by E. Ind. Comp. duty on warehousing, per cent. ad val.	—	—	2	0 0	—	—
— — — — —, home-consumption duty, per lb.	—	—	0	0 8 ⁴ / ₅	—	—
See East-India Goods, imported.	—	—	—	—	—	—
Argol, or Argoil — — — — — per cwt.	0	2 7	0	2 10 ¹ / ₁₀	—	—
— — — — —, and for convoy-duty — — — — — per cwt.	—	—	0	1 10	—	—
See Annotto.	—	—	—	—	—	—
Aristolochia — — — — — per lb.	0	0 3	0	0 3 ¹ / ₁₀	0	0 2
Arms. [6]	—	—	—	—	—	—
Arrack, imported by the East-India Company, duty on warehousing — — — — — per cent. ad val.	—	—	2	0 0	—	—
— — — — —, home-consumption duty, per gallon	—	—	0	0 9 ⁷ / ₁₀	—	—
Subject also to Excise. See Spirits, and also East-India Goods, imported.	—	—	—	—	—	—
Arrangoes, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	2	0 0	—	—

fore they cannot be affected, in calculation, by new duties. — 11. A tonnage-duty of 2s. per ton is imposed on American vessels arriving within the limits of any port in Great Britain, after 5 Jan. 1798.

[3] Cashew-nuts, the growth of the West Indies, pay the ad valorem duty, as non-enumerated goods.

[4] Andirons, tennis-balls, and other articles hereafter enumerated in the alphabetical arrangement, and referred to this, (provided they do not fall within the denomination of French or Dutch hardware, cutlery, glass-ware, works of iron, steel, copper, or brass, faddery, porcelain, earthen-ware, pottery, cabinet-ware, turnery, or woollen manufactures, all of which are admitted; see France and Holland,) are not importable for sale, except made in Ireland, taken on the seas, or wrecked, on penalty of forfeiture: 3 Ed. IV. c. 4.

[5] Annotto, archelia, and other articles hereafter enumerated in the alphabetical arrangement, and referred to this, being for dyers' use, are admitted free of duty, if legally imported, regularly entered, and landed: 8 Geo. I. c. 15, §. 10.

[6] Arms, ammunition, gunpowder, and utensils of war, may not be imported by way of merchandize, without licence from his Majesty, under forfeiture of treble their value; 1 Ja. II. c. 8. But dress-swords for gentlemen to wear do not fall within this prohibition.

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Arrangoes, Arrow-root, Arsenic, Afarum-roots, Ashes, Afes, ASIA, Aspalathus, Asfa-fœtida, Auriculæ Judæ, AZORES, Baccæ Alkekengi, Bacon.

IMPORT-LAWS.

[7] Arrow-root, by 36 Geo. III. c. 113, may be imported from British plantations in America, in British ships, legally navigated, &c. and on due entry, duty-free. [8] By 24 Geo. II. c. 51, §. 2, 3, pearl and pot ashes, made in, and imported into, Great Britain from British colonies in America, are free, if legally imported, regularly entered, and accompanied by certificate from the collector or naval officer at the shipping-port. [9] Pot-ashes are not importable from Germany or the Netherlands, upon forfeiture of them and the vessel, 13 and 14 Car. II. c. 11. And, from other places, only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated: otherwise they and the vessel are forfeited. 12 Car. II. c. 18, and 27 Geo. III. c. 19. [10] ASIA. The general regulations for the import of goods of Asia, Africa, and America, (not being British plantations,) are extremely short; but the exceptions from those regulations are numerous. The general navigation-law is, that the goods, wares, and merchandizes, of those countries are importable only in British-built ships, or in British ships owned by British subjects, legally navigated, from the place of their growth, production, or manufacture, or from the usual ports of shipping them for transportation; (12 Car. II. c. 18;) and that, if manufactured in foreign parts, they may not be imported, unless they shall have been so manufactured in the country or place of which the goods are the growth and product, under forfeiture of goods and vessel; 19 Geo. III. c. 48. This general rule is relaxed, however, in favour of many articles, the particular import-regulations for which may be found under their respective names in the alphabetical arrangement: such, for instance, as oil of mace, gum-fenega, cochineal, diamonds, &c. &c. It is likewise modified with respect to certain articles from particular places, as may be seen under the articles, AMERICAN STATES; AZORES; CANARIES; EAST INDIES; MADEIRAS; MOROCCO; PERSIA; PORTUGAL; RUSSIA; SPAIN; STRIGHTS; TURKEY; QUEBEC. Such being the exemptions in favour of particular places and goods, it is only necessary to consult those heads, and the additional one of PLANTATIONS, BRITISH, in order to have a perfect knowledge of the shipping-laws which regulate the commercial intercourse of Great Britain with Asia, Africa, and America.

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Badger-skins, Balauftium, Balks, Balls, Balsam, Band-frings, Barbadoes tar, Barilla, Barley, Basket-rod, Baskets, Bafons, Baft or straw hats or bonnets.

IMPORT-LAWS.

[11] Prohibited to be imported, under penalty of forfeiture and rool. 13 and 14 Car. II. c. 13. [12] By established practice, the knot is charged at 32 yards. [13] Hats or bonnets of baft or straw, and the baft or straw plaiting for making them, are importable only into London; and not there, unless in packages of 75 dozen hats, or of

6 CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include Baft or straw hats or bonnets, Batts, Beech-boards, Beech-plank, Beech-quarters, Bay-berries, Bdellium, Beans, etc.

IMPORT-LAWS. of 224lbs. of plaiting, on forfeiture of the same, or the value; and the vessel also, if not above 50 tons: 10 Geo. III. c. 43.

7 CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include Beans, Bear-skins, Beaver-skins, Beavers' wombs, Beaver-wool, Beef, Beech-boards, Beech-plank, Beech-quarters, Beer or Big, etc.

Bell-

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Bell-metal ————— per cwt.	0	7	4	0	8	0 ⁴ / ₅	0	6	6
Bells, of any sort, (except Hawk-bells,) not importable for sale by aliens. See <i>Buckles</i> .									
————, Sacring, not importable for sale. See <i>Andirons</i> .									
Ben Album or Rubrum ————— per lb.	0	0	5	0	0	5 ¹ / ₂	0	0	3 ¹ / ₂
Benjamin ————— per lb.	0	0	6	0	0	6 ³ / ₅	0	0	4
————, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
————, home-consumption duty, per lb.				0	0	6 ³ / ₅			
⚡ See <i>East-India Goods, imported</i> .									
Berries, for dyers, not otherwise described, per cwt.	0	11	0	0	12	1 ¹ / ₂			
————, yellow, pay convoy-duty ————— per cwt.				0	4	5			
Bestials. See <i>MAN, Isle of</i> .									
Bezoar-stones, of the West-Indies ————— per oz. troy	0	0	9	0	0	9 ¹⁰ / ₁₀	0	0	6
————, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
————, home-consump. duty, per oz. troy				0	2	9			
⚡ See <i>East-India Goods, imported</i> .									
Birds, Singing ————— per doz.	0	2	6	0	2	9	0	2	3
Biscuits ————— per cwt.	0	1	10	0	2	0 ¹ / ₅	0	1	8
Bits, made in foreign parts. [14]									
Bitumen Judaicum ————— per lb.	0	0	2	0	0	2 ¹ / ₂	0	0	1 ¹ / ₂
Blacking ————— per cwt.	0	17	8	0	19	5 ¹ / ₂	0	15	8
Black Lead ————— per cwt.	0	1	0	0	1	1 ¹ / ₂	0	0	6
————, and for convoy-duty ————— per cwt.				0	0	7			
Bladders ————— per doz.	0	0	1 ¹ / ₄	0	0	1 ¹ / ₈	0	0	1
Blade and Blacksmiths' wares, not importable for sale by aliens. See <i>Buckles</i> .									
Blanch-iron-thread, or White wire, not importable for sale. See <i>Andirons</i> .									
Blubber. See <i>Oil, train</i> .									
Boards; <i>Clap-boards</i> or <i>Clap-holt</i> , not exceeding 5 feet 3 inches long, and under 8 inches square, in British-built ships ————— per 120	1	0	0	1	2	0	0	19	6
————, in foreign ships ————— per 120	1	0	2	1	2	2 ¹ / ₂	0	19	6
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	2	0			
⚡ See the note on <i>Wood from America</i> .									
————; <i>Linn-boards</i> or <i>White-boards</i> for shoemakers, under 4 feet long, and under 6 inches thick, in British-built ships ————— per 120	1	19	8	2	3	7 ³ / ₄	1	16	8
————, in foreign ships ————— per 120	2	1	3	2	5	4 ¹ / ₂	1	16	8
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	3	11 ¹ / ₂			
————, 4 feet long, or 6 inches thick, in British-built ships ————— per 120	3	19	4	4	7	3 ¹ / ₂	3	13	4
————, in foreign ships ————— per 120	4	0	11	4	9	0 ¹⁰ / ₁₀	3	13	4
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	7	11 ¹ / ₂			
⚡ See the note on <i>Wood from America</i> .									
————; <i>Oak-boards</i> , under 2 inches thick, and under 15 feet long, in British-built ships, per 120	2	12	10	2	18	1 ¹ / ₂	2	8	10
————, in foreign ships ————— per 120	2	15	0	3	0	6	2	8	10
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	5	3 ¹ / ₂			

IMPORT-LAWS.

[14] Bits, made in foreign parts, (not being French or Dutch, which are admitted; see FRANCE and HOLLAND,) are not importable for sale, on forfeiture of the same, or their value; 5 Eliz. c. 7; 3 Car. I. c. 4; and 16 Car. I. c. 4.

Boards;

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Boards; <i>Oak-boards</i> , under 2 inches thick, and if 15 feet long or upwards, in British-built ships, ————— per 120	5	5	8	5	16	2 ⁴ / ₅	4	17	8
————, in foreign ships ————— per 120	5	7	10	5	18	7 ² / ₅	4	17	8
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	10	6 ⁴ / ₅			
⚡ See the note on <i>Wood from America</i> .									
————; <i>Pailing-boards</i> , hewed on one side, and not exceeding 7 feet long, in British-built ships ————— per 120	0	5	0	0	5	6	0	4	10
————, in foreign ships ————— per 120	0	5	1	0	5	7 ¹⁰ / ₁₀	0	4	10
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	0	6			
————, exceeding 7 feet long, in British-built ships ————— per 120	0	10	0	0	11	0	0	9	8
————, in foreign ships ————— per 120	0	10	1	0	11	1 ¹⁰ / ₁₀	0	9	8
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	1	0			
⚡ See the note on <i>Wood from America</i> .									
————; <i>Pipe-boards</i> , above 5 feet 3 inches, but not exceeding 8 feet in length, and under 8 inches square, in British-built ships, per 120	1	10	0	1	13	0	1	9	6
————, in foreign ships ————— per 120	1	10	3	1	13	3 ¹⁰ / ₁₀	1	9	6
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	3	0			
————, exceeding 8 feet long, and under 8 inches square, in British-built ships ————— per 120	3	0	0	3	6	0	2	19	0
————, in foreign ships ————— per 120	3	0	3	3	6	3 ¹⁰ / ₁₀	2	19	0
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per 120				0	6	0			
⚡ See the note on <i>Wood from America</i> .									
————; <i>Waincot-boards</i> , containing 12 feet in length, and 1 inch in thickness, and so in proportion for other lengths and thickness, in British-built ships ————— per board	0	0	9	0	0	9 ¹⁰ / ₁₀	0	0	8
————, in foreign ships ————— per board	0	0	9 ¹ / ₂	0	0	10 ¹⁰ / ₁₀	0	0	8
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty ————— per board				0	0	0 ¹⁰ / ₁₀			
⚡ See <i>Wood</i> ; and the note on <i>Wood from America</i> .									
Bodkins, not importable for sale. See <i>Andirons</i> .									
Bolus Communis, or Armoniacus ————— per cwt.	0	3	6	0	3	10 ¹ / ₅	0	2	4
———— Verus, or fine Bolé ————— per lb.	0	0	2	0	0	2 ¹ / ₅	0	0	1 ¹ / ₂
Bone-lace, of thread [15] ————— per 12 yards	0	17	8	0	19	5 ¹ / ₂	0	15	8
Books, bound [16] ————— per cwt.	2	2	7	2	6	10 ¹⁰ / ₁₀			
————, and for convoy-duty, ————— per cwt.				0	9	4			
————, unbound [16] ————— per cwt.	1	12	2	1	15	4 ³ / ₈			
————, and for convoy-duty, ————— per cwt.				0	4	8			

Boom-

IMPORT-LAWS.

[15] Bone-lace, foreign, of silk or thread, is prohibited to be imported, under penalty of forfeiture, and 100l. 13 and 14 Car. II. c. 13. But this prohibition was taken off from all foreign bone-lace, made of thread, in the Spanish Low Countries, or in any other places not in the dominions of the French King, or the territories of the Duke of Anjou, by 5 Anne, c. 17. Bone-lace, made up into millinery, may be imported from France till 10 May, 1800, by 27 Geo. III. c. 13. See FRANCE.

[16] Books, whose copies are the property of persons in Great Britain, may not be imported within 14 years after publication, without consent of the proprietor; except books in Greek, Latin, or other foreign language, printed abroad; on penalty of their forfeiture, and

C

CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Boom-spars, Boots, Borax, Braces, Brackets, Brandy, Brandy-wine, Brasses, Brims, Brimstone, Bristles, Broaches, Brocade, Brooms, Bruges-thread, Brushes, Buck or Deer skins, Buckets, Buckles, Bugle, and various other goods with their respective duties and drawbacks.

IMPORT-LAWS.

and rd. per sheet; and the books so imported may be wasted: 8 Anne, c. 9. The act of 12 Geo. II. c. 36, prohibiting the import of books first composed and printed in Great Britain, and reprinted abroad, which was continued by subsequent acts to 29 Sept. 1795, and thence to the end of the then next session, seems not to have been renewed. Popish books, viz. primers, ladies' psalters, manuals, rosaries, catechisms, missals, breviaries, portals, legends, and lives of saints, containing superstitious matter, in any language, or any superstitious books, in English, are not importable, on penalty of 40s. for every book, which is also to be burnt: 3 Ja. I. c. 5, §. 25.

[17] See FRANCE and HOLLAND. But only the additional duty of 13l. 4s. per cwt. seems limited to the duration of the commercial treaty with France.

Box-

CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Box-wood, Braces, Brandy, Brandy-wine, Brasses, Brims, Brimstone, Bristles, Broaches, Brocade, Brooms, Bruges-thread, Brushes, Buck or Deer skins, Buckets, Buckles, Bugle, and various other goods with their respective duties and drawbacks.

IMPORT-LAWS.

[18] The 23 Geo. III. c. 77, by which this drawback is permitted, will expire on 24th June, 1803.

[19] Buckles, buckles for shoes, and other articles enumerated and referred to this, (provided that they do not fall within the denomination of French or Dutch hardware, cutlery, glass-ware, works of iron, steel, copper, or brass, saddlery, porcelain, earthen-ware, pottery, cabinet-ware, turnery, or woollen-manufactures, all of which are admitted by 27 Geo. III. c. 13; see FRANCE and HOLLAND,) are not importable for sale by strangers or aliens, on penalty of forfeiture, or their value; 1 Rich. III. c. 12.

[20] By 5 Geo. III. c. 30, any bugles may be imported upon payment of the low duties, and warehoused; subject, on exportation, to the same regulations as East-India Goods, prohibited to be used in Great Britain; if not exported nor full duties paid within 5 years, they are to be sold, the duties and expenses first paid, and the surplus, if any, paid to the proprietor.

C 2

Bugle,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Bugle, small, or seed-bugle [20] — per lb.	0	2 7	0	2 10 ¹⁰ / ₁₆	0	2 5
—, to be warehoused — per lb.	0	0 2	0	0 2 ¹ / ₂	—	—
—, when taken out of warehouse for home-consumption — per lb.	—	—	0	2 7 ⁹ / ₁₆	—	—
Bullion, or foreign coin, of gold or silver, [21] —	—	free.	—	free.	—	—
Bull-rushes — per load of 63 bundles	0	4 5	0	4 10 ³ / ₁₆	0	3 11
Burrs, for mill-stones — per 100 of 5 score	0	11 0	0	12 1 ¹ / ₂	0	9 9
Buskins, not importable for sale. See <i>Andirons</i> .	—	—	—	—	—	—
Butter — per cwt.	0	2 6	0	2 9	0	2 2
—, salted, from Ireland. See <i>Bacon from Ireland</i> .	—	free.	—	free.	—	—
Buttons, foreign. [22]	—	—	—	—	—	—
C.						
Cables, tarred or untarred — per cwt.	0	8 6	0	9 4 ¹ / ₂	—	—
—, and for convoy-duty. See <i>Cordage</i> .	—	—	—	—	—	—
Cable-yarn — per cwt.	0	8 6	0	9 4 ¹ / ₂	—	—
Cabinet-wares, Turnery, and Musical-instruments, (French or Dutch,) — per 100l. value	10	0 0	11	0 0	—	—
See FRANCE and HOLLAND.	—	—	—	—	—	—
Cakes made of rape-seed, for manure. See <i>Rape-seed</i> .	—	—	—	—	—	—
Calabar-skins, tawed — per timber of 40 skins	0	2 3	0	2 5 ⁷ / ₁₆	0	2 0
—, untawed — per timber	0	1 10	0	2 0 ¹ / ₂	0	1 8
Calamus — per lb.	0	0 2	0	0 2 ¹ / ₂	0	0 1 ¹ / ₂
Calicoes, plain white, [23] imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	2	10 0	—	—
—, home-consumption duty, [24] per piece	—	—	0	6 8	0	6 8
—, additional home-consumption duty, [24] — per cent. ad val.	—	—	20	19 1	20	19 1
—, and convoy-duty, per cent. ad val.	—	—	3	0 0	—	—
See <i>East-India Goods, imported</i> .	—	—	—	—	—	—
—, printed, prohibited. See <i>East-India wrought Silks</i> .	—	—	—	—	—	—
Calves' skins, of Ireland, undressed, [25] per doz.	0	1 10	0	2 0 ¹ / ₂	0	1 8

IMPORT-LAWS.

[21] Bullion may be imported, even without entry, in any ships, and from any places, free of duty; 12 Car. II. c. 18: and pays likewise no convoy-duty; 38 Geo. III. c. 76.

[22] Buttons, foreign, whether of thread or silk, and all other foreign buttons, (except French or Dutch hardware-buttons; see FRANCE and HOLLAND,) are prohibited to be imported on penalty of forfeiture, and 100l. 13 and 14 Car. II. c. 13, and 4 Will. and Mary, c. 10.

[23] No piece of calico of the breadth of 1¹/₄ yard, or under, is to exceed in length 10 yards; and no piece of calico, above that breadth, is to exceed 6 yards: if any piece shall exceed those lengths, the same is to be charged according to the respective lengths of 10 yards and 6 yards for each piece, and is to pay duty for the same in that proportion for any greater or less quantity: 39 Geo. III. c. 59. Under this denomination of calicoes white, the following goods are comprehended: viz. byrampants white, baftaes, callipatties, caffas patna, chowtars, doosooties, dotties white, emmerties, gurrahs, ginghams white, humbums, izzaries, laccowries, long-cloths, moories, mammoodies, percaulahs, putcahs, fannoes, falampores, succatoons, white cloth, white dungaries.

Calicoes, muslins, or any other goods or stuffs made of linen-yarn only, or of linen-yarn and cotton-wool mixed, or wholly of cotton-wool, in the warp of which shall be woven, in either or both selvages only, through the whole or any part of the length, one or more blue stripe or stripes, of one or more thread or threads; forfeited, upon importation; and 10l. for each piece: 14 Geo. III. c. 72, §. 9.

[24] These duties are drawn back upon exportation of such pieces as shall have been printed, stained, painted, or dyed, in this kingdom; provided they be exported within one year from the time of payment of the full duties: 39 Geo. III. c. 59.

[25] By 9 Geo. III. c. 39, (continued by 36 Geo. III. c. 40, till 1 June, 1803, and to the end of the then next session of Parliament,) Calves' skins, undressed, may be imported from Ireland or British Colonies in America, *duty-free*, upon due entry, &c. otherwise liable to duty.

Calves'

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Calves' skins, of any other country, undressed, per doz.	0	2 9	0	3 0 ³ / ₁₆	0	2 6
—, if tanned — per lb.	0	0 4 ¹ / ₂	0	0 4 ¹ / ₂	—	—
Calves' velvets, to make rennet — per cwt.	0	5 6	0	6 0 ⁶ / ₁₆	0	5 0
Cambogium, or Gutta Gambæ — per lb.	0	0 6	0	0 6 ³ / ₁₆	0	0 4
—, and for convoy-duty, per 100 lbs.	—	—	0	9 0	—	—
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	2	0 0	—	—
—, home-consumption duty, per lb.	—	—	0	0 6 ³ / ₁₆	—	—
See <i>East-India Goods, imported</i> .	—	—	—	—	—	—
Cambrics, (French,) the demi-piece, not exceeding 7 ¹ / ₂ yards in length, nor ¹ / ₂ of a yard broad; or, if exceeding that breadth, and under 21. 10s. in value, [26] per demi-piece	0	5 0	0	5 6	—	—
—, exported to British colonies in America, drawback	—	—	—	—	0	2 10
—, exceeding ¹ / ₂ of a yard broad, and being above 21. 10s. value, the demi-piece of 7 ¹ / ₂ yards long, per cent. ad val.	10	0 0	11	0 0	—	—
—, exported to British colonies in America, drawback	—	—	—	—	5	13 4
Cambrics and French Lawns, warehoused for exportation — per demi-piece of 6 ¹ / ₂ ells	0	0 6	0	0 6 ³ / ₁₆	—	—
—, and for convoy-duty, per demi-piece	—	—	0	1 4	—	—
Camphire, refined; from place of growth, per lb.	0	0 8	0	0 8 ³ / ₁₆	0	0 5 ¹ / ₂
—, from any other place — per lb.	0	2 0	0	2 2 ² / ₁₆	0	1 4
—, and for convoy-duty, per lb.	—	—	0	0 1 ¹ / ₂	—	—
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	2	0 0	—	—
—, home-consumption duty, per lb.	—	—	0	0 8 ³ / ₁₆	—	—
See <i>East-India Goods, imported</i> .	—	—	—	—	—	—
—, unrefined; from place of growth, per lb.	0	0 4	0	0 4 ³ / ₁₆	0	0 2 ¹ / ₂
—, from any other place — per lb.	0	1 0	0	1 1 ¹ / ₁₆	0	0 8
—, and for convoy-duty — per lb.	—	—	0	0 1 ¹ / ₂	—	—
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	2	0 0	—	—
—, home-consumption duty, per lb.	—	—	0	1 1 ¹ / ₁₆	—	—
See <i>East-India Goods, imported</i> .	—	—	—	—	—	—
CANARY ISLES. See SPAIN.	—	—	—	—	—	—
Canary-seed — per cwt.	0	16 6	0	18 1 ¹ / ₂	0	14 7
Cancrorum oculi, or Crabs' eyes — per lb.	0	0 6	0	0 6 ³ / ₁₆	0	0 4
Candles, of tallow [27] — per cwt.	1	12 8	1	15 11 ¹ / ₁₆	—	—
—, of spermaceti — per lb.	0	1 4	0	1 5 ³ / ₁₆	—	—
—, of wax — per lb.	0	1 8	0	1 10	—	—
—, and for convoy-duty — per lb.	—	—	0	0 1	—	—
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	2	0 0	—	—
—, home-consumption duty, per lb.	—	—	0	1 11 ¹ / ₁₆	—	—
See <i>East-India Goods, imported</i> .	—	—	—	—	—	—
Candlesticks, hanging; not importable for sale. See <i>Andirons</i> .	—	—	—	—	—	—
—, iron; not importable for sale by aliens. See <i>Buckles</i> .	—	—	—	—	—	—

IMPORT-LAWS.

[26] By 37 Geo. III. c. 72, (continued till 25 March, 1800,) cambrics and French lawns are prohibited to be imported, unless warehoused for exportation: and they are to be exported only from the port of London, and in vessels of 100 tons or upwards. They are importable only in bales, cases, or boxes, covered with sackcloth or canvas, containing 100 whole, or 200 demi, pieces, in vessels not under 60 tons, British-built and legally navigated, and only by licence from the Commissioners of Customs, grantable on demand without fee: 32 Geo. II. c. 32; and 7 Geo. III. c. 43.

[27] Candles of all sorts, imported in packages of less than 224lbs. net weight, are forfeited.

Candle-

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Candlewick ————— per cwt.	1	12 8	1	15 11½	1	8 0
Cane hats or bonnets. See <i>Chip or Cane Hats</i> .						
Canes, reed ————— per 1000	0	11 0	0	12 1½	0	9 9
————, walking ————— per 1000	1	18 6	2	2 4½	1	17 3
————, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per 1000			2	5 4½		
☞ See <i>East-India Goods, imported</i> .						
————, rattans ————— per 1000	0	16 6	0	18 1¼	0	15 3
————, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per 1000			1	1 2½		
☞ See <i>East-India Goods, imported</i> .						
Cans, of wood ————— per doz.	0	0 11	0	1 0½	0	0 10
Cant-spars, the same as <i>Boom-spars</i> , according to their several dimensions. See also the note on <i>Wood from America</i> .						
Cantharides ————— per lb.	0	1 0	0	1 1½	0	0 8
————, and for convoy-duty ————— per lb.			0	0 7		
————, imported by the East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per lb.			0	1 1½		
☞ See <i>East-India Goods, imported</i> .						
Canvas, Hessens, or Dutch Barrais, per 120 ells	1	7 0	1	9 8½	1	5 3
————, and for convoy-duty, per 120 ells			0	2 3		
————, Packing, Gutting, Spruce, Elbing, or Queenborough canvas ————— per 120 ells	0	18 2	0	19 11¼	0	16 11
————, and for convoy-duty, per 120 ells			0	1 6		
————, or Poldavies ————— per bolt of 28 ells	0	8 9	0	9 7½		
————, and for convoy-duty ————— per 100 lbs.	0	0 2	0	0 2½	0	0 1
Capers ————— per lb.	0	0 2	0	0 3 6		
Capita Papaverum ————— per 1000	0	1 8	0	1 10	0	1 1
Capravens; the same duties as <i>Boom-spars</i> , according to their several dimensions. See likewise the note on <i>Wood from America</i> .						
Cardamoms ————— per lb.	0	0 9	0	0 9½	0	0 6
————, and for convoy-duty ————— per lb.			0	0 1		
————, imported by the East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per lb.			0	0 9½		
☞ See <i>East-India Goods, imported</i> .						
Cards, playing ————— per doz. packs	1	1 0	1	3 1½		
Cards, for wool. See <i>Wire</i> .						
Card-makers' wares, not importable for sale, by aliens. See <i>Buckles</i> .						
Card-wire. See <i>Wire</i> .						
Carliina ————— per lb.	0	0 3	0	0 3½	0	0 2
Carmentia-wool [28] ————— per lb.	0	0 8	0	0 8½	0	0 7
————, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per lb.			0	0 9½		
☞ See <i>East-India Goods, imported</i> .						
Carpets of Persia, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consump. duty, per square yd			1	7 2½		
☞ See <i>East-India Goods, imported</i> .						
———— Turkey, 4 yards square or upwards, per carpet	2	4 0	2	8 4¼	2	0 0
————, less than 4 yards square, per carpet	0	8 3	0	9 0½	0	7 6
Carpo Balsamum ————— per lb.	0	0 9	0	0 9½	0	0 6

IMPORT-LAWS.

[28] By 24 Geo. III. sess. 2, c. 21, goats' hair or Turkey goats' wool may be imported duty-free.

Carrabe,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Carrabe, or Succinum ————— per lb.	0	0 3	0	0 3½	0	0 2
Caraway-seeds ————— per cwt.	0	8 3	0	9 0½	0	7 6
————, and for convoy-duty ————— per cwt.				0 7		
Carriages, (French or Dutch,) ————— per cent. ad val.	15	0 0	16	10 0		
☞ See <i>FRANCE and HOLLAND</i> .						
Carthamus-seeds ————— per lb.	0	0 2	0	0 2½	0	0 1½
Cathew-nuts. See <i>Anacardium</i> .						
Caskets; not importable for sale. See <i>Andirons</i> .						
Casks, empty ————— per ton	0	8 3	0	9 0½	0	7 6
Cassia-buds, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per lb.			0	0 4½		
☞ See <i>East-India Goods, imported</i> .						
Cassia Fistula ————— per lb.	0	0 3	0	0 3½	0	0 2
————, and for convoy-duty ————— per cwt.			0	1 4		
————, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per lb.			0	0 3½		
☞ See <i>East-India Goods, imported</i> .						
Cassia Lignea ————— per lb.	0	0 4	0	0 4½	0	0 2¼
————, and for convoy-duty ————— per lb.			0	0 1		
————, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per lb.			0	0 4½		
☞ See <i>East-India Goods, imported</i> .						
Castor-oil ————— per gallon	0	2 0	0	2 2½	0	1 4
————, and for convoy-duty ————— per gallon			0	0 7		
Castoreum, or Beavers' cods ————— per lb.	0	2 0	0	2 2½	0	1 4
————, and for convoy-duty ————— per lb.			0	0 2		
Catlings ————— per grofs of 12 doz. knots	0	2 6	0	2 9	0	2 2
Cat-skins, undressed ————— per 100 skins	0	11 0	0	12 1½	0	10 0
Cattle, great. [29]						
Caviare (See <i>Fish</i>) ————— per cwt.	0	4 5	0	4 10½	0	3 11
Cauls, of silk. See <i>Silk, wrought</i> .						
Ceruffa ————— per cwt.	0	7 0	0	7 8½	0	4 8
Cetrach ————— per lb.	0	0 3	0	0 3½	0	0 2
Chafing balls and dishes, not importable for sale. See <i>Andirons</i> .						
Chains, not importable for sale by aliens. See <i>Buckles</i> .						
Chamæpitys ————— per lb.	0	0 2	0	0 2½	0	0 1½
Chapes, not importable for sale. See <i>Bits</i> .						
Cheefe, not of Ireland [30] ————— per cwt.	0	1 6	0	1 7½		
————, and for convoy-duty ————— per cwt.			0	0 11		
Chela Cancrorum ————— per lb.	0	0 1	0	0 1½	0	0 0½
Cherries ————— per cwt.	0	4 6	0	4 10½	0	3 11
China-roots, from place of growth ————— per lb.	0	0 5	0	0 5½	0	0 3½
————, from any other place ————— per lb.	0	1 3	0	1 4½	0	0 10
————, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
————, home-consumption duty, per lb.			0	0 5½		
☞ See <i>East-India Goods, prohibited</i> .						

IMPORT-LAWS.

[29] Cattle, great, sheep, or swine, or any beef or pork, (except bacon,) unless for ship's use, (and also except 600 head of cattle yearly, from the Isle of Man, imported into Chester,) are prohibited to be imported, on forfeiture of the vessel, and seizure of the goods; 18 Car. II. c. 2; 20 Car. II. c. 7; 32 Car. II. c. 2; 5 Will. and Mary, c. 2. — But cattle of all sorts, and salted beef, butter, and pork, (which comprises bacon and hams,) may be imported from Ireland duty-free, by 5 Geo. III. c. 10; 8 Geo. III. c. 9; and 16 Geo. III. c. 8.

[30] Cheefe, from Ireland, is prohibited to be imported, under similar penalties as Cattle, great, by 32 Car. II. c. 2.

China-

IMPORTS.	Old Duty. £. s. d.	Pref. Duties. £. s. d.	Drawback. £. s. d.
China-ware, imported by the East-India Company, duty on warehousing, <i>per cent. ad val.</i>	—	2 0 0	—
—, home-consumption duty, <i>per cent. ad val.</i>	—	109 8 6	—
☞ See <i>East-India Goods, imported.</i>			
Chip or Cane hats or bonnets, not exceeding 22 inches diameter — <i>per doz.</i>	0 3 6	0 3 10½	0 3 1¼
—, exceeding 22 inches diameter, <i>per doz.</i>	0 7 0	0 7 8½	0 6 3
—, and for convoy-duty — <i>per doz.</i>	—	0 0 3	—
Chocolate, ready-made. [31]	—	—	—
Cider, (subject also to Excise,) [32] <i>per ton of 252 gall.</i>	6 3 3	6 15 6¾	5 3 3
Cinabrium, or Vermilion — <i>per lb.</i>	0 0 7	0 0 7½	0 0 4½
—, and for convoy-duty — <i>per lb.</i>	—	0 0 3	—
—, imported by East-India Company, duty on warehousing, <i>per cent. ad val.</i>	—	2 0 0	—
—, home-consumption duty, <i>per lb.</i>	—	0 0 7½	—
☞ See <i>East-India Goods, imported.</i>			
Cinders — <i>per chalden of 36 bushels</i>	0 10 6	0 11 6¾	—
Cinnabaris Nativa — <i>per lb.</i>	0 1 0	0 1 1½	0 0 8
Cinnamon — <i>per lb.</i>	0 4 5	0 4 10½	0 4 0
—, and for convoy-duty, [33] <i>per lb.</i>	—	0 0 4	—
—, imp. by East-Ind. Comp. is warehoused	—	duty-free.	—
—, when taken out for home-consumption pays the full duties; but, if for exportation, pays — <i>per cent. ad val.</i>	—	2 10 0	—
☞ See <i>Spicery.</i>			
Ciperi Nuces — <i>per lb.</i>	0 0 2	0 0 2½	0 0 1½
Ciperus — <i>per cwt.</i>	0 7 4	0 8 0½	0 4 11
Citrage — <i>per lb.</i>	0 0 3	0 0 3½	0 0 2
Citron-water — <i>per gallon</i>	0 5 8	0 6 2¼	0 5 1
Civet — <i>per oz. troy</i>	0 2 0	0 2 2½	0 1 4
Clap-boards, or Clap-holt. See <i>Boards.</i>	—	—	—
Clasps, for gowns; not importable for sale, by aliens. See <i>Buckles.</i>	—	—	—
Clocks and watches (French.) [34]	—	—	—
Cloths, painted; not importable for sale, by aliens. See <i>Buckles.</i>	—	—	—
Clover-feed — <i>per cwt.</i>	0 2 9	0 3 0¾	0 2 9
—, and for convoy-duty — <i>per cwt.</i>	—	0 2 3	—
Cloves — <i>per lb.</i>	0 2 8	0 2 11½	0 2 5
—, and for convoy-duty [35] — <i>per lb.</i>	—	0 0 2½	—
—, imported by E. Ind. Comp. is warehoused	—	duty-free.	—
—, when taken out for home-consumption, pay the full duties; but, if for exportation, pay — <i>per cent. ad val.</i>	—	2 10 0	—
☞ See <i>Spicery.</i>			
Coals — <i>per chalden of 36 bushels</i>	1 1 0	1 3 1½	—
Cochineal [36] — <i>per lb.</i>	0 0 6	0 0 6¾	—
—, and for convoy-duty — <i>per lb.</i>	—	0 0 10	—
☞ See <i>Annotto.</i>			

IMPORT-LAWS.

- [31] Chocolate, ready-made, and cocoa-paste, are prohibited to be imported, on forfeiture thereof, and double value; 10 Geo. I. c. 10, §. 2.
- [32] Imported from Guernsey, Jersey, Alderney, or Sark, by certificate, is free of custom-duty. See ALDERNEY.
- [33] Cinnamon, from British plantations in America, pays no convoy-duty.
- [34] See the note on *Goods, wares, and merchandize, not particularly enumerated.*
- [35] Cloves, from British plantations in America, pay no convoy-duty.
- [36] Cochineal and indigo (by 13 Geo. I. c. 25, and 7 Geo. II. c. 18, continued by 36 Geo. III. c. 40, until 29 Sept. 1802, and to the end of the then next session of Parliament,) may be imported from any place, in any British ships, or ships in amity, free of duty, except convoy-duty.

Cocoa-

IMPORTS.	Old Duty. £. s. d.	Pref. Duties. £. s. d.	Drawback. £. s. d.
Cocoa-nuts, [37] of any British colony or plantation in America — <i>per cwt.</i>	0 13 9	0 15 1½	0 13 9
—, of any other country — <i>per cwt.</i>	0 13 9	0 15 1½	0 12 6
—, of British colonies or plantations in America, to be warehoused, <i>per cwt.</i>	0 1 3	0 1 4½	0 1 3
—, of any other country, to be warehoused, <i>per cwt.</i>	0 1 3	0 1 4½	—
—, taken out of such warehouses for home-consumption — <i>per cwt.</i>	0 12 6	0 13 9	—
—, imported for home-consumption, pay also convoy-duty [38] — <i>per cwt.</i>	—	0 2 9	—
—, imported by East-India Company, duty on warehousing, <i>per cent. ad val.</i>	—	2 0 0	—
—, home-consumption duty, <i>per cwt.</i>	—	0 15 1½	—
—, and for convoy-duty, <i>per cwt.</i>	—	0 2 9	—
☞ See <i>East-India Goods, imported.</i>			
Cocoa-nut shells, or husks. [39]	—	—	—
Cocoa-paste, prohibited. See <i>Chocolate, ready-made.</i>	—	—	—
Coculus Indiae, from place of growth, <i>per lb.</i>	0 0 5	0 0 5½	0 0 3½
—, from any other place — <i>per lb.</i>	0 1 3	0 1 4½	0 0 10
—, imported by the East-India Company, duty on warehousing, <i>per cent. ad val.</i>	—	2 0 0	—
—, home-consumption duty, <i>per lb.</i>	—	0 0 5½	—
☞ See <i>East-India Goods, imported.</i>			
Coffee, [40] of Brit. col. or plantation in Amer. <i>per cwt.</i>	1 18 6	2 2 4½	1 18 6
—, of any other country — <i>per cwt.</i>	1 18 6	2 2 4½	1 15 0
—, of Brit. col. in Amer. to be wareh. <i>per cwt.</i>	0 3 6	0 3 10½	0 3 6
—, of any other place, to be warehoused, <i>per cwt.</i>	0 3 6	0 3 10½	—
—, when taken out for exportation, <i>per cwt.</i>	—	0 4 0	—
—, home-consumption, <i>per cwt.</i>	1 15 0	1 18 6	—
—, imported for home-consumption, pays also convoy-duty [41] — <i>per cwt.</i>	—	0 3 4	—
—, imported by the East-India Company, duty on warehousing — <i>per cent. ad val.</i>	—	2 0 0	—
—, home-consumption duty, <i>per cwt.</i>	—	2 2 4½	—
—, and for convoy-duty, <i>per cwt.</i>	—	0 3 4	—
☞ See <i>East-India Goods, imported.</i>			
Coin, of gold or silver. [42]	—	—	—

IMPORT-LAWS.

- [37] Cocoa-nuts are also subject to the Excise-duty. If imported in packages of less than 112lbs. each, they are forfeited. By 10 Geo. I. c. 10, §. 26, cocoa-nuts may be warehoused upon importation and payment of the low duties; the remainder to be paid before they are taken out for home-consumption.
- [38] When warehoused for exportation, and not taken out for home-consumption, they pay no convoy-duty.
- [39] Cocoa-nut shells or husks, imported without the nuts belonging to them, are feizable, with their packages; 4 Geo. II. c. 14, §. 12.
- [40] Coffee is also subject to the Excise-duty, and is forfeited if imported in packages of less than 112lbs. each. It is allowed to be warehoused, by 10 Geo. I. c. 10, §. 26, the same as *cocoa-nuts*. By 6 Geo. III. c. 52, British coffee may be imported, free of duty, into any British colony or plantation in America, to be warehoused there, and exported thence within 12 months, either to Great Britain, or to some other British plantation. Foreign coffee may likewise be imported, free of duty, into any of the said colonies, to be warehoused there, and exported thence within 12 months. By 10 Anne, c. 26, §. 45, the Commissioners of Customs are authorized to allow all stones, dirt, and trash, found among warehoused coffee, to be destroyed, at the request of the importers or buyers.
- [41] When warehoused for exportation, and not taken out for home-consumption, it pays no convoy-duty.
- [42] False or counterfeit current coin imported, to be uttered, is forfeited, and the fact of importation subjects the importer to the penalties of high-treason; 9 and 10 Edw. III. c. 2; and 1 and 2 Phil. and Mary, c. 11. And, by 14 Geo. III. c. 42, (revived and made perpetual by 39 Geo. III. c. 75,) silver coin of this realm, not being of the established standard either in weight or fineness, is prohibited to be imported, upon forfeiture thereof.

D

Coin,

IMPORTS:	Old Duty. £. s. d.	Prof. Duties. £. s. d.	Drawback. £. s. d.
Coin, foreign. See Bullion.			
Cole-feed — per quarter of 8 bushels	0 13 3	0 14 6 ⁹ / ₁₀	0 12 9
Colophonia — per cwt.	0 3 3	0 3 6 ⁹ / ₁₀	0 2 2
Coloquintida, from place of growth — per lb.	0 0 6	0 0 6 ⁹ / ₁₀	0 0 4
—, from any other place — per lb.	0 1 6	0 1 7 ⁹ / ₁₀	0 1 0
—, imported by the East-India Company, duty on warehousing, per cent. ad val.		2 0 0	
—, home-consumption duty, per lb.		0 0 6 ⁹ / ₁₀	
See East-India Goods, imported.			
Columbo-root, imported by the East-India Company, duty on warehousing, per cent. ad val.		2 0 0	
—, home-consumption duty, per lb.		0 0 6 ⁹ / ₁₀	
Comfits — per lb.	0 0 6	0 0 6 ⁹ / ₁₀	0 0 5
Coney-skins — per doz.	0 0 3 ¹ / ₂	0 0 3 ¹⁷ / ₂₀	0 0 3
— wool — per lb.	0 0 1 ¹ / ₄	0 0 1 ³ / ₁₀	
CONVOY-DUTY [43] — per cent. ad val.		3 0 0	
Copper, the ore — per cwt.	0 0 9	0 0 9 ⁹ / ₁₀	0 0 7
—, unwrought; viz. copper bricks, rose-copper, copper coins, and all cast copper, per cwt.	0 10 6	0 11 6 ⁹ / ₁₀	0 10 3
—; viz. copper, in plates — per cwt.	0 16 0	0 17 7 ⁹ / ₁₀	0 15 9
—, part unwrought; viz. bars, rods, or ingots, hammered or raised — per cwt.	2 0 2	2 4 2 ¹ / ₂	1 17 2
— wire, not otherwise enumerated, per cwt.	2 12 3	2 17 5 ⁹ / ₁₀	2 9 0
Copper-work. See Gold or Silver Thread.			
Copper-smiths' wares, not importable for sale by aliens. See Buckles.			
Copperas, green — per cwt.	0 1 8	0 1 10	
—, and for convoy-duty, per cwt.		0 0 2	
—, blue — per cwt.	0 2 4	0 2 6 ⁹ / ₁₀	
—, white — per cwt.	0 4 8	0 5 1 ⁹ / ₁₀	
—, and for convoy-duty, per cwt.		0 1 6	
Coral, beads — per lb.	0 4 5	0 4 10 ⁹ / ₁₀	0 4 2
—, white or red, for physical uses, in fragments, per lb.	0 0 3	0 0 3 ⁹ / ₁₀	0 0 2
—, imported by the East-India Company, duty on warehousing — per cent. ad val.		2 0 0	

IMPORT-LAWS.

[43] By 38 Geo. III. c. 76, certain duties for convoy have been imposed on the tonnage of ships, and on different imported and exported articles of merchandize, as are particularly mentioned under the head of TONNAGE, and under those respective articles in the alphabetical arrangement. All other goods, wares, and merchandize, whatever, imported, (not being so particularly charged with convoy-duty, nor particularly exempted from it, nor imported by the East-India Company,) pay, above all other duties, for convoy-duty 3l. per cent. ad valorem. In addition to the before-mentioned particular articles exempted from this duty, are the following general descriptions of merchandize, viz. goods, the produce of Ireland, imported thence into Great Britain; goods exported to Ireland; goods imported from, or exported to, Hudson's Bay, by the Company; — goods, the product of Guernsey, Jersey, Alderney, Sark, or Man, upon importation thereof directly from the said islands respectively, in case such goods were allowed, before the 5th July, 1798, to be imported without payment of any customs or other duties, except such excise or other duty as the like goods of Great Britain are subject to; — goods exported to the Isle of Man, by authority of the Commissioners of Customs; — cotton-manufacture of Great Britain, exported; — craft, food, victuals, clothing, or other goods, fit and necessary for the British Fishery at Newfoundland, or for the use and support of the persons employed therein, on board or on shore, and exported to that island. The Convoy-duty is to continue only until the signing of the preliminary articles of peace.

By 39 Geo. III. c. 95, it is enacted, that, from 5 July, 1799, goods, being the growth or produce of any foreign colony, island, or plantation, in America, imported directly thence, in ships either of the United States of America, or of any other country in amity, may be entered and landed in this kingdom free of convoy-duty, provided they be permitted to be landed and warehoused by virtue of an order in council: and that the same goods may be exported without payment of convoy-duty; but that, if taken out of warehouse for home-consumption, they are then liable to the convoy-duty inwards.

Coral,

IMPORTS:	Old Duty. £. s. d.	Prof. Duties. £. s. d.	Drawback. £. s. d.
Coral, white or red, imp. by East-India Company, home-consumption duty, per lb.		0 0 3 ⁹ / ₁₀	
See East-India Goods, imported.			
—, whole, unpolished — per lb.	0 1 6	0 1 7 ⁹ / ₁₀	0 1 0
—, imported by the East India Company, duty on warehousing — per cent. ad val.		2 0 0	
—, home-consumption duty, per lb.		0 1 7 ⁹ / ₁₀	
See East-India Goods, imported.			
—, whole, polished — per lb.	0 3 0	0 3 3 ⁹ / ₁₀	0 2 0
—, imported by East-India Company, duty on warehousing, per cent. ad val.		2 0 0	
—, home-consumption duty, per lb.		0 3 3 ⁹ / ₁₀	
See East-India Goods, imported.			
Cordage, tarred or untarred — per cwt.	0 8 6	0 9 4 ¹ / ₂	
—, and for convoy-duty, per 20 cwt.		1 1 8	
Cordial waters, Strong water, or other spirits, not enumerated, (subject also to Excise,) per gall.	0 2 10	0 3 1 ⁹ / ₁₀	0 2 7
Cordivants, dressed, imp. by East-India Comp. duty on warehousing, per cent. ad val.		2 0 0	
—, home-consump. duty, per doz.		1 5 10 ⁹ / ₁₀	
See East-India Goods, imported.			
—, of Turkey — per doz.	0 16 2	0 17 9 ⁹ / ₁₀	0 7 6
—, of Spain — per doz.	1 16 4	1 19 11 ⁹ / ₁₀	1 5 9
Coriander-seeds — per cwt.	0 4 5	0 4 10 ⁹ / ₁₀	0 2 11
Cork — per cwt.	0 3 8	0 4 0 ⁹ / ₁₀	0 3 3
—, and for convoy-duty — per cwt.		0 0 7	
Corks, ready-made — per gross of 12 doz.	0 0 6	0 0 6 ⁹ / ₁₀	0 0 5
Corn, or grain. [44]			
Corn, ground. [45]			
Cornu Cervi, calcinatum — per lb.	0 0 3	0 0 3 ⁹ / ₁₀	0 0 2
Corfes, not importable for sale. See Andirons. For corfes of silk, see Silk, wrought.			
Cortex Caryophyllorum — per lb.	0 0 2	0 0 2 ¹ / ₂	0 0 1 ¹ / ₂
— Elatheriæ — per cwt.	0 9 6	0 10 5 ⁹ / ₁₀	0 6 4
— Guaiaci — per cwt.	0 13 3	0 14 6 ⁹ / ₁₀	0 8 10
— Limonium, vel Aurantiorum — per lb.	0 0 1	0 0 1 ⁹ / ₁₀	0 0 0 ³ / ₁₀
— Peruvianus, or Jesuits' bark — per lb.	0 0 9	0 0 9 ⁹ / ₁₀	0 0 6
—, and for convoy-duty, per lb.		0 0 1	
See Drugs.			
— Simarouba — per lb.	0 0 3	0 0 3 ⁹ / ₁₀	0 0 2

IMPORT-LAWS.

[44] Corn, or Grain: see the respective duties payable under the different heads of Barley, Wheat, &c. but all corn and grain are free of convoy-duty. It is importable only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated: otherwise they and the vessel are forfeited: 12 Car. II. c. 18; and 27 Geo. III. c. 19. By 31 Geo. III. c. 30, §. 19, wheat, wheat meal or flour, rye, pease, beans, barley, beer or big, oats, oatmeal, and Indian corn or maize, may be imported into any place having a Collector of Customs, or into any other place approved of by the King in Council, to be warehoused under the joint locks of the King and the importer, at the expense of the latter, but under the care and inspection of the Commissioners of Customs, without deposit of any duty; with liberty to screen, turn, and take any care of it that necessity may require, in the presence of an officer of the Customs. When taken out for home-consumption, there are to be paid the duties payable on that sort of corn imported into that port from any foreign country, and also, in addition, the highest of the two low duties payable upon the like sort of corn; and it is to be measured out from the warehouses. If taken out for exportation, or to be carried coastwise, (which are permitted by the act, §. 19.) security is to be given for the due exportation or landing at the port to which it is to be carried. It is measurable only by the Winchester bushel, 8 of which make 1 quarter.

[45] Corn, ground, (except wheat-meal, wheat-flour, and oatmeal,) is prohibited to be imported, on forfeiture of it and the vessel: 31 Geo. III. c. 30, §. 15.

D 2

Cortex

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Cortex Tamarifei — — — per lb.	0	0	2	0	0	2½	0	0	1½
Winteranus — — — per lb.	0	0	2	0	0	2½	0	0	1½
Costus Dulcis et Amarus — — — per lb.	0	0	4	0	0	4½	0	0	2½
—, imported by East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—, home-consumption duty, per lb.	—	—	—	0	0	4½	—	—	—
See East-India Goods, imported.									
Cotton cloth, of the Isle of MAN. See Cotton yarn.									
Cotton-manufactures, including hosiery, (French or Dutch,) subject also to Excise, if printed or stained — — — per cent. ad val.	12	0	0	13	4	0	—	—	—
See FRANCE and HOLLAND.									
—, not otherwise particularly described, per cent. ad val.	44	0	0	48	8	0	41	10	0
—, not otherwise particularly enumerated or described, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—, home-conf. duty, per cent. ad val.	—	—	—	122	4	5	—	—	—
—, convoy-duty, per cent. ad val.	—	—	—	3	0	0	—	—	—
See East-India Goods, imported.									
— wool, of British plantations [46] — — — duty-free.	—	—	—	—	—	—	—	—	—
—, but pays convoy-duty, per 100 lbs.	—	—	—	0	8	9	—	—	—
—, not of British plantations, [46] per lb.	0	0	1	0	0	1½	0	0	0½
—, imported by the East-India Company, pays convoy-duty, per cent. ad val.	—	—	—	4	0	0	—	—	—
—, by any other persons, convoy-duty, per 100 lbs.	—	—	—	0	12	6	—	—	—
—, of Turkey or the American States, pays convoy-duty — — — per 100 lbs.	—	—	—	0	6	6	—	—	—
— yarn [47] — — — per lb.	0	0	3½	0	0	3½	0	0	3
—, and for convoy-duty, per 100 lbs.	—	—	—	0	7	0	—	—	—
—, imported by East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—, home-consumption duty, per lb.	—	—	—	0	0	3½	—	—	—
See East-India Goods, imported.									
Cow or Ox hair — — — per cwt.	0	8	3	0	9	0½	0	7	6
—, and for convoy-duty, per cwt.	—	—	—	0	1	6	—	—	—
— hides, in the hair, [48] — — — per piece	0	0	9	0	0	9½	0	0	8
—, tanned — — — per lb.	0	0	5	0	0	5½	—	—	—
—, and for convoy-duty, per hide	—	—	—	0	0	5	—	—	—
Cowage or Cowitch — — — per lb.	0	0	4	0	0	4½	0	0	2½
Cowries, imported by the East-India Company, duty on warehousing — — — per cent. ad val.	—	—	—	2	0	0	—	—	—
—, home-consump. duty, per cent. ad val.	—	—	—	53	9	1	—	—	—
See East-India Goods, imported; and also the note on East-India Goods, prohibited.									
Crabs' eyes. See Cancerorum oculi.									
Cream of tartar — — — per cwt.	0	4	8	0	5	1½	—	—	—
—, and for convoy-duty, per cwt.	—	—	—	0	3	4	—	—	—

IMPORT-LAWS.

[46] By 6 Geo. III. c. 52, Cotton-wool may be imported into Great Britain, from any place whatever, duty-free, in British-built ships, legally navigated, if regularly entered and landed; otherwise liable to duty.

[47] By 18 Geo. III. c. 56, Cotton yarn may be imported from Ireland into Great Britain, free of this duty, the master of the vessel bringing a certificate from the shipping-port of its being the manufacture of Ireland, and making oath as to the identity of the packages. By the 38 Geo. III. c. 63, (which is to continue till 5 July, 1801,) cotton yarn and cotton cloth, the manufacture of the Isle of Man, may be imported into Great Britain, free of duty; and no cotton yarn is to be imported into the Isle of Man, except from Great Britain, on forfeiture thereof.

[48] For the free-import law, from Ireland or British Colonies, see the note on Hides. Crossbow-

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Crossbow-thread — — — per 100 lbs.	0	14	8	0	16	1½	0	13	0
Crystal, in fragments, for physical uses, per lb.	0	0	3	0	0	3½	0	0	2
— beads — — — per 1000	0	13	3	0	14	6½	0	11	8
Cubebs — — — per lb.	0	0	2	0	0	2½	0	0	1½
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—, home-consumption duty, per lb.	—	—	—	0	0	2½	—	—	—
See East-India Goods, imported.									
Cucumbers, pickled — — — per gallon	0	0	9	0	0	9½	0	0	7½
Culm — — — per chald of 36 bushels	0	15	9	0	17	3½	—	—	—
Cumin-seeds — — — per cwt.	0	7	4	0	8	0½	0	4	11
Cupboards; not importable for sale, by aliens. See Buckles.									
— Currants, in British ships [49] — — — per cwt.	1	3	4	1	5	8	1	1	9
—, in foreign ships — — — per cwt.	1	4	10	1	7	3½	1	1	9
—, and, in any ship, convoy-duty, per cwt.	—	—	—	0	1	2½	—	—	—
Cuscuta — — — per lb.	0	0	3	0	0	3½	0	0	2
Cutlers' wares, not importable for sale by aliens. See Buckles.									
— Cut-work, foreign. [50] — — — per 1000	0	5	11	0	6	6½	0	5	3
— Cattle-bones — — — per lb.	0	0	3	0	0	3½	0	0	2
— Cyclamen or Paris Porcinus — — — per lb.	0	0	3	0	0	3½	0	0	2
D.									
— Daggers and Dagger-blades, (not being French or Dutch cutlery,) not importable for sale. See Bits.									
— Damask tabling, (French or Dutch,) not exceeding 1½ ell in breadth — — — per yard	0	5	4	0	5	10½	0	4	10
—, above 1½ ell, but under 2 ells in breadth — — — per yard	0	6	2	0	6	9½	0	5	8
—, 2 ells and under 3 ells broad, per yard	0	7	0	0	7	8½	0	6	6
—, 3 ells or more in breadth, per yard	0	10	4	0	11	4½	0	9	10
See FRANCE and HOLLAND.									
—, of Ireland. See Irish Cloth.									
—, of Russia. See Russia Linen.									
—, of Silesia making, or any other place not otherwise described, per yard	0	1	3	0	1	4½	0	1	1½
— towelling and napkining, (French or Dutch,) per yard	0	1	11	0	2	1½	0	1	8
See FRANCE and HOLLAND.									
—, of Ireland. See Irish Cloth.									
—, of Russia. See Russia Linen.									
—, of Silesia making, or any other place not otherwise described, per yard	0	0	5	0	0	5½	0	0	4½
Dates (See Grocery) — — — per cwt.	2	6	3	2	10	10½	2	3	3
Daucus Creticus — — — per lb.	0	0	3	0	0	3½	0	0	2
DAVIS'S STREIGHTS. [51]									

Deals,

IMPORT-LAWS.

[49] Currants are importable only in British-built ships; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated, on forfeiture of goods and vessel: 12 Car. II. c. 13; and 27 Geo. III. c. 19. Nor otherwise than loose, in casks of 5 cwt. net, each, on forfeiture of the same, and packages; but vessels, coming from places whence they are usually brought, may have on board, for ship's use, not exceeding 5 cwt. stowed openly in a cask, capable of containing 5 cwt. which must be regularly entered: 23 Geo. III. c. 11. They are prohibited from Germany and the Netherlands. See Grocery.

[50] Cut-work, foreign, of silk, thread, or either of them, prohibited to be imported, on penalty of forfeiture and 100l. 13 and 14 Car. II. c. 13.

[51] Whale-fins, oil or blubber of whales, seal-oil or seal-skins, or any other produce of seals or other creatures, (caught in any part of the ocean by British subjects, usually residing in Great Britain or Ireland, or in Guernsey, Jersey, Alderney, Sark, or Man, in vessels

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Deals, above 7 inches wide, exceeding 20 feet in length, and not exceeding 4 inches thick, (not from Europe nor America,) in British-built ships — — — — — per 120	5	19	0	6	10	10 ⁴ / ₅	5	11	6
—, in foreign ships — — — — — per 120	6	3	2	6	15	5 ⁴ / ₅	5	11	6
—, from Europe, in British-built ships, per 120	8	18	6	9	16	4 ¹ / ₅	8	11	0
—, in foreign ships — — — — — per 120	9	2	8	10	0	11 ¹ / ₅	8	11	0
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — — — — — per 120	—	—	—	0	17	10 ¹ / ₅	—	—	—
—, above 7 inches wide, exceeding 20 feet in length, and exceeding 4 inches thick, (not from Europe nor America,) in British-built ships — — — — — per 120	11	18	0	13	1	9 ³ / ₅	11	3	0
—, in foreign ships — — — — — per 120	12	2	2	13	6	4 ³ / ₅	11	3	0
—, from Europe, in British-built ships, per 120	17	17	0	19	12	8 ² / ₅	17	2	0
—, in foreign ships — — — — — per 120	18	1	2	19	17	3 ² / ₅	17	2	0
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — — — — — per 120	—	—	—	1	15	8 ² / ₅	—	—	—
—, above 7 inches wide, being 8 feet and not above 20 feet in length, and not exceeding 3 ¹ / ₄ inches thick, (not from Europe — unless they be deals from Europe not above 10 feet long, and not above 1 ¹ / ₂ inch thick — nor from America,) in British-built ships, per 120	2	13	0	2	18	3 ³ / ₅	2	10	6
—, in foreign ships — — — — — per 120	2	14	5	2	19	10 ³ / ₁₀	2	10	6
—, above 7 inches wide, being 8 feet, and not above 20 feet in length, and not exceeding 3 ¹ / ₄ inches thick, (except deals not above 10 feet in length, and not above 1 ¹ / ₂ inch thick,) imported from Europe in British ships, per 120	3	19	6	4	7	5 ² / ₅	3	17	0
—, in foreign ships — — — — — per 120	4	0	11	4	9	0 ¹ / ₁₀	3	17	0
—, from American States, in British-built ships, are free; but, in American, pay the following countervailing duties; viz. if not above 10 feet long, and not above 1 ¹ / ₂ inch thick — — — — — per 120	—	—	—	0	5	3 ³ / ₅	—	—	—
—, if above 7 inches wide, being 8 feet and not above 20 feet long, and not exceeding 3 ¹ / ₄ inches thick, (and not being of the length and thickness just before described,) per 120	—	—	—	0	7	11 ² / ₅	—	—	—
—, above 7 inches wide, being 8 feet and not above 20 feet long, and exceeding 3 ¹ / ₄ inches thick, (not from Europe nor America,) in British-built ships — — — — — per 120	5	6	0	5	16	7 ¹ / ₅	5	1	0
—, in foreign ships — — — — — per 120	5	7	5	5	18	1 ³ / ₁₀	5	1	0
—, from Europe, in British-built ships, per 120	7	19	0	8	14	10 ⁴ / ₅	7	14	0
—, in foreign ships — — — — — per 120	8	0	5	8	16	5 ² / ₅	7	14	0
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — — — — — per 120	—	—	—	0	15	10 ² / ₅	—	—	—

See the note on *Wood from America*.

IMPORT-LAWS.

vessels built in either of the said kingdoms or islands, owned, registered, and navigated according to law,) are importable into Great Britain, free of duty, provided that the master of the vessel make oath that the same were, *bona fide*, so caught and taken; and provided that a log-book shall be constantly kept on board such vessel, as is directed for vessels which claim the bounties for fishing in Greenland Seas and Davis's Straights: 32 Geo. III. c. 22, §. 14. The bounties are particularized hereafter.

Deal-ends,

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Deal-ends, above 7 inches wide, being under 8 feet long, and not above 3 ¹ / ₄ inches thick, (not from Europe nor America,) in British-built ships — — — — — per 120	0	17	8	0	19	5 ¹ / ₅	0	16	10
—, in foreign ships — — — — — per 120	0	18	2	0	19	11 ¹ / ₅	0	16	10
—, from Europe, in British-built ships, per 120	1	6	6	1	9	1 ⁴ / ₅	1	5	8
—, in foreign ships — — — — — per 120	1	7	0	1	9	8 ² / ₅	1	5	8
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — — — — — per 120	—	—	—	0	2	7 ⁴ / ₅	—	—	—
—, above 7 inches wide, being under 8 feet long, and above 3 ¹ / ₄ inches thick; (not from Europe nor America,) in British-built ships, per 120	1	15	4	1	18	10 ² / ₅	1	13	8
—, in foreign ships — — — — — per 120	1	16	3	1	19	10 ² / ₅	1	13	8
—, from Europe, in British-built ships, per 120	2	13	0	2	18	3 ² / ₅	2	11	4
—, in foreign ships — — — — — per 120	2	13	11	2	19	3 ¹ / ₁₀	2	11	4
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — — — — — per 120	—	—	—	0	5	3 ² / ₅	—	—	—
See the note on <i>Wood from America</i> .	—	—	—	—	—	—	—	—	—
Deer or Buck skins, undressed — — — — — per skin	0	0	2	0	0	2 ¹ / ₅	—	—	—
—, Indian, half-dressed, [52] per skin	0	0	2	0	0	2 ¹ / ₅	—	—	—
Dens Equi Marini — — — — — per lb.	0	0	3	0	0	3 ³ / ₁₀	0	0	2
Diagredium, or Scammony. See <i>Scammony</i> .	—	—	—	—	—	—	—	—	—
Diamonds [53]	—	—	—	—	—	—	duty-free.	—	—
Diaper tabling, (French or Dutch,) not exceeding 1 ¹ / ₈ ell in breadth — — — — — per yard	0	2	5	0	2	7 ⁹ / ₁₀	0	2	2
—, above 1 ¹ / ₈ ell, but under 2 ells in breadth — — — — — per yard	0	2	10	0	3	1 ² / ₅	0	2	6
—, 2 ells and under 3 ells broad, per yard	0	3	2	0	3	5 ² / ₅	0	2	10
—, 3 ells or more in breadth, per yard	0	4	8	0	5	1 ³ / ₅	0	4	4
See FRANCE and HOLLAND.	—	—	—	—	—	—	—	—	—
—, of Ireland. See <i>Irish cloth</i> .	—	—	—	—	—	—	—	—	—
—, of Russia. See <i>Russia linen</i> .	—	—	—	—	—	—	—	—	—
—, of Silesia making, or of any other place not otherwise described, per yard	0	1	1	0	1	2 ³ / ₁₀	0	0	11
—, towelling and napkining, (French or Dutch,) per yard	0	0	10	0	0	11	0	0	8
See FRANCE and HOLLAND.	—	—	—	—	—	—	—	—	—
—, of Ireland. See <i>Irish cloth</i> .	—	—	—	—	—	—	—	—	—
—, of Russia. See <i>Russia linen</i> .	—	—	—	—	—	—	—	—	—
—, of Silesia making, or of any other place not otherwise described, per yard	0	0	5	0	0	5 ¹ / ₂	0	0	4 ¹ / ₂
Dice — — — — — per pair	0	12	6	0	13	9	—	—	—
Dimity, plain white, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	10	0	—	—	—
—, home-consump. duty, [54] per yard	—	—	—	0	2	0	0	1	8
—, and besides, [54] per cent. ad val.	—	—	—	22	3	6	20	3	2
—, and for convoy-duty, per cent. ad val.	—	—	—	3	0	0	—	—	—
See <i>East-India Goods</i> , imported.	—	—	—	—	—	—	—	—	—
Diptamus leaves and roots — — — — — per lb.	0	0	3	0	0	3 ³ / ₁₀	0	0	2
Dog-fish skins, undressed — — — — — per doz.	0	2	0	0	2	2 ² / ₅	0	1	9

IMPORT-LAWS.

[52] By half-dressed, is meant, the having undergone no other operation than that of taking off the hair: 28 Geo. III. c. 37, §. 7.

[53] Diamonds, pearls, rubies, emeralds, &c. are under no restrictions of entry, &c. upon importation; and are importable from any places, in any ships.

[54] The drawbacks upon these duties are payable upon exportation within one year after payment of the full duties, if the goods have been printed, painted, stained, or dyed, in this kingdom: 39 Geo. III. c. 59.

Dog-

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Dog-skins, undressed — — — per piece	0	0 2½	0	0 2½	0	0 2
Dog-stones — — — per last of 3 pair	8	18 8	9	16 6½	7	12 2
Doronicum — — — per lb.	0	0 6	0	0 6	0	0 4
Down — — — per lb.	0	0 6	0	0 6	0	0 5
—, of Muscovy or Russia, in foreign ships, per lb.	0	0 7	0	0 7	0	0 5
—, and for convoy-duty — per 100 lbs.			0	6 6		
Drillings and Packduck — — per 120 ells	2	5 4	2	9 10½	2	4 4
—, and for convoy-duty, per 120 ells			0	5 0		
Dripping-pans, not importable for sale. See <i>Andirons</i> .						
Drugs. [55]						
Drugs, manufactured, [56] not otherwise particularly enumerated or described, imported by the East-India Company, duty on warehousing — per cent. ad val.			2	0 0		
—, home-conf. duty, per cent. ad val.			78	11 5		
See <i>East-India Goods, imported</i> .						
—, unmanufactured, [57] not otherwise particularly enumerated or described, imported by the East-India Company, duty on warehousing, — per cent. ad val.			2	0 0		
—, home-conf. duty, per cent. ad val.			51	14 10		
See <i>East-India Goods, imported</i> .						
Dutch yarn. See <i>Raw linen yarn</i> .						
E.						
Earthen-ware, (French or Dutch,) — per cent. ad val.	12	0 0	13	4 0		
See <i>FRANCE and HOLLAND</i> .						
—, not otherwise enumerated, — per cent. ad val.	41	16 0	45	19 7½	36	11 0
East-country linen. See <i>German linen</i> .						
East-India goods, imported. [58]						

IMPORT-LAWS.

[55] For the duties and drawbacks on drugs, see their respective names in the alphabetical arrangement; but observe that Jesuits' or Peruvian bark, sarsaparilla, balsam of Peru and Tolu, and all other drugs, the growth and product of America, may be imported from any British plantations in America, in ships legally navigated; upon payment of the same duties as from the places of their growth: 7 Anne, c. 8, §. 12.

[56] Under this denomination of *Drugs manufactured*, the following articles are comprehended, viz. aqua-fortis, fossil alkali, goa-stones, oils chemical, tincture of rhubarb, and all other tinctures.

[57] Under this denomination of *Drugs unmanufactured*, the following articles are comprehended, viz. aloes from the Cape, arsenic, cassia minea, cardamom-seeds, castor-seeds, garden-seeds, gum copal, jesuits' beans, jesuits' bark, or cortex peruviana, nux vomica, rag-pearl, seed-pearl, stags' horns or harts' horns, squinanthum, terra japonica, turbit, thapsia, and unknown drugs.

[58] By the 39 Geo. III. c. 59, East-India goods imported have undergone very considerable alterations as to the duties and drawbacks. It places almost the whole of the India imports under an extensive system of warehousing. By it, all goods, after the 31st of August, 1799; (except bullion, diamonds, precious stones, tea, cotton-wool, nutmegs, cloves, mace, and cinnamon,) are permitted to be warehoused, upon the Company securing to pay, by bond, in four months after their respective sales, certain *ad valorem* duties, no part of which is drawn back upon exportation: these duties are denominated in our alphabetical arrangement, against each article, *duty on warehousing*. The goods are sold by the East-India Company, to purchasers, clear of this duty, as it is included in the sale-price. Purchasers may export any of such goods directly from the Company's warehouses, without payment of any other duties, remarking, however, that, if exported to Europe, it must be in vessels of 100 tons or upwards; but, if any of such goods be taken out for home-consumption by the purchasers or proprietors thereof, they (and not the Company) are previously to pay, to the proper officer of the Customs, the several duties as expressed against the different articles in our alphabetical arrangement, and there denominated *home-consumption duty*. By this regulation all drawbacks are abolished, except upon the following articles, viz. muslins, plain; Nanquin cloth; muslins or white calicoes, flowered or stitched; plain white cali-

East-

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
East-India goods, prohibited to be used in Great Britain, [59] duty on warehousing, — per cent. ad val.			2	10 0		
—, and for convoy-duty, per cent. ad val.			3	0 0		
See <i>East-India Goods, imported</i> ; and also note [79] on <i>Goods, wares, and merchandise, prohibited</i> .						
— manufactured goods of all sorts, not otherwise particularly enumerated or described, imported by the East-India Company, [60] duty on warehousing, — per cent. ad val.			2	0 0		
—, home-conf. duty, per cent. ad val.			71	4 4		
See <i>East-India Goods, imported</i> .						
— unmanufactured goods of all sorts, not otherwise particularly enumerated or described, imported by the East-India Company, [61] — per cent. ad val.			2	0 0		
—, home-conf. duty, per cent. ad val.			45	1 8		
See <i>East-India Goods, imported</i> .						

East-

IMPORT-LAWS.

coes; plain white dimities; and tea; which drawbacks are expressed against those articles respectively.

The effects of this regulation will be equal to an extension of the Company's capital, as it relieves them from the deposit of the former high duties payable upon home-consumption. So, likewise, the receiving of those duties from the purchasers, only when actually taken out for that purpose, is an equal relief to their capitals. Thus it may be said that Government is creditor for those duties, (keeping the goods as security for them,) until the moment when the merchant finds it convenient to dispose of those goods in the home-trade of the country; but not demanding them at all, if exported.

[59] Under this denomination of *Goods prohibited*, the following articles are comprehended, viz. arras, allejars, atchabannies, abbawars, atlas cuttanees, bejutapauts, byram-pauts, brawles, bandannoos, Bombay stuffs, carridarries, chillaes, chintz pieces or remnants, cotton romals, chilloes, coopees, cufhtaes, callawapores, cotton romal handkerchiefs, chanderbannies, cheronnaes, chucklaes, cuttanees, dickmonfoys, dyfookfoys, dimities painted, elatches, gingham striped or coloured, guinea-stuffs, gurrahs foot, gold atlas, habaffies, herba lungees, jilmils, jamwares flowered, jamdannies flowered, kiffaloys, king-cobs, long-cloths blue, lemmanies, lungees, nillaes, niccanees, neganepauts, photaes, poifes, peniafcoes, palampores, painted gauze silk, romals, sastracundies, sannoes, feer-suckers, silk handkerchiefs, silk stockings, sifterfoys, soofeys, shalbafts, silk skeins, silk wrought, taffaties, tepeys, tapfeils, tuta-humfey, luftrings, and all coloured goods, either striped, stained, printed, or clouded. See note [62] as to the ports and ships into and out of which they may be imported and exported.

The Lords of the Treasury may license any of the above articles, and also arrangoes, cowries, and tea, to be imported by the East-India Company from any part of Europe not within his Majesty's dominions, in British-built ships legally navigated, for supply of the African trade, and for the supply of tea for home-consumption. On failure of the Company supplying the market, the license is grantable to other persons: 3 Geo. III. c. 30; 11 Geo. I. c. 30; 18 Geo. II. c. 26; and 16 Geo. III. c. 51.

[60] Under this denomination of *Manufactured goods*, the following are comprehended, viz. amber beads, artificial flowers, bamboc achar, books, bound or unbound, butterflies and insects preserved, carpets of Turkey, cornelian stones, coral beads, China ink, cane blinds, cane hats, cane mats, cherong, copper enamelled, curry-stuff, Chinese musical instruments, Couchon cloth, drawers and cabinets of black and sandal wood, fans, fireworks, glass bottles, glass wares, handles for knives, ivory toys, India glue, kittifols, leaves for making curry-stuff, landscapes in stone, mother-of-pearl beads, necklaces, and counters, and other articles of mother-of-pearl, mocha and cambay stones, mangoes, pickles, painted bamboo sticks, paper prints, rice flowers and images, &c. rose-wood furniture, soy, shawls, sugar brown, skins dressed, Turkey carpets, vermicelli, wrought copper, wood frames carved and gilt, walking-sticks inlaid, wax of bees white.

[61] Under this denomination of *Unmanufactured goods*, the following are comprehended, viz. agates rough small and large, birds' nests, bamboc pieces, bamboc reeds, camels,

E

IMPORTS.	Old Duty. £. s. d.	Prof. Duties. £. s. d.	Drawback. £. s. d.
East-India wrought silks. [62]			
EAST-INDIES. [63]			
Ebony, in British-built ships — per cwt.	0 13 3	0 14 6 ³ / ₁₀	0 12 3
—, in foreign ships — per cwt.	0 13 9	0 15 1 ¹ / ₂	0 12 3
—, from Africa [64] — — — — —		duty-free.	
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — per cwt.		0 1 3 ⁹ / ₁₀	
See the note on Wood from America.			
Eboris Rafuræ — — — — — per lb.	0 0 1	0 0 1 ¹ / ₁₀	0 0 0 ¹ / ₂
Eels, quick (See Fish) — — — — — per ship-load	4 13 6	5 2 10 ¹ / ₂	3 18 6
Eggs — — — — — per six score	0 0 5	0 0 5 ¹ / ₂	0 0 4
Eleborus — — — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₂	0 0 1
Elephants' teeth — — — — — per cwt.	1 6 5	1 9 0 ⁷ / ₁₀	1 4 5
—, and for convoy-duty, — per cwt.		0 15 0	
—, imported by the East-India Company, duty on warehousing, per cent. ad val.		2 0 0	
—, home-consumption duty, per cent.		1 13 11	
See East-India Goods, imported.			
Elks' hair — — — — — per cwt.	0 8 3	0 9 0 ² / ₁₀	0 7 6
Elk-skins, undressed — — — — — per skin	0 0 4	0 0 4 ² / ₅	
Embroidery, foreign. [65] — — — — —		duty-free.	
Emeralds (See Diamonds) — — — — —			
Emery-stones — — — — — per cwt.	0 1 10	0 2 0 ¹ / ₅	0 1 7
—, of Turkey, in foreign ships, — per cwt.	0 1 11	0 2 1 ¹ / ₁₀	0 1 7
Enamel — — — — — per lb.	0 3 4	0 3 8	0 1 6
Epithymum — — — — — per lb.	0 0 3	0 0 3 ¹ / ₁₀	0 0 2
Ermine, or Armin, skins, undress. per timber of 40 skins	0 11 0	0 12 1 ¹ / ₅	0 10 0
Essence of lemons — — — — — per lb.	0 2 0	0 2 2 ² / ₅	0 1 4
Estridge-wool, in British-built ships — — — — —		duty-free.	
—, in foreign ships — — — — — per cwt.	0 7 9	0 8 6 ³ / ₁₀	0 7 0
Euphorbium — — — — — per lb.	0 0 2	0 0 2 ¹ / ₅	0 0 1 ¹ / ₂
EUROPE. [66]			

Ewers,

IMPORT-LAWS.

camels' hair, cashew-nuts, Chian pepper in the pod, ebony wood, ginger, India weed, paddy, reed canes, rough pebbles, rose-wood, sandal-wood, sea-horse teeth, sea-shells rough, tigers' teeth, tigers' claws, tutenague, tortoise-shells, tobacco, wax of bees yellow.

[62] East-India wrought silks, Bengals, and stuffs mixed with silk or herba, of the manufacture of Persia, China, or East-India, and calicoes, printed, painted, dyed, or stained, there, (principally enumerated in the note [59] on prohibited goods,) may not be imported, unless into London, and warehoused for exportation: 11 and 12 Will. III. c. 10. By 39 Geo. III. c. 59, §. 16, 17, none of these articles, after seizure and sale, may be exported to any part of Europe in vessels under 100 tons burthen; nor may they be exported except from the port of London, for, if seized at any out-port, they must be removed to London previously to exportation.

[63] East-India commodities may be brought in British-built ships, legally navigated, from the usual places of lading to the eastward of the Cape of Good Hope, although the same be not the very places of growth: 12 Car. II. c. 18.

[64] By 27 Geo. III. c. 32, §. 25, ebony, unmanufactured; the growth and product of Africa, may be imported into Great Britain, in British-built ships, legally navigated, without payment of any duty.

[65] Embroidery and fringe, foreign, of silk, thread, or either of them, are prohibited to be imported or used, on penalty of forfeiture and 100l. 13 and 14 Car. II. c. 13. See likewise Gold or Silver Thread.

[66] The commercial intercourse of Great Britain with foreign European countries may be reduced to the three following rules; viz.

First. As to the ships:—No goods or commodities, being the growth, product, or manufacture, of Muscovy, or of any territories belonging to the Emperor of Russia; nor any sort of masts, timber, or boards, foreign salt, pitch, tar, rosin, hemp, flax, raisins, figs, prunes, olive-oils, corn or grain, sugar, pot-ashes, wines, vinegar, or spirits called aqua vitæ or brandy-wine, (being the growth, product, or manufacture, of Europe,) may be

IMPORTS.	Old Duty. £. s. d.	Prof. Duties. £. s. d.	Drawback. £. s. d.
Ewers, not importable for sale. See Andirons.			
F.			
Feathers, for beds — — — — — per cwt.	1 6 5	1 9 0 ⁷ / ₁₀	1 3 5
—, of Muscovy or Russia, in foreign ships — — — — — per cwt.	1 8 1	1 10 10 ⁷ / ₁₀	1 3 5
—, and for convoy-duty, — per cwt.		0 5 4	
Fechia Brugiata — — — — — per cwt.	0 3 0	0 3 3 ³ / ₅	0 2 0
Fennel-seeds — — — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₁₀	0 0 1
Fenugreek — — — — — per cwt.	0 3 4	0 3 8	0 2 3
Figs, in a British-built ship [67] — — — — — per cwt.	0 10 0	0 11 0	0 9 2
—, in foreign ships — — — — — per cwt.	0 10 6	0 11 6 ³ / ₅	0 9 2
—, and for convoy-duty — — — — — per cwt.		0 1 10	
Fire-forks; not importable for sale by aliens. See Buckles.			
Fire-wood, in British-built ships, per fathom, 6 feet wide, and 6 feet high	0 2 8	0 2 11 ¹ / ₅	0 2 6
—, in foreign ships — — — — — per fathom	0 2 9	0 3 0 ³ / ₁₀	0 2 6
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — per fathom		0 0 3 ¹ / ₅	
See the note on Wood from America.			
Fir-quarters, 5 inches square, and under 8 inches, or if 24 feet long or upwards, (not from Europe nor America,) in British-built ships — — — — — per 120	2 13 0	2 18 3 ³ / ₅	2 10 6

IMPORT-LAWS.

be imported, but in British-built ships; or in British ships owned by British subjects; or in ships of the built of any country in Europe belonging to the sovereign of that European country of which such goods are the product; or of the usual ports of shipping them for transportation; all legally navigated. Currants and commodities, of the growth, &c. of the Turkish empire, are importable only in British-built ships; or in ships of the built of the country of which the goods are the produce; or of the usual ports of shipping them for transportation. This first rule is founded on the 12 Car. II. c. 18, amended by 27 Geo. III. c. 19, §. 10.

Secondly. As to certain goods, from certain places:—No sort of wines, (other than Rhenish,) no sort of spicery, grocery, tobacco, pot-ashes, pitch, tar, salt, rosin, deal-boards, fir-timber, or olive-oil, may be imported from the Netherlands or Germany, upon any pretence, in any sort of ships or vessels whatsoever: (13 and 14 Car. II. c. 11:) except fir-timber, fir-planks, masts, and deal-boards, the product of Germany, which are importable from any place in Germany by British subjects in British-built ships, legally navigated: (6 Geo. I. c. 15, §. 2:) wine, the growth of Hungary, which may be imported from Hamburgh: (1 Anne, st. 1, c. 12:) and wines, of Hungary, the Austrian dominions, or any part of Germany, which are importable from the Austrian Netherlands, or from any place subject to the Emperor of Germany or house of Austria, in any such ships as are described in the first rule: 22 Geo. III. c. 78, §. 2; and 27 Geo. III. c. 19, §. 10.

Thirdly. As to articles unrestrained:—Bullion and prize-goods, and all other goods and commodities of the growth, &c. of Europe, (not being prohibited absolutely to be imported, nor specified in the two preceding rules,) may be imported from any country or place, in any sort of ships, owned and navigated in any sort of manner. The reasons of this rule are clear: the 12 Car. II. c. 18, §. 15, exempts bullion and prize-goods; and, as there are no statutes affecting the import of European articles, beside those mentioned in the two first rules, it follows, that all others are unrestrained.

The only other branches of European commerce are the Home and Coasting Trade, and the Home-Fisheries; the first of which is confined to British-built ships, or British ships owned by British subjects, legally navigated: (12 Car. II. c. 18, §. 6:) and the latter to British-built ships, legally navigated, and fitted out under the regulations of the various acts of parliament for the several fisheries.

[67] By 33 Geo. III. c. 70, (which lowered the duty on figs,) no allowance is to be made upon figs receiving damage in the course of the voyage, as is customary upon all other goods, except wine, tobacco, raisins, and currants, by 27 Geo. III. c. 13, §. 33. Figs are importable only in such vessels as are described under the article Raisins: but they are prohibited from Germany and the Netherlands. See Grocery.

IMPORTS.	Old Duty. £. s. d.	Pref. Duties. £. s. d.	Drawback. £. s. d.
Fir-quarters, of the dimensions before described, (not from Europe nor America,) in foreign ships — per 120	2 14 5	2 19 10 ³ / ₁₀	2 10 6
—, from Europe, in British-built ships, per 120	3 19 6	4 7 5 ² / ₅	3 17 0
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120	4 0 11	4 9 0 ¹ / ₁₀	3 17 0
—, under 5 inches square, and under 24 feet long, (not from Europe nor America,) in British-built ships, per 120	—	0 7 11 ² / ₅	—
—, in foreign ships — per 120	1 1 3	1 3 4 ¹ / ₂	1 0 3
—, from Europe, in British-built ships, per 120	1 1 9	1 3 11 ¹ / ₁₀	1 0 3
—, in foreign ships — per 120	1 11 11	1 15 1 ¹ / ₁₀	1 10 11
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120	1 12 5	1 15 7 ² / ₁₀	1 10 11
See the note on <i>Wood from America</i> .	—	0 3 2 ³ / ₁₀	—
Fir-timber, 8 inches square or upwards, not from Europe or America, (unless it be fir-timber of the growth of Norway, not exceeding 10 inches square, and imported directly thence,) in British-built ships, per load of 50 cubic feet	0 6 8	0 7 4	0 6 4
—, in foreign ships — per load	0 6 10	0 7 6 ¹ / ₂	0 6 4
—, 8 inches square or upwards, from Europe, (not being Norway fir-timber under 10 inches square, as above-mentioned, nor timber of Ireland,) in British-built ships, per load	0 10 0	0 11 0	0 9 8
—, in foreign ships — per load	0 10 2	0 11 2 ¹ / ₂	0 9 8
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — per load	—	0 1 0	—
See the note on <i>Wood from America</i> .	—	—	—
Fish, fresh, British taken [68] — — — — —	—	duty-free.	—
—, and free of convoy-duty.	—	—	—
Fishing-nets. See <i>Rags</i> .	—	—	—
Fish-oil. See <i>Oil, train</i> .	—	—	—
Fisher-skins, undressed — — — — — per piece	0 1 4 ¹ / ₂	0 1 6 ³ / ₂₀	0 1 3
Fitches, undressed — — — — — per timber of 40 skins	0 3 8	0 4 0 ² / ₅	0 3 4
Flanders linen. See <i>Linen, Flanders, Holland, and French</i> .	—	—	—
— tiles, to scour with — — — — — per 1000	0 14 0	0 15 4 ⁴ / ₅	0 13 0
Flannel — — — — — per yard	0 0 7	0 0 7 ⁷ / ₁₀	0 0 6
Flax, dressed, [69] in British-built ships, per cwt.	5 4 6	5 14 11 ² / ₅	4 17 0
—, in foreign ships — — — — — per cwt.	5 8 8	5 19 6 ² / ₅	4 17 0

IMPORT-LAWS.

[68] If imported in British vessels, owned, registered, and navigated, according to law, are free, even without entry. No herring, cod, pilchards, salmon, or ling, fresh or salted, dried or bloated; nor any grill, mackarel, whiting, haddock, sprats, coal-fish, gull-fish, congers, flat fish, nor any other sort of fresh fish, are importable into England, if taken by, bought of, or received from, any foreigner, or out of any stranger's bottom, except protestant strangers inhabiting this kingdom, on penalty of 20l. (1 Geo. I. st. 2, c. 18.) The acts of 15 Car. II. c. 7, and 18 Car. II. c. 2, annexed the forfeiture of fish and vessel to such importations; which forfeitures are supposed to exist in addition to the penalty of 20l. But eels, stock-fish, anchovies, sturgeon, botarge or caviar, lobsters, and turbot, are importable by any persons: 1 Geo. I. st. 2, c. 18.

[69] Flax and hemp are importable only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods

IMPORTS.	Old Duty. £. s. d.	Pref. Duties. £. s. d.	Drawback. £. s. d.
Flax, rough or undressed, [69] in Brit.-bt ships, per cwt.	0 4 10	0 5 3 ² / ₅	0 4 7
—, in foreign ships — — — — — per cwt.	0 5 1	0 5 7 ¹ / ₁₀	0 4 7
—, and convoy-duty, per 20 cwt.	—	1 1 0	—
—, Irish. [70]	—	—	—
Flint-stones, for potters — — — — — per 20 cwt.	0 1 0	0 1 1 ¹ / ₂	—
Flocks — — — — — per cwt.	0 8 10	0 9 8 ² / ₅	0 7 10
Flores Chamœmeli — — — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₂₀	0 0 1
— Meliloti — — — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₂₀	0 0 1
Folium Indiæ — — — — — per lb.	0 0 6	0 0 6 ² / ₅	0 0 4
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	2 0 0	—
—, home-consumption duty, per lb.	—	0 0 6 ² / ₅	—
See <i>East-India Goods, imported</i> .	—	—	—
Forcers, not importable for sale. See <i>Andirons</i> .	—	—	—
Founders' wares, not importable for sale, by aliens. See <i>Buckles</i> .	—	—	—
Fox-lungs — — — — — per lb.	0 0 8	0 0 8 ⁴ / ₅	0 0 5 ¹ / ₂
Fox-skins, black, undressed — — — — — per skin	2 15 0	3 0 6	2 10 0
—, of all other sorts, undressed, per skin	0 0 4 ¹ / ₂	0 0 4 ¹³ / ₂₀	0 0 4
FRANCE. [71]	—	—	—
Frankincense — — — — — per cwt.	0 4 8	0 5 1 ¹ / ₅	0 3 2
French linen. See <i>Linen, Flanders, Holland, and French</i> .	—	—	—
— yarn. See <i>Raw linen yarn</i> .	—	—	—
Frieze, of Ireland — — — — — per yard	0 0 6	0 0 6 ² / ₅	0 0 5
Fringe, foreign. See <i>Embroidery, foreign</i> .	—	—	—
Furriers' waste, fit only for glue — — — — — per cwt.	0 5 0	0 5 6	—
Furs. See <i>Skins</i> .	—	—	—
Fustic, for dyers' use — — — — — per cwt.	0 0 10	0 0 11	—
—, and for convoy-duty — — — — — per cwt.	—	0 0 7	—
See <i>Annotto, and Wood from America</i> .	—	—	—
G.	—	—	—
Galanga, from place of growth — — — — — per lb.	0 0 2	0 0 2 ¹ / ₂	0 0 1 ¹ / ₂
—, from any other place — — — — — per lb.	0 0 6	0 0 6 ² / ₅	0 0 4
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	2 0 0	—
—, home-consumption duty, per lb.	—	0 0 2 ¹ / ₅	—
See <i>East-India Goods, imported</i> .	—	—	—
Galbanum, from place of growth — — — — — per lb.	0 0 4	0 0 4 ² / ₅	0 0 2 ³ / ₄
—, from any other place — — — — — per lb.	0 1 0	0 1 1 ¹ / ₅	0 0 8
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	2 0 0	—
—, home-consumption duty, per lb.	—	0 0 4 ² / ₅	—
See <i>East-India Goods, imported</i> .	—	—	—

IMPORT-LAWS.

goods are the produce; or of the usual ports of shipping them for transportation; all legally navigated; on forfeiture of goods and vessel: 12 Car. II. c. 18, and 27 Geo. III. c. 19. By 4 Geo. II. c. 27, rough flax may be legally imported into Great Britain, free of duty, if regularly entered and landed; otherwise it is subject to the duties.

[70] Any sorts of hemp or flax, and all the productions thereof, as thread, yarn, and linen, of the growth and manufacture of Ireland, may be imported directly from Ireland into Great Britain, by British or Irish natives, free of duty; the master of the vessel bringing from the shipping-part certificates of the marks, numbers, &c. of the packages, with the names of the exporters, and of those to whom consigned, and making oath that they are the same that were shipped: 7 and 8 Will. III. c. 39.

[71] Until the 10th May, 1800, any person may import into Great Britain for sale or otherwise, directly from any place in the European dominions of the French King, in British-built ships, legally navigated, or in French-built ships, belonging wholly to the subjects of the French King, and legally navigated, vinegar, brandy, linen, hardware, and all the other various articles enumerated as *French* in the alphabetical arrangement, being the produce of the French European dominions; upon payment of the duties, &c. annexed thereto: 27 Geo. III. c. 13. It is evident, however, that during the present hostilities, this intercourse is suspended.

IMPORTS.		Old Duty.	Pref. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Galley-tiles	per foot square	0 0 3	0 0 3 ³ / ₁₀	0 0 2 ¹ / ₂
Galls	per cwt.	0 4 5	0 4 10 ³ / ₁₀	
and for convoy-duty	per cwt.		0 4 1	
See <i>Annotto</i> .				
Garnets, rough	per lb.	0 4 5	0 4 10 ³ / ₁₀	0 3 11
imported by the East-India Company, duty on warehousing, per cent. ad val.				
home-consumption duty, per lb.				
See <i>East-India Goods, imported</i> .				
	per lb.	0 13 3	0 14 6 ⁹ / ₁₀	0 11 9
imported by the East-India Company, duty on warehousing, per cent. ad val.				
home-consumption duty, per lb.				
See <i>East-India Goods, imported</i> .				
Gauzes of all sorts, [72] (French or Dutch),	per cent. ad val.	10 0 0	11 0 0	
See <i>FRANCE and HOLLAND</i> .				
Geneva (subject also to Excise)	per gallon	0 0 9	0 0 9 ² / ₁₀	0 0 8
and for convoy-duty	per gallon		0 0 1 ¹ / ₄	
See <i>Spirits</i> .				
Gentiana	per lb.	0 0 1	0 0 1 ⁷ / ₁₀	0 0 0 ¹ / ₂
and for convoy-duty per 100 lbs.				
German, Switzerland, East-country, (except Russia,) and Silesia, linen, or cloth plain, above the breadth of 3 1 ¹ / ₂ inches, and not exceeding 36 inches				
	per 120 ells	3 1 5	3 7 6 ⁷ / ₁₀	2 16 5
	per 120 ells		0 6 7	
	per 120 ells	4 14 5	5 3 10 ³ / ₁₀	4 9 5
	per 120 ells		0 10 3	
	per 120 ells	1 4 7	1 7 0 ¹ / ₂	1 2 7
	per 120 ells		0 3 0	
GERMANY. [73]				
GIBRALTAR. See <i>MOROCCO</i> .				
Ginger, dry, of British plantations	per cwt.	0 11 0	0 12 1 ¹ / ₂	0 10 6
not of British plantations,	per cwt.	1 8 0	1 10 9 ⁵ / ₁₀	1 6 0
and for convoy-duty	per cwt.		0 1 6	
See <i>Grocery</i> .				
	per lb.	0 0 6	0 0 6 ¹ / ₂	0 0 4
imported by East-India Company, duty on warehousing, per cent. ad val.				
home-consumption duty, per lb.				
See <i>East-India Goods, imported</i> .				
Ginseng	per lb.	0 0 8	0 0 8 ⁴ / ₅	0 0 5 ¹ / ₂
and for convoy-duty per 100 lbs.				
Girdlers' wares, prohibited. See <i>Ribbands</i> .				
Girdlers' wares, not importable for sale; by aliens. See <i>Buckles</i> .				
Glass beads, under the same restriction as <i>Bugles</i> .				
Glass, broken, to be re-manufactured,	per cwt.	0 1 3	0 1 4 ¹ / ₂	0 1 0
French or Dutch, (subject also to Excise),	per cent. ad val.	12 0 0	13 4 0	
See <i>FRANCE and HOLLAND</i> .				
manufactures not otherwise enumerated (subject also to Excise) per cent. ad val.				
Painted; not importable for sale, by aliens.		60 0 0	66 0 0	43 0 0
See <i>Buckles</i> .				
Glovers' clippings, fit only for glue,	per cwt.	0 1 4 ¹ / ₂	0 1 6 ³ / ₁₀	0 1 3

IMPORT-LAWS.

[72] Silk gauzes are importable under this denomination.
 [73] Certain articles are prohibited to be imported from Germany and the Netherlands, which are fully enumerated in the second import-rule under the word *EUROPE*; and the prohibition is likewise noticed under those respective articles in the alphabetical arrangement.

Gloves.

IMPORTS.		Old Duty.	Pref. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Gloves. [74]	per cwt.	0 4 5	0 4 10 ³ / ₁₀	0 3 11
Glue	per cwt.		duty-free.	
Goats' hair (See <i>Carmentia wool</i>)	per doz.	0 1 10	0 2 0 ¹ / ₂	0 1 8
skins, undressed, of Ireland	per doz.			
of any other country, [75]	per doz.	0 5 6	0 6 0 ¹ / ₂	0 5 0
tanned [76]	per doz.	1 15 0	1 18 6	0 15 0
Gold. See <i>Bullion and Plate</i> .				
Gold, beaten. [77]				
Gold-beaters' wares. [77]				
Gold or silver thread. [78]				
Goloches or Corks, not importable for sale. See <i>Andirons</i> .				
Goods, wares, and merchandize, prohibited to be used, but allowed to be warehoused for exportation, other than those which are particularly enumerated in the alphabetical arrangement [79] per cent. ad val.				
		7 10 0	8 5 0	
not prohibited to be used, but allowed to be warehoused for exportation, and not being particularly enumerated in the alphabetical arrangement, per cent. ad val.				
		2 10 0	2 15 0	
not being particularly enumerated or charged with duty in the alphabetical arrangement, and not being prohibited to be imported or used, nor exempted from duty, [80] per cent. ad val.				
		27 10 0	30 5 0	25 0 0
Grains, Guinea	per lb.	0 0 2	0 0 2 ¹ / ₂	0 0 1 ¹ / ₂
Grain or Scarlet powder	per lb.	0 0 9	0 0 9 ⁷ / ₁₀	0 0 7
Grain of Seville in berries, and Grains of Portugal, or Rotta	per lb.	0 0 4 ¹ / ₂	0 0 4 ¹¹ / ₂₀	0 0 3 ¹ / ₂
Grana Tinctorum	per lb.	0 0 9	0 0 9 ⁹ / ₁₀	0 0 6
Granadilla Peruviana	per lb.	0 0 9	0 0 9 ¹ / ₁₀	0 0 6
Grates, not importable for sale, by aliens. See <i>Buckles</i> .				
Graves, for dogs	per cwt.	0 0 11	0 1 0 ¹ / ₁₀	0 0 10
Grave-stones, marble, unpolished, per foot square, superficial measure		0 0 1 ¹ / ₂	0 0 1 ³ / ₅	0 0 1
polished, per foot sq. superficial		0 0 2 ¹ / ₂	0 0 2 ³ / ₄	0 0 2
not marble, polished or unpolished, per foot square, superficial.		0 0 0 ¹ / ₂	0 0 0 ¹¹ / ₂₀	0 0 0 ¹ / ₄

IMPORT-LAWS.

[74] Gloves or mitts of silk, and silk stockings, foreign manufactured, are prohibited to be imported, on penalty of 200l. on the importer, and the goods forfeited: 5 Geo. III. c. 48. A similar prohibition and penalty on importation of leather gloves or mitts, by 6 Geo. III. c. 19. Gloves in general, made in foreign parts, (not being French or Dutch cotton or woollen manufactures, which are admitted: see *FRANCE and HOLLAND*;) are not importable for sale, as *Bits*, which see. Glovers' wares are not importable for sale by aliens, as *Buckles*, which see.

[75] By 15 Geo. III. c. 35, (made perpetual by 31 Geo. III. c. 43,) raw or undressed goat-skins may be imported from any port or place whatever, in British-built ships, legally navigated, free of duty, if regularly entered and landed; otherwise liable to duty.

[76] No drawback is allowed when imported from Ireland.

[77] Gold beaten, wrought in papers for painters, and gold-beaters' wares, are not importable for sale by aliens. See *Buckles*.

[78] Gold or silver thread, lace, fringe, or other work made thereof; or any thread, lace, fringe, or other work, made of copper, brass, or any other inferior metal; or gold or silver wire or plate, foreign embroidery, or gold or silver brocade; are prohibited to be imported, upon penalty of 100l. on the importer, and the goods forfeited and burnt: 10 Anne, c. 26; §. 65: 15 Geo. II. c. 20: and 22 Geo. II. c. 36.

[79] East-India prohibited goods, seized and sold for exportation, pay this duty.

[80] French clocks and watches; by minute of the Commissioners of Customs, dated 18th July, 1787, pay this duty.

Grave.

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Grease. [81]									
GREENLAND SEAS. See DAVIS'S STREIGHTS.									
Gridirons; not importable for sale. See Andirons.									
Grocery. [82]									
Grogram-yarn — — — — — per lb.	0	0	8	0	0	8½	0	0	7
GUERNSEY, Island of. See ALDERNEY, and Convoy-duty.									
Guinea pepper — — — — — per lb.	0	0	3	0	0	3½	0	0	2
— wood, or red wood, for dyers — — — per ton	3	6	0	3	12	7½			
See Annotto.									
Gum Animi — — — — — per lb.	0	0	3	0	0	3½	0	0	2
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	3½			
See East-India Goods, imported.									
— Arabic — — — — — per cwt.	0	0	6	0	0	6¾			
—, and for convoy-duty — — — per cwt.				0	3	0			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per cwt.				0	0	6¾			
See East-India Goods, imported.									
— Armoniac, from place of growth, per lb.	0	0	4	0	0	4½	0	0	2½
—, if not from place of growth, per lb.	0	1	0	0	1	1½	0	0	8
—, and for convoy-duty, per cwt.				0	10	10			
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	4½			
See East-India Goods, imported.									
— Carannæ — — — — — per lb.	0	0	9	0	0	9½	0	0	6
— Cashew. [83]									
— Copal — — — — — per lb.	0	0	8	0	0	8½	0	0	5½
—, and for convoy-duty, per 100 lbs.				0	7	6			
— Elemi — — — — — per lb.	0	0	2½	0	0	2¾	0	0	1½
—, imported by the East-India Company, on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	2¾			
See East-India Goods, imported.									
— Guaiaci — — — — — per lb.	0	0	9	0	0	9½	0	0	6
—, and for convoy-duty, per 100 lbs.				0	7	0			
— Hederæ — — — — — per lb.	0	0	9	0	0	9½	0	0	6
— Lac; viz.									
— Cake-lac — — — — — per lb.	0	0	1	0	0	1½	0	0	0½
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	1½			
See East-India Goods, imported.									

IMPORT-LAWS.

[81] By 7 Geo. III. c. 12, (continued by subsequent acts till 25th March, 1806, and thence to the end of the then next session of parliament,) grease (including lard) may be legally imported from any place into this kingdom, free of duty, if regularly entered and landed.

[82] The following articles are comprehended under the denomination of Grocery: viz. almonds, anniseeds, currants, dates, figs, ginger, liquorice-juce powder and root, pepper, pimento, plums dried, prunes, raisins of all sorts, sugar-candy, and sugars. Their duties and drawbacks, with their particular import-regulations, will be found under their respective names. Here only it may be observed, that Grocery of all sorts (except anniseeds, by long practice) may not be imported from Germany or the Netherlands, upon forfeiture of the goods, the ship, and the furniture: 13 and 14 Car. II. c. 11.

[83] Gum-cashew, the growth of any of the British West-India islands, (including the Bahama and Bermuda or Somers islands,) may be imported in British ships, owned and navigated according to law, upon payment of the same duties as gum-arabic or gum-senega: 30 Geo. III. c. 28.

Gum

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Gum-lac: viz. Seed-lac or Shell-lac — — — per lb.	0	0	2	0	0	2½	0	0	1½
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	2½			
See East-India Goods, imported.									
— Stick-lac (See Annotto) — — — per lb.	0	0	1	0	0	1½			
— Opoponax, from place of growth, per lb.	0	1	4	0	1	5¾	0	0	11
—, not from place of growth, per lb.	0	4	0	0	4	4½	0	2	8
—, imported by East-India Comp. duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	1	5¾			
See East-India Goods, imported.									
— Sandrake or Juniperi — — — per cwt.	0	7	0	0	7	8½	0	4	8
— Sarcocolla, from place of growth, per lb.	0	0	4	0	0	4½	0	0	2¾
—, not from place of growth, per lb.	0	1	0	0	1	1½	0	0	8
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	4½			
See East-India Goods, imported.									
— Senega, from place of growth, per cwt.	0	0	6	0	0	6¾			
—, from Europe [84] — — — per cwt.	0	12	11	0	14	2½			
—, and for convoy-duty, per cwt.				0	4	10			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per cwt.				0	0	6¾			
See East-India Goods, imported.									
— Serapinum or Sagapenum, from place of growth, per lb.	0	0	4	0	0	4½	0	0	2¾
—, not from place of growth, per lb.	0	1	0	0	1	1½	0	0	8
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	4½			
See East-India Goods, imported.									
— Tacamahaca — — — — — per lb.	0	0	9	0	0	9½	0	0	6
— Tragacanth, from place of growth, per lb.	0	0	3	0	0	3½	0	0	2
—, not from place of growth, per lb.	0	0	9	0	0	9½	0	0	6
—, and for convoy-duty, per lb.				0	0	1½			
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	3½			
See East-India Goods, imported.									
Gun-powder, viz. Corn-powder — — — per cwt.	1	15	3	1	18	9½	1	11	3
— Serpentine-powder, per cwt.	1	2	0	1	4	2½	0	19	6
See Arms.									
Hair. See the respective species under the articles Camels' hair, Cow or Ox hair, Elks' hair, Goats' hair, Horse-hair, and Human hair.									
Hair-powder — — — — — per cwt.	5	5	8	5	16	24			
HAMBOROUGH. See Wine.									
Hammers, not importable for sale. See Andirons.									
— Hams — — — — — per cwt.	2	7	0	2	11	8½	2	6	4
—, from Ireland (see Cattle, great) — — — duty-free.									
— Hand-baskets — — — — — per doz.	0	0	9	0	0	9½	0	0	8
— scoops or scoops of wood — — — per doz.	0	0	11	0	1	0½	0	0	10
— Handles for knives, made in foreign parts, (not being French or Dutch hardware or turnery,) are not importable for sale. See Bits.									
— Handspikes, under 7 feet long, in British-built ships, per 120	0	6	8	0	7	4	0	6	2
—, in foreign ships — — — per 120	0	6	11	0	7	7½	0	6	2

IMPORT-LAWS.

[84] The importation of this gum from Europe is permitted by 25 Geo. II. c. 32, by British subjects in British-built ships, legally navigated.

F

Handspikes,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Handspikes, under 7 feet long, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120	—	—	0 0	8	—	—
—, 7 feet long or upwards, in British-built ships — — — — — per 120	0 13	4	0 14	8	0 12	4
—, in foreign ships — — — — — per 120	0 13	7	0 14	11 ³ / ₁₀	0 12	4
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120	—	—	0 1	4	—	—
See the note on <i>Wood from America</i> .						
Hangers; not importable for sale, by aliens. See <i>Buckles</i> .						
Hardware, French or Dutch; viz.						
—, articles composed of iron or steel, separately or mixed, or worked or mounted with other substances, such articles not exceeding in value 2l. 10s. per cwt.						
—, articles as above, exceeding in value 2l. 10s. per cwt.; and all buckles, buttons, knives, or scissors, and all other articles of hardware or cutlery; and all articles composed of copper or brass, separately or mixed, or worked or mounted with other substances, per cent. ad val.	5 0 0		5 10 0			
See <i>FRANCE and HOLLAND</i> .						
Hare-skins undressed — — — — — per 120	0 0	11	0 1	0 ¹ / ₁₀	0 0	10
Mares' wool — — — — — per lb.	0 0	1	0 0	1 ¹ / ₁₀		
Harness for girdles and horse-harness, made in foreign parts, (not being French or Dutch,) are not importable for sale. See <i>Bits</i> .						
Harp-strings — — — — — per 12 doz. knots	0 2	6	0 2	9	0 2	2
Hats, bast or straw. See <i>Bast or straw hats</i> .						
—, chip or cane. See <i>Chip or cane hats</i> .						
—, made of or mixed with felt, hair, wool, or beaver — — — — — per hat	2 4	0	2 8	4 ⁴ / ₅	1 19	0
Hay — — — — — per load of 36 trusses, each truss 56 lb.	0 11	0	0 12	1 ¹ / ₅	0 10	0
Headings. See <i>Staves</i> .						
Head-matter. See <i>Oil</i> .						
Heath for brushes — — — — — per cwt.	0 4	5	0 4	10 ³ / ₁₀	0 3	11
Hemp, dressed, not from Europe, in British-built ships — — — — — per cwt.	2 4	0	2 8	4 ⁴ / ₅	1 19	0
—, in foreign ships — — — — — per cwt.	2 6	9	2 11	5 ¹ / ₁₀	1 19	0
—, from Europe, except Ireland, in British-built ships — — — — — per cwt.	2 4	0	2 10	7 ¹ / ₅	1 19	0
—, in foreign ships — — — — — per cwt.	2 6	9	2 13	9 ³ / ₁₀	1 19	0
—, undressed, not from Europe, in British-built ships — — — — — per cwt.	0 3	8	0 4	0 ² / ₅	0 3	4
—, in foreign ships, — — — — — per cwt.	0 3	11	0 4	3 ² / ₁₀	0 3	4
—, from Europe, except Ireland, in British-built ships — — — — — per cwt.	0 3	8	0 4	2 ³ / ₅	0 3	4
—, in foreign ships, — — — — — per cwt.	0 3	11	0 4	6 ¹ / ₁₀	0 3	4
—, and for convoy-duty, per 20 cwt.			0 19	3		
—, of Ireland. See <i>Flax, note 70</i> .						
—, of British plantations. [85]						
See the article <i>Flax, note 69</i> , as to ships which may import hemp.						
Hemp-feed — — — — — per quar.	0 9	3	0 10	2 ¹ / ₁₀	0 9	2
Hermodactylus — — — — — per lb.	0 0	3	0 0	3 ¹ / ₁₀	0 0	2
Hessens. See <i>Canvas</i> .						

[85] Hemp, the produce of British plantations in America, water-rotted, bright, and clean, may be legally imported free of duty, by 8 Geo. I. c. 12.

Hides,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Hides, [86]. Cow or Ox hides. See <i>Cow-hides</i> .						
—, of horses, mares, and geldings, in the hair — — — — — per piece	0 0	9	0 0	9 ² / ₁₀	0 0	8
—, tanned — — — — — per lb.	0 0	5 ¹ / ₂	0 0	6 ¹ / ₁₀		
—, and convoy-duty, per hide			0 0	5 ¹ / ₂		
—, Indian hides, undressed — — — — — per piece	0 1	2	0 1	3 ² / ₅	0 1	0 ¹ / ₂
—, Losh-hides — — — — — per lb.	0 0	10	0 0	11		
—, and convoy-duty — — — — — per lb.			0 0	1		
—, Muscovy or Ruffia hides, tanned, — — — — — per lb.	0 0	8	0 0	8 ² / ₅		
—, and skins, and pieces thereof, tanned, tawed, or dressed, not otherwise particularly enumerated or described, per cent. ad val.	77 0 0		84 14 0		25 0 0	
Hilts, made in foreign parts, (not being French or Dutch hardware,) are not importable for sale. See <i>Bits</i> .						
Hinderlands, brown, under 22 ¹ / ₂ inches in breadth, per 120 ells	0 16	5	0 18	0 ⁷ / ₁₀	0 15	1
Hinges and garnets, not importable for sale, by aliens. See <i>Buckles</i> .						
HOLLAND. [87]						
Holland linen. See <i>Linen, Flanders</i> .						
Holy-water stops, not importable for sale, by aliens. See <i>Buckles</i> .						
Hones — — — — — per 100	0 11	0	0 12	1 ¹ / ₁₀	0 10	0
Honey [88] — — — — — per barr. of 42 gall.	0 8	10	0 9	8 ⁷ / ₁₀	0 7	10
Hoops of iron for casks — — — — — per cwt.	0 11	5	0 12	6 ⁷ / ₁₀		
— of wood for coopers — — — — — per 1000	0 5	11	0 6	6 ¹ / ₁₀	0 5	3
Hops [89] — — — — — per cwt.	5 18	10	6 10	8 ³ / ₅	4 3	4
Horns of cows or oxen — — — — — per 100	0 1	10	0 2	0 ¹ / ₂	0 1	8
— of harts or stags — — — — — per 100	0 6	8	0 7	4 ⁷ / ₁₀	0 4	5
— tips of — — — — — per 100	0 0	7	0 0	7 ¹ / ₁₀	0 0	6
— for lanterns and horners' wares, not importable for sale, by aliens. See <i>Buckles</i> .						
Horse-hair — — — — — per lb.	0 0	9	0 0	9 ² / ₁₀	0 0	8
—, and for convoy-duty — — — — — per lb.			0 0	1		
— hides. See <i>Hides</i> .						
Horses, mares, or geldings — — — — — each	2 4	0	2 6	4 ⁴ / ₅	1 19	0
—, from Ireland. See <i>Cattle, great</i> .						
HUDSON'S BAY. [90]						
Human hair — — — — — per lb.	0 2	0	0 2	2 ¹ / ₅		
—, and for convoy-duty — — — — — per lb.			0 0	2		
Hungary-water — — — — — per gall.	0 2	10	0 3	1 ² / ₅	0 2	7
Hurers' wares, not importable for sale, by aliens. See <i>Buckles</i> .						

IMPORT-LAWS.

[86] Raw and undressed hides, of any kind whatsoever, (except horses, mares, and geldings,) may be imported from Ireland or British colonies in America, duty free, if duly entered and landed: 9 Geo. III. c. 39: continued, by 36 Geo. III. c. 40, till 1 June, 1803, and thence to the end of the then next session of parliament.

[87] The various articles, which are allowed to be imported from France until 10 May, 1800, (see *FRANCE*), may be (except linens) imported into Great Britain directly from any of the European dominions of the states-general of the United Provinces, being the growth, product, or manufacture, of the said dominions, upon payment of the same duties; and all other articles, which may be legally imported, being the produce of the United Provinces, (except linens,) may be imported on payment of the lowest duties on the like goods from any foreign European country: 28 Geo. III. cap. 27. Linens from Holland had been previously regulated by the Consolidation-Act of 27 Geo. III. c. 13. It is evident, however, that, during the present hostilities, this intercourse is suspended.

[88] Twelve pounds avoirdupois-weight is allowed to be a gallon of honey.

[89] If imported unclean, corrupt, or mixed with powder, dust, dross, sand, or soil, they are forfeited. 1 Ja. I. c. 18, §. 2; 3 Car. I. c. 4, §. 22; 16 Car. I. c. 4, §. 2.

[90] Goods imported from or exported to Hudson's Bay, by the company, are free of convoy-duty.

F 2

Huffe-

IMPORTS.	Old Duty. £. s. d.	Prof. Duties. £. s. d.	Drawback. £. s. d.
Huffe-skins, undressed — — — per skin	0 0 2	0 0 2½	0 0 1½
—, imported by East-India Company, duty on warehousing — — — per cent. ad val.	—	2 0 0	—
—, home-consumption duty, per skin	—	0 0 2½	—
See East-India Goods, imported.			
Hypocistis — — — — — per lb.	0 0 5	0 0 5½	0 0 3½
I.			
Images, painted; not importable for sale, by aliens. See Buckles.			
Incense. See Olibanum.			
Incle, unwrought, or short spinnel — — — per lb.	0 0 3½	0 0 3½	—
—, wrought — — — — — per doz. lb.	1 9 4	1 12 3½	1 5 4
Indian corn, or maize, when the price of barley is under 25s. per quarter — — — per quar.	—	1 2 0	—
—, at or above 25s. and under 27s. — — — per quar.	—	0 1 3	—
—, at or above 27s. — — — — — per quar.	—	0 0 3	—
See Corn.			
—, ground. See Corn, ground.			
— hides. See Hides.			
Indigo — — — — — per lb.	0 0 6	0 0 6½	—
—, imported by the East-India Company, pays also convoy-duty — — — per cent. ad val.	—	3 0 0	—
—, produce of any British colony, pays also convoy-duty — — — — — per 100 lbs.	—	0 15 0	—
—, produce of American States, pays also convoy-duty — — — — — per 100 lbs.	—	0 10 0	—
—, produce of any other country, pays also convoy-duty — — — — — per 100 lbs.	—	1 2 6	—
See Annotto; and see likewise note [36] on Cochineal.			
IRELAND. [91]			
Ireos-root — — — — — per cwt.	0 14 0	0 15 4½	0 9 4
Irish cloth, plain, not exceeding 36 inches in breadth, [92] — — — — — per 120 ells	0 12 4	0 13 6½	0 11 4
—, exceeding 36 in. broad, per 120 ells	2 5 4	2 9 10½	2 4 4
— linen, chequered or striped, painted, stained, or dyed, after manufacture, or in the thread or yarn, before manufacture, if imported under the same regulations as flax (for which see note 70 on flax) — — — — — per cent. ad val.	49 10 0	54 9 0	49 10 0
— wool, combed or uncombed — — — — — duty-free.	—	—	—
— yarn [92] — — — — — per pack of 480 lbs.	1 2 0	1 4 2½	0 19 6
Iron, in bars, or unwrought; viz.			
—, of Ireland. — — — — — per ton	1 10 10	1 15 5½	1 7 4
—, of Muscovy or Russia, in British-built ships — — — — — per ton	2 16 2	3 4 7½	2 12 8
—, in foreign ships — — — — — per ton	3 9 1	3 19 5½	2 12 8
—, not of Ireland, nor of Muscovy or Russia, but of some other part of Europe, in British-built ships — — — — — per ton	2 16 2	3 4 7½	2 12 8
—, in foreign ships — — — — — per ton	3 7 2	3 17 2½	2 12 8
—, not from Europe, American States, nor British plantations in America, in British-built ships — — — — — per ton	2 16 2	3 1 9½	2 12 8
—, in foreign ships — — — — — per ton	3 7 2	3 13 10½	2 12 8

IMPORT-LAWS.
 [91] Goods, the produce or manufacture of Ireland, imported directly thence, are free of convoy-duty.
 [92] Irish cloth and Irish yarn may be imported under the same regulations as *Flax, Irish*. See note 70 on that article.
 Iron,

IMPORTS.	Old Duty. £. s. d.	Prof. Duties. £. s. d.	Drawback. £. s. d.
Iron, in bars, or unwrought, from American States, in British-built ships is free; but, in American, pays countervailing duty, — — — per ton	—	0 5 7½	—
—, from any place, pays also convoy-duty, per ton	—	0 10 10	—
—, from British colonies in America. [93]			
—, in rods, of Ireland — — — — — per cwt.	0 4 5	0 4 10½	0 3 11
—, drawn or hammered, of less than ¼ of an inch square, of Ireland — — — — — per cwt.	0 9 11	0 10 10½	0 9 5
—, in rods, or if drawn or hammered less than ¼ of an inch square, from Muscovy or Russia, in British-built ships — — — — — per cwt.	0 9 11	0 10 10½	0 9 5
—, in foreign ships — — — — — per cwt.	0 10 3	0 11 3½	0 9 5
—, in rods, or if drawn or hammered less than ¼ of an inch square, from any other country, per cwt.	0 9 11	0 10 10½	0 9 5
— hoops for casks. See Hoops.			
— ore — — — — — per ton	0 2 9	0 3 0½	0 2 6
—, old broken, and old cast iron — — — — — per ton	0 13 9	0 15 1½	0 12 6
—, pig, from British plantations, [93] — — — — — per ton	0 5 6	0 6 0½	0 5 0
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — — — — — per ton	—	0 0 6½	—
— wire — — — — — per cwt.	2 17 9	3 3 6½	2 14 0
— wares; not importable for sale, by aliens. See Buckles.			
Isinglafs — — — — — per 20 lbs.	0 0 1	0 0 1½	—
—, and for convoy-duty — — — — — per 100 lbs.	—	0 5 9	—
Ivory — — — — — per lb.	0 2 3	0 2 5½	0 2 0
— shavings. See Eboris Rafura.			
J.			
Jalap — — — — — per lb.	0 0 9	0 0 9½	0 0 6
Japanned or lacquered ware, imported by East-India Comp. duty on warehousing, per cent. ad val.	—	2 0 0	—
—, home-conf. duty, per cent. ad val.	—	119 10 9	—
See East-India Goods, imported.			
JERSEY. See ALDERNEY and CONVOY-DUTY.			
Jet — — — — — per lb.	0 0 9	0 0 9½	0 0 8
Jet-beads — — — — — per lb.	0 1 5	0 1 6½	0 1 3
Jewels, (see Diamonds,) even without entry	—	duty-free.	—
Joiners' wares; not importable for sale, by aliens. See Buckles.			
Juice of lemons — — — — — per tun of 252 gall.	3 10 5	3 17 5½	3 6 5
— limes — — — — — per gall.	0 0 3	0 0 3½	0 0 2½
Jujubes — — — — — per lb.	0 0 2	0 0 2½	0 0 1½
Juniper-berries — — — — — per cwt.	0 4 5	0 4 10½	0 3 3
—, and for convoy-duty, — — — — — per cwt.	—	0 0 10	—
Junk. See Rags.			
K.			
Kelp — — — — — per ton	0 16 6	0 18 1½	0 15 0
Keys; not importable for sale, by aliens. See Buckles.			
Kid-skins, in the hair — — — — — per 100	0 19 3	1 1 2½	0 6 3
—, and for convoy-duty, — — — — — per 100	—	0 3 2	—
—, dressed — — — — — per 100	1 4 9	1 7 2½	0 11 3
Kits of wood. See Pails of wood.			
Knees of oak, [94] under 5 inches square, in British-built ships — — — — — per 120	0 3 4	0 3 8	0 3 1

IMPORT-LAWS.
 [93] By 23 Geo. II. c. 29, and 30 Geo. III. c. 16, pig and bar iron may be imported into Great Britain from British colonies in America, free of duty; upon certificate, from the place of exportation, of its being plantation-iron, properly stamped; and the master making oath that it is the same that was shipped; otherwise it is subject to duty.
 [94] Knees of oak, of 8 inches square or upwards, are accounted oak-timber, and pay accordingly. See Oak-timber.
 Knees

IMPORTS.		Old Duty.	Prof. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Knives of oak, under 5 inches square, in foreign ships, ————	per 120	0 3 6	0 3 10 ¹ / ₂	0 3 1
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120		—	0 0 4	—
————, 5 inches and under 8 inches square, in British-built ships, ————	per 120	1 13 0	1 16 3 ³ / ₅	1 10 6
————, in foreign ships, ————	per 120	1 14 5	1 17 10 ³ / ₁₀	1 10 6
————, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120		—	0 3 3 ³ / ₅	—
Knives. [95]				
L.				
Labdanum, or Lapadonum ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
————, not from place of growth, ————	per lb.	0 0 9	0 0 9 ⁹ / ₁₀	0 0 6
Lace, bone. See Bone-lace, foreign.				
Laces. [96]				
Ladles, not importable for sale. See Andirons.				
Lamb, prohibited. See Cattle great.				
Lambs' wool ————			duty-free.	
Lamb-skins, undressed; in the wool, ————	per 120	0 2 9	0 3 0 ³ / ₁₀	0 2 6
————, and for convoy-duty, per 120		—	0 3 2	—
————, dressed in alum ————	per 100	0 14 8	0 16 1 ² / ₅	0 5 10
————, in oil ————	per 100	2 0 4	2 4 4 ² / ₅	1 1 8
————, flink, undressed ————	per 120	0 1 4 ¹ / ₂	0 1 6 ³ / ₁₀	0 1 3
Lamp-black ————	per cwt.	1 15 3	1 18 9 ³ / ₁₀	1 13 3
Lapis Calaminaris ————	per cwt.	0 3 8	0 4 0 ⁵ / ₅	—
————, imported by East-India Company, duty on warehousing, per cent. ad val.		—	2 0 0	—
————, home-consump. duty, per cwt.		—	0 4 0 ² / ₅	—
———— See East-India Goods, imported.				
Contrayervæ ————	per oz.	0 0 9	0 0 9 ⁹ / ₁₀	0 0 6
————, imported by the East-India Company, duty on warehousing, per cent. ad val.		—	2 0 0	—
————, home-consumption duty, per oz.		—	0 0 9 ⁹ / ₁₀	—
———— See East-India Goods, imported.				
Hæmatitis ————	per lb.	0 0 2	0 0 2 ¹ / ₅	0 0 1 ¹ / ₂
Hibernicus ————	per cwt.	0 6 4	0 6 11 ² / ₅	0 4 2
Hyacinthi ————	per lb.	0 0 6	0 0 6 ³ / ₅	0 0 4
Judaicus ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
Lazuli ————	per lb.	0 0 6	0 0 6 ³ / ₅	0 0 4
————, imported by East-India Company, duty on warehousing ————	per cent. ad val.	—	2 0 0	—
————, home-consumption duty, per lb.		—	0 0 6 ³ / ₅	—
———— See East-India Goods, imported.				
Magnetis ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
Nephriticus ————	per lb.	0 0 6	0 0 6 ³ / ₁₀	0 0 4
Oftocolla ————	per lb.	0 0 2	0 0 2 ¹ / ₅	0 0 1 ¹ / ₂
Rubinus ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
Sapphirus ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
Smaragdus ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
Spongiæ ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
Topagæ ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2

IMPORT-LAWS.

[95] Knives and knife-handles, scabbards and sheaths for knives, (not being French or Dutch cutlery or hardware,) made in foreign parts, are not importable for sale. See Bits.

[96] Laces of leather, made in foreign parts, are not importable for sale. See Bits. Those of gold or of thread, and laces in general, are not importable for sale. See Andirons. As to laces of silk, or of silk mixed with other materials, see Ribbands.

Lapis

IMPORTS.		Old Duty.	Prof. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Lapis Tutiae ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
————, imported by the East-India Company, duty on warehousing, per cent. ad val.		—	2 0 0	—
————, home-consumption duty, per lb.		—	0 0 3 ³ / ₁₀	—
———— See East-India Goods, imported.				
Lard (See Grease) ————	per lb.	0 0 1	0 0 1 ¹ / ₁₀	—
Lathwood, in pieces 5 feet long, in British-built ships, per fathom of 6 feet wide and 6 feet high		0 13 3	0 14 6 ³ / ₁₀	0 12 3
————, in foreign ships ————	per fathom	0 13 9	0 15 1 ¹ / ₂	0 12 3
————, from American States, in British-built ships, is free; but, in American, pays countervailing duty, per fathom		—	0 1 3 ³ / ₁₀	—
————, in pieces 5 feet long or upwards, in British-built ships ————	per fathom	0 19 10	1 1 9 ⁴ / ₅	0 18 4
————, in foreign ships ————	per fathom	1 0 4	1 2 4 ² / ₅	0 18 4
————, from American States, in British-built ships, is free; but, in American, pays countervailing duty, per fathom		—	0 1 11 ⁴ / ₅	—
———— See the note on Wood from America.				
Latten, black ————	per cwt.	0 13 3	0 14 6 ³ / ₁₀	0 12 3
————, shaven ————	per cwt.	1 2 0	1 4 2 ² / ₅	1 0 4
———— wire ————	per cwt.	2 13 0	2 18 3 ³ / ₅	2 9 8
———— ware is not importable for sale, by aliens. See Buckles.				
Lavender-flowers ————	per lb.	0 0 4	0 0 4 ² / ₅	0 0 2 ² / ₅
Lavers, hanging; not importable for sale, by aliens. See Buckles.				
Lawns; Silefia and all others, plain, (except French,) not bleached in Holland,				
————, per piece not exceeding 8 yards		0 3 1	0 3 4 ⁷ / ₁₀	0 2 10
————, and for convoy-duty ————	per piece	—	0 0 4	—
————, if bleached in Holland, ————	per piece	0 3 10	0 4 2 ³ / ₅	0 3 7
————, and for convoy-duty, ————	per piece	—	0 0 5	—
————, French, the demi-piece, not exceeding 7 ³ / ₄ yards long, and not above 1 ¹ / ₄ yard broad; or exceeding that breadth, but not being above 2l. 10s. value; and so in proportion for like sorts in pieces of greater length,				
————, per demi-piece		0 5 0	0 5 6	—
————, exported to any British colony in America, drawback, per demi-piece		—	—	0 2 10
————, exceeding 1 ¹ / ₄ yard broad, and being above 2l. 10s. value, of the demi-piece, of 7 ³ / ₄ yards in length,				
————, per cent. ad val.		10 0 0	11 0 0	—
————, exported to any British colony in America, drawback, per cent. ad val.		—	—	5 13 4
———— See the prohibition upon importation under Cambrics, French.				
————, warehoused for exportation. See Cambrics and French Lawns.				
Lead-ore ————	per ton	0 17 8	0 19 5 ¹ / ₅	0 15 8
Leather-manufactures, or any manufacture whereof leather is the most valuable part, not otherwise particularly enumerated, per cent. ad val.		77 0 0	84 14 0	25 0 0
Leaves of roses ————	per lb.	0 0 3	0 0 3 ³ / ₁₀	0 0 2
———— gold ————	per 100 leaves	0 1 2	0 1 3 ² / ₅	0 1 0
———— violets or flowers ————	per lb.	0 0 2	0 0 2 ¹ / ₅	0 0 1 ¹ / ₂
Lemons ————	per 1000	0 6 8	0 7 4	0 6 2
————, and for convoy-duty ————	per 1000	—	0 3 2	—
————, pickled ————	per tun of 252 gall.	1 15 3	1 18 9 ³ / ₁₀	1 13 3
Lentiles ————	per lb.	0 0 0 ¹ / ₂	0 0 0 ¹ / ₂	0 0 0 ¹ / ₂
Leopard-skins, undressed ————	per piece	0 6 11	0 7 7 ³ / ₁₀	0 6 3
LEVANT SEAS. See STREIGHTS, and Wine.				

Lignum

IMPORTS.		Old Duty.	Pref. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
LONDON PORT-DUTY , as before-mentioned, payable by all vessels from or to the				
—	Pacific Ocean, countries within, per ton	—	0 0 3½	—
—	Poland — — — — — per ton	—	0 0 2	—
—	Portugal — — — — — per ton	—	0 0 2½	—
—	Prussia — — — — — per ton	—	0 0 2	—
—	Russia, without or within the Baltic, per ton	—	0 0 2	—
—	Sark, Island of — — — — — per ton	—	0 0 1¼	—
—	South America — — — — — per ton	—	0 0 3½	—
—	Spain, without the Mediterranean, per ton	—	0 0 2½	—
—	—, within the Mediterranean, per ton	—	0 0 3½	—
—	Sweden — — — — — per ton	—	0 0 2	—
—	United Provinces of Holland, — — — — — per ton	—	0 0 1¼	—
—	West-Indies — — — — — per ton	—	0 0 3½	—
—	All other places to the southward of 25 degrees north latitude — — — — — per ton	—	0 0 3½	—
Loriners' wares; not importable for sale by aliens. See <i>Buckles</i> .				
Loth-hides. See <i>Hides</i> .				
—	Lucerne-feed — — — — — per cwt.	0 2 9	0 3 0½	0 2 6
—	Lutefrings or Catiings — — — — — per 12 doz. knots	0 2 6	0 2 9	0 2 2
—	Lupines — — — — — per cwt.	0 2 4	0 2 6½	0 1 7
—	Lyntificus or Xylobalsamum — — — — — per lb.	0 0 3	0 0 3½	0 0 2
M.				
—	Mace — — — — — per lb.	0 4 0	0 4 4½	0 3 8
—	—, and for convoy-duty [101] — — — — — per lb.	—	0 0 11	—
—	—, imported by East-India Comp. is warehoused	—	duty-free.	—
—	—, when taken out for home-consumption, pays the full duties; but, if for exportation, pays — — — — — per cent. ad val.	—	2 10 0	—
See <i>Spicery</i> .				
—	Madder — — — — — per cwt.	0 4 8	0 5 1½	—
—	—, if mull-madder, pays also convoy-duty, per cwt.	—	0 0 3	—
—	—, if other madder, pays also convoy-duty, per cwt.	—	0 2 2	—
See <i>Annotto</i> .				
—	— roots — — — — — per cwt.	0 4 8	0 5 1½	—
—	—, and for convoy-duty, per cwt.	—	0 2 3	—
See <i>Annotto</i> .				
MADEIRAS. See <i>SPAIN</i> .				
—	Mahogany, of the Bahamas, Honduras, or Yucatan, imported directly thence, per ton	1 10 0	1 13 0	1 10 0
—	—, imported not directly thence, or being of the growth of any other country except the American States — — — — — per ton	3 0 0	3 6 0	3 0 0
—	—, imported in American or foreign vessels, not the produce of American States, per ton	5 4 0	5 14 4½	5 0 0
—	—, and for convoy-duty — — — — — per ton	—	0 10 10	—
—	—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — — — — — per ton	—	0 10 4½	—
See the note on <i>Wood from America</i> .				
Maize. See <i>Indian Corn</i> ; and <i>Provisions</i> .				
Malt. [102]				

IMPORT-LAWS.

[101] If from British plantations in America, mace pays no convoy-duty.
 [102] Malt of all sorts is prohibited to be imported, on forfeiture of it and the vessel: 31 Geo. III. c. 30, §. 15; but, as to temporary admission, see *Provisions*.

MAN,

IMPORTS.		Old Duty.	Pref. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
MAN, Isle of. [103]				
—	Manna — — — — — per lb.	0 0 6	0 0 6½	0 0 4
—	—, and for convoy-duty, — — — — — per 100 lbs.	—	0 5 9	—
—	—, imported by the East-India Company, duty on warehousing, — — — — — per cent. ad val.	—	2 0 0	—
—	—, home-consumption duty, — — — — — per lb.	—	0 0 6½	—
See <i>East-India Goods</i> , imported.				
—	Maps — — — — — each	0 0 6	0 0 6½	—
—	Marble basons, mortars, tables, and other polished marble (except grave and paving-stones, polished) — — — — — per foot square, superficial	0 1 0	0 1 1½	0 0 10
—	— blocks — — — — — per solid foot	0 2 0	0 2 2½	0 1 10
—	— paving-stones, rough, per foot square, superficial	0 0 1½	0 0 1½	0 0 1
—	—, polished, per foot sq. superficial	0 0 2½	0 0 2½	0 0 2
Mares. See <i>Horses</i> .				
—, from Ireland. See <i>Cattle</i> .				

IMPORT-LAWS.

[103] The trade of the Isle of Man is restricted by various regulations. — First, *Spirits*: All spirits, in whatever casks, are prohibited to be imported into Great Britain from the Isle of Man, on forfeiture of them and of the vessel: 5 Geo. III. c. 39. No British spirits are importable into this island, under forfeiture of them and the vessel: 38 Geo. III. c. 63, §. 1. But the Commissioners of Customs may license to be imported from any place into the port of Douglas, in British-built ships, legally registered and navigated, of not less than 50 tons burthen, a quantity not exceeding 10,000 gallons of foreign brandy, and also 10,000 gallons of foreign geneva, in any one year, paying upon importation 3s. per gallon. The casks are to contain at least 100 gallons, on forfeiture of the same and vessel; and the spirits are to be of no higher strength than from 1 to 9 over hydrometer-proof, on forfeiture thereof; neither are they to be carried coastwise, except in their original casks, upon forfeiture thereof, and of the vessel: 38 Geo. III. c. 63, §. 2, 3, 4. — Secondly, *Tobacco*: The Commissioners of Customs, after the 10th October yearly, may grant similar license for the importation into the port of Douglas, in ships of the burthen, &c. as before described, from any port in England, a quantity not exceeding 60,000 lbs. weight in any one year, paying upon importation 6d. per lb.: 38 Geo. III. c. 63, §. 5. — Thirdly, *Wine*: A quantity not exceeding 70 tuns of wine is importable yearly into Port Douglas, in similar ships and under similar license as tobacco, paying upon such importation an additional duty of 8l. per tun. It is importable in no cask less than a hoghead, nor removable, either coastwise or by land, except in its original casks, on forfeiture thereof and of the vessel or carriages: and coastwise removals must be in vessels of 50 tons burthen at least: 38 Geo. III. c. 63, §. 6, 7, 8. — Fourthly, *Cattle*: 600 head of cattle are importable yearly from this island into Chester, by 18 Car. II. c. 2; 20 Car. II. c. 7; and 32 Car. II. c. 2. And, by 38 Geo. III. c. 63, §. 9, the Commissioners of Customs may yearly license the exportation, from any one port in England, of not more than 100 live sheep, into the ports either of Douglas or Ramsay. It is farther provided, by 5 Geo. III. c. 43, §. 11, that bestials may be imported from this island by its inhabitants, into Great Britain, free of duty, upon certificate of the chief magistrate that oath has been made, before him, of their being the produce of that isle, and mentioning the number of bestials. The officer of the customs is to attest it, and the master make oath, at the port of importation, that they are the bestials mentioned in the certificate. — Fifthly, *All other goods*, the growth, produce, or manufacture, of the said isle, may be imported into Great Britain without payment of any other than the inland duties of Excise payable upon similar articles of British manufacture; except, however, woollen manufactures, beer, and ale, which are liable to all the duties upon importation: 5 Geo. III. c. 43, §. 11. But this freedom of import thence into Great Britain does not extend to foreign goods, in part or wholly manufactured in the isle, except linen manufactures made of foreign hemp or flax (by §. 12); and except cotton yarn and cotton cloth, the manufacture of the isle, by 38 Geo. III. c. 63, §. 15, and which two last-mentioned articles are, by §. 16 of that act, prohibited to be imported into the Isle of Man, except from Great Britain. — Sixthly: No goods are importable into Great Britain from the Isle of Man, but such as are of the growth, produce, or manufacture, of it, on forfeiture of the goods and vessel; which forfeiture is incurred if the vessel be found within the limits of any port in Great Britain, although bulk may not have been broken: 12 Geo. I. c. 28. As to the exemption from convoy-duty to and from this island, see the article *CONVOY-DUTY*. All the regulations mentioned in this note, by 38 Geo. III. c. 36, are to continue till 5 July, 1801.

G 2

Marmalade

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Marmalade, Martins' skins, Mastic, Mafts, Mats of Ruffia, Matting of Barbary or Portugal, Maw-feed, Mead, Meal, Mechoacana, Medlars, Melaffes, Mercury precipitate, Metal, Metheglin, Mill-boards, Millenery.

[104] Any other article used therein pays duty as if separately imported.

Millet-

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Millet-feed, Millium Solis, Mill-stones, Mink-skins, Mirobolans, Mithridate Venetia, Mohair yarn, Mole-skins, Moose-skins, Morels, Morocco, Mofs, Mother-of-pearl shells, Mum, Muscovia yarn, Muscovy, Musical instruments, Musk, Muslins.

IMPORT-LAWS.

[105] Any goods, the produce of the Emperor of Morocco's dominions, may be imported into Great Britain from Gibraltar, in British ships legally navigated, (such goods having been imported into Gibraltar, directly from any part of the said dominions not to the southward of Mogadore, either in ships British-built or British-owned and legally navigated, or in ships belonging to the subjects of Morocco, on payment of the same duties as if directly from Africa. They must be accompanied by a certificate from the governor of Gibraltar, as to the fact of importation; 27 Geo. III. c. 19.

[106] Under this denomination of muslins, plain, &c. the following goods are comprehended; viz. allabbies, addaties, Ballafore handkerchiefs, bettelices, coffaes, chundraconnaes, doreas, doreas gold, jamdannies, mulmuls, nainfooks, Nankin, or Nankin cloth, rings, feerhaudconnaes, feerbetties, feerbands, feerhauds, subnum, terrindans, tanjchs, tartores, and all white muslins, and all goods flowered or fitched with thread.

[107] The drawback of part of this duty, as inserted above, is allowed upon exportation within one year after payment of the full duties, if the goods have been printed, painted, stained, or dyed, in this kingdom; 39 Geo. III. c. 59.

Muslins,

IMPORTS.	Old Duty.	Duties.Pref.	Drawback.
	£. s. d.	£. s. d.	£. s. d.
Mullins, prohibited. See Calicoes.			
Musquash-skins, undressed — per 100 skins	0 13 9	0 15 1½	0 12 6
Mustard-seed — per cwt.	0 2 3	0 2 5½	0 2 0
—, and for convoy-duty — per cwt.		0 0 5	
Mutton. [108]			
Myrrh, from place of growth — per lb.	0 0 6	0 0 6½	0 0 4
—, not from place of growth — per lb.	0 1 6	0 1 7½	0 1 0
—, and for convoy-duty — per 100 lbs.		0 7 6	
—, imported by East-India Company, duty on warehousing — per cent. ad val.		2 0 0	
—, home-consumption duty, — per lb.		0 0 6½	
☞ See East-India Goods, imported.			
Myrtle-berries — per lb.	0 0 2	0 0 2½	0 0 1½
N.			
Nails of latten, with iron shanks; not importable for sale, by aliens. See Buckles.			
Nankin cloth. See Mullins, plain.			
Nardus Celtica, or Spica Romana — per cwt.	0 9 4	0 10 3½	0 6 2
Naval stores. [109]			
Neats' tongues (See Provisions) — per doz.	0 1 0	0 1 1½	
—, of Ireland. See Cattle, great.			
Necklaces of glafs. See Bracelets.			
Needles, called pack-needles; not importable for sale. See Andirons.			
Needle-work. [110]			
NETHERLANDS. See GERMANY.			
NEUTRAL SHIPS. [111]			
NEWFOUNDLAND, isle of. [112]			
Nicaragua-wood, for dyers — per cwt.	0 1 4	0 1 5½	
☞ See Annotto, and Wood from America.			
Nitrum — per lb.	0 0 5	0 0 5½	0 0 3½
Nutmegs — per lb.	0 2 0	0 2 2½	0 1 10
—, and for convoy-duty, [113]		0 0 11	
☞ See Spicery.			
—, imported by East-India Company, are warehoused		duty-free.	
—, when taken out for home-consumption, pay the full duties; but, if for exportation, pay — per cent. ad val.		2 10 0	
☞ See Spicery.			
—, condited — per lb.	0 0 10	0 0 11	0 0 7
—, imported by East-India Company, duty on warehousing, per cent. ad val.		2 0 0	
—, home-consumption duty, per lb.		0 0 11	
☞ See East-India Goods, imported.			

IMPORT-LAWS.

[108] Mutton is prohibited to be imported under similar penalties as Cattle, great; which see: — 32. Car. II. c. 2; but, as to temporary admission, see Provisions.

[109] By 39 Geo. III. c. 111, it is enacted, that, from 1 August, 1799, till 1 August, 1802, pitch and tar, as well as deal-boards, fir, and timber, may be imported, in British-built ships owned and navigated according to law, from the ports of Hamburg, Bremen, Altona, and Gluckstat.

[110] Needle-work, foreign, made of silk, thread, or either of them, (except millinery of France and Holland, and East-India needle-work,) prohibited to be imported on penalty of forfeiture and 100l. — 13 and 14 Car. II. c. 13.

[111] By 39 Geo. III. c. 112, his majesty may, by order in council, (from 12 July, 1799, till six weeks after the commencement of the next session of parliament,) permit any goods, that may be specified in such order of council, to be imported into this kingdom in ships belonging to the subjects of any state in amity.

[112] See CONVOY-DUTY, for the exemptions from it, upon certain articles of export to that island. The bounties on the Newfoundland fishery are inserted hereafter. As to other laws of import and export, see PLANTATIONS, BRITISH.

[113] If from British plantations in America, nutmegs pay no convoy-duty.

Nuts;

IMPORTS.	Old Duty.	Pref. Duties.	Drawback.
	£. s. d.	£. s. d.	£. s. d.
Nuts; chefnuts — per bushel	0 1 5	0 1 6½	0 1 3
—, and for convoy-duty, — per bushel		0 0 3	
—; small nuts — per bushel	0 0 9	0 0 9½	0 0 8
—, and for convoy-duty, — per bushel		0 0 5½	
—; walnuts — per bushel	0 0 6	0 0 6½	0 0 5
Nux de Ben — per lb.	0 0 2	0 0 2½	0 0 1½
— Cupressi — per lb.	0 0 2	0 0 2½	0 0 1½
— Indica — per piece	0 0 1	0 0 1½	0 0 0½
— Vomica — per lb.	0 0 1½	0 0 1½	0 0 1
O.			
Oak-bark, (when allowed) [114] — per cwt.	0 0 1	0 0 1½	
—, and for convoy-duty — per cwt.		0 0 2	
—, quercitron, or black oak-bark [115]			
— per cwt.	0 0 2	0 0 2½	
—, red mangrove-bark, [116]			
— per cwt.	0 0 2	0 0 2½	
— boards. See Board.			
— knees. See Knees of oak.			
— plank, 2 inches or upwards in thickness, in British-built ships, per load of 50 cubic feet	0 19 10	1 1 9½	0 18 4
—, in foreign ships — per load	1 0 8	1 2 8½	0 18 4
—, from American States in British-built ships, is free; but, in American, pays countervailing duty, per load		0 1 11½	
☞ See the note on Wood from America.			
— timber, 8 inches square, or upwards, in British-built ships — per load	0 9 11	0 10 10½	0 9 2
—, in foreign ships — per load	0 10 4	0 11 4½	0 9 2
—, from American States in British-built ships, is free; but, in American, pays countervailing duty, per load		0 0 11½	
☞ See the note on Wood from America.			
Oaker — per bushel	0 2 0	0 2 2½	0 1 9
Oakum — per cwt.	0 2 3	0 2 5½	0 2 9
Oars, in British-built ships — per 120	1 19 8	2 3 7½	1 16 8
—, in foreign ships — per 120	2 1 3	2 5 4½	1 16 8
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120		0 3 11½	
☞ See the note on Wood from America.			
Oats, when the price shall be under 17s. per quarter, — per quar.		0 6 7	
—, when at or above 17s. but under 18s. per quarter — per quar.		0 1 0	
—, when at or above 18s. — per quar.		0 0 2	
☞ See Corn, and Provisions.			

IMPORT-LAWS.

[114] By 12 Geo. III. c. 50, (continued by subsequent acts for seven years, from 24 March, 1796, and thence to the end of the then next session of parliament,) oak-bark may be imported, when the price is 10l. or upwards per load of hatch-bark of 45 cwt.; or when oak-bark in the rinds is 2l. 10s. or upwards, per load of rinds, containing 30 yards, when set 3 rinds thick, with 2 skirts and a cover; the prices to be upon delivery at the buyer's warehouses in London, or within the bills of mortality. If imported when bark is under the above prices, the bark is forfeited, and a penalty of 20l. is incurred by the importer.

[115] By 32 Geo. III. c. 49, §. 1, quercitron, or black oak-bark, for dying, may be imported by any persons, from any country not in Europe, in British-built ships, owned and navigated according to law, but only in casks of not less than 150 lbs. net weight, upon payment of this duty, although oak-bark may be under the prices mentioned in the preceding note.

[116] Red mangrove-bark is importable only in casks of not less than 150 lbs. net weight; by 32 Geo. III. c. 49, §. 2.

Oatmeal,

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include Oatmeal, Ochre, Oil of almonds, cloves, nutmegs, etc.

IMPORT-LAWS.

[117] Oils of mace, cinnamon, cloves, and nutmegs, may be imported from places not of the growth of those respective spices; 19 Geo. III. c. 48. [118] Olive-oil is not importable from Germany or the Netherlands, on forfeiture of the same and vessel; 13 and 14 Car. II. c. 11.

Oil,

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include Oil, train, of British fishing; Oysters, etc.

IMPORT-LAWS.

[119] Whale-fins, oil or blubber of whales, seal-oil or seal-skins, or any other produce of seals, or any other fish or creatures, taken or caught in any part of the ocean, by British subjects usually residing in Great Britain or Ireland, Guernsey, Jersey, Alderney, Sark, or Man, in vessels built in either of those places, owned, registered, and navigated, according to law, are importable into Great Britain, free of duty; provided that the master of the vessel make oath that the same were bona fide so caught and taken; and provided also that a log-book shall have been constantly kept on-board, in which the various situations and occurrences during the voyage shall have been daily inserted; and particularly the times when in sight of land, distinguishing what land, and the bearings and distances thereof; and also the soundings, the time when, and the latitude in which, any whale, &c. shall have been caught: which log-book, verified by oath of the master and mate, shall be delivered at the time of reporting to the collector of Customs for his inspection: 26 Geo. III. c. 50; and 32 Geo. III. c. 22, §. 4. — And, by 31 Geo. III. c. 26, (continued till June 24, 1804,) this liberty of freely importing seal-skins is extended to seal-skins, caught as aforesaid, and cured with foreign salt; which salt has been taken on-board at sea from the Cape-de-Verd Islands or places adjacent, upon the master making oath thereto on arrival. Bounties are payable to vessels employed in the southern whale-fishery, Greenland-sea fishery, Newfoundland-fishery, and the herring-fishery, as mentioned hereafter under the head of BOUNTIES, &c.

[120] Whale-fins, oil or blubber of whales, seal-oil or seal-skins, or any other produce of seals, or other fish or creatures, taken or caught in the Greenland-seas, Davis's Streights, or seas adjacent, by British subjects usually residing in Great Britain or Ireland, Guernsey, Jersey, or Man, in British-built ships, owned and navigated as is required to entitle them to the bounties granted by parliament, may be imported duty-free; upon the master and mate making oath that the same were caught by the crew of such ship in such fishery: 26 Geo. III. c. 41. — The bounties and their regulations will be found hereafter, under the head of BOUNTIES, &c.

[121] By 26 Geo. III. c. 26, oil or blubber and seal-skins, of Newfoundland fishery, may be imported duty-free, although not wholly caught by the vessel importing, so that the whole imported is of that fishery by British subjects; to which fact, the master is, upon importation, to make oath. The bounties and their regulations will be found hereafter under the head of BOUNTIES, &c.

H

Oleum

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Oleum anifi. See Oil of aniseed.									
— caryophyllorum. See Oil of cloves.									
— carui. See Oil of carraway.									
— cinnamomi. See Oil of cinnamon.									
— juniperi. See Oil of juniper.									
— nucis muscate liquidum. See Oil of nutmegs.									
— origani. See Oil of wild marjoram.									
— palmæ. See Oil of palm.									
— petroleum. See Oil, rock.									
— rhodii. See Oil of rhodium.									
— saffra. See Oil of saffras.									
— thymæ. See Oil of thyme.									
— vitrioli. See Oil of vitriol.									
Olibanum, or incense, from place of growth, per cwt.	1	1	0	1	3	11	0	14	0
—, not from place of growth, per cwt.	3	3	0	3	9	3	2	2	0
—, and for convoy-duty, per cwt.				0	1	10			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per cwt.				1	3	1			
See East-India Goods, imported.									
Olives — per hog. sh. of 63 gall.	1	15	3	1	18	9	1	11	3
Olive-wood, in British-built ships — per 20 cwt.	3	6	0	3	12	7	3	1	0
—, in foreign ships — per 20 cwt.	3	8	9	3	15	7	3	1	0
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — per ton				0	6	7			
See the note on Wood from America.									
Onions — per bushel	0	0	3	0	0	3	0	0	2
Onion-seed — per cwt.	0	17	8	0	19	5	0	15	8
—, and for convoy-duty — per cwt.				0	3	11			
Opium, from place of growth — per lb.	0	1	6	0	1	7	0	1	0
—, not from place of growth — per lb.	0	4	6	0	4	11	0	3	0
—, and for convoy-duty — per lb.				0	1	2			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	1	7			
See East-India Goods, imported.									
Oranges — per 1000	0	6	8	0	7	4	0	6	2
—, and for convoy-duty — per 1000				0	3	7			
Orange-flower ointment — per lb.	0	0	6	0	0	6	0	0	4
— water — per gallon	0	1	0	0	1	1	0	0	8
Orchall — per cwt.	0	6	4	0	6	11			
See Annatto.									
Orchelia. See Archelia.									
Organum — per lb.	0	0	1	0	0	1	0	0	1
Orpiment or Auripigmentum — per cwt.	0	3	9	0	9	7	0	5	10
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per cwt.				0	9	7			
See East-India Goods, imported.									
Orsedew — per doz. lbs.	0	6	0	0	6	7	0	5	3
Ostrich-feathers, dressed — per lb.	0	8	10	0	9	8	0	7	10
—, undressed — per lb.	0	4	5	0	4	10	0	3	11
Otter-skins, undressed (See Skins) — per piece	0	1	5	0	1	6	0	1	3
Ounce-skins, undressed (See Skins) — per piece	0	3	6	0	3	10	0	3	1
Outnall thread — per doz. lbs.	0	17	8	0	19	5	0	16	2
Ox hair and hides. See Cow-hair and Cow-hides.									
Oxen. See Provisions.									
P.									
Pack-duck. See Drillings.									
PACKET-BOATS. [122]									

IMPORT-LAWS.

[122] Packet-boats may not import or export goods without license from the Commissioners of Customs, on forfeiture of the goods, besides 100l. and loss of place: 13 and 14 Car. II. c. 11. Packthread

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Packthread — per 100 lbs.	0	13	3	0	14	6	0	11	9
Pails or kits of wood — per doz.	0	1	10	0	2	0	0	1	8
Pailing-boards. See Boards.									
Painted and Painters' wares. [123]									
Painters' colours of all sorts, not otherwise enumerated, per lb.	0	0	2	0	0	2	0	0	1
Panthers' skins, undressed, (See Skins) — per piece	0	5	6	0	6	0	0	5	0
Pantiles — per 1000	2	17	8	3	3	5	2	13	8
Paper, (except from the Isle of Man,) viz. [124]									
—, First Class: Paper for writing, drawing, or printing, and all elephant and cartridge papers — per lb. avoird.	0	0	10	0	0	11			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	11			
See East-India Goods, imported.									
—, Second Class: Coloured papers, and whited-brown papers, (except elephant and cartridge,) fit for wrapping up goods, and not for writing, &c. — per lb.	0	0	4	0	0	4			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	4			
See East-India Goods, imported.									
—, Third Class: Brown paper, fit for wrapping up goods, and not for writing, &c. — per lb.	0	0	2	0	0	2			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	2			
See East-India Goods, imported.									
—, Fourth Class: Every kind of paper not before described — per lb.	0	0	10	0	0	11			
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per lb.				0	0	11			
See East-India Goods, imported.									
—, Fifth Class: Paste-board, mill-board, and scale-board — per cwt.	1	0	0	1	2	0			
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per cwt.				1	2	0			
See East-India Goods, imported.									
—, glazed paper for clothiers and hot-pressers — per cwt.	0	12	0	0	13	2			
—, imported by East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-consumption duty, per cwt.				0	13	2			
See East-India Goods, imported.									
—, printed, painted, or stained, for hangings, per cent. ad val.	75	0	0	82	10	0			
—, and additional duty — per lb.	0	0	6	0	0	6			
—, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
—, home-conf. duty, per cent. ad val.				71	4	4			
—, additional home-conf. duty, per lb.				0	0	6			
See East-India Goods, imported.									

IMPORT-LAWS.

[123] Painted wares (except paper and pictures or other enumerated articles upon which duties are charged) are not importable for sale. See Andirons. Painters' wares are not importable for sale, by aliens. See Buckles.

[124] If imported in less than a ream, it is forfeited. And it is also subject to the duty of Excise.

H 2

Parchment

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Parchment ————— per 12 sheets	0	4	9	0	5	2 ⁷ / ₁₀	—	—	—
Patteboards. See Paper, fifth class.	—	—	—	—	—	—	—	—	—
Pattens, not importable for sale. See Andirons.	—	—	—	—	—	—	—	—	—
Paving-stones, not marble, per foot square, superficial	0	0	0 ¹ / ₂	0	0	0 ¹¹ / ₂₀	0	0	0 ¹ / ₄
—————, of Guernsey, Jersey, Alderney, Sark, or Man. See Stone and Slate.	—	—	—	—	—	—	—	—	—
————— tiles, above 10 inches square, per 1000	3	4	7	3	11	0 ¹ / ₂	3	3	1
—————, not exceeding 10 inches square, per 1000	1	18	11	2	2	9 ⁷ / ₁₀	1	17	5
Pearls (See Diamonds)	—	—	—	—	—	—	—	—	—
Pearl, beaten ————— per oz. troy	0	0	6	0	0	6 ¹ / ₂	0	0	4
Pearl-barley. See Barley, hulled.	—	—	—	—	—	—	—	—	—
Pears ————— per bushel	0	1	5	0	1	6 ⁷ / ₁₀	0	1	3
————— dried ————— per bushel	0	0	9	0	0	9 ¹ / ₁₀	0	0	8
Peas, when the price at the place of importation shall be under 34s. per quarter, per quar.	—	—	—	1	2	0	—	—	—
—————, at or above 34s. but under 37s. per quar.	—	—	—	0	1	6	—	—	—
—————, at or above 37s. per quar.	—	—	—	0	0	3	—	—	—
————— See Corn, and Provisions.	—	—	—	—	—	—	—	—	—
—————, ground, are prohibited. See Corn, ground.	—	—	—	—	—	—	—	—	—
Pebble-stones ————— per ton	0	5	6	0	6	0 ³ / ₄	0	5	0
—————, of Guernsey, &c. See Stone and Slate.	—	—	—	—	—	—	—	—	—
Pellitory ————— per lb.	0	0	1	0	0	1 ¹ / ₁₀	0	0	0 ³ / ₄
Pelts of goats, dressed (See Skins) ————— per doz.	0	2	9	0	3	0 ³ / ₁₀	0	2	6
—————, undressed (See Skins) ————— per doz.	0	1	4 ¹ / ₂	0	1	6 ² / ₁₀	0	1	3
—————, of all other sorts, undressed, (See Skins) per 100	0	8	3	0	9	0 ¹ / ₁₀	0	7	6
Pepper, [125] imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—————, home-consumption duty, per lb.	—	—	—	0	0	9 ¹ / ₁₀	—	—	—
————— See East-India Goods, imported.	—	—	—	—	—	—	—	—	—
—————, long ————— per lb.	0	0	2 ¹ / ₂	0	0	2 ³ / ₄	0	0	1 ¹ / ₂
—————, and for convoy-duty, per 100 lbs.	—	—	—	0	3	3	—	—	—
—————, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—————, home-consumption duty, per lb.	—	—	—	0	0	2 ³ / ₄	—	—	—
————— See East-India Goods, imported.	—	—	—	—	—	—	—	—	—
Perry, (subject also to Excise,) per tun of 252 gallons	8	8	0	9	4	9 ¹ / ₂	7	7	0
PERSIA. [126]	—	—	—	—	—	—	—	—	—
Peruvian bark. See Cortex Peruvianus.	—	—	—	—	—	—	—	—	—
Pewter, old ————— per cwt.	0	13	9	0	15	1 ¹ / ₂	0	12	6
Pickles of all sorts, not otherwise enumerated or described ————— per gallon	0	0	9	0	0	9 ² / ₁₀	0	0	7
Pictures, of 4 feet square or upwards ————— each	3	11	6	3	18	7 ¹ / ₂	—	—	—
—————, and for convoy-duty ————— each	—	—	—	2	0	0	—	—	—
—————, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—————, home-consumption duty, each	3	17	0	4	4	8 ¹ / ₂	—	—	—
————— See East-India Goods, imported.	—	—	—	—	—	—	—	—	—
—————, 2 feet square and under 4 feet, each	2	7	8	2	12	5 ¹ / ₂	—	—	—
—————, and for convoy-duty ————— each	—	—	—	1	6	8	—	—	—

IMPORT-LAWS.

[125] Pepper is to be imported only into London; and may be sifted and garbled in the warehouses, to make it merchantable. It is prohibited from Germany and the Netherlands. See Grocery.

[126] Goods, of the growth, produce, or manufacture, of Persia, (provided such manufacture be made of the growth or produce of Persia,) may be imported in British-built ships, legally navigated, from any place in the Russian empire, by persons free of the Russia-Company; such goods having been purchased by barter with commodities, (except with gold or silver in coin or bullion,) or the produce arising therefrom, exported from Great Britain to Russia, and thence carried into Persia: 14 Geo. II. c. 36. See, as to Persian silk, the article Silk, raw. Persian goods are likewise importable by the East-India Company.

Pictures,

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Pictures, 2 feet square and under 4 feet, imported by the East-India Company, duty on warehousing ————— per cent. ad val.	—	—	—	2	0	0	—	—	—
—————, home-consumption duty, each	2	11	4	2	16	5 ¹ / ₂	—	—	—
————— See East-India Goods, imported.	—	—	—	—	—	—	—	—	—
—————, under 2 feet square ————— each	1	3	10	1	6	2 ³ / ₄	—	—	—
—————, and for convoy-duty ————— each	—	—	—	0	13	4	—	—	—
—————, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	—	—	2	0	0	—	—	—
—————, home-consumption duty, each	1	5	8	1	8	2 ¹ / ₂	—	—	—
————— See East-India Goods, imported.	—	—	—	—	—	—	—	—	—
Pimento, of British plantations ————— per lb.	0	0	3	0	0	3 ¹ / ₁₀	0	0	2 ³ / ₄
—————, not of British plantations ————— per lb.	0	0	6	0	0	6 ¹ / ₂	0	0	5 ¹ / ₂
—————, and for convoy-duty, per 100 lbs.	—	—	—	0	1	9	—	—	—
————— See Grocery.	—	—	—	—	—	—	—	—	—
Pinners' wares; not importable for sale, by aliens. See Buckles.	—	—	—	—	—	—	—	—	—
Pins, made in foreign parts, not importable for sale. See Bits.	—	—	—	—	—	—	—	—	—
Pinsons, not importable for sale. See Andirons.	—	—	—	—	—	—	—	—	—
Pipe-boards. See Boards.	—	—	—	—	—	—	—	—	—
Pistachias, or Nux Pistachie ————— per lb.	0	0	3	0	0	3 ¹ / ₁₀	0	0	2
—————, not from place of growth, per lb.	0	0	9	0	0	9 ² / ₁₀	0	0	6
Pitch, [127] not the product of any British dominions or plantations, in Brit.-bt ships, per last	0	12	5	0	13	7 ² / ₁₀	0	11	2
—————, in foreign ships ————— per last	0	13	1	0	14	4 ¹ / ₁₀	0	11	2
—————, being the product of any British dominions or plantations ————— per last	0	11	0	0	12	1 ¹ / ₂	0	9	9
—————, of American States, in Brit.-bt ships, per last	—	—	—	0	12	1 ¹ / ₂	0	9	9
—————, in American ships ————— per last	—	—	—	0	13	2 ¹ / ₂	0	9	9
—————, and for convoy-duty, per last	—	—	—	0	3	0	—	—	—
Pix Burgundiæ ————— per cwt.	0	6	4	0	6	11 ¹ / ₂	0	4	2
Planks of Ireland ————— per 100 feet	0	2	9	0	3	9 ¹ / ₁₀	0	2	6
PLANTATIONS, BRITISH. [128]	—	—	—	—	—	—	—	—	—

Plaster

IMPORT-LAWS.

[127] Pitch, tar, and rosin, are not importable from Germany or the Netherlands, on forfeiture of the same and vessel: 13 and 14 Car. II. c. 11. From any other place, in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the product; or of the usual ports of shipping for transportation; all legally navigated. 12 Car. II. c. 18, and 27 Geo. III. c. 19. The last contains 12 barrels, of 31¹/₂ gallons each. See, however, the note on Naval Stores, for the permission to import pitch and tar for a limited time from Hamburg, &c.

[128] The shipping-laws which regulate the imports and exports of the British colonies or plantations, are digested under the four following heads; which, for a more ready and methodical comprehension of the whole system, are stated as Rules and Exceptions.

1. Ships permitted to trade to and from British plantations. — No goods or commodities may be imported into or exported from any colony or plantation in Asia, Africa, or America, belonging to or in the possession of Great Britain, but in British-built ships, owned by British subjects, and navigated by a master and three-fourths, at least, of the mariners British subjects: 7 and 8 Will. III. c. 22.

EXCEPT, as follows: By 27 Geo. III. c. 27, §. 2, (made perpetual by 32 Geo. III. c. 37.) wool, cotton-wool, indigo, cochineal, drugs of all sorts, cocoa, logwood, fustic, and all sorts of woods for dyers, hides, skins, and tallow, beaver, and all sorts of furs, tortoise-shell, hard wood or mill timber, mahogany, and all other woods for cabinet-wares, horses, asses, mules, and cattle, (being the growth or product of any of the colonies or plantations in America, under the dominion of any foreign European state,) and all coin, bullion, and diamonds or precious stones; and also, by 33 Geo. III. c. 50, §. 8, tobacco, being the growth or product of any West-India island or country on the American continent, belonging to any foreign European state; may be imported, from any of the said places, into the ports of Kingston, Savannah-la-Mer,

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Plaster of Paris — — — per 100 lbs.	0	1	1	0	1	2 ³ / ₁₀	0	0	8
Plate of silver, ungilt — — — per oz. troy	0	2	8	0	2	10 ⁹ / ₁₀	—	—	—
— — —, and convoy-duty, per oz. troy	—	—	—	0	0	2 ³ / ₁₀	—	—	—
— — —, imported by East-India Comp. duty on wareho. per cent. ad val.	—	—	—	2	0	0	—	—	—
— — —, home-conf. duty, per oz. troy	0	3	9	0	4	1 ¹ / ₂	—	—	—

See East-India Goods, imported.

Plate

IMPORT-LAWS.

Mer, Montego-bay, and Santa Lucea, in Jamaica; and also into Port Antonio, in Jamaica, by 33 Geo. III. c. 50; into St. George, in Grenada; Roseau, in Dominica; and Nassau, in New Providence; and also into St. John's, in Antigua, until 10th July, 1801, by 33 Geo. III. c. 50, and 37 Geo. III. c. 99; into the port of Scarborough, in Tobago, by 36 Geo. III. c. 55; and into San Josef, in Trinidad, by 37 Geo. III. c. 77; in any foreign vessel whatever, of any tonnage, provided it have no more than one deck, and is either owned and navigated by the subjects of any foreign European state, or owned and navigated by any persons inhabiting any of the said countries on the continent of America, belonging to or under the dominion of any such foreign European state: 27 Geo. III. c. 27, §. 2; 30 Geo. III. c. 29, §. 1; and 31 Geo. III. c. 38, §. 7. Sugar and coffee, likewise, the produce of any foreign colony or plantation, may be imported into Port Nassau, in New Providence, and into such other ports in the Bahama islands or Bermuda islands as may be approved of by the king in council, in such foreign vessel as just described, by 32 Geo. III. c. 43; and also into any of the islands called Caicos, by 33 Geo. III. c. 50. All other goods, so imported, together with the vessel, are forfeited: 27 Geo. III. c. 27, §. 3.

In return, such vessels may export from the said ports to the said American colonies belonging to some foreign European state, the following articles, viz. rum, the produce of any British island; negroes, which have been brought into such British islands in British-built ships, owned, navigated, and registered, according to law; and all manner of goods which shall have been legally imported into the said islands, except masts, yards, and bowsprits, pitch, tar, turpentine, and tobacco; and also except such iron as shall have been brought from British colonies or plantations in America: 27 Geo. III. c. 27, §. 4; and 31 Geo. III. c. 38, §. 8.

To these exceptions may be added, that, by 28 Geo. III. c. 6, §. 5, vessels of the United States of America, coming in ballast, may enter the ports of Turks' Islands, for the purpose of being laden with salt there, which they may thence export, each vessel paying previously a duty of 2s. 6d. per ton burthen of such vessel.

II. *Exportation of British colonial produce from British colonies.* — No sugar, tobacco, cotton-wool, indigo, fustic, or other dyeing-woods, by 12 Car. II. c. 18, §. 18; no rice or melasses, by 3 and 4 Anne, c. 5, §. 12; no copper ore, by 8 Geo. I. c. 18, §. 22; no coffee, pimento, cocoa-nuts, whale-fins, raw silk, hides or skins, pot or pearl ashes, iron, nor any sort of wood called lumber, by 4 Geo. III. c. 15, §. 27, 28; being of the growth, product, or manufacture, of any British plantation in Asia, Africa, or America, may be transported to any place whatsoever, other than to some British plantation, or to Great Britain, or (by 20 Geo. III. c. 29) to Ireland.

EXCEPT sugar; for, (by 12 Geo. II. c. 30, and 15 Geo. II. c. 33, §. 5,) any British subject, in British-built or British-owned vessels, that shall clear outwards from Great Britain for the British colonies or plantations in America, may load there any sugar of their growth, and carry it thence to any foreign part in Europe, provided a license be first taken out for that purpose, from the commissioners of Customs at London or Edinburgh.

EXCEPT, also, sugar, melasses, coffee, and cocoa-nuts, which, together with ginger, pimento, and all goods and commodities which, in the year 1788, were not prohibited to be exported to any foreign country in Europe, may be exported from the British West-India islands to the United States of America; but neither these nor any other (except salt from Turks' Islands, as mentioned in Rule I.) are exportable but by British subjects, in British-built ships, owned and navigated according to law: 28 Geo. III. c. 6, §. 3.

EXCEPT, also, lumber, which, by 5 Geo. III. c. 45, §. 22, may be exported from British colonies, and carried to the Madciras, the Azores, or any part of Europe to the southward of Cape Finisterre.

All other goods and commodities, not before enumerated, being the growth, product, or manufacture, of any British colony or plantation in Asia, Africa, or America, may be transported directly to any place whatever.

EXCEPT

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Plate of silver, part gilt — — — per oz. troy	0	2	10	0	3	1 ¹ / ₁₀	—	—	—
— — —, and for convoy-duty, per oz. troy	—	—	—	0	0	3	—	—	—
— — —, imported by East-India Comp. duty on wareho. per cent. ad val.	—	—	—	2	0	0	—	—	—
— — —, home-conf. duty, per oz. troy	0	4	1	0	4	5 ³ / ₄	—	—	—

See East-India Goods, imported.

Plate

IMPORT-LAWS.

EXCEPT the following; viz. hops, which may not be carried to Ireland, by 5 Geo. II. c. 9; nor rum and other spirits to the Isle of Man, by 5 Geo. III. c. 39; nor rum to Guernsey or Jersey, by 9 Geo. III. c. 28; nor East-India goods, which must be brought to London, by 7 Geo. I. st. 1, c. 21; and except that (by 28 Geo. III. c. 6) no goods or commodities whatever are exportable from Turks' Islands to British dominions in America or West Indies, except salt; nor to Great Britain or Ireland, unless it be salt, or such other goods as are importable into Great Britain from all countries duty-free.

EXCEPT, also, that no hats or felts (whether colonial or foreign manufacture) may be exported from one plantation to another, nor to any other place whatsoever, on penalty of 500l. — 5 Geo. II. c. 22.

EXCEPT, also, that no wool, woolfells, shortlings, mortlings, woolflocks, worsted, bay or woollen yarn, cloth, serge, bays, kerseys, says, friezes, druggets, cloth-ferges, shalloons, or any other drapery-stuffs, or woollen manufactures whatsoever, made or mixed with wool or woolflocks, being the product or manufacture of any British plantations in America, may be exported from any of the same to any other of the said plantations or to any other place whatsoever, on forfeiture of the same, and the vessel, and also 500l. — 10 and 11 Will. III. c. 10, §. 19, 20.

III. *Exportation of goods, not being British colonial produce, from British colonies.* — Any goods, the product of Europe, may be exported, in any British vessel owned and navigated according to law, from Grenada, Dominica, Antigua, and Trinidad, or from the Bahamas, to any British colony or plantation in America or the West Indies, by 38 Geo. III. c. 39, §. 1. Any goods, which have been legally imported, from any colony or plantation in America belonging to any foreign European state, into Grenada, Dominica, Jamaica, Antigua, Trinidad, or the Bahamas, may be exported thence in British vessels, owned and navigated according to law, to any British colony or plantation in America or the West Indies; by 38 Geo. III. c. 39, §. 2.

Goods, the product of the East Indies, may not be exported, from Grenada, Dominica, or Bahamas, to any other British colony or plantation in America or the West Indies, upon forfeiture of ship and goods; by 27 Geo. III. c. 27, §. 7.

All the articles, enumerated in the exception to the first rule, (except hard-wood or mill-timber,) having been imported into the free-ports and in the manner there mentioned, may be exported thence, and brought into Great Britain or Ireland, under the same regulations as goods of the growth of those British colonies; 27 Geo. III. c. 27, §. 6.

EXCEPT sugar and coffee, which may have been so imported into Port Nassau, or other port in the Bahama or Bermuda islands, or into the islands called Caicos; which sugar and coffee, upon importation into Great Britain, shall be deemed to be not of British plantations, and shall pay such duties of Custom and Excise accordingly.

IV. *Importations into British colonies.*

No goods or commodities, of the growth, product, or manufacture, of Europe, may be imported into any land, island, plantation, colony, territory, or place, belonging to or in the possession of Great Britain, in Asia, Africa, or America, but such as shall be shipped in Great Britain or Ireland; 15 Car. II. c. 7, §. 6; and 20 Geo. III. c. 10.

EXCEPT salt, from any part of Europe, for the Newfoundland fisheries; and wines, from the Madeiras or from the Azores, for British colonies, &c. by 15 Car. II. c. 7, §. 7; and except food or victuals, the growth, product, or manufacture, of Great Britain, Ireland, Guernsey, or Jersey; and craft, clothing, or other goods, of Great Britain, Guernsey, or Jersey; which may be shipped from Guernsey or Jersey to Newfoundland, or to any other British colony where the fishery is carried on, for the use of the fishery; 9 Geo. III. c. 28.

No tobacco, pitch, tar, turpentine, hemp, flax, masts, yards, bowsprits, staves, heading-boards, timber, shingles, or timber of any sort; bread, biscuit, flour, peas, beans, potatoes, wheat, rice, oats, barley, or grain of any sort; may be imported into any British West-India island (including the Bahama and Bermuda islands) from any foreign West-India island, nor from any colony or plantation on the continent of South America, belonging

IMPORTS.		Old Duty.	Prof. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Provisions. [132]	— — — —	— — — —	— — — —	— — — —
Prunes [133]	— — — —	0 12 5	0 13 7 ¹ / ₂	0 8 3
—, and for convoy-duty	— — — —	— — — —	— — — —	— — — —

IMPORT-LAWS.

- §. 3. All prize wheat, wheat-meal or flour, rye, barley, beer or bigg, oats, oatmeal, peas, beans, Indian corn and maize, shall be liable to the same rules and duties as if it were imported by way of merchandize; for which see notes 44 and 45, on *Corn*.
- §. 4 and 9. All China and East-India goods, condemned as prize, shall be publicly sold in London, on such conditions, &c. as are practised at the sales of the East-India Company; and they shall be subject and entitled to such duties and drawbacks as those imported by the East-India Company.
- §. 5. Prize tobacco and snuff, brought into any ports not authorized for the import of tobacco, (which are enumerated in the note on tobacco,) must be removed to some one of those that are so authorized; where all tobacco and snuff shall, on condemnation, be warehoused in his Majesty's tobacco-warehouse, at the rate of one penny halfpenny per week for every hoghead or other package; and the same be exported thence without payment of any duty: or it may be taken out for home-consumption on payment of the same duties as on tobacco and snuff of British plantations in America.
- §. 6. Prize-goods, the growth, &c. of France, sold for home-consumption, are liable to the same duties as if they had been imported by way of merchandize.
- §. 7. Commissioners of the Customs may authorize warehoused prize-goods, (tobacco and snuff excepted,) to be removed to any Custom-house warehouse at any other port in Great Britain.
- §. 8. Prize-goods, condemned abroad, are entitled, on importation into Great Britain, to the same indulgences as if originally brought into British ports.
- §. 10. Ships, taken and condemned as prize, if condemned abroad, shall pay the duty thereon, on first arrival at a port in Great Britain; and they are not entitled to the privileges of British-built ships, till such duty be paid. If not paid within three months after arrival, they may be sold by the commissioners of Customs for the same, and the overplus paid to the proprietor. But, by 34 Geo. III. c. 70, ships of war and privateers taken from the enemy are not liable to any duty.
- §. 11. Warehoused prize-goods may be exported on payment only of the duties before-mentioned in this act, upon bond being given that they shall not be re-landed in Great Britain, Guernsey, Jersey, Sark, or Man, or the islands of Ferro.
- §. 12. Upon prize-goods taken out of warehouses for home-consumption, the remainder of the duties are to be paid, as if they had been imported by way of merchandize.

To these regulations we may add this general observation: that all prize-goods are exempted from the requisitions of the Navigation-Act of 12 Car. II. c. 18, relative to importations only from places of their growth, &c.

[132] By the act of 39 Geo. III. c. 87, a discretionary power is vested in his Majesty to authorize, by order of council, the free import, and to prohibit the export, of certain articles of *provision*; which power is to continue from 12 July, 1799, till the end of six weeks after the commencement of the next session of parliament. The following are the regulations:

1. Whatever may be the general average-price of corn, the exportation from England and Scotland respectively may be prohibited of any British or foreign wheat, rye, barley, beer or bigg, peas, beans, oats, or any meal or flour, or bread, biscuit, or malt, made thereof, or any Indian corn or maize, or meal or flour made thereof; and likewise the importation generally of any such articles may be permitted, in any British vessel, or in vessels belonging to states in amity, and navigated in any manner, without payment of any duty whatsoever, and the said articles may likewise, under such permission, be carried coastwise.
2. His Majesty may likewise, by order in council, permit the importation into Great Britain, from any place whatever, in British or other vessels in amity, and navigated in any manner, kidney or French beans, tares, lentils, callivances, and all other sorts of pulse; and also bulls, cows, oxen, calves, sheep, lambs, and swine, beef, pork, mutton, veal, and lamb, whether salted or otherwise, bacon, hams, tongues, butter, cheese, potatoes, rice, sago, sago-powder, tapioca, vermicelli, millet-feed, poultry, fowls, eggs, game, and four crout, without payment of any duty; but such articles must be regularly entered, or else they will be forfeited.

[133] Prunes are importable only in such vessels as are described under the article *Raisins*; and they are prohibited from Germany and the Netherlands. See *Grocery*.

IMPORTS.		Old Duty.	Prof. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Prunelloes	— — — — per lb.	0 0 3	0 0 3 ¹ / ₂	0 0 2
Psyllium	— — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₂	0 0 1
Puddings or Sauages (See <i>Provisions</i>)	— — — — per lb.	0 0 3 ¹ / ₂	0 0 3 ¹ / ₂	0 0 3
Pulse. See <i>Provisions</i> .				
Pummels. [134]				
Purfes. [135]				
Q.				
QUEBEC. [136]				
Quercitron, or Black Oak-bark. See <i>Oak-bark</i> .				
Quern-stones, large, 3 feet and not above 4 feet in diameter, and not above 6 inches thick	— — — — per last of 3 pair	0 19 10	1 1 9 ¹ / ₄	0 17 6
—, small, under 3 feet diameter, and not above 6 inches thick,	— — — — per last	0 9 11	0 10 10 ¹ / ₁₀	0 8 9
Quicksilver. See <i>Argentum Sublime</i> .				
Quills, goose	— — — — per 1000	5 0 6	0 0 6 ³ / ₄	0 0 5
—, and for convoy-duty,	— — — — per 1000	0 2 0	0 2 2 ¹ / ₂	0 1 8
—, swan	— — — — per 1000	0 2 0	0 2 0 ¹ / ₂	0 1 7
Quinces	— — — — per 100	0 1 10	0 2 0 ¹ / ₂	0 1 7
R.				
Racoon-skins, undressed, (See <i>Skins</i>)	— — — — per 100 skins	0 13 9	0 15 1 ¹ / ₂	0 12 6
Radix bistortæ	— — — — per cwt.	0 4 8	0 5 1 ¹ / ₂	0 3 2 ¹ / ₄
— cassiniar or myfagon	— — — — per lb.	0 0 4	0 0 4 ¹ / ₂	0 0 2 ¹ / ₄
— contrayervæ	— — — — per lb.	0 0 6	0 0 6 ¹ / ₂	0 0 4
—, imported by East-India Company, duty on warehousing, per cent. ad val.			2 0 0	
—, home-consumption duty, per lb.			0 0 6 ¹ / ₂	
See <i>East-India Goods, imported</i> .				
— enulæ campanæ	— — — — per cwt.	0 6 4	0 6 11 ¹ / ₂	0 4 2
— eringii	— — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₂	0 0 1
— esulæ	— — — — per lb.	0 0 2 ¹ / ₂	0 0 2 ¹ / ₂	0 0 1 ¹ / ₂
— hypocucuanæ	— — — — per lb.	0 1 8	0 1 10	0 1 1
— mei athamantici	— — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₂	0 0 1
— phu	— — — — per lb.	0 0 1 ¹ / ₂	0 0 1 ¹ / ₂	0 0 1
— scorcionera	— — — — per lb.	0 0 3	0 0 3 ¹ / ₁₀	0 0 2
— feneca	— — — — per lb.	0 0 2	0 0 2 ¹ / ₆	0 0 1 ¹ / ₂
— serpentariæ	— — — — per lb.	0 0 9	0 0 9 ¹ / ₁₀	0 0 6
— tormentillæ	— — — — per lb.	0 3 2	0 3 5 ¹ / ₂	0 2 1
Rags, [137] old ropes or fishing-nets	— — — —		duty-free.	
—, but pay convoy-duty	— — — — per 20 cwt.		0 13 3	
Raisins [138] of the sun, in Brit.-bt ships, per cwt.		1 0 0	1 2 0	0 18 10

IMPORT-LAWS.

[134] Pummels, made in foreign parts, (not being French or Dutch, for which see FRANCE and HOLLAND,) are not importable for sale. See *Bitts*.

[135] Purfes are not importable for sale. See *Andirons*. And purfers' wares are not importable for sale, by aliens. See *Buckles*.

[136] Goods, of the growth of countries bordering on Quebec, brought thither by land or inland navigation, are importable into Great Britain upon the same terms and conditions as if they were the produce of Quebec, provided they are accompanied by certificate from the officer of the Customs there, that they have been so legally brought into that province; 30 Geo. III. c. 29. See farther, with respect to the shipping-laws of this province, the article PLANTATIONS, BRITISH.

[137] Rags, old ropes or junks, or old fishing-nets, fit only for making of paper or paste-board, may be imported duty-free, upon being legally entered and landed, otherwise forfeited; but pay convoy-duty, as above.

[138] Raisins, figs, prunes, olive-oils, corn or grain, sugar, pot-ashes, wines, vinegar, aqua vite or brandy-wine, being the growth, &c. of Europe, are importable only in British-built ships; or in British ships owned by British subjects; or in ships of the built of some country in Europe belonging to the sovereign of that European country, of which the goods are the produce; or of the usual ports of shipping them for transportation; all legally navigated; on forfeiture of ship and goods; 12 Car. II. c. 18; and 27 Geo. III. c. 19. Raisins are prohibited from Germany and the Netherlands; see *Grocery*.

IMPORTS.		Old Duty.	Prei. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Rafins of the sun, in foreign ships	per cwt.	1 0 5	1 2 5½	0 18 10
—, and for convoy-duty,	per cwt.	—	0 2 3	—
—, Smyrna, in British-built ships,	per cwt.	0 12 0	0 13 2½	0 11 5
—, in foreign ships	per cwt.	0 12 3	0 13 5½	0 11 5
—, and for convoy-duty,	per cwt.	—	0 0 8	—
—, Faro, in British-built ships	per cwt.	0 9 4	0 10 3½	0 9 0
—, in foreign ships,	per cwt.	0 9 5	0 10 4½	0 9 0
—, and for convoy-duty	per cwt.	—	0 1 2	—
—, Lexia, in British-built ships,	per cwt.	0 9 4	0 10 3½	0 9 0
—, in foreign ships	per cwt.	0 9 5	0 10 4½	0 9 0
—, and for convoy-duty,	per cwt.	—	0 1 6	—
—, Lipra or Belvidere, in British-built ships,	per cwt.	0 9 4	0 10 3½	0 9 0
—, in foreign ships,	per cwt.	0 9 6	0 10 5½	0 9 0
—, and for convoy-duty,	per cwt.	—	0 1 2	—
—, Denia, and all other rafins not enumerated,	per cwt.	0 8 4	0 9 2	0 8 1
—, in British-built ships	per cwt.	0 8 5	0 9 3½	0 8 1
—, in foreign ships	per cwt.	—	0 1 1	—
—, and for convoy-duty,	per cwt.	—	—	—
Rape of grapes	per tun of 252 gall.	5 8 11	5 19 9½	4 8 11
Rape-cakes. [139]	—	—	—	—
— seed [140]	per quar.	0 13 3	0 14 6½	0 12 0
—, and for convoy-duty	per quar.	—	0 1 2	—
— [140] and all other feeds from Ireland, for the extracting of oil therefrom,	per last of 10 quar.	0 1 0	0 1 1½	—
Rapiers. [141]	—	—	—	—
Raw linen yarn [142]	per lb.	0 0 1¾	0 0 1¾	—
—, and for convoy-duty, [143] if it be Ermland yarn, Lithuania yarn, or tow-yarn, the produce of Prussian dominions, imported directly thence,	per cent. ad val.	—	3 0 0	—
—, of all other sorts and from other places, pay for convoy-duty, [144]	per 100 lbs.	—	0 3 0	—
Razors. [145]	—	—	—	—

IMPORT-LAWS.

[139] By 15 Geo. III. c. 34, §. 1, rape-cakes for manure from Ireland, and (by 30 Geo. III. c. 41) from British colonies in America, may be imported duty-free. And, by 36 Geo. III. c. 113, rape and linseed cakes may be imported by any persons, in British vessels legally navigated, from any foreign country, upon due entry, duty-free.

[140] By 15 Geo. III. c. 34, when middling British rape-feed is, at the place of importation, at or above 17l. 10s. per last, that, and any other feed commonly used for extracting oil therefrom, may be imported from Ireland upon payment of the lowest duty above-mentioned; so likewise upon importation from British colonies in North America, by 30 Geo. III. c. 41: and farther, by this last act, rape-feed, from Ireland or the said colonies, may be imported without duty, and warehoused as corn. By 35 Geo. III. c. 117, (continued, by subsequent acts, till 24 June, 1804,) the before-mentioned feeds may be imported in British ships, legally navigated, from any country whatever, upon payment of the lowest duty above-mentioned, whenever middling British rape-feed is at or above 20l. per last.

[141] Rapiers, made in foreign parts, (not being French or Dutch cutlery, for which see FRANCE and HOLLAND,) are not importable for sale. See Birs.

[142] By 29 Geo. II. c. 15, §. 13, 14, (continued by subsequent acts till 24 June, 1800,) any raw or brown linen yarns, made of flax, known by the names of Dutch yarn and French yarn, and of Spruce or Mufcovia yarn, or any other foreign raw or brown linen yarns made of flax, may be imported in British, Irish, or plantation, built vessels, legally navigated, free of duty, (except convoy,) if regularly entered and landed; otherwise liable to duty.

[143] This convoy-duty is by 39 Geo. III. c. 61.

[144] This convoy-duty is under the general Convoy-Act, 38 Geo. III. c. 76.

[145] Razors (not being French or Dutch cutlery, for which see FRANCE and HOLLAND) are not importable for sale. See Andirons.

Red

IMPORTS.		Old Duty.	Prei. Duties.	Drawback.
		£. s. d.	£. s. d.	£. s. d.
Red lead	per cwt.	0 3 8	0 4 0½	0 2 5
Red mangrove-bark. See Oak-bark.	—	—	—	—
Red wood, or Guinea-wood, for dyers,	per ton	0 3 6	0 3 10½	—
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty,	per ton	—	0 0 4½	—
See Annotto, and Wood from America.	—	—	—	—
Red wool	—	—	—	—
Rennet	per gall.	0 0 2¼	0 0 2¾	0 0 2
Refina jalapii	per lb.	0 3 2	0 3 5½	0 2 1
— scammonii	per lb.	0 3 2	0 3 5½	0 2 1
Rhubarb	per lb.	0 1 6	0 1 7½	0 1 0
—, and for convoy-duty	per lb.	—	0 0 6	—
—, imported by the East-India Company, duty on warehousing	per cent. ad val.	—	2 0 0	—
—, home-consumption duty,	per lb.	—	0 1 7½	—
See East-India Goods, imported.	—	—	—	—
Rhinehurst	per cwt.	0 6 4	0 6 11½	0 4 2
Ribbands. [146]	—	—	—	—
Rice [147]	per cwt.	0 7 4	0 8 0½	0 7 4
—, and for convoy-duty [148]	per cwt.	—	0 0 6	—
—, of British plantations in America, [149] imported, for the purpose of exportation, into the ports of Plymouth, Exeter, Poole, Southampton, Chichester, Sandwich, and the members thereof, and also into Bristol, Liverpool, Lancaster, Whitehaven, and Glasgow,	per cwt.	0 0 8	0 0 8½	—
—, of American States, [150] in British-built ships	per cwt.	0 7 4	0 8 0½	0 7 4
—, in American ships (including countervailing duty)	per cwt.	—	0 8 9½	0 7 4
—, and for convoy-duty	per cwt.	—	0 0 6	—
—, imported by the East-India Company, duty on warehousing,	per cent. ad val.	—	2 0 0	—
—, home-consumption duty,	per cwt.	—	0 9 8½	—
See East-India Goods, imported.	—	—	—	—
Rings. [151]	—	—	—	—

IMPORT-LAWS.

[146] Ribbands, laces, and girdles, foreign made, whether of silk alone, or of silk mixed with other materials, are prohibited, on penalty of 100l. on the importer, and the goods are to be burnt; 3 Geo. III. c. 21.

[147] For the temporary free admission of rice, see Provisions.

[148] When warehoused for exportation, and exported, it is free of convoy-duty.

[149] By 5 Geo. III. c. 45, §. 21, and 12 Geo. III. c. 60, §. 10, British plantation-rice may be imported into either of the above ports for the purpose of immediate exportation; the importer thereof giving notice upon arrival to the collector of the Customs of his intention to export the whole cargo immediately, in the same ship, to foreign parts. The master is to report the cargo accordingly; and the importer is to give bond, with security, for payment of the remaining duties, within sixty days, for all such rice as shall be landed thereon; which bond shall be vacated either upon payment of the remaining duties, or upon the said rice being duly re-shipped and exported.

[150] By 37 Geo. III. c. 97, rice of American States may be warehoused, upon payment of 8d. per cwt.; and bond given for remainder of the duties in 18 months. In London, Bristol, Portsmouth, Cowes, Liverpool, Lancaster, Falmouth, Poole, Whitehaven, Hull, Greenock, and Glasgow, it may be warehoused without payment of the said 8d. When taken out for home-consumption, the duties and countervailing duty are to be paid; if taken out for exportation within 18 months, no duty is payable; if not exported within 18 months, duties must be paid, and not afterwards drawn back: if not exported, nor duties paid, within 18 months, it is to be sold; and, out of the produce of such sale, the expenses and duties are first to be satisfied, and the overplus paid to the proprietor.

[151] Rings, of copper or of latten gilt, and rings for curtains, (not being French or Dutch hardware, for which see FRANCE and HOLLAND,) are not importable for sale. See Andirons.

Ropes,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Ropes, new ——— per cwt.	0	8 6	0	9 4½	—	—
—, old. See Rags.	—	—	—	—	—	—
Rosa folis (subject also to Excise) — per gall.	0	2 10	0	3 1½	0	2 7
—, and for convoy-duty — per gall.	—	—	0	0 2½	—	—
— See Spirits.	—	—	—	—	—	—
Roſin, of any British dominions or plantations, per cwt.	0	1 6	0	1 7½	0	1 4
—, not of British dominions or plantations (except American States) imported in British-built ships — per cwt.	0	2 3	0	2 5½	0	2 1
—, in foreign ships — per cwt.	0	2 4	0	2 6½	0	2 1
—, and for convoy-duty — per cwt.	—	—	0	0 3	—	—
—, of American States, in Brit.-bt ships, per cwt.	—	—	0	1 7½	0	1 4
—, in American ships, pays (including countervailing duty) — per cwt.	—	—	0	1 9½	0	1 4
—, and for convoy-duty — per cwt.	—	—	0	0 3	—	—
— See Pitch.	—	—	—	—	—	—
Round wood, under 8 inches square, and under 6 feet long, in British-built ships, per 120	0	13 3	0	14 6½	0	12 3
—, in foreign ships — per 120	0	13 9	0	15 1½	0	12 3
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty, per 120	—	—	0	1 3½	—	—
— See the note on Wood from America.	—	—	—	—	—	—
—, under 8 inches square, and if 6 feet long, in British-built ships, per 120	1	6 6	1	9 1¼	1	4 6
—, in foreign ships — per 120	1	7 0	1	9 8½	1	4 6
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty, per 120	—	—	0	2 7½	—	—
— See the note on Wood from America.	—	—	—	—	—	—
Rubies (See Diamonds) ———	—	—	—	—	—	—
Rugs, Irish ——— per piece	0	3 0	0	3 3½	0	2 8
Rum, of any British colony in America, per gall.	0	0 5	0	0 5½	0	0 5
—, foreign ——— per gall.	0	0 7	0	0 7½	0	0 6
—, and for convoy-duty — per 100 gall.	—	—	0	15 0	—	—
— Subject also to Excise. See Spirits.	—	—	—	—	—	—
RUSSIA, [152] or MUSCOVY.	—	—	—	—	—	—
Ruffia hides. See Hides.	—	—	—	—	—	—
Ruffia linen; viz.	—	—	—	—	—	—
— towelling and napkinning, not exceeding 22½ inches broad, in British-built ships, per 120 ells	0	15 5	0	16 11½	0	14 2
—, in foreign ships — per 120 ells	0	16 1	0	17 8½	0	14 2
—, and for convoy-duty — per 120 ells	—	—	0	1 10	—	—
— narrow linen, not otherwise enumerated, not exceeding 22½ inches broad, in British-built ships — per 120 ells	0	16 5	0	18 0½	0	15 0
—, in foreign ships — per 120 ells	0	17 2	0	18 10½	0	15 1
—, and for convoy-duty, per 120 ells	—	—	0	1 4½	—	—
— linen cloth and diaper, above 22½ inches broad, and not above 31½ inches, in British-built ships — per 120 ells	1	4 7	1	7 0½	1	2 7
—, in foreign ships — per 120 ells	1	5 8	1	8 2½	1	2 7
—, and for convoy-duty, per 120 ells	—	—	0	3 7	—	—
—, above 31½ inches broad, and not above 36 inches, in British-built ships, per 120 ells	1	16 11	2	0 7½	1	13 11
—, in foreign ships — per 120 ells	1	18 6	2	2 4½	1	13 11
—, and for convoy-duty, per 120 ells	—	—	0	5 1	—	—
—, above 36 inches broad, and not above 45 inches, in British-built ships, per 120 ells	3	9 11	3	16 10½	3	6 11

IMPORT-LAWS.

[152] See the article EUROPE; and, for Persian goods brought through Russia, see the articles Silk, raw, and PERSIA.

Russia

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Ruffia linen cloth and diaper, above 36 in. broad, and not above 45 in. in foreign ships, per 120 ells	3	11 6	3	18 7½	3	6 11
—, and for convoy-duty, per 120 ells	—	—	0	6 4	—	—
—, above 45 inches broad, in British-built ships — per 120 ells	4	14 5	5	3 10½	4	9 5
—, in foreign ships — per 120 ells	4	17 2	5	6 10½	4	9 5
—, and for convoy-duty, per 120 ells	—	—	0	10 10	—	—
Rye, when the price shall be under 34s. per quarter, per quar.	—	—	1	2 0	—	—
—, when at or above 34s. but under 37s. per quar.	—	—	0	1 6	—	—
—, at or above 37s. — per quar.	—	—	0	0 3	—	—
— See Corn, and Provisions.	—	—	—	—	—	—
—, ground. See Corn, ground, and Provisions.	—	—	—	—	—	—
S.	—	—	—	—	—	—
Sables skins, undressed, (See Skins) per timber of 40 skins	8	5 0	9	1 6	7	10 0
— tails or tips, undressed, (See Skins) per piece	0	0 7	0	0 7½	0	0 6
Saccharum Saturni ——— per lb.	0	0 3	0	0 3½	0	0 2
—, and for convoy-duty, per 100 lbs	—	—	0	4 0	—	—
Saddles. [153]	—	—	—	—	—	—
Saddle-trees, [153] and saddlers' wares.	—	—	—	—	—	—
Sadlery (French or Dutch) — per cent. ad val.	15	0 0	16	10 0	—	—
— See FRANCE and HOLLAND.	—	—	—	—	—	—
Safflower ——— per lb.	0	0 1½	0	0 1½	—	—
—, and for convoy-duty — per cwt.	—	—	0	4 0	—	—
— See Annetto.	—	—	—	—	—	—
Saffron ——— per lb.	0	2 6	0	2 9	0	1 8
—, and for convoy-duty — per lb.	—	—	0	1 0	—	—
Sago (See Provisions) ——— per lb.	0	0 3	0	0 3½	0	0 2
—, imported by the East-India Company, duty on warehousing — per cent. ad val.	—	—	2	0 0	—	—
—, home-consumption duty — per lb.	—	—	0	0 3½	—	—
— See East-India Goods, imported.	—	—	—	—	—	—
— powder. [154]	—	—	—	—	—	—
Sail-cloth; viz. [155]	—	—	—	—	—	—
Sail-cloth, or duck, (of Holland or France,) not above 36 inches broad — per 120 ells	2	3 1	2	7 4½	—	—
—, above 36 inches broad — per 120 ells	3	16 1	4	3 8½	—	—
— See FRANCE and HOLLAND.	—	—	—	—	—	—
—, of Russia, not above 36 inches broad, in British-built ships — per 120 ells	2	1 9	2	5 11½	—	—
—, in foreign ships, per 120 ells	2	3 1	2	7 4½	—	—
—, above 36 inches broad, in British-built ships — per 120 ells	3	14 9	4	2 2½	—	—
—, in foreign ships, per 120 ells	3	16 1	4	3 8½	—	—
—, not otherwise enumerated, and not above 36 inches broad — per 120 ells	2	1 9	2	5 11½	—	—
—, above 36 inches broad, per 120 ells	3	14 9	4	2 2½	—	—
—, or canvas, of Ireland, [156] on which the bounty of 4d. the yard has been there granted, being of the value of 1s. 2d. per yard, or upwards, per yard	0	0 4	0	0 4½	—	—

Sail-

IMPORT-LAWS.

[153] Saddles; (not being French or Dutch,) made in foreign parts, are not importable for sale; see Bits. Saddle-trees and saddlers' wares (not being French or Dutch) are not importable for sale, by aliens; see Buckles.

[154] Sago-powder and vermicelli may be legally imported from any British colonies in North America, free of duty. This freedom of import was, by 7 Geo. III. c. 30, and 21 Geo. III. c. 29, to continue only till 1 Dec. 1796; and these acts do not appear to have been renewed.

[155] All linen weighing above 17½ oz. per square yard is deemed fail-cloth; but, if such linen be liable to a higher duty than that on fail-cloth, it will pay the higher duty.

[156] By 23 Geo. II. c. 32, §. 2, no canvas or fail-cloth of Ireland is to be imported, except in whole bolts or pieces. If the loops or double threads of the bolts (part of the

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include items like Sail-cloth, Sails, Sal alkali, gem, natri, prunellæ, fuccini, tamarisci, tartari, vitrioli, volatile ammoniaci, cornu cervi, Salep, Salt, Scabbards, Sciffors, Scordium, Scummers, Sea-horse, Seal-skins, Sebectines, Seeds, Seler montanus, Semen cucumeris.

IMPORT-LAWS.

warp at the middle of that end of the web which is last woven) be cut off, or if the bolts be stamped with any impression importing the payment of the bounty, such bolts are deemed to have received the bounty, and pays duties upon importation accordingly. [157] Salt is not importable from Germany or the Netherlands, on forfeiture of goods and vessel; 13 and 14 Car. II. c. 11. Nor, by 38 Geo. III. c. 89, may any salt or rock-salt, whether the produce of Great Britain or of any other country, be imported into Great Britain, from Ireland, Guernsey, Jersey, Sark, Alderney, or Man, (excepting only 2 lbs. weight for the use of each seaman, and excepting fishing-vessels having salt necessary for curing fish,) upon forfeiture of the same, together with the ship and furniture, &c. Foreign salt may not be imported in vessels under 40 tons burthen, or otherwise than in bulk; nor is it importable in any other than British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated; on forfeiture of ship and goods: 12 Car. II. c. 18; and 27 Geo. III. c. 19. By 26 Geo. III. c. 26, §. 10, the importer of foreign salt may give bond for payment of the whole duties of Customs within 12 months. If exported within that time, the bond is discharged. Upon payment of the full duties within the 12 months and exportation within the time limited by law, such drawbacks are allowed as are stated above in the column of drawbacks.

[158] These reduced duties are under the 31 Geo. III. c. 42, which permits the importation of salt-petre from any country whatever, and repeals all drawbacks upon this article.

Sandracha.

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include items like Sandracha, Sanguis draconis, Sarsaparilla, Saffra wood or roots, Saunders, red, Scabbards, Sciffors, Scordium, Scummers, Sea-horse, Seal-skins, Sebectines, Seeds, Seler montanus, Semen cucumeris.

IMPORT-LAWS.

[159] Scabbards and sheaths for knives (not being French or Dutch hardware, turnery, &c.) are not importable for sale; see Bits.

[160] Sciffors, and sheers for tailors, (not being French or Dutch, for which see FRANCE and HOLLAND,) are not importable for sale; see Andirons.

K

Sena,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Sena, from place of growth — per lb.	0	0	6	0	0	0
—, not from place of growth — per lb.	0	1	6	0	1	0
—, and for convoy-duty — per lb.	—	—	0	0	1	0
—, imported by East-India Company, duty on warehousing — per cent. ad val.	—	—	2	0	—	—
—, home-consumption duty, — per lb.	—	—	0	0	6	3
See East-India Goods, imported.						
Shaving for hats. See <i>Platting</i> .						
Sheaths; not impartable for sale. See <i>Andirons</i> .						
Sheep. See <i>Cattle, great</i> ; and also <i>Provisions</i> .						
— guts, dried, to make whips — per 12 doz.	0	0	6	0	0	5
— skins, undressed, in the wool — per doz.	0	0	10	0	0	9
—, dressed in oil — per doz.	0	4	9	0	2	6
—, otherwise dressed — per doz.	0	2	6	0	1	8
See <i>Skins</i> .						
— wool — — — — —	duty-free.					
Sheers for tailors. [160]						
Sheets of linen, old — per piece	0	0	6	0	0	5
Ships and all their tackle, (except sails,) per cent. ad val., taken as prize. See <i>Prize-goods</i> .	5	10	0	6	1	0
Shoes; not importable for sale. See <i>Andirons</i> .						
Shovels of wood, unshod — per doz.	0	2	9	0	3	6
Shruff, or old brals, for re-manufacture, — per cwt.	0	13	3	0	14	9
Shumac — per cwt.	0	1	5	0	1	6
—, and for convoy-duty — per cwt.	—	—	—	0	0	8
See <i>Annatto</i> .						
Silesia linen. See <i>German linen</i> .						
Silk, embroidered. See <i>Embroidery</i> .						
— gauzes. See <i>Gauzes</i> .						
— gloves. See <i>Gloves</i> .						
— knubs, or hucks of filk — per lb.	0	1	6	0	1	5
— mits. See <i>Gloves</i> .						
— needles-work. See <i>Needle-work</i> .						
—, organzine, [161] and all thrown filk, in the gum — per lb. of 16 oz.	0	7	4	0	8	0
—, and for convoy-duty — per lb.	—	—	—	0	0	7
—, exported to Ireland, drawback, per lb.	—	—	—	—	6	11
—, to any other place, drawback, per lb.	—	—	—	—	6	5
—, raw [162] — per lb.	0	3	0	0	3	3
—, and, if of Turkey, for convoy-duty, per lb.	—	—	—	0	0	5

IMPORT-LAWS.

[161] Thrown filk, of Turkey, Persia, East India, China, or any other country, may not be imported; except thrown filk of Italy, Sicily, or Naples, brought directly thence by sea, in British ships legally navigated; on penalty of forfeiture: 2 Will. and Mary, c. 9. But any organzine thrown filk, the growth or manufacture of Hungary or the Austrian dominions, or any part of Germany, may be imported from the Austrian Netherlands, or any place subject to the Emperor of Germany: 22 Geo. III. c. 78.

[162] Raw filk, the culture of British colonies in America, is imported directly thence into London, in ships legally qualified to trade there, free of duty; if duly entered and landed, accompanied with certificate from the shipping-port, and the master making oath to the identity of the packages; otherwise it is liable to duty: 23 Geo. II. c. 20, §. 1. — Raw filk and mohair yarn of Asia, if brought from the Straights, or Levant Seas, can be brought only from such places as are in the Grand Seignor's dominions; 12 Car. II. c. 18, and 6 Geo. I. c. 14; and may be landed, to be opened and aired in the lazarets of Ancona, Genoa, Leghorn, Malta, Marseilles, Messina, or Venice, if brought from the first shipping-port without a clean bill of health; 11 Geo. III. c. 41. But see, under the article *STRAIGHTS*, how goods may, by 39 Geo. III. c. 99, be imported without having been aired in the lazarets. — Raw filk of Persia may be imported in British-built ships, legally navigated, from the Russian dominions, by persons free of the Turkey-Company; such goods being purchased by barter with manufactures, (except gold and silver in coin and bullion,) or the produce arising therefrom, exported from Great Britain to Russia; and although the same be not carried into Persia: oath to the facts must be made by the importer, or the goods are forfeited: 23 Geo. II. c. 34.

Silk,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Silk, raw, if of other countries, for convoy-duty, — per lb.	—	—	0	0	6	—
—, exported to Ireland, drawback, per lb.	—	—	—	—	0	2
—, to any other place, drawback, per lb.	—	—	—	—	0	2
—, imported by East-India Company, duty on warehousing, — per cent. ad val.	—	—	2	0	0	—
—, home-consumption duty, — per lb.	—	—	0	3	3	—
See East-India Goods, imported.						
— ribbands. See <i>Ribbands</i> .						
— stockings. See <i>Gloves</i> .						
—, thrown, dyed — per lb.	1	4	9	1	7	2
—, exported to Ireland, drawback, per lb.	—	—	—	—	1	2
—, to any other place, drawback, per lb.	—	—	—	—	1	1
— waste, not otherwise enumerated, — per lb.	0	1	6	0	1	7
—, and for convoy-duty — per lb.	—	—	—	0	0	1
—, imported by East-India Company, duty on warehousing — per cent. ad val.	—	—	—	2	0	0
—, home-consumption duty, — per lb.	—	—	—	0	1	7
See East-India Goods, imported.						
Silk, wrought. [163]						
—, viz. crapes and tiffanies of Italy, in British-built ships, [164] — per lb.	1	13	5	1	16	9
—, in other ships — per lb.	1	15	9	1	19	3
Silver. See <i>Bullion and Plate</i> ; and see also <i>Gold or Silver Thread</i> .						
—, beaten, wrought in papers for painters; not importable for sale, by aliens. See <i>Buckles</i> .						
Sifters' thread — per lb.	0	2	9	0	3	0
Skeets for whiffers — per skeet	0	0	3	0	0	3
Skins and furs. [165]						
—, and pieces of skins, tanned or dressed, not otherwise enumerated, — per cent. ad val.	77	0	0	84	14	0
Slate. See <i>Stone</i> .						
Slick-stones — per 100	0	3	4	0	3	8
Slude — per lb.	0	0	6	0	0	6
Smalts — per lb.	0	0	4	0	0	4
—, and for convoy-duty — per 100 lbs.	—	—	—	0	4	0
Snuff, [166] from British plantations in America, or from Spanish West-Indies — per lb.	0	0	6	0	0	6
—, from any other place, (except from American States, and by East-India Company,) — per lb.	0	0	10	0	0	11

IMPORT-LAWS.

[163] Foreign wrought silks or velvets (except from the East-Indies, and crapes and tiffanies of Italy, and except French or Dutch filk gauzes) may not be imported on penalty of forfeiture and 100l. by 6 Geo. III. c. 28, continued till 14 June, 1802, and thence to the end of the next session of parliament, by 35 Geo. III. c. 38. See *East-India wrought silks*. The prohibition on foreign silks was likewise enacted by very old statutes; for, by 19 Hen. VII. c. 21, filk wrought by itself, or with other stuffs, in foreign parts, in ribbands, corsets, laces, girdles, cauls, corsets of tiffue or points, may not be imported for sale, on penalty of forfeiture, or their value; but as to ribbands, laces, and girdles, see other penalties under the word *Ribbands*.

[164] Silk crapes and tiffanies of Italy, if not imported directly thence, are forfeited, and 100l. by 31 Geo. III. c. 37.

[165] The duties and import-regulations of the different skins and furs will be found in the alphabetical arrangement, such as *badger-skins, ermine-skins, &c.* Here only it may be observed, that skins and furs, the produce of and imported from any British colony in America, pay no convoy-duty.

[166] Snuff is likewise subject to Excise-duties. It may be warehoused without payment of any duties, and paid only when taken out for home-consumption. For the import-regulations, see *Tobacco*.

K. 2

Snuff,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Snuff, from American States, in British-built ships, per lb.	—	—	0	0	11	—
—, in American ships, including the countervailing duty — per lb.	—	—	0	1	0	—
—, imported by the East-India Company, duty on warehousing — per cent. ad val.	—	—	2	0	0	—
—, home-consumption duty — per lb.	—	—	0	1	4½	—
— work, prohibited. See Tobacco.	—	—	—	—	—	—
Soap, hard [167] — — — per cwt.	2	4	0	2	8	4½
—, soft [167] — — — per cwt.	1	17	5	2	1	1½
Soapers' waste. [168] — — —	—	—	—	—	—	—
Sour crout. See Provisions.	—	—	—	—	—	—
SPAIN. [169]	—	—	—	—	—	—
Spanish wool [170] — — —	—	—	—	—	—	—
—, and free of convoy-duty.	—	—	—	—	—	—
— or Portugal linen, plain, not above 36 inches broad — — — per ell	0	0	5	0	0	5½
—, above 36 inches broad, — — — per ell	0	0	8	0	0	8½
Spars, under 22 feet long, and under 4 inches diameter, exclusive of bark, in British-built ships — — — per 120	0	6	8	0	7	4
—, in foreign ships — — — per 120	0	6	11	0	7	7½
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120	—	—	—	0	0	8
—, 22 feet or upwards in length, and under 4 inches diameter, exclusive of bark, in British-built ships — — — per 120	0	11	0	0	12	1½
—, in foreign ships — — — per 120	0	11	6	0	12	7½
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120	—	—	—	0	1	1½
—, 4 inches diameter, and under 6 inches, exclusive of bark, in British-built ships, — — — per 120	1	4	3	1	6	8½
—, in foreign ships — — — per 120	1	5	3	1	7	9½
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120	—	—	—	0	2	5½
See the note on Wood from America.	—	—	—	—	—	—
Speckled wood — — — per cwt.	0	4	5	0	4	10½
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — per cwt.	—	—	—	0	0	5½
See the note on Wood from America.	—	—	—	—	—	—
Spelter — — — per cwt.	0	13	9	0	15	1½
Spermaceti, coarse and oily [171] — — — per cwt.	0	17	8	0	19	5½
—, and for convoy-duty, per tun of 252 gall.	—	—	—	2	3	10
—, of the fisheries of the American States, imp. thence in Brit.-bt ships, per cwt.	—	—	—	0	19	5
—, in American ships, — — — per cwt.	—	—	—	1	1	2½
—, and for convoy-duty, — — — per tun	—	—	—	2	3	10

IMPORT-LAWS.

[167] Soap is not importable in packages of less than 224 lbs. net weight: 23 Geo. II. c. 21.

[168] By 18 Geo. II. c. 22, §. 1, Soapers' waste is importable duty-free, if in vessels legally navigated.

[169] Goods, the growth, product, or manufacture, of the Spanish or Portuguese plantations or dominions, may be brought from any of the ports of Spain, Portugal, the Azores, the Madeira, or the Canary Isles, in British ships legally navigated, by any persons whatever: 12 Car. II. c. 18; and 17 Geo. II. c. 36.

[170] By 39 Geo. III. c. 98, Spanish wool may be imported by any persons, from any foreign place whatever, in ships of this kingdom, or belonging to any state in amity.

[171] For the free import-regulations, see the article Oil, train.

Spermaceti,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Spermaceti, fine — — — per lb.	0	0	8	0	0	8½
Spicery. [172] — — — per lb.	0	1	4	0	1	5½
Spikenard — — — per lb.	0	1	4	0	1	5½
—, imported by East-India Company, duty on warehousing, — — — per cent. ad val.	—	—	—	2	0	0
—, home-consumption duty, — — — per lb.	—	—	—	0	1	5½
See East-India Goods, imported.	—	—	—	—	—	—
Spinal, fine, to make gauze — — — per lb.	0	2	9	0	3	0½
Spinnel. See Incle.	—	—	—	—	—	—
Spirits. [173]	—	—	—	—	—	—
— of all sorts, not otherwise enumerated, and not imported by the East-India Company, pay, in addition to their other duties, for convoy-duty — — — per gallon	—	—	—	0	0	2½
Spiritus cornu cervi — — — per lb.	0	0	8	0	0	8½
— vitrioli — — — per lb.	0	0	1	0	0	1½
Spits. See Broaches.	—	—	—	—	—	—
Spokes for wheels, not above 2 feet long, in British-built ships — — — per 1000	0	19	10	1	1	9½
—, in foreign ships — — — per 1000	1	0	8	1	2	8½
—, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 1000	—	—	—	0	1	11½
—, above 2 feet long, in British-built ships, — — — per 1000	1	19	8	2	3	7½

IMPORT-LAWS.

[172] The duties and drawbacks on the articles comprehended under this denomination will be found under their respective names. Here only it may be observed that spicery is not importable from Germany or the Netherlands, (13 and 14 Car. II. c. 11,) except cinnamon, cloves, mace, and nutmegs, which are importable from any foreign parts, in British-built ships, legally navigated, by license from the commissioners of Customs, (which license they are to grant upon demand, and without fee, by 8 Anne, c. 7,) the cinnamon in bales of 70 lb. net each; the nutmegs, cloves, and mace, in casks of 300 lb. net each, on forfeiture of the same and the vessel; by 6 Geo. I. c. 21, and 8 Geo. I. c. 18; which are continued by subsequent acts till 29 Sept. 1802, and thence to the end of the then next session of parliament.

The warehousing-regulations for, and the duties on, cinnamon, cloves, mace, and nutmegs, imported by the East-India Company, (as those articles are stated in the alphabetical arrangement,) are in pursuance of the 38 Geo. III. c. 68, and are to continue till the end of the present war, and for two months after the commencement of the then next session of parliament.

[173] The duties and drawbacks on the articles comprehended under this denomination will be found under their respective names. The following are the regulations as to the vessels, casks, and strength. — *As to the vessels importing:* if spirits are not imported in vessels of upwards of 100 tons; (except spirits of the British sugar-plantations, which are importable in vessels of 70 tons, by 6 Geo. III. c. 46,) they and the vessel are forfeited, by 5 Geo. III. c. 43. All other vessels are allowed a quantity not exceeding two gallons per man for the ship's use. Aqua vitæ and brandy-wine are importable only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated; otherwise they and the vessel are forfeited, by 12 Car. II. c. 18; and 27 Geo. III. c. 19. — *As to the casks:* spirits (except rum of British plantations, and arrack) are importable only in casks of 100 gallons at least, on forfeiture of the same and vessel: 26 Geo. III. c. 73. But foreign spirits, from Europe, in casks of not less than 60 gallons, otherwise they and the vessel are forfeited: 19 Geo. III. c. 69. Rum, in casks not less than 60 gallons, (except smaller casks from British plantations, designed for private use or for presents,) on forfeiture of the same and vessel: 5 Geo. III. c. 43. All spirits, in whatever casks, are prohibited from the Isle of Man, on forfeiture thereof and of the vessel: 5 Geo. III. c. 39. — *As to the strength of spirits:* none (except those from British sugar-plantations) may be imported of higher strength than 1 to 9 over hydrometer-proof, 26 Geo. III. c. 73; which is to be ascertained by Clark's hydrometer, till 1 June, 1801: 27 Geo. III. c. 31, and 38 Geo. III. c. 35.

Spokes,

Table with columns: IMPORTS, Old Duty (L. s. d.), Pref. Duties (L. s. d.), Drawback (L. s. d.). Rows include Spokes, Sponge, Spoons, Spruce yarn, Spurs, Squilla, Squinanthum, Squirrel-skins, Starch, Staves, Stirrups, Stock-fish, Stock-locks, Stone and Slate, Storax calamita, liquida, STREIGHTS, Sturgeon, Succades, Succinum, Succus liquoritæ.

IMPORT-LAWS. [174] Spurs (unless French or Dutch, for which see FRANCE and HOLLAND) are not importable for sale. See Andirons. And spurriers' wares are not importable for sale, by aliens. See Buckles. [175] Starch is not importable in packages of less than 224 lbs. net weight. [176] Staves pay duty according to their several lengths above-mentioned, being not above 3 inches thick, nor above 7 inches broad. If they are above 3 inches thick, or above 7 inches broad, and not exceeding 5 feet 3 inches long, they are deemed clap-boards, and pay duty accordingly. If above 3 inches thick, or above 7 inches broad, and exceeding 5 feet 3 inches long, they are deemed pipe-boards, and pay duty accordingly.

Table with columns: IMPORTS, Old Duty (L. s. d.), Pref. Duties (L. s. d.), Drawback (L. s. d.). Rows include Staves, Staves-acre, Stechados, Steel: gad-steel, long steel, wisp-steel, wire, Stirrups, Stock-fish, Stock-locks, Stone and Slate, Sark, or Man, Storax calamita, liquida, STREIGHTS, Sturgeon, Succades, Succinum, Succus liquoritæ.

IMPORT-LAWS. [177] Stirrups made in foreign parts (not being French or Dutch) are not importable for sale. See Bits. [178] Commodities of the Levant Seas are importable from the usual places of lading there, in British-built ships, legally navigated, although the said commodities be not of the growth of those places: 12 Car. II. c. 18: except raw silk and m-hair yarn of Asia, for which see Silk, raw. By 26 Geo. II. c. 18, goods liable to retain the infection of the plague, and coming from the Levant without a clean bill of health, are not permitted to be landed in Great Britain, Ireland, Guernsey, Jersey, Alderney, Sark, or Man, unless it shall satisfactorily appear to the Privy Council, that the said goods have been sufficiently opened and aired in the lazarets of Malta, Ancona, Venice, Messina, Leghorn, Genoa, or Marseilles. But, by 39 Geo. III. c. 99, goods from the Levant may, by order of council, be landed without clean bills of health, and without having been so aired in a lazaret, provided that the ships in which they are imported do, before landing, conform to such regulations of quarantine, &c. as may be ordered by the said Privy Council.

Sugar,

Staves,

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Sugar, viz. [179]						
Sugar, refined						
—, and for convoy-duty, per cwt.			5	6 4	4	8 10
—, brown, muscovado, and clayed, not of British plantations [180]			0	1 10		
—, and for convoy-duty, per cwt.			1	17 4		
—, brown and muscovado, of British plantations, per cwt.			0	1 10		
—, and for convoy-duty, per cwt.			0	18 2	0	11 0
—, clayed, of British plantations, per cwt.			0	1 10		
—, and for convoy-duty, per cwt.			1	1 6	0	11 0
—, imported by the East-India Company, duty on warehousing, per cent. ad val.			0	1 10		
—, if exported thence, [181] per cwt.			2	0 0		
—, if taken out for home-consumption, per cent. ad val.			0	6 6		
—, and additional, per cwt.			37	16 3		
—, and for convoy-duty, per cent. ad val.			0	2 6		
See East-India Goods, imported.			3	0 0		
Sugar-candy, brown	2	15 0	3	0 6	2	10 0
—, imported by East-India Comp. duty on wareho. per cent. ad val.			2	0 0		
—, home-conf. duty, per cwt.			5	8 10½		
See East-India Goods, imported.						
—, white	4	2 6	4	10 9	3	15 0
—, imported by East-India Comp. duty on wareho. per cent. ad val.			2	0 0		
—, home-conf. duty, per cwt.			8	3 4½		
See East-India Goods, imported.						
Sulphur vivum	0	6 8	0	7 4	0	4 5
Swan-skins, undressed (See Skins)	0	0 11	0	1 0½	0	0 10
Sweet-wood	0	5 6	0	6 0½	0	4 10
—, from American States, in British-built ships, is free; but, in American, pays countervailing duty, per cwt.			0	0 6½		
See the note on Wood from America.						

IMPORT-LAWS.

[179] Sugar is importable only in such vessels as are described under the article *Raisins*, and is prohibited from Germany or the Netherlands. See *Grocery*. — In the adjustment of these duties on sugar, the editor has expunged such descriptions as are not known at the Custom-houses in Great Britain. There were two sorts mentioned in the Consolidation-act of 27 Geo. III. c. 13, the first of which was termed "white," and by which, most probably, *clayed* sugars were intended; but he cannot find that any distinction was ever made in moist sugars at the Custom-house, till a late act of parliament imposed an additional duty specifically on *clayed* sugars of British plantations. The other sort which he has expunged was "sugar from British colonies on the continent of America," of which none (now at least) ever come to Great Britain. Thus the different species of sugar known at the Custom-house are the following: viz. sugar refined; sugar, brown, muscovado, or clayed, not of British plantations; sugar, brown and muscovado, of British plantations; sugar, clayed, of British plantations; and sugar imported by the East-India Company.

[180] Sugar, not of British plantations, upon importation into Great Britain in British-built ships, owned, navigated, and registered according to law, from any country not in Europe, shall and may, upon importation into London, Bristol, Liverpool, Lancaster, Glasgow, or Leith, be warehoused, at the expense of the importer, free of duty, except convoy-duty, which is 1s. 6d. per cwt.; and may be exported from such warehouses, upon payment of 2s. 6d. per cwt. besides the convoy-duty outwards; but, if taken out for home-consumption, the full duties must be first paid: 32 Geo. III. c. 43, §. 11; and 39 Geo. III. c. 63. Sugar, from American States, pays no convoy-duty upon importation, nor upon exportation after having been warehoused. See the note [128] on *PLANTATIONS, BRITISH*, for the ports into and whence sugar may be carried; and as to what sugar is deemed foreign, although imported from British plantations.

[181] This additional duty on export is by 39 Geo. III. c. 63.

Swine.

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Swine. See <i>Cattle, great; and Provisions</i> .						
Swingles	0	16 6	0	18 1½	0	15 0
Switzerland linen. See <i>German linen</i> .						
Tables of marble. See <i>Marble basons</i> .						
— of slate, without frames, per piece	0	0 6	0	0 6½	0	0 5
Tails of cows, per 100	0	2 9	0	3 0½	0	2 5
Talc, green or white, per lb.	0	0 2	0	0 2½	0	0 1½
Tallow (See <i>Grease</i>), per cwt.	0	9 2	0	10 1		
—, and for convoy-duty, per cwt.			0	1 6		
Tamarinds, per lb.	0	0 2	0	0 2½	0	0 1½
—, and for convoy-duty, per cwt.			0	0 10		
—, imported by East-India Company, duty on warehousing, per cent. ad val.			2	0 0		
—, home-consumption duty, per lb.			0	0 2½		
See East-India Goods, imported.						
Tapioca (See <i>Provisions</i>), per lb.	0	0 2	0	0 2½	0	0 1½
Tar, not the product of dominions or plantations of Great Britain, in British-built ships, per last	0	12 4½	0	13 7½	0	11 1½
—, in foreign ships, per last	0	13 1	0	14 4½	0	11 1½
—, of British dominions or plantations, per last	0	11 0	0	12 1½	0	9 9
—, from American States, in Brit.-bt ships, per last			0	12 1½	0	9 9
—, in American ships, including the countervailing duty, per last			0	13 2½	0	9 9
—, and for convoy-duty, per last			0	2 5		
See Pitch, and Naval Stores.						
Tares. See <i>Provisions</i> .						
Tarras, per bushel	0	0 6	0	0 6½	0	0 5
Tartarum Vitriolatum, per lb.	0	0 3	0	0 3½	0	0 2
Taxels, per 1000	0	1 2	0	1 3½	0	1 0
Tea [182], per cent. ad val.	5	0 0	5	0 0		
—, exported, [183] drawback, per cent. ad val.					5	0 0
Terra Japonica, per lb.	0	0 4	0	0 4½	0	0 2½
— Lemnia or Sigillata, per lb.	0	0 6	0	0 6½	0	0 4
Thlaspii Semen, per lb.	0	0 2	0	0 2½	0	0 1½
Thread. For the different species of thread, see <i>Bruges thread, Crossbow-thread, Outnal thread, Packthread, Sifters' thread, and Whited-brown thread</i> . For Thread of Ireland, see <i>Flax, Irish</i> .						
Thread-work. See <i>Needle-work</i> .						
Thrams of linen or fustian, per lb.	0	0 1½	0	0 1½	0	0 1
— woollen, per lb.	0	0 3	0	0 3½	0	0 2
Tiger-skins, undressed (See <i>Skins</i>), per piece	0	2 9	0	3 0½	0	2 6
Timber of Ireland, per ton or load	0	3 0	0	3 3½	0	2 8
— fir. See <i>Fir timber</i> .						

IMPORT-LAWS.

[182] Tea is importable only from the place of its growth, unless on license, as mentioned in the note on *East-India Goods, prohibited*. It is subject also to a duty of Excise, and is not comprehended in the regulations for warehousing East-India goods, under the 39 Geo. III. c. 50, as mentioned in the note on *East-India Goods, imported*.

[183] This drawback is allowed upon exportation to Ireland, Jersey, Guernsey, Gibraltar, or any place on the continent of Europe where a British consul resides, or to British colonies in America; and it is payable upon conforming to the regulations contained in the 21 Geo. II. c. 14, viz. it is to be exported from the warehouses in the package in which it was originally imported, and in the entire lot sold at the sale of the East-India Company, upon bond being given for its due exportation; the certificate of landing in Ireland, Jersey, or Guernsey, to be produced in six months; of landing in America in eighteen months; and landing at Gibraltar or other place in Europe in twelve months; in order to discharge that bond. Certificates being produced to the warehouse-keeper that an entry has been made and security given, the tea is delivered out, with a permit to accompany it till shipped; which permit is to be delivered to the searchers, and the outside package marked in four places by the searchers. This drawback is likewise allowed on export to the coast of Africa; and proof of its landing there is to be made by oath of the master or mate, &c. within three years from the date of the bond. 25 Geo. III. c. 74; and 29 Geo. III. c. 59. — Tea is not to be exported to Ireland in ships of less burthen than 80 tons, by 12 Geo. III. c. 60.

IMPORTS.	Old Duty. £. s. d.	Pref. Duties. £. s. d.	Drawback. £. s. d.
Timber oak. See <i>Oak timber</i> .			
of all sorts, not otherwise particularly enumerated and described, being 8 inches square or upwards, (not from Europe nor America,) in British-built ships, per load of 50 cubic feet	0 6 8	0 7 4	0 6 4
in foreign ships — per load	0 6 10	0 7 6½	0 6 4
of all sorts, not otherwise particularly enumerated and described, being 8 inches square or upwards, from Europe, in British-built ships — per load	0 10 0	0 11 0	0 9 8
in foreign ships — per load	0 10 2	0 11 2½	0 9 8
from American States, in British-built ships, is free; but, in American, pays countervailing duty — per load	—	0 1 0	—
See <i>Wood</i> ; and the note on <i>Wood from America</i> .			
Tin — per cwt.	2 13 0	2 18 3¼	—
Tinglafs — per cwt.	0 13 3	0 14 6½	0 11 9
Tires of silk or gold are not importable for sale. See <i>Andirons</i> .			
Tiffuc. See <i>Silk, wrought</i> .			
Tobacco, [184] of the plantations or dominions of Spain or Portugal — per lb.	0 1 6	0 1 6½	—
having been warehoused without duty, pays, when taken out for exportation, per lb.	—	0 0 1½	—
of Ireland, or British plantations in America — per lb.	0 0 6	0 0 6¾	—
of American States, in British-built ships, per lb.	—	0 0 6¾	—
in American ships — per lb.	—	0 0 6¾	—
and for countervailing duty, per 100 lbs.	—	0 1 6	—
when taken out for home-consumption, pays, in addition to all other duties, convoy-duty — per 100 lbs.	—	0 2 6	—
if exported, is free of convoy-duty.			
short-cut, roll, shag, and carrot tobacco, manufactured from tobacco delivered out for home-consumption, and exported, except to Faro islands, drawback, per lb.	—	—	0 0 6

IMPORT-LAWS.

[184] The 29 Geo. III. c. 68, and 31 Geo. III. c. 47, are the two acts which regulate the tobacco and snuff trade, from which the following is extracted:—Tobacco may be imported only from British plantations in America, the United States of America, the Spanish and Portuguese dominions, or Ireland; but no tobacco-stalks, tobacco-stalk flower, or snuff-work, are at all importable, on penalty of its forfeiture and the vessel. Neither tobacco nor snuff may be imported in smaller vessels than of 120 tons, nor in casks containing less than 450 lbs. on forfeiture of the same, the ship, &c. but loose tobacco for the crew, not exceeding 5 lb. each person, is allowed. Tobacco, if from British plantations, must be imported in British-built ships, legally navigated; if from United States, either in such British-built ships, or in American ships, legally navigated. Tobacco and snuff can be imported only into the following ports in Great Britain, viz. London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Leith, and Newcastle-upon-Tyne. Tobacco of American States may, in fair traffic, be taken into any British West-India islands, in British-built ships, legally owned and navigated, and be thence imported into Great Britain. Ships wholly laden with tobacco may go into Cowes or Falmouth for orders, and wait there 14 days, upon signifying the same to the officer of the Customs. No tobacco (except Spanish or Portuguese, and except snuff) may be imported in any state of manufacture; nor may tobacco be exported in vessels of less than 70 tons burthen. The commissioners of Customs and Excise are to cause all damaged and mean tobacco, upon which the importer refuses to pay duty, to be burnt; the ashes of which they are to sell, and make no allowance for the same to the proprietor. Tobacco is also subject to Excise.

Tonnage

IMPORTS.	Old Duty. £. s. d.	Pref. Duties. £. s. d.	Drawback. £. s. d.
TONNAGE-DUTY FOR CONVOY, [185] payable for every vessel entering outwards or inwards, to or from the following places, viz.			
Africa, any place there not otherwise described — per ton	—	0 1 0	—
Alderney, Isle of — per ton	—	0 0 6	—
American British islands or colonies, or any other part of America not otherwise described — per ton	—	0 1 0	—
American States — per ton	—	0 1 0	—
Baltic, any places within it, — per ton	—	0 1 0	—
Cape Breton, Island of — per ton	—	0 0 6	—
Cape of Good Hope — per ton	—	0 2 6	—
East-India Company's limits of trade, per ton	—	0 3 0	—
Europe, places in it not otherwise described — per ton	—	0 1 0	—
Gibraltar, places within the Streights of, — per ton	—	0 1 0	—
Greenland Seas — per ton	—	0 0 6	—
Guernsey — per ton	—	0 0 6	—
Ireland — per ton	—	0 0 6	—
Jersey — per ton	—	0 0 6	—
Labradore, coast of — per ton	—	0 0 6	—
Man, Isle of — per ton	—	0 0 6	—
Newfoundland — per ton	—	0 0 6	—
Russia — per ton	—	0 1 0	—
Sark, Isle of — per ton	—	0 0 6	—
St. John, Isle of, (Newfoundland,) — per ton	—	0 0 6	—
Southern Whale-Fishery — per ton	—	0 0 6	—
TONNAGE-DUTY (not for convoy) on American vessels arriving within the limits of any port in Great Britain [186] — per ton burthen	—	0 2 0	—
Tongs, (fire-tongs,) not importable for sale. See <i>Andirons</i> .			
Tongues. See <i>Neat's tongues, and Provisions</i> .			
Tortoise-shell — per lb.	0 1 3	0 1 4½	0 1 1½
and for convoy-duty — per lb.	—	0 0 4	—
Tow — per cwt.	0 2 9	0 3 0¾	0 2 6
of Russia, in foreign ships — per cwt.	0 2 11	0 3 2½	0 2 6
and for convoy-duty — per 20 cwt.	—	0 11 5	—
Toys — per cent. ad val.	33 0 0	36 6 0	29 13 4
Trays of wood — per shock of 60	0 4 5	0 4 10¾	0 3 11
Treacle, common — per lb.	0 0 4	0 0 4¾	0 0 2¾
of Venice — per lb.	0 1 6	0 1 7¼	0 1 0
Trenchers of wood — per 12 doz.	0 0 11	0 1 0½	0 0 10
Trunnels or Treenails — per 1000	0 2 3	0 2 5½	0 2 0
Truffles — per lb.	0 2 3	0 2 5½	0 2 0
and for convoy-duty — per lb.	—	0 0 2½	—
Tubs of wood — per doz.	0 0 5	0 0 5½	0 0 4
Turbith, from place of growth — per lb.	0 1 0	0 1 1½	0 0 8
not from place of growth — per lb.	0 3 0	0 3 3½	0 2 0
imported by the East-India Company, duty on warehousing, per cent. ad val.	—	2 0 0	—
home-consumption duty, per lb.	—	0 1 1½	—
See <i>East-India Goods, imported</i> .			
thapsia — per lb.	0 0 5	0 0 5½	0 0 3½

IMPORT-LAWS.

[185] This tonnage-duty for convoy is payable on the admeasured tonnage of ships and vessels entering inwards or outwards, (except in ballast,) in any port of Great Britain, to or from foreign parts. It is additional to the duties for convoy charged on certain articles of merchandize. See note 43, on CONVOY-DUTY.

[186] This duty is created by 37 Geo. III. c. 97. See note 2, on AMERICAN STATES. Turbots,

L 2

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Turbots, duties-free, as lobsters. See <i>Lobsters</i> .									
TURKEY. [187]									
Turkey or Alexandria linen, plain, not above 1 yard wide ——— per ell	0	0	7	0	0	7 ⁷ / ₁₀	0	0	6
———, above 1 yard wide ——— per ell	0	0	10	0	0	11	0	0	9
Turmeric ——— per lb.	0	0	2	0	0	2 ¹ / ₂	0	0	1 ¹ / ₂
———, and for convoy-duty ——— per 100 lbs.				0	2	3			
———, imported by the East-India Company, duty on warehousing, per cent. ad val.				2	0	0			
———, home-consumption duty, per lb.				0	0	2 ¹ / ₂			
See <i>East-India Goods, imported</i> .									
Turnery-wares (French or Dutch). See <i>Cabinet-wares</i> .									
Turnets; not importable for sale, by aliens. See <i>Buckles</i> .									
Turnfol or Tornfal ——— per cwt.	0	4	8	0	5	1 ³ / ₅			
Turpentine, common ——— per cwt.	0	2	3	0	2	5 ¹⁰ / ₁₀	0	1	6
———, and for convoy-duty, ——— per cwt.				0	0	1			
———, from American States, in British-built ships ——— per cwt.				0	2	5 ⁷ / ₁₀	0	1	6
———, in American ships, including countervailing duty, ——— per cwt.				0	2	8 ² / ₅	0	1	6
———, and for convoy-duty, ——— per cwt.				0	0	1			
———, of Venice, Scio, or Cyprus, ——— per lb.	0	0	4	0	0	4 ² / ₅	0	0	2 ³ / ₄
———, of Germany, or of any other place not otherwise enumerated ——— per cwt.	0	12	9	0	14	0 ³ / ₁₀	0	8	6
Twine ——— per cwt.	0	11	0	0	12	1 ¹ / ₅	0	9	9
U.									
Ufers, under 5 inches square, and under 24 feet in length, (not from Europe nor America,) in British-built ships ——— per 120	1	1	3	1	3	4 ¹ / ₂	1	0	3
———, in foreign ships ——— per 120	1	1	9	1	3	11 ¹ / ₁₀	1	0	3
———, from Europe, in Brit.-built ships, per 120	1	11	11	1	15	1 ¹ / ₁₀	1	10	11
———, in foreign ships ——— per 120	1	12	5	1	15	7 ⁹ / ₁₀	1	10	11
———, from American States, in British-built ships, are free; but, in American, pay countervailing duty ——— per 120				0	3	2 ³ / ₁₀			
———, 5 inches square and under 8 inches, or if 24 feet in length or upwards, (not from Europe nor America,) in British-built ships; per 120	2	13	0	2	18	3 ³ / ₅	2	10	6
———, in foreign ships ——— per 120	2	14	5	2	19	10 ³ / ₁₀	2	10	6
———, from Europe, in Brit.-built ships, per 120	3	19	6	4	7	5 ² / ₅	3	17	0
———, in foreign ships ——— per 120	4	0	11	4	9	0 ¹ / ₁₀	3	17	0
———, from American States, in British-built ships, are free; but, in American, pay countervailing duty ——— per 120				0	7	11 ² / ₅			
See the notes on <i>Wood</i> , and <i>Wood from America</i> .									
Umber ——— per cwt.	0	4	5	0	4	10 ³ / ₁₀	0	2	11
Ungulae alcis ——— per 100 hoofs	0	3	3	0	3	6 ³ / ₁₀	0	2	2
Ufquebaugh (See <i>Spirits</i>) ——— per gallon	0	2	10	0	3	1 ² / ₅	0	2	7
———, and for convoy-duty ——— per gallon				0	0	2 ¹ / ₄			
Subject also to Excise.									
Utensils of war. See <i>Arms</i> .									
V.									
Valonia (See <i>Annotto</i>) ——— per cwt.	0	1	2	0	1	3 ² / ₅			
———, and for convoy-duty ——— per cwt.				0	0	9			

IMPORT-LAWS.

[187] Goods, of the growth, product, or manufacture, of the Turkish or Ottoman empire, are importable only in British-built ships; or in ships of the built of the country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated, on forfeiture of ship and goods: 12 Car. II. c. 18: 27 Geo. III. c. 19, §. 10.

Varnish

IMPORTS.	Old Duty.			Pref. Duties.			Drawback.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Varnish ——— per cwt.	0	8	9	0	9	7 ¹ / ₂	0	5	10
Veal. See <i>Cattle, great</i> ; and <i>Provisions</i> .									
Vellum ——— per skin	0	3	2	0	3	5 ⁴ / ₅			
Velvets. See <i>Silk, wrought</i> .									
Verdegris, common ——— per lb.	0	0	3	0	0	3 ³ / ₁₀			
———, and for convoy-duty, per 100 lbs.				0	6	9			
———, chrysalized ——— per lb.	0	1	0	0	1	1 ¹ / ₅			
———, and for convoy-duty, per 100 lbs.				0	7	6			
Vermicelli, (See <i>Provisions</i> , and <i>Sago-powder</i>) per lb.	0	0	2	0	0	2 ¹ / ₅	0	0	1 ¹ / ₂
Vermilion. See <i>Cinabrium</i> .									
Vinegar [188] ——— per tun	32	18	10	36	4	8 ¹ / ₂	7	14	11
——— French or Dutch ——— per tun	32	18	10	36	4	8 ¹ / ₂	7	14	11
See <i>FRANCE and HOLLAND</i> .									
Vinelloes ——— per lb.	0	8	3	0	9	0 ¹⁰ / ₁₀	0	7	6
Virginal wire, of brass or copper ——— per cwt.	7	6	11	8	1	7 ¹⁰ / ₁₀	6	12	11
———, of iron ——— per cwt.	7	8	0	8	2	9 ⁵ / ₅	6	4	0
Vitcus quercinus ——— per lb.	0	0	10	0	0	11	0	0	7
Vifney (See <i>Spirits</i>) ——— per gallon	0	2	10	0	3	1 ² / ₅	0	2	7
———, and for convoy-duty ——— per gallon				0	0	2 ¹ / ₄			
Subject also to Excise.									
Vitriolum Romanum, from place of growth, per lb.	0	0	2	0	0	2 ¹ / ₅	0	0	1 ¹ / ₂
———, not from place of growth, per lb.	0	0	6	0	0	6 ¹ / ₅	0	0	4
W.									
Wafers ——— per lb.	0	0	6	0	0	6 ³ / ₅	0	0	5
Waincot-boards. See <i>Boards</i> .									
Waincot-logs, 8 inches square or upwards, in British-built ships ——— per load	0	9	11	0	10	10 ⁹ / ₁₀	0	9	2
———, in foreign ships ——— per load	0	10	4	0	11	4 ⁵ / ₅	0	9	2
———, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per load				0	0	11 ⁹ / ₁₀			
See the note on <i>Wood from America</i> .									
Watches, French. See note 80, on <i>Goods, wares, and merchandize</i> , not particularly enumerated.									
Water cordial. See <i>Cordial waters</i> .									
——— Spa or Pymont, and all mineral or natural waters ——— per doz. bottles or stalks, each not above 3 pints	0	1	10	0	2	0 ¹ / ₁₀	0	1	8
Wax, bees-wax, white or manufactured, ——— per cwt.	3	2	4	3	8	6 ² / ₅	3	1	4
———, and for convoy-duty, per cwt.				0	6	0			
———, unmanufactured ——— per cwt.	1	11	7	1	14	8 ⁹ / ₁₀	1	10	7
———, and for convoy-duty, per cwt.				0	4	9			
———, hard wax ——— per lb.	0	1	3	0	1	4 ¹ / ₂	0	1	1
———, myrtle or bay wax ——— per lb.	0	0	4	0	0	4 ² / ₅	0	0	3 ¹ / ₂
Weafel-skins, undressed, (See <i>Skins</i>) ——— per 120	0	0	11	0	1	0 ¹ / ₁₀	0	0	10
Weavers' wares; not importable for sale, by aliens. See <i>Buckles</i> .									
Weld ——— per cwt.	0	0	10	0	0	11	0	0	8 ¹ / ₂
Whale-bone, cut. [189]									
Whale-fins, of foreign fishing ——— per ton	97	18	0	107	13	9 ¹ / ₅	88	18	0
———, of the fisheries of the American States, imported thence in British-built ships, ——— per ton				107	13	9 ¹ / ₅	88	18	0
———, in American ships (including the countervailing duty) ——— per ton				117	9	7 ¹ / ₅	88	18	0

IMPORT-LAWS.

[188] Vinegar is importable only in such ships as are described under the article *Raisins*.

[189] Whale-bone, cut, may not be imported otherwise than in fins only: 9 and 10 Will. III. c. 23, §. 12.

Whale-

IMPORTS.	Old Duty. £. s. d.	Prof. Duties. £. s. d.	Drawback. £. s. d.
Whale-fins, of British fishing, [190] imported in shipping of the British colonies, per ton	2 15 0	3 0 6	1 10 0
of British fishing, imported in British shipping — per ton	1 7 6	1 10 3	0 15 0
Wheat, when the price at the place of importation shall be under 50s. per quarter, per quar.	—	1 4 3	—
at or above 50s. but under 54s. per qua. per quar.	—	0 2 6	—
at or above 54s. per quarter — per quar.	—	0 0 6	—
See Corn, and Provisions.			
flour or meal, when the price of wheat shall be under 50s. per quarter — per cwt.	—	0 6 6	—
when wheat shall be at or above 50s. but under 54s. per quarter, per cwt.	—	0 1 6	—
when wheat shall be at or above 54s. per quarter — per cwt.	—	0 1 0	—
See Corn; Corn ground; and Provisions.			
Whetstones — per 100	0 3 8	0 4 0 ² / ₅	0 3 3
Whipcord — per lb.	0 0 2	0 0 2 ¹ / ₅	0 0 1 ¹ / ₂
White-boards. See Boards.			
lead — per cwt.	0 4 5	0 4 10 ¹ / ₁₀	0 2 11
and for convoy-duty — per cwt.	—	0 1 0	—
imported by the East-India Company, duty on warehousing, per cent. ad val.	—	2 0 0	—
home-consumption duty, per cwt.	—	0 4 10 ³ / ₁₀	—
See East-India Goods, imported.			
Whited-brown thread — per 12 lbs.	0 17 8	0 19 5 ¹ / ₂	0 15 6
of Ireland. See Flax, Irish.			
Wick-yarn — per cwt.	1 12 8	1 15 11 ¹ / ₂	1 8 0
Wines. [191]			
; French, pay and drawback the following duties, exclusive of Excise duties — per tun of 252 gallons			
imp. into London, in British ships —	59 8 0	—	—
in foreign ships —	63 12 0	—	—
and exp. to Brit. colonies in America, or to East-Indies —	—	—	59 8 0
to any other place —	—	—	54 13 5
imp. into out-ports, in British ships —	55 4 0	—	—
in foreign ships —	59 8 0	—	—
and exp. to Brit. colonies in America, or to East-Indies —	—	—	55 4 0
to any other place —	—	—	50 9 6

IMPORT-LAWS.

[190] For the free import-regulations, see the article *Oil, train*.

[191] Wine is importable, as to ships, only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the wine; or of some country in Europe belonging to the sovereign of that European country of which the wine is the produce; or of the usual ports of shipping for transportation; all legally navigated; on forfeiture of ship and goods: 12 Car. II. c. 18; and 27 Geo. III. c. 19. And they must be vessels of above 60 tons; in smaller than which no wine is allowed, except two gallons per man (wine and spirits together) for the ship's use, on forfeiture of ship and goods: 24 Geo. III. c. 47; and 26 Geo. III. c. 59. As to the casks: French, Spanish, and Portuguese, wine must be in casks not smaller than a hoghead, of 63 gallons, unless for private use and not for merchandize, or unless it be French wine in bottles, from France, Guernsey, Jersey, or Alderney, and in packages of 3 doz. such quart-bottles, which are admitted till 10 May, 1800: 18 Geo. III. c. 27; and 25 Geo. III. c. 69. Other wines are not to be in flasks, bottles, or casks, containing less than 25 gallons; except wine of Tuscany, in open flasks; wine of Turkey, or the Levant-Seas; and wine for private use, and not merchandize: 1 Geo. II. c. 17; and 25 Geo. III. c. 69. As to places whence it may be brought: wine, other than Rhenish, is not importable from Germany or the Netherlands, on forfeiture of ship and goods: 13 and 14 Car. II. c. 11. But wine of Hungary may be imported from Hamburg; and any wine of Hungary, the Austrian dominions, or any part of Germany, may be imported from the Austrian Netherlands, or from any place subject to the Emperor of Germany or house of Austria: 1 Anne, s. 1, c. 12; and 22 Geo. III. c. 73.

Wines:

IMPORTS.	Duty. £. s. d.	Drawback. £. s. d.
Wines; French, imp. for prifage into London, in British ships, per tun of 252 gall.	51 11 10	—
in foreign ships —	54 6 9	—
colonies in America, or to East-Indies —	—	51 11 10
to any other place, —	—	17 17 1
imp. for prifage into out-ports, in British ships —	48 16 10	—
in foreign ships —	51 11 10	—
and exp. to Brit. colonies in America, or to East-Indies —	—	43 16 10
to any other place —	—	45 0 7
imported (for prifage or not) pay also convoy-duty, —; Rhenish, German, and Hungary, pay and drawback the following duties (exclusive of Excise-duties)	3 10 6	—
per tun of 252 gall.		
imp into G. Britain, in British ships —	53 12 0	—
in foreign ships —	57 16 0	—
and exp. to Brit. col. in America, —	—	53 12 0
to any other place —	—	48 17 6
imported for prifage into G. Britain, in British ships, —	44 6 9	—
in foreign ships —	47 1 9	—
and exp. to Brit. col. in America, —	—	44 6 9
to any other place —	—	40 13 0
imported (for prifage or not) pay also convoy-duty, —; Portugal, Madeira, and Spanish, wines pay and drawback the following duties (exclusive of Excise-duties)	3 18 0	—
per tun of 252 gall.		
imp. into London, in British ships —	39 12 0	—
in foreign ships —	42 8 0	—
and exp. to Brit. colonies in America, —	—	39 12 0
to any other place —	—	36 9 0
imp. into out-ports, in British ships —	36 16 0	—
in foreign ships —	39 12 0	—
and exp. to Brit. colonies in America, —	—	36 16 0
to any other place —	—	33 13 0
imp. for prifage into London, in British ships —	34 7 11	—
in foreign ships —	36 4 6	—
and exp. to Brit. col. in Amer. —	—	34 7 11
to any other place, —	—	31 18 1
imp. for prifage into out-ports, in British ships —	32 11 2	—
in foreign ships —	34 7 11	—
and exp. to Brit. col. in Amer. —	—	32 11 2
to any other place, —	—	30 0 5
; Portugal, imp. (for prifage or not) pay also convoy-duty, —	1 6 6	—
; Madeira, imp. (for prifage or not) pay also convoy-duty, —	3 1 0	—
; Spanish, imp. (for prifage or not) pay also convoy-duty, —	1 12 0	—
; Cape wines, wines of Tuscany, and all other wines not otherwise described, pay and drawback the following duties (exclusive of Excise-duties) per tun of 252 gall.		
imp. into London, in British ships —	49 8 0	—
in foreign ships —	53 12 0	—
and exp. to British colonies in America, or to East-Indies —	—	49 8 0
to any other place —	—	44 13 6
imp. into out-ports, in British ships —	45 4 0	—
in foreign ships —	49 8 0	—
and exp. to British colonies in America, or to East-Indies —	—	45 4 0
to any other place —	—	40 9 6
imp. for prifage into London, in British ships —	41 11 10	—
in foreign ships —	44 6 9	—
and exp. to British colonies in America, or to East-Indies, —	—	41 11 10
to any other place, —	—	37 17 1

Wines;

IMPORTS.	Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.
Wines; <i>Cape wines, wines of Tuscany, &c. imp. for prifage into out-ports, in British ships,</i> per tun of 252 gall.	38	16 10	—	—
—, in foreign ships	41	11 10	—	—
—, and exp. to British colonies in America, or to East-Indies, to any other place,	—	—	38	16 10
—, imp. (for prifage or not) pay also convoy-duty	1	12 0	35	0 7
Wine-tees, subject to the same duties as wine; but no drawback for any lees exported.	—	—	—	—
Wire. [192] See the different species under the articles <i>Brajs or copper wire, Iron wire, Latten wire, Steel wire, Virginal wire, Blanch-iron thread.</i>	Old Duty.	£. s. d.	—	—
Wire-mongers' wares are not importable for sale, by aliens. See <i>Buckles.</i>	—	—	—	—
Wolf-skins, tawed (See <i>Skins</i>) — per piece	0 8 3	0 9 0 ² / ₁₀	0 7 6	—
—, untawed or undressed (See <i>Skins</i>) per piece	0 6 4	0 6 11 ³ / ₄	0 5 9	—
Wolverings, undressed (See <i>Skins</i>) — per skin	0 3 6	0 3 10 ¹ / ₂	0 3 1 ¹ / ₂	—
Wood. [193]	—	—	—	—
—, from America. [194]	—	—	—	—
—, for dyers, not otherwise enumerated, per cwt.	0 1 8	0 1 10	—	—
—, unmanufactured, not otherwise enumerated, imported from any part of Europe, per cent. ad val.	33 0 0	36 6 0	30 10 0	—

IMPORT-LAWS.

[192] Card-wire, or iron wire for making of wool-cards, may not be imported for sale, on forfeiture thereof, or of the value: 13 and 14 Car. II. c. 19. Nor any sorts of iron wire smaller than fine-fine and superfine, nor wool-cards, nor any other wares made of iron wire, (unless from Ireland, or wrecked, or unless they fall within the denomination of French or Dutch hardware, &c.) upon forfeiture thereof. See likewise *Gold or Silver thread.*

[193] The various sorts of manufactured and unmanufactured wood, with their several duties and drawbacks, will be found under their respective names in the alphabetical arrangement, such as *Anchor-stocks, Balks, Battens, &c.*

Deal-boards and fir-timber may not be imported from the Netherlands; but fir-timber, fir-planks, mafts, and deal-boards, the growth of Germany, are importable from any place in Germany, by British subjects only, in British-built ships, legally navigated: 13 and 14 Car. II. c. 11; and 6 Geo. I. c. 15. And, by 39 Geo. III. c. 111, deal-boards, fir, and timber, may be imported in British-built ships, owned and navigated according to law, from Hamburg, Bremen, Altona, and Gluckstadt, until 1 August, 1802. Mafts, timber, or boards, are importable from any other places, in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country, of which the goods are the produce; or of the usual port of shipping for transportation; all legally navigated, otherwise they and the vessel are forfeited: 12 Car. II. c. 18; and 27 Geo. III. c. 19.

[194] By 8 Geo. I. c. 12, (continued by subsequent acts till 29 Sept. 1802, and thence to the end of the then next session of parliament,) any sort of wood, plank, or timber, whatsoever, wrought or unwrought, or any of the goods called lumber, such as deals of several sorts, timber-balks of several sizes, barrel-boards, clap-boards, pipe-boards or pipe-holt, white-boards for shoe-makers, boom and cant spars, bow-staves, capravens, clap-holt, ebony wood, headings for pipes, and for hogheads and barrels, hoops for coopers, oars, pipe and hoghead staves, barrel-staves, firkin-staves, trunnels, speckled wood, sweet wood, small spars, oak, plank, and waincot, being of the growth and product of any of the British plantations in America, except mafts, yards, and bowsprits, may be imported by any person directly thence, in any vessels which may lawfully trade to or from the said plantations or colonies, navigated according to law, free of all duties. By 11 Geo. III. c. 41, (passed to explain the preceding act,) the liberty to import is extended; for, it is enacted that any sort of unmanufactured wood, the growth and product of any part of America, except mafts, yards, and bowsprits, may be imported into Great Britain, by any person, from any part of America, in British vessels, navigated according to law, free of duty, if regularly entered and landed, otherwise they are to pay duty. *Lignum vitæ* is expressly included within this permission of free import, by 1 Geo. II. st. 2, c. 17, §. 5. During the operation, however, of the convoy-duty, the above articles will be subject to it; see *CONVOY-DUTY*. The counter-

IMPORTS.	Old Duty.		Pref. Duties.		Drawback.	
	£.	s. d.	£.	s. d.	£.	s. d.
Wood-knives. See <i>Knives.</i>	—	—	—	—	—	—
Wool. [195]	—	—	—	—	—	—
Woollen caps, not importable for sale. See <i>Andirons.</i>	—	—	—	—	—	—
Wool-cards. See <i>Wire.</i>	—	—	—	—	—	—
Woollen cloths — — — per yard	1 17 5	2 1 1 ¹⁰ / ₁₆	1 13 1	—	—	—
— manufactures of all sorts, including hosiery, (French or Dutch,) per cent. ad val.	12 0 0	13 4 0	—	—	—	—
— See FRANCE and HOLLAND.	—	—	—	—	—	—
— stuffs. See <i>Stuffs made of or mixed with wool.</i>	—	—	—	—	—	—
— yarn or bay yarn [196] — per cwt.	0 14 8	0 16 1 ² / ₈	0 13 0	—	—	—
Worm-feeds, from place of growth, per lb.	0 0 6	0 0 6 ³ / ₈	0 0 4	—	—	—
—, not from place of growth, per lb.	0 1 6	0 1 7 ¹ / ₈	0 1 0	—	—	—
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	2 0 0	—	—	—	—
—, home-consumption duty, per lb.	—	0 0 6 ³ / ₈	—	—	—	—
— See <i>East-India Goods, imported.</i>	—	—	—	—	—	—
Worsted yarn, being of two or more threads, twined or thrown [197] — — per lb.	0 0 10	0 0 11	0 0 9	—	—	—
Yarn. [198]	—	—	—	—	—	—
Z.	—	—	—	—	—	—
Zedoaria, from place of growth — per lb.	0 0 6	0 0 6 ³ / ₈	0 0 4	—	—	—
—, not from place of growth — per lb.	0 1 6	0 1 7 ¹ / ₈	0 1 0	—	—	—
—, imported by the East-India Company, duty on warehousing, per cent. ad val.	—	2 0 0	—	—	—	—
—, home-consumption duty, per lb.	—	0 0 6 ³ / ₈	—	—	—	—
— See <i>East-India Goods, imported.</i>	—	—	—	—	—	—

IMPORT-LAWS.

vailing duties payable upon importation of wood from the American States, in American vessels, will be found under the several sorts of wood. See, likewise, the article *AMERICAN STATES.*

[195] The duties and drawbacks, &c. of the different sorts of wool may be found under the respective articles of *Beaver-wool, Carmania wool, Coney-wool, Cotton-wool, Estridge-wool, Hares' wool, Irish wool, Lambs' wool, Polonia wool, Red wool, Sheeps' wool, and Spanish wool.*

[196] Woollen or bay yarn of Ireland may (by 12 Geo. II. c. 21, §. 5, 6, 7; and 26 Geo. II. c. 11) be imported from any ports in Ireland to any ports in Great Britain, in British or Irish built ships, wholly owned by British or Irish subjects, and legally registered, duty-free. See *Worsted yarn.*

[197] This species of yarn, or crewel, is exempted from the free importation from Ireland, as stated in note 196 on woollen or bay yarn.

[198] The duties and drawbacks, &c. of the different sorts of yarn may be found under the respective articles of *Cable-yarn, Cotton-yarn, Grogram-yarn, Irish yarn, Mohair or Camel yarn, Raw linen yarn, Wick-yarn, Woollen or Bay yarn, and Worsted-yarn.*

A TABLE OF THE CUSTOM-DUTIES

PAYABLE ON

EXPORTS from Great Britain; enumerating the Articles whose Export is prohibited.

EXPORTS.	per lb.	per cwt.	per gall.	per doz.	Old Duty.		Pref. Duties.	
					£.	s. d.	£.	s. d.
AGARICK, trimmed or pared, foreign	—	—	—	—	0	0	3	10
—, rough or untrimmed, foreign	—	—	—	—	0	0	1	10
Alum, British	—	—	—	—	0	1	2	3
Ammunition. See Arms.	—	—	—	—	—	—	—	—
Anchors. See Naval stores.	—	—	—	—	—	—	—	—
Annotto, foreign	—	—	—	—	0	0	1	10
Antimonium crudum, foreign	—	—	—	—	0	0	3	10
Aqua fortis, foreign	—	—	—	—	0	0	4	0
Argol, foreign	—	—	—	—	0	0	8	0
Arms. [199]	—	—	—	—	—	—	—	—
Arsenic, foreign	—	—	—	—	0	0	0	10
Bar-iron. See Naval stores.	—	—	—	—	—	—	—	—
Bayberries, foreign	—	—	—	—	0	0	2	0
Beaver-wool	—	—	—	—	0	1	8	10
Bell-metal. See Metal.	—	—	—	—	—	—	—	—
Biscuit, or Bread. See Corn.	—	—	—	—	—	—	—	—
Bowspits. See Naval stores.	—	—	—	—	—	—	—	—
Boxes for clocks or watches. See Clocks.	—	—	—	—	—	—	—	—
Brafs. See Metal.	—	—	—	—	—	—	—	—
Brazil or Fernambucca wood, foreign	—	—	—	—	0	1	0	10
Brazilletto or Jamaica wood, foreign	—	—	—	—	0	0	8	0
Bugle. See note 20 in page 11.	—	—	—	—	—	—	—	—
Bullion. [200]	—	—	—	—	—	—	—	—
Cables. See Naval stores.	—	—	—	—	—	—	—	—
Calves' skins. See Skins.	—	—	—	—	—	—	—	—
Cambrics and French lawns, [201] having been warehoused, (as mentioned in note 26, page 13,) pay, upon export to British colonies in America	—	—	—	—	0	3	4	0
Cards; viz. wool-cards, new, British	—	—	—	—	0	0	7	0
—, old, British	—	—	—	—	0	0	4	0
Cases for clocks and watches. See Clocks.	—	—	—	—	—	—	—	—
Clocks. [202]	—	—	—	—	—	—	—	—

EXPORT-LAWS.

[199] Arms or ammunition, when prohibited by proclamation, are not exportable, on forfeiture, and 100l. for every 25 arms, and 100l. for every 2 cwt. of such ammunition; by 29 Geo. II. c. 16. Arms and ammunition (by order of Council of 5 June, 1799) are prohibited for six months, from 7 June, 1799, to be exported without leave of the Privy-Council.

[200] Molten silver or bullion, in any shape, is not exportable, unless the silver be stamped at Goldsmiths' Hall, and unless a certificate of all bullion be produced from the court of aldermen, that oath hath been made before them that it is foreign, and not molten from coin of this realm or clippings thereof, nor from plate wrought in this kingdom. If molten silver, a certificate must likewise be produced from the wardens of the Goldsmiths' Company of oath having been made before them, that no part thereof (before it was molten) was current coin, clippings thereof, or plate wrought in this kingdom; 6 and 7 Will. III. c. 17, §. 5, 6; 7 and 8 Will. III. c. 19, §. 6. When legally exported, it is free of duty, and also free of convoy-duty.

[201] They are not exportable to the Isle of Man, by 5 Geo. III. c. 39; nor from any port except London, and in vessels of 100 tons or upwards, by 37 Geo. III. c. 72.

[202] No outward or inward box, case, or dial-plate, of gold, silver, brafs, or other metal, for clock or watch, without the movement in and with every such box, case, or dial-plate, made up fit for use, and with the clock or watch maker's name engraven thereon, may be exported, on forfeiture thereof and of 20l. 9 and 10 Will. III. c. 28, §. 2.

Cloth;

CUSTOM-DUTIES AND EXPORT-LAWS.

EXPORTS.	Old Duty.		Pref. Duties.	
	£.	s. d.	£.	s. d.
Cloth; viz. white woollen cloth, called broad cloth, per piece	0	5 6	0	6 0
—, usually fold by measure; viz.	—	—	—	—
—, exported to Ireland or the Isle of Man, per chald. of 36 bush.	0	1 2	0	1 3
—, to any British colony in America, per chald.	0	2 3	0	2 5
—, to American States, in British-built ships, per chald.	1	0 0	1	2 0
—, in foreign ships, per chald.	1	12 1	1	15 3
—, to any other place, in Brit.-bld ships, per chald.	1	0 0	1	7 0
—, in foreign ships, per chald.	1	12 1	2	0 4
—, from Newcastle and Swansea [203] to Jersey, Guernsey, and Alderney — per chald.	0	11 0	0	12 1
—, usually fold by weight; viz.	—	—	—	—
—, exported to Ireland or the Isle of Man, per ton of 20 cwt.	0	0 9	0	0 9
—, to any British colony in America, per ton	0	1 6	0	1 7
—, to American States, in Brit.-bld ships, per ton	0	7 0	0	7 8
—, in foreign ships, per ton	0	11 0	0	12 1
—, to any other place, in Brit.-bld ships, per ton	0	7 0	0	9 8
—, in foreign ships, per ton	0	11 0	0	14 1
Cochineal, foreign per lb.	0	0 3	0	0 3
Coin. [204]	—	—	—	—
CONVOY-DUTY. [205]	—	—	—	—
—, All goods, wares, and merchandize, of the growth, product, or manufacture, of Great Britain, (except refined sugar, and other goods exempted therefrom, as mentioned in note 43, page 18,) upon exportation to any part of Europe, or to any place within the Straits of Gibraltar, in addition to all other duties, pay for convoy-duty — per cent. ad val.	—	—	0	10 0
—, exported to any other place, (not being in Europe, nor within the Straits of Gibraltar, nor within the limits of the East-India Company's trade,) per cent. ad val.	—	—	2	0 0
Copper. See Metal.	—	—	—	—
Copperas, British — per cent. ad val.	5	10 0	6	1 0
Cordage. See Naval stores.	—	—	—	—
Corn. [206]	—	—	—	—

Cotton-

EXPORT-LAWS.

[203] A limited quantity of coals is yearly exportable to these islands from Newcastle and Swansea, upon payment of this duty; viz.

From Newcastle to Jersey - -	350 chald.	From Swansea to Jersey - -	150 chald.
Guernsey, 1000	—	Guernsey, 150	—
Alderney, 110	—	Swansea, 10	—

The exporter to be appointed by the governor of those islands respectively, and is to give bond for their due importation into those islands; 6 Geo. III. c. 40, confirmed by 27 Geo. III. c. 13.

[204] Coin of gold or silver, of this realm, is, by many ancient acts of parliament, from the reign of Edward III. to that of Henry VII. prohibited to be exported, upon forfeiture thereof. But foreign coin of gold or silver may (by 15 Car. II. c. 7, §. 12) be exported by any persons upon due entry.

[205] For the general exemptions from this duty, see note 43 in page 18; all particular exemptions, as well as particular convoy-duties, being subjoined to the articles so exempted or charged; and, for the TONNAGE-DUTY FOR CONVOY outwards, see that article in page 75.

[206] The exportation of corn, British or foreign, is (by 31 Geo. III. c. 30) regulated by the prices at the place of exportation; viz. when wheat is at or above 46s. per quarter; then wheat and meal, flour, malt, bread or biscuit, made thereof, are not exportable. — When rye, peas, and beans, are at or above 30s. per quarter; then rye, peas, beans, and meal, flour, bread or biscuit, made thereof, are not exportable. — When barley, beer, or bigg, are at or above 23s. per quarter; then barley, beer, bigg, and meal, flour, malt, bread or biscuit, made thereof, are not exportable. — When oats are at or above 15s. per quarter; then oats and malt, bread or biscuit, made thereof, are not exportable. — When oatmeal

EXPORTS.	Old Duty.		Pref. Duties	
	£.	s. d.	£.	s. d.
Hair; viz. ox or cow hair ——— per cwt.	0	2 3	0	2 5 ¹ / ₄
————, not particularly enumerated, and not prohibited to be exported ——— per cent. ad val.	5	10 0	6	1 0
Hemp. See <i>Naval stores</i> .				
Hides. [213]				
Horns, British. [214]				
Horses, mares, or geldings ——— each	0	5 6	0	6 0 ³ / ₄
Indigo, of all sorts, foreign ——— per lb.	0	0 1 ¹ / ₄	0	0 1 ³ / ₈
Jingials, foreign ——— per cwt.	0	0 11	0	1 0 ¹ / ₄
Lambs, alive; see <i>Wool</i> . For lamb-skins; see <i>Skins</i> .				
Lapis calaminaris ——— per cent. ad val.	5	10 0	6	1 0
Latten. See <i>Metal</i> .				
Lawns. See <i>Cambries</i> .				
Lead, cast or uncast ——— per fodder or ton of 20 cwt.	2	5 2	2	9 8 ¹ / ₂
———— ore ——— per cent. ad val.	5	10 0	6	1 0
Leather of all sorts, tanned, tawed, or dressed ——— per cwt.	0	1 2	0	1 3 ¹ / ₂
Lignum vitæ. [215]				
Litharge of lead ——— per cwt.	0	0 3	0	0 3 ¹ / ₁₀
Litmus, foreign ——— per cwt.	0	0 7	0	0 7 ¹ / ₁₀
Logwood, foreign [216]	0	1 2	0	1 3 ¹ / ₂
LONDON PORT-DUTY. See this duty in pages 41 and 42, and see also note 100 in page 41.				
Madder, foreign ——— per cwt.	0	0 10	0	0 11
———— roots, foreign ——— per lb.	0	0 0 ¹ / ₄	0	0 0 ¹ / ₄
Malt. See <i>Corn</i> .				
MAN, ISLE OF. See note 103 in page 43.				
Mafts. See <i>Naval stores</i> .				
Meal. See <i>Corn</i> .				
Metal. [217]				
Mortlings. See <i>Wool</i> .				
Mundick metal. See <i>Metal</i> .				
Naval stores. [218]				

Nicaragua-

EXPORT-LAWS.

[213] Hides of ox, steer, cow, bull, or calf, (except calves' skins dressed without the hair, and except also for ships' use, not exceeding six raw hides and three tanned hides,) may not be exported, upon penalty of 500l. and disability to deal in leather for the future; 13 and 14 Car. II. c. 7. And, if any such hides are exported from any island belonging to Great Britain (except Ireland) to any other place than to Great Britain, a penalty of double their value is incurred; §. 3.

[214] Horns, British, unwrought, may not be transported or sold to strangers upon forfeiture of double their value; 4 Edw. IV. c. 8; 1 Ja. I. c. 24; and 7 Ja. I. c. 14.

[215] By order of Privy-Council, dated June 5, 1799, lignum vitæ is prohibited to be exported (for six months from June 10, 1799) to foreign parts; except to Ireland, Guernsey, Jersey, Alderney, Sark, or Man; or to British colonies in America or the West Indies, Newfoundland, the British forts and settlements in Africa, the island of St. Helena, and the British settlements in the East Indies; and also except what may be necessary for ships' use.

[216] By 7 Geo. III. c. 47, logwood may be exported in British-built ships, legally navigated, free of duty, if regularly entered and shipped; otherwise it is liable to this duty.

[217] Brass, copper, latten, bell-metal, pan-metal, gun-metal, shruff-metal, clean or mixed, (except tin and lead, and also except copper and mundick metal made of British ore, and foreign copper in bars,) may not be exported on forfeiture of double the value, and 10l. for every thousand weight; 2 and 3 Edw. VI. c. 37; 5 and 6 Will. and Mary, c. 17. But, by an order of Council, dated July 3, 1799, sheet-copper, copper in bolt-staves, bars, sheets, rings, and nails, or copper in such state as is easily convertible into naval stores, may not, for six months from July 3, 1799, be exported without leave of the Privy-Council, on penalty of forfeiture, besides treble the value thereof and the ship; 33 Geo. III. c. 2.

[218] By order of Council, dated June 26, 1799, pig-iron, bar-iron, hemp, pitch, tar, rosin, turpentine, anchors, cables, cordage, mafts, yards, bowsprits, oars, oakum, oker, sheet-copper, or other naval stores, are prohibited to be exported. (for six months, from

EXPORTS.	Old Duty.		Pref. Duties	
	£.	s. d.	£.	s. d.
Nicaragua-wood, foreign ——— per 20 cwt.	0	4 5	0	4 10 ¹ / ₁₆
Oakum. See <i>Naval stores</i> .				
Oars. See <i>Naval stores</i> .				
Oker. See <i>Naval stores</i> .				
Orchal, foreign ——— per cwt.	0	1 2	0	1 3 ¹ / ₂
Orchelia, foreign ——— per cwt.	0	0 7	0	0 7 ¹ / ₁₀
Pan-metal. See <i>Metal</i> .				
Pearl or pot ashes. [219]				
Pig-iron. See <i>Naval stores</i> .				
Pitch. See <i>Naval stores</i> .				
Pomgranate-peels, foreign ——— per cwt.	0	0 5	0	0 5 ¹ / ₂
Rams, alive. See <i>Wool</i> .				
Red or Guinea wood, foreign ——— per cwt.	0	0 10	0	0 11
Rock-salt. [220]				
Rofin. See <i>Naval stores</i> .				
Safflower, foreign ——— per lb.	0	0 1	0	0 1 ¹ / ₁₀
Sal ammoniac, foreign ——— per lb.	0	0 0 ¹ / ₄	0	0 0 ¹ / ₁₀
———— gem, foreign ——— per lb.	0	0 0 ¹ / ₄	0	0 0 ¹ / ₁₀
Saltpetre. See <i>Gunpowder</i> .				
Sapan-wood, foreign ——— per cwt.	0	0 4	0	0 4 ¹ / ₂
Saunders, red, foreign ——— per cwt.	0	0 9	0	0 9 ¹ / ₁₀
Sheep, alive; see <i>Wool</i> . For sheep-skins; see <i>Skins</i> .				
Shortlings. See <i>Wool</i> .				
Shruff-metal. See <i>Metal</i> .				
Shumac, foreign ——— per cwt.	0	0 5	0	0 5 ¹ / ₂
Silver, molten. See <i>Bullion</i> .				
Skins; viz.				
————, badger-skins ——— per piece	0	0 1	0	0 1 ¹ / ₁₀
————, beaver-skins ——— per skin, or piece	0	0 8	0	0 8 ¹ / ₂
————, beavers' wombs or wool ——— per lb.	0	1 8	0	1 10
————, calves' skins, tanned, tawed, or dressed, (See <i>Hides</i>), per cwt.	0	1 2	0	1 3 ¹ / ₂
————, cat-skins ——— per 100	0	1 6	0	1 7 ¹ / ₂
————, coney-skins, dressed or tawed ——— per 120	0	1 2	0	1 3 ¹ / ₂
————, black, with or without silver hairs, dressed or tawed ——— per 120	0	3 0	0	3 3 ¹ / ₂
————, British, undressed or untawed. [221]				
————, dog-skins ——— per doz.	0	0 2	0	0 2 ¹ / ₂

EXPORT-LAWS.

from June 25, 1799) without leave of the Privy-Council, under the penalties of forfeiture, besides treble the value thereof, and the ship, as enacted by 33 Geo. III. c. 2. Except in king's ships, or such as may be necessary for the use of other ships; and except to Ireland, the king's yards or garrisons, British colonies in America or the West Indies, Newfoundland, British settlements in Africa, the island of St. Helena, or British settlements in the East Indies.

[219] By 34 Geo. III. c. 34, his Majesty may, by proclamation or order in Council, prohibit the export or carrying coastwise of pot or pearl ashes, or any other articles useful in the manufacturing of naval or military stores. And all articles exported, contrary thereto, are forfeited with treble the value, and the ship. In pursuance of which power, by order of Council, May 17, 1799, pot or pearl ashes are prohibited (for six months from May 7, 1799) to be exported to foreign parts, except to Ireland, Guernsey, Jersey, Alderney, Sark, or Man, or to British plantations in America or the West Indies, Newfoundland, British settlements in Africa, the island of St. Helena, or the British settlements in the East Indies.

[220] By 36 Geo. III. c. 54, his Majesty may, by proclamation or order in Council, prohibit the export or carrying coastwise any sort of rock-salt. If exported contrary thereto, it is forfeited, with treble its value, and the ship. In pursuance of this power, rock-salt was prohibited, (by order in Council, dated April 26, 1799) for six months from April 20, 1799, to be exported without leave of the Privy-Council, except coastwise, to Ireland or other British dominions.

[221] British hare-skins, or pieces thereof; British hare-wool; British coney-wool; undressed or untawed British coney-skins, or pieces thereof; are not exportable.

Skins;

EXPORTS.	Old Duty.		Pref. Duties.	
	£.	s. d.	£.	s. d.
Skins; elk-skins, raw — — — — — per piece	0	1 2	0	1 3 ² / ₄
—, fitches — — — — — per timber of 40 skins.	0	1 10	0	2 0 ¹ / ₂
—, fox-skins — — — — — per piece	0	0 1	0	0 1 ¹ / ₁₀
—, hare-skins. See <i>Coney-skins</i> .				
—, kid-skins, in the hair — — — — — per 100	0	0 7	0	0 7 ¹ / ₁₀
—, dressed — — — — — per 100	0	0 9	0	0 9 ¹ / ₁₀
—, otter-skins, raw — — — — — per piece	0	0 0 ³ / ₄	0	0 0 ³ / ₄
—, tawed — — — — — per piece	0	0 1	0	0 1 ¹ / ₁₀
—, sheep and lamb skins, dressed without the wool, per 120	0	2 9	0	3 0 ³ / ₄
—, sheep-skins, tanned, tawed, or dressed — — — — — per cwt.	0	1 2	0	1 3 ² / ₄
—, squirrel-skins — — — — — per 1000	0	2 9	0	3 0 ³ / ₄
—, swan-skins — — — — — per piece	0	0 2	0	0 2 ¹ / ₂
—, wolf-skins, tawed — — — — — per piece	0	0 4	0	0 4 ¹ / ₂
—, not particularly enumerated, nor prohibited to be exported — — — — — per cent. ad val.	5	10 0	6	1 0
Stick-lac, foreign — — — — — per lb.	0	0 0 ¹ / ₄	0	0 0 ¹ / ₄
Stocking-frames. See <i>Frames</i> .				
Sugar, unrefined, imported by the East-India Company, pays on exportation for convoy-duty, per cent. ad val.			2	10 0
—, of American States, imported thence, warehoused, and exported, is, on such exportation, free of convoy-duty.				
—, all other sorts, (not imported by the East-India Company, nor being such sugar of American States,) pays on exportation for convoy-duty, per cwt.			0	1 6 ¹ / ₂
—, refined, called bastard, and ground and powdered sugar, and refined loaf-sugar broken in pieces, and all sugar-candy, (not being sugar of American States, imported thence, warehoused, and exported,) pays on exportation, for convoy-duty — — — — — per cwt.			0	1 6 ¹ / ₂
—, of American States, imported thence, warehoused, and exported, is, on such exportation, free of convoy-duty.				
—, all other sorts, (not being such American sugar,) pays on exportation, for convoy-duty, per cwt.			0	2 3
See the article CONVOY-DUTY, note 43 in page 18.				
Tallow. [222]				
Tar. See <i>Naval Stores</i> .				
Thrums. See <i>Wool</i> .				
Tin, unwrought [223] — — — — — per cwt.	0	3 4	0	3 8
Tobacco-pipe clay. See <i>Wool</i> .				
TONNAGE-DUTY for Convoy. See this duty in page 75.				
Tools. [224]				

EXPORT-LAWS.

[222] Tallow, shipped with intent to be transported, is forfeited, with treble its value; a year's imprisonment of master and mariners, and loss of their goods, if they are privy to it; and loss of the ship, if with the owner's knowledge: 18 Eliz. c. 9.

[223] By 30 Geo. III. c. 4, Tin, unwrought, exported to beyond the Cape of Good Hope, is exportable free of duty, upon security given to land it beyond the said Cape.

[224] Tools or utensils, machines, engines, presses, paper, implements, or any model or plan thereof, used in the cotton, linen, silk, or woollen, manufactures, may not be shipped, unless to be directly landed again in Great Britain or Ireland, on penalty of forfeiture, 200l. and one year's imprisonment: 23 Geo. II. c. 13; 14 Geo. III. c. 7; and 21 Geo. III. c. 37. But not to extend to wool-cards not exceeding in value 4s. per pair, and spinners' cards not above 1s. 6d. per pair, exported to any British colony in America, by 15 Geo. III. c. 5.

Neither may the following tools and utensils, made use of in the iron and steel manufactures, be exported, under similar penalties, viz. hand-stamps, dog-head stamps, pulley-stamps, stamps of all sorts, hammers and anvils for stamps, screws for stamps, iron rods for stamps, presses of all sorts, in iron, steel, or other metal, which are used for giving impressions to metal, or any parts of these articles; presses of all sorts, called cutting-out presses,

EXPORTS.	Old Duty.		Pref. Duties.	
	£.	s. d.	£.	s. d.
Turnsole, foreign — — — — — per lb.	0	0 0 ¹ / ₂	0	0 0 ¹ / ₂
Turpentine. See <i>Naval Stores</i> .				
Valonia, foreign — — — — — per 20 cwt.	0	3 11	0	4 3 ¹ / ₁₀
Verdegris, foreign — — — — — per lb.	0	0 1	0	0 1 ¹ / ₁₀
Watches. See <i>Clocks</i> .				
Wool. [225]				
— beavers'. See <i>Beaver-wool</i> .				
— cards. See <i>Cards</i> .				
— hare-wool or coney-wool, British. See <i>Coney-skins</i> .				
Woollen-yarn. See <i>Wool</i> .				
Worsted. See <i>Wool</i> .				
Yards. See <i>Naval Stores</i> .				
All other goods, wares, or merchandize, the product or manufacture of Great Britain, the exportation of which is not prohibited, are exportable without payment of duty, (except convoy-duty,) if regularly entered and shipped; otherwise they pay — — — — — per cent. ad val.	5	10 0	6	1 0

EXPORT-LAWS.

presses, beds and punches to be used therewith; piercing-presses of all sorts, beds and punches to be used therewith, either in parts or fitted together; iron or steel dies, to be used in stamps or presses, either with or without impressions; rollers of cast iron, wrought iron, or steel, for rolling of metal, and frames for the same; flasks or casting-moulds, and boards used therewith; lathes of all sorts, for turning, burnishing, polishing, either the whole together, or in separate parts; lathe-strings, polishing-brushes, scoring or shading engines, presses for horn buttons, dies for horn buttons, sheers for cutting of metal, rolled steel, rolled metal with silver plate thereon, parts of buttons not fitted up into buttons, or in an unfinished state, engines for chasing, stocks for casting buckles, buttons, and rings, cast-iron anvils, and hammers for forging-mills for iron and copper; rolls, slitters, beds, pillars, and frames, for slitting-mills; die-sinking tools of all sorts; engines for making button-shanks; laps of all sorts; drilling-engines; tools for pinching of glass; engines for covering whips, polishing brushes; bars of metal covered with gold or silver; iron or steel screw-plates, pins and stocks for making screws, or any other tools whatsoever that may be used in the iron or steel manufactures of Great Britain, or any models thereof: 25 Geo. III. c. 67.

[225] The 28 Geo. III. c. 38, reduced into one act all the laws relative to the export of wool, live sheep, &c. By it, rams, sheep, or lambs, alive, of Great Britain, Jersey, Guernsey, Alderney, Sark, or Man, are not exportable thence, on forfeiture thereof, and of the ship, and also 3l. per sheep, &c. and the offender to suffer three months solitary imprisonment. For a second offence, 5l. per sheep, &c. and six months imprisonment. But wether-sheep, for ship's use only, put on board by license of the port-officer of the Customs, are allowed. By §. 9, wool of the growth of the said isles, woolfells, mortlings, shortlings, yarn, or worsted made of wool, wool-stocks, crewels, coverlids, waddings, or other manufactures of wool, slightly made up, so as the same may be made use of again as wool, or mattresses or beds stuffed with combed wool, or wool fit for combing or carding, or any fullers' earth, fulling-clay, or tobacco-pipe-clay, are not exportable thence, on penalty of 3s. per lb. of such articles, or the sum of 50l. in the whole, and solitary imprisonment for three months. For a second offence, the same pecuniary penalties, and six months imprisonment. But tobacco-pipe-clay may (by 17 Geo. III. c. 43, continued by subsequent acts till 24 June, 1802) be exported to any British sugar-colonies in the West-Indies. And also, by 28 Geo. III. c. 38, §. 16, there may be yearly exported from Southampton to Jersey, of wool uncombed, 4000 tods; to Guernsey, 2000 tods; to Alderney, 400 tods; and to Sark, 200 tods; each tod not exceeding 32 lbs. weight. By §. 19, no wool, &c. may be put on board any vessel, &c. whereof either any alien, or any natural-born subject not resident in Great Britain, shall be owner or part-owner, Lamb-skins, ready dressed and prepared, fit and useful for furs or linings, are exempted from the prohibitions of this act.

CUSTOM-DUTIES AND DRAWBACKS,

ON

Articles carried Coastwise, or from Port to Port, in Great Britain. [226]

COASTWISE.	Old Duty.	Prof. Duties.	Drawback.
	£. s. d.	£. s. d.	£. s. d.
CINDERS, of pit-coal, [227] to any port in Great Britain — — — — — per chald. — — — — —	0 5 6	0 6 0 ⁸	— — —
Coal, [227] (except charcoal made of wood,) into any port except London, if sold by weight, — — — — — per ton	0 3 8	0 3 10 ¹	0 3 8
—, if sold by measure [228] — — — — — per chald. — — — — —	0 5 6	0 5 9 ¹⁰	0 5 6
—, into London, if sold by weight, — — — — — per ton	0 7 0	0 7 4 ¹	0 4 0
—, if sold by measure, — — — — — per chald. — — — — —	0 8 10	0 9 3 ¹⁰	0 5 10
—, for Chelsea-Hospital, not exceeding 100 chalders per ann. — — — — — per chald. — — — — —	0 5 6	0 5 9 ¹⁰	— — —
—, used for melting copper, tin, or lead, ores. [229] — — — — —	— — —	— — —	— — —
Culm, [227] into any port except London, per chald. — — — — —	0 1 2	0 1 3 ²	0 1 2
—, into London — — — — — per chald. — — — — —	0 4 5	0 4 10 ³	0 1 5
—, to be used for the burning of lime, [230] — — — — — per chald. — — — — —	0 1 2	0 1 3 ²	— — —

LONDON

COASTWISE LAWS.

[226] No person may lade or carry on board any ship or vessel, other than a British-built ship, or a British ship owned by British subjects, and navigated by a master and three-fourths at least of the mariners British subjects, any commodities or things of what kind soever, from one port or creek of Great Britain or Ireland, or of the islands of Guernsey or Jersey, to another port or creek of the same, or any of them, upon forfeiture of the goods and vessel: 12 Car. II. c. 18, §. 6. Every foreign-built ship or vessel bought, and brought into Great Britain, to be employed in the coasting-trade, is to pay at the port of delivery, for every voyage, beside all other duties, 5s. per ton: 1 Ja. II. c. 18.

[227] Coals, culm, and cinders, carried from the bridge of Sterling, on the frith of Forth, to the town of Dunbar, or to Redhead, or to any part betwixt them, or from Ellen-foot to Bank-end in Cumberland, or from any creek or place to any other creek or place between Ellen-foot and Bank-end, pay no duty on account of such carriage: 27 Geo. III. c. 13.

[228] The dimensions and contents of the coal-bushel are fixed (by 12 Anne, ft. 2, c. 17) at 19½ inches from outside to outside, containing one Winchester bushel and one quart of water. The Winchester bushel is a round measure with a plain and even bottom, 18½ inches wide throughout, and 8 inches deep. The chaldier of coals contains 36 bushels, Winchester measure.

[229] On all coals used for melting copper and tin ores within Cornwall and Devonshire, or in fire-engines for draining water out of tin and copper mines in Cornwall, a drawback of all the duties is allowed, proof being made on oath before the collector or customer of the duties having been paid, and the coals having been so used: 9 Anne, c. 6, §. 54; 14 Geo. II. c. 41, §. 3.

All coals used in calcining or smelting copper and lead ores within the Isle of Anglesea, or in fire-engines for draining water out of copper and lead mines within such isle, a drawback of all the duties is allowed, but not to exceed in any one year 2500l.; proof being made on oath as aforesaid: 26 Geo. III. c. 104; 33 Geo. III. c. 81.

[230] Culm subject to this duty must be sent coastwise, in any ships, vessels, or boats, not exceeding 30 tons burthen, from any place within the limits of the port of Milford, in the county of Pembroke, to any other place within the counties of Pembroke, Carmarthen, Cardigan, or Merioneth. The culm is shipped by sufferance of the collector or his deputy at Milford, and payment of the duty there; the master of the vessel, on his return, is to

make

CUSTOM-DUTIES, DRAWBACKS, AND COASTWISE LAWS.

COASTWISE.	Old Duty.	Prof. Duties.	Drawback.
	£. s. d.	£. s. d.	£. s. d.
LONDON PORT-DUTY. [231] — — — — —	— — —	— — —	— — —
—, vessels trading coastwise between London and any part of Great Britain, the Orkneys, Shetland, or Western Islands of Scotland, for every voyage in and out of the port of London, inclusive, each vessel, — — — — — per ton	— — —	0 0 1	— — —
Slate and Stone, the produce of Great Britain, [232] — — — — — per cent. ad val.	20 0 0	22 0 0	— — —
Wines, [233] viz. — — — — — per tun	4 4 0	4 4 0	— — —
—, French, Capé, or Tuscan — — — — — per tun	4 4 0	4 4 0	— — —
—, all others, except Rhenish, German, or Hungary — — — — — per tun	2 16 0	2 16 0	— — —

Wool.

COASTWISE LAWS.

make oath of the landing the culm, without which oath he is not to load any more; upon proof of the loss of culm, a like quantity is allowed to be shipped free of duty, upon payment of one shilling fee: 33 Geo. II. c. 15.

[231] See more particularly with respect to this duty, and also the exemptions from it, in note 100, page 41.

[232] The following are exempted from this duty, viz. marble, lime-stone, or iron-stone; stone cut into mill-stones, grind-stones, or whet-stones; stone manufactured into posts and caps for corn-stacks or mow-steads, troughs, gate-posts, or other articles used for the purpose of husbandry; Growan stone, or stone called China-stone, or any stone used in the manufacture of porcelain or pottery, if accompanied with the usual coast-dispatches, and the proprietor or consignee make a due entry thereof. If such China-stone, or any other stone to be used in porcelain or pottery, be applied to other uses, the same shall be forfeited, and the owner thereof forfeit for every ton weight 20s. Nor is this duty chargeable on any slate, brought for the sole purpose of being exported, the proprietor or consignee making a proper entry; and, if such slate shall afterwards be used in this kingdom, the owner not having first paid the duty, the same shall be forfeited, and the owner forfeit for every ton weight 20s. Nor on any slate the value of which shall not exceed 20s. the ton, or any stone not exceeding 6s. the ton, if accompanied with the usual coast-dispatches: 34 Geo. III. c. 51, §. 6.

[233] These duties are payable on wines, in bottles exceeding three dozen, or in a cask, or casks exceeding 10 gallons in quantity, and sent coastwise, or by land-carriage, into the port of London, or the members thereof, or to any place whatever within 20 miles from the Royal Exchange; and they are to be paid to the proper officer of the Customs nearest to the place whence such wine is intended to be removed. Besides which, the 27 Geo. III. c. 13, §. 13, 14, direct that no wine of any sort, exceeding the quantity of 10 gallons, which shall have been imported from foreign parts into any out-port, shall be brought from such out-port or any place whatsoever, by land or by water, into the port of London or members thereof, or to any place whatsoever within the distance of 20 miles from the Royal Exchange, before the proprietor shall have paid to the collector of the Customs nearest to the place whence such wine is intended to be removed, the difference of the respective duties payable at the out-ports and in the port of London, in addition to the duties which shall have been paid on the importation into the out-port; and, if any quantity of wine in bottles exceeding three dozen, or in a cask or casks exceeding 10 gallons, shall at one time, and in the same carriage, be brought either by land or water into the port of London or the members thereof, or to any place whatever within 20 miles of the said Royal Exchange, without a certificate from the proper officer of the Customs, expressing the quality and quantity of the wine, and that the said difference between the duties have been duly paid, or that the wine was sold for salvage, or that it was compounded for or condemned, such wine shall be forfeited, together with the casks and vessels containing the same. If, after removal of any such wine, and payment of the duties payable thereon in the out-port, and also of the said difference of duties, and before the same shall be brought into the port of London or the members thereof, or within 20 miles from the Royal Exchange, such wine shall happen to be staved or lost, or perish, the commissioners of his Majesty's Customs (proof having been made upon oath, to their satisfaction, that the wine has been staved, lost, or has perished) shall cause repayment to be made to the proprietor of so much money as the difference of the duties payable for such wine in any out-port and in the port of London shall amount to.

N 4

Wine

COASTWISE.	Old Duty.	Prof. Duties.	Drawback.
	£. s. d.	£. s. d.	£. s. d.
Wool. [234]			
Worsted articles. [234]			

COASTWISE LAWS.

Wine being also subject to the duties of Excise, a permit must be obtained from the officer of Excise before it is removed; and the regulations adopted by the commissioners of Excise, respecting the removal of wines in the possession of persons not being dealers, must also be conformed to.

[234] The owners of wool, of the growth of Great Britain, Jersey, Guernsey, Alderney, Sark, or Man; or of any woolfels, mortlings, shortlings, yarn or worsted, made of wool, wool-flocks, crewels, coverlids, waddings, or other manufactures of wool slightly wrought up, so as the same may be reduced to and made use of as wool again, mattresses or beds stuffed with combed wool or wool fit for combing, who shall carry the same to any port or place on the sea-coast within Great Britain, with intent to convey the same coastwise, shall first make a due entry thereof, at the port whence the same shall be intended to be sent coastwise, before the same shall be brought within five miles of the said shipping-port; and, if any such wool, &c. shall be carrying towards such shipping-port without such previous due entry, it, with the horses and carriages, shall be forfeited.

A TABLE

A TABLE

OF THE

DUTIES OF EXCISE,

With the Drawbacks upon Exportation; and the Bounties and Allowances made in certain Cases, to certain Persons, from those Duties.

** Wherever it is not expressed to the contrary in this Table, the different articles are the produce of Great Britain, or are British manufacture, whether of or on native or foreign materials; and the same duties are payable all through Great Britain. The duties, also, except when particularly mentioned otherwise, are payable by the auctioneer, agent, maker, manufacturer, or importer.

EXCISE-DUTIES.	Duty.
	£. s. d.
ALE. See BEER.	
AUCTIONS. [235]. For every 20s. of purchase-money, payable for sale by auction of any interest in freehold, copyhold, or leasehold, property; annuities, or sums of money charged thereon; utensils in husbandry and farming-stock; ships and vessels; reversionary interest in the funds; plate or jewels	0 0 6
of furniture, fixtures, pictures, books, horses, and carriages, and all other goods whatsoever	0 0 10

EXCISE-LAWS.

[235] The exemptions from the above duties are as follow, by the 19 Geo. III. c. 56: Sales by order of the court of Chancery or Exchequer, before the masters in Chancery, or deputy-remembrancer of the Exchequer, by the East-India Company, Hudson's-Bay Company, commissioners of Customs or Excise, Board of Ordnance, commissioners of the Navy or Victualling, by the sheriff in execution of judgements, goods distrained for rent or non-payment of tithes, goods and effects of bankrupts by order of assignees. — Goods imported as merchandize from any British colony or plantation in America, on the first sale by or for the account of the original importer, to whom consigned, and by whom entered at the Custom-house at the port of importation, if sold within twelve months after imported. — Ships, or their tackle, apparel, and furniture, or the cargoes taken and condemned as prize, sold for the benefit of the captors; ships or goods wrecked or stranded, sold for the benefit of the insurers or proprietors, or sold free of duty to pay salvage. — Sales for the benefit of creditors by direction of any deed, and sales by trustees chosen pursuant to an act of the 12 Geo. III. c. 23. — Effects bought in by the owner or agent, previous notice having been given to the auctioneer in writing, signed by the owner and person authorized to bid. — Sales of estates to be held by lease or copy of court-roll, for life or years; and of woods, coppices, the produce of mines or quarries, and for cutting or working the same, and sales of materials used in working the same; and of cattle, live or dead stock, and unmanufactured produce of lands, sold by the proprietors or their agents. — Sales by lords of manors for granting of copyhold or customary estates, for life or years, and by the owners for life or years; and of woods, coppices, the produce of mines or quarries, or concerning the same, or the cutting or working thereof, and of cattle, alive or dead. — If the sale of an estate is void through defect of title, the commissioners of Excise, or justices of the peace in the country, may relieve, on oath, for the duties paid; but, by the 28 Geo. III. c. 37, §. 19, claim must be made within twelve months after the sale, if rendered void within that time; or, if not rendered void within that time, within three months after the discovery. — Skins from East and West Florida, being the produce thereof, within twelve months from the time of importation; by the 28 Geo. III. c. 37. — Piece-goods by the manufacturer or first purchaser, the same having been wove or fabricated in this kingdom, being sold in a place entered with the proper officer of Excise, also openly shewn and exposed at the time and place of sale; by the 29 Geo. III. c. 63. — Goods imported as merchandize from Yucatan in South America, on the first sale, by or for the account of the original importer, to whom consigned, if sold within twelve months from the time of importation; by 30 Geo. III. c. 26.

BEER.

EXCISE-DUTIES.		Duty.
		£. s. d.
BEER, or ALE; [236] being above 6s. per barrel, exclusive of the duty, (and not being <i>twopenny-ale</i> , mentioned in the 7th article of the Treaty of Union, nor <i>table-beer</i> made for sale according to regulations of the 22 Geo. III. c. 68,) brewed in Great Britain by a common brewer, or by persons who sell the same — per barrel		
Allowance thereon to the brewer, if made for sale by retail within London, Westminster, or bills of mortality — per barrel		0 1 4
—, in any other part of England, per barrel		0 1 8
—, in Scotland — per barrel		0 0 10
Bounty on exportation thereof, when barley is at or under 24s. per quarter — per barrel		0 1 0
Drawback on exportation thereof, after deducting 3d. per tun for charges of officers — per barrel		0 8 0
—, of 6s. per barrel or under — per barrel		0 1 4
Allowance thereon to the brewer, if made for sale by retail in England — per barrel		0 0 4
—, in Scotland — per barrel		0 0 3
—, being TABLE-BEER, above 6s. and not above 13s. per barrel, brewed in England for sale, according to the regulations of 22 Geo. III. c. 68. — per barrel		0 3 0
—, being TWOPENNY-ALE, brewed in Scotland — per barrel		0 3 4 $\frac{1}{2}$
Allowance thereon to the brewer — per barrel		0 0 6
—, or MUM, not being French, imported — per barrel		0 17 3
—, being French — per barrel		0 8 0
BRICKS and TILES.		
Bricks — per 1000		0 5 0
Plain tiles — per 1000		0 4 10
Pan-tiles, or ridge-tiles — per 1000		0 12 10
Paving-tiles, not above 10 inches square — per 100		0 2 5
—, above 10 inches square — per 100		0 4 10
Tiles, all others not particularly described, [237] per 1000		0 4 10
Drawback upon exportation the whole duties.		
CANDLES of tallow, and all sorts, (except wax and spermaceti,) per lb. avoird.		0 0 1
—, of wax or spermaceti — per lb. avoird.		0 0 3 $\frac{1}{2}$
Drawback upon exportation the whole duties.		
CARRIAGES. See COACHES.		
CHOCOLATE. See COCOA-NUTS.		
CIDER or PERRY, sold by retail in Great Britain, to be paid by the retailer, per hhd.		
—, made and sold in quantities of 20 gallons or more, by any dealer or retailer, from fruit of his own growth, to be paid by such dealer — per hhd.		0 6 11
—, last-mentioned, when received into the possession of any person to be sold, to be paid by such person, per hhd.		0 7 8
—, consigned to any agent to sell, to be paid by such agent, per hhd.		0 19 2

EXCISE-LAWS.

[236] By 12 Car. II. c. 23, the barrel of beer is to contain 36, and that of ale 32, gallons; and, by 1 Will. and Mary, sess. 1, c. 24, this measure is limited within the bills of mortality. — By 1 Will. and Mary, sess. 1, c. 24, the barrel of beer and ale, brewed in any part of England, Wales, or Berwick-upon-Tweed, (but not within London, Westminster, and bills of mortality,) is to contain 34 gallons. — By 27 Geo. III. c. 31, the barrel of French beer, ale, or mum, is to contain 36 gallons. — By 31 Geo. III. c. 82, the duty continued of two-pennies Scots, or one-sixth part of a penny sterling, upon every Scots pint of ale and beer, which shall be brewed for sale, brought into, tapped, or sold, within the town of Kirkaldy and liberties thereof.

[237] Tiles of the following description, for draining wet or marshy lands, are, by 34 Geo. III. c. 15, exempted from duty; viz. tiles, 19 $\frac{3}{8}$ inches in length, 13 $\frac{3}{8}$ inches in breadth, bent into a semi-elliptical form, the inside of the crown of the arch thereof being not less than 7 inches perpendicular, from a straight line drawn from side to side after the same is bent, and the sides not being more than 5 inches asunder on the inside.

CIDER

EXCISE-DUTIES.		Duty.
		£. s. d.
CIDER or PERRY, imported into Great Britain — per tun		17 16 6
Drawback upon such as was made in Great Britain, the whole duties, except 3d. per tun for charges.		—
COACHES or Carriages, with 4 wheels, built for sale, — each		1 0 0
—, with 2 wheels — each		0 10 0
COCOA-NUTS, of British colonies in America, having been warehoused upon importation, pay, when taken out for home-consumption, per lb.		0 1 10
—, the produce of any other places — per lb.		0 5 10
Drawback on export of chocolate, made from cocoa-nuts of British plantations — per lb.		0 0 10
—, made from cocoa of other places, — per lb.		0 2 8
COFFEE of British colonies in America, having been warehoused upon importation, pays, when taken out for home-consumption — per lb.		0 1 1
—, the produce of any other places — per lb.		0 2 2 $\frac{1}{2}$
GLASS; viz.		
—, materials for making all plate, flint, enamel, stained, paste, or phial, glass — per cwt.		1 12 2 $\frac{1}{2}$
Drawback on exportation of plate-glass, per sq. foot superficial, —		0 2 2 $\frac{1}{2}$
—, of flint-glass, or enamelled, stained, paste, or phial, glass, — per cwt.		2 3 6
—, materials for making spread window-glass, called broad glass, per cwt.		0 8 0 $\frac{1}{2}$
Drawback on exportation of such glass — per cwt.		0 8 1
—, materials for making all other window-glass, (not being spread-glass,) whether flashed or otherwise manufactured, and called crown-glass, or German sheet-glass — per cwt.		1 4 2
Drawback on exportation of such glass — per cwt.		1 9 9
—, materials for making common bottles, (not being phials,) vessels for chemical laboratories, garden-glasses, and all vessels made of common bottle-metal — per cwt.		0 4 0 $\frac{1}{2}$
Drawback on exportation of such bottles, &c. — per cwt.		0 4 0 $\frac{1}{2}$
—, French plate-glass, imported from France or elsewhere, per square foot superficial		0 2 2 $\frac{1}{2}$
—, French flint-glass, or French enamelled, stained, paste, or phial, glass, imported as before-mentioned — per cwt.		2 3 6
—, French spread window-glass, called broad glass, imported as before-mentioned — per cwt.		0 8 1
—, French window-glass of other sorts, (not being spread-glass,) whether flashed or otherwise manufactured, and called crown-glass, or German sheet-glass, imported as before-mentioned — per cwt.		1 9 9
—, Plate-glass, and all other glass manufactures, not before-described, (not being bottles, other than phials,) imported as before-mentioned — per cwt.		2 2 0
HIDES and SKINS; viz.		
—, Hides of what kind soever, calf-skins, kips, hogs' skins, dogs' skins, seal-skins, tanned; and sheep and lamb skins, tanned for gloves and bazils — per lb.		0 0 1 $\frac{1}{2}$
—, Goats' skins, tanned with shumach to resemble Spanish leather, per doz.		0 4 0
—, Sheep-skins, tanned for roans — per doz.		0 2 3
—, All other skins, and pieces of hides and skins, tanned, not before-described — per cent. ad val.		30 0 0
—, Hides of horses, mares, and geldings, dressed in alum and salt or meal, or otherwise tawed — per hide		0 1 6
—, Hides of steers, cows, or any other hides whatsoever, so dressed or tawed — per hide		0 3 0
—, Calf-skins, kips, and seal-skins, so dressed or tawed, — per lb. avoird.		0 0 1 $\frac{1}{2}$
—, Slink calf-skins, so dressed or tawed, with the hair on — per doz.		0 3 0
—, Slink calf-skins, without hair, dog-skins, and kid-skins, so dressed or tawed, (except kid-skins that paid the full duty on importation,) — per doz.		0 1 0
—, Buck and doe skins, (except such as paid the full duty on importation,) so dressed or tawed — per lb. avoird.		0 0 6
—, Goat-skins and beaver-skins, so dressed or tawed — per doz.		0 2 0
—, Sheep-skins and lamb-skins, so dressed or tawed — per lb. avoird.		0 0 1 $\frac{1}{2}$
—, All other skins, and pieces of hides and skins, not before-described, and so dressed or tawed — per cent. ad val.		30 0 0

HIDES.

EXCISE-DUTIES.		Duty.	
		£.	s. d.
HIDES. Drawbacks on exportation; viz.			
—	All hides and calf-skins, sheep and lamb skins, tanned, tawed, or dressed, two-thirds of their respective duties.		
—	Hides and calf-skins, curried — per lb.	0	0 1
—	Seal-skins, tanned or tawed — per lb.	0	0 1
—	Tanned leather, chargeable with duties by weight, drawback when manufactured into goods and exported — per lb.	0	0 1½
—	Boots, shoes, gloves, or other manufactures, made of any tawed or dressed leather, paying duty by weight, a drawback upon exportation of two-thirds of those duties.		
—	Buck, deer, and elk, skins, dressed in oil — per lb. avoird.	0	1 0
—	Sheep and lamb skins, dressed in oil — per lb. avoird.	0	0 3
—	All other hides and skins, and pieces thereof, dressed in oil; per lb. avoird.	0	0 6
Drawbacks on exportation; viz.			
—	Buck, deer, and elk, skins, so dressed in oil, whether made up into goods or not — per lb.	0	1 0
—	Sheep and lamb skins, so dressed in oil, and made up into goods — per lb.	0	0 3
—	All other hides and skins, so dressed in oil, and made up into goods — per lb.	0	0 6
—	Sheep-skins, and all other hides and skins, (except lamb-skins,) so dressed in oil, and exported as merchandize, drawback two-thirds of their respective duties.		
—	Vellum — per doz. skins	0	3 ½
—	Parchment — per doz. skins	0	1 8¼
HOPS, cured for use [238]			
—	Drawback on exportation to Ireland — per lb.	0	0 1½
MALT, made of barley or other grain, in England			
—	— per bushel	0	0 9½
—	—, in Scotland — per bushel	0	0 4½
—	—, brought from Scotland to England, with certificate of having paid the preceding duty — per bushel	0	0 4½
—	—, brought from Scotland to England, without such certificate, per bushel	0	0 9½
—	Allowance on malt made and locked up for exportation, and exported, according to 12 Geo. I. c. 4, §. 48 — per quar.	0	0 3
METHEGLIN, or MEAD, made for sale — per gall.			
—	—	0	1 0½
PAPER, made in Great Britain; viz. [239]			
—	First class: paper for writing, drawing, or printing, and all elephant and cartridge papers — per lb.	0	0 2½
—	Second class: coloured papers and whited-brown papers, (except elephant and cartridge,) fit for wrapping up goods, and not for writing, &c. — per lb.	0	0 1
—	Third class: brown paper, fit for wrapping up goods, and not for writing, &c. — per lb.	0	0 0½
—	Fourth class: every kind of paper not before described, except sheathing-paper, and button-paper or button-board — per lb.	0	0 2½
—	Fifth class: pasteboard, [239] millboard, and scaleboard, — per cwt.	0	10 6
—	glazed paper for clothiers and hot-pressers — per cwt.	0	6 0
Drawback on exportation of all the duties charged on such paper, if inclosed in the wrapper; and the officer is to take off the Excise-marks, when it is packed up for exportation.			
—	on printed books, bound or unbound, if the paper has the water-mark of 1794, or after, — per lb.	0	0 2
—	on account-books, ruled or plain, with the same water-mark — per lb.	0	0 2

EXCISE-LAWS.

[238] By the 26 Geo. III. c. 5, Hops may be exported to Ireland before the duties are paid, proper notice being given to the officers of Excise, and the several regulations of the commissioners of Excise being conformed to.

[239] These duties and drawbacks are by the 34 Geo. III. c. 20. Pasteboard, made of paper which has paid duty, is liable to no farther charge.

PAPER.

EXCISE-DUTIES.		Duty.	
		£.	s. d.
PAPER. Drawback of all the duty on paper used in printing books in the Latin, Greek, Oriental, or Northern, languages, within the universities of Great Britain, by permission of the principals of the same.			
—	Paper printed, painted, or stained, to serve for hangings, beside the duties payable before stained — per yard square	0	0 1½
Drawback on exportation of this article, all the duties.			
PARCHMENT. See HIDES.			
PERRY. See CIDER.			
PRINTED GOODS.			
For painted or stained paper, see PAPER.			
—	calico and muslin, foreign, printed, stained, painted, or dyed, in Gr. Brit. except dyed throughout of one colour, per yard of yard-wide	0	0 7
—	linens and stuffs, made either of cotton or linen mixed with other materials; fustians; velvets; velvetts; dimities; and other figured stuffs made of cotton and other materials mixed, or wholly made of cotton-wool, woven in Great Britain; which shall be printed, stained, painted, or dyed, in Great Britain (except dyed throughout of one colour only, and except stuffs made of woollen or whereof the greatest part in value shall be woollen), per yard of yard-wide	0	0 3½
—	stuffs, wholly made of cotton-wool woven in Great Britain, called British manufactory, and British muslins, printed, stained, painted, or dyed, in Great Britain (except dyed throughout of one colour only) — per yard of yard-wide	0	0 3½
—	stuffs, not before enumerated, (except such thereof as shall be dyed throughout of one colour only, and except stuffs made of woollen, or whereof the greatest part in value shall be woollen,) printed, stained, painted, or dyed, in Great Britain, per yard of yard-wide	0	0 3½
—	silks, printed, stained, or painted, in Great Britain, (silk handkerchiefs excepted,) beside the duties payable on importation thereof, per yard of half-yard wide	0	1 1¼
—	silk handkerchiefs, printed, stained, painted, or dyed, in Great Brit. beside the duties payable on importation thereof, per sq. yard	0	0 4½
Drawback on exportation, the whole of the duties on all the above goods, printed, &c. in Great Britain.			
—	French printed, stained, painted, or dyed, calicoes and muslins, (except dyed throughout of one colour only,) imported into Great Britain [240] — per yard of yard-wide	0	0 7
—	French printed, stained, painted, or dyed, linens and stuffs, made either of cotton or linen mixed with other materials, fustians, velvets, velvetts, dimities, and other figured stuffs made of cotton and other materials mixed, or wholly made of cotton-wool, (except dyed throughout of one colour only,) imported into Great Britain [240] — per yard of yard-wide	0	0 3½
SALT; viz. [241]			
—	foreign, imported into Great Britain — per bushel	0	13 4
—	or rock-salt, made at any salt-work, or taken out of any salt-pit, in England or Wales — per bushel	0	10 0
—	Drawback on such salt, (except rock-salt,) exported, per bush.	0	10 0

EXCISE-LAWS.

[240] By 27 Geo. III. c. 31, it is required, that, within 30 days after the report of any vessel bringing French printed calicoes, fustians, linen, velvet, dimity, or other figured stuffs; or French beer, ale, or mum, (in respect whereof any duty of Excise is imposed by the said act,) an entry shall be made, on oath, of the contents, with the collector, and the duty of Excise paid before the said goods are landed, otherwise the whole is forfeited. Calicoes to be stamped to denote the payment of duty; and all persons counterfeiting such stamps, as also those who sell calicoes with counterfeit stamps, are by this act to suffer death. French calicoes, unstamped, found in any place, except shipped for exportation, are forfeited, and a penalty inflicted of 100l.

[241] These duties, drawbacks, and allowances, on salt are by 38 Geo. III. c. 89; by which it is enacted, that 35 lb. avoirdupois of rock-salt, or 56 lb. avoirdupois of other salt, shall be deemed one bushel. For the bounties on exportation of fish salted, which are payable out of this duty, see the head of BOUNTIES, hereafter.

SALT,

EXCISE-DUTIES.		Duty.
		£. s. d.
SALT, or rock-salt, made at any salt-work, or taken out of any salt-pit, in Scotland	per bushel	0 4 0
Drawback on such salt, except rock-salt, exported, per bushel		0 4 0
Allowance on such salt used in making oxygenated muriatic acid in Scotland for bleaching	per bushel	0 4 0
Glauber or Epsom salts, made in Great Britain	per bushel	0 10 0
Drawback on exportation	per bushel	0 5 0
mineral alkali, or flux for glass, made of rock-salt, or from brine or sea-water	per ton	1 0 0
rock-salt, upon exportation, pays	per bushel	0 0 1
or rock-salt, imported from Scotland into England or Wales, accompanied by certificate of having paid there the duty of 4s. per bushel, pays, on importation	per bushel	0 6 0
SKINS. See HIDES.		
SNUFF, [242] imported by the East-India Company	per lb.	0 3 0
from British plantations in America, or Spanish West Indies,	per lb.	0 1 6
from American States, or any other place	per lb.	0 1 11
SOAP; viz.		
hard cake-soap, or ball-soap, made in Great Britain	per lb.	0 0 2½
Allowance for hard or ball soap, used in making cloths, serges, bays, stockings, or manufactures of sheep or lambs' wool only, or in manufactures in which the greatest part of the value of materials shall be wool, or in finishing or preparing the wool for the same,	per lb.	0 0 1½
used in whitening of new linen, in the piece	per lb.	0 0 1½
Drawback on exportation	per lb.	0 0 2¼
soft soap, made in Great Britain	per lb.	0 0 1½
Allowance on soft soap, used in the woollen manufactures described under the allowance for hard soap,	per lb.	0 0 1½
used in whitening of new linen in the piece	per lb.	0 0 1½
Drawback on exportation	per lb.	0 0 1½
SPIRITS, foreign; viz.		
brandy, single, imported	per gall.	0 7 7
above proof, imported	per gall.	0 14 9
rum, spirits, or aqua vitæ, of British colonies, imported,	per gall.	0 6 3
above proof, imported	per gall.	0 12 0
single spirits, or aqua vitæ, not before enumerated, imported	per gall.	0 7 7
spirits, or aqua vitæ, not before enumerated, being above proof, imported	per gall.	0 14 9
SPIRITS, British; viz.		
fermented wort or wash, brewed in England for extracting of spirits, for home-consumption, from malt, corn, grain, or tilts, or any mixture therewith	per gall.	0 0 10
cider or perry, or any other wash or liquor, brewed as aforesaid from any British materials, (except from such as are before-mentioned,) for extracting spirits for home-consumption	per gall.	0 0 9
wash, brewed as aforesaid from foreign refused wine or foreign cider, or wash prepared from foreign materials, (except from mellasses or fugar,) for extracting spirits for home-consumption	per gall.	0 1 8
wash, made by Sir George Bishop and Co. at Maidstone, for every 96 gallons thereof, produced from 112 lb. of malt or other corn,		1 7 3
British spirits, not exceeding from 1 to 10 over hydrometer-proof, manufactured in Scotland, and imported into any other part of Great Britain, paid on importation	per gall.	0 3 4½

EXCISE-LAWS.

[242] Snuff may be warehoused on importation free of duty, by 29 Geo. III. c. 68, to pay duty only when taken out for home-consumption. Of the above duties on snuff, the following are, by 39 Geo. III. c. 3, to continue only till 25 March, 1800; viz. East-India snuff, 2s.; British colonial and Spanish West Indies, 1s.; and all others, 1s. 4d.

SPIRITS;

EXCISE-DUTIES.		Duty.
		£. s. d.
SPIRITS; British spirits, if of greater strength than from 1 to 10 over hydrometer-proof, and not exceeding 3 per cent. above 1 to 10 over hydrometer-proof, additional on importation as aforesaid,	per gall.	0 2 0
of strength in which such spirits shall exceed the said strength of 1 to 10 over hydrometer-proof		
Bounty on every tun of British spirits exported		3 12 0
Starch, made in Great Britain, of any sort	per lb.	0 0 3¼
Allowance on starch used in finishing new linen in the piece for sale	per lb.	0 0 3
Drawback on starch exported	per lb.	0 0 3¼
SWEETS, [243] commonly called made-wines, made for sale from fruit or fugar, together or mixed with other materials	per barrel	2 2 0
TEA, under 2s. 6d. per lb. according to the sale-price at the East-India Company's sales	per cent. ad val.	15 0 0
of 2s. 6d. or upwards per lb. according to the sale-price of the East-India Company's sales	per cent. ad val.	30 0 0
Drawback of the whole duties on tea exported to places mentioned in note 183, page 73.		
TOBACCO, [244] of plantations or dominions of Spain or Portugal, imported	per lb.	0 3 0
if warehoused, pays on delivery for exportation,	per lb.	0 0 3
of Ireland, British plantations in America, or Amer. States,	per lb.	0 1 1
Drawback on the export of the following species of tobacco, manufactured from tobacco, delivered out for home-consumption, viz.		
On short-cut or roll tobacco	per lb.	0 1 1
On shag-tobacco	per lb.	0 0 11½
On carrot-tobacco	per lb.	0 0 11½
VELLUM. See HIDES.		
VERJUICE, made for sale in Great Britain	per hog sheaf of 63 gall.	0 7 8
VINEGAR, vinegar-beery, or liquors preparing for vinegar, made in Great Britain, for sale	per barrel	0 10 0¼
WINES; Rhenish, German, or Hungary		
Drawback on export thereof to British colony or plantation in America	per tun	34 17 0
to East Indies,	per tun	29 17 0
to any other place,	per tun	25 13 0
Portugal, Madeira, or Spanish	per tun	31 18 0
Drawback on export thereof to British colony or plantation in America	per tun	29 11 4
to East Indies,	per tun	26 11 4
to any other place,	per tun	23 15 4
French	per tun	47 17
Drawback on export thereof to British colony or plantation in America or to East Indies	per tun	44 7 0
to any other place,	per tun	35 13 0
all other wines	per tun	37 17 0
Drawback on export thereof to British colony in America or East Indies	per tun	34 7 0
to any other place,	per tun	25 13 0
WIRE; gilt wire made in Great Britain	per oz. troy	0 0 9¼
Drawback on export of gold thread, lace, or fringe, made of plate-wire spun upon silk, such plate-wire being made of the said gilt wire	per lb.	0 7 8
silver wire made in Great Britain	per oz. troy	0 0 7
Drawback on export of silver thread, lace, or fringe, made of plate-wire spun upon silk, such plate-wire being made of the said silver wire	per lb.	0 5 9

EXCISE-LAWS.

[243] The barrel contains 31½ gallons.
 [244] Tobacco may be warehoused free of duty; and the duties are not payable until delivered out of such warehouses.

O. 2

BOUNTIES,

BOUNTIES, PREMIUMS, AND ALLOWANCES.

** The bounties contained under this head are payable upon the exportation of goods, which, not having been liable to the duties of Excise, are not there mentioned; and the drawbacks are those which are allowed upon the exportation of goods which have paid other duties than those of Customs or Excise.

BOUNTIES, &c.		£.	s.	d.
CORDAGE, [245] manufactured in Great Britain from foreign rough or British hemp, (except hemp of the British colonies in America, or of the American States, or in less quantity than three tons weight,) exported to any part of Europe, (except the Isle of Man, the Islands of Faro or Ferro, Madeira, the Canaries, or the Azores or Western Islands,) <i>bounty, per cwt.</i>				
Corn; bounties on exportation thereof, viz. [246]				
— Barley, beer, or bigg, if under 22s. per quarter	<i>bounty, per quarter</i>	0	2	4½
— Malt made therefrom, when barley, &c. is under said price,	<i>bounty, per qua.</i>	0	2	6
— Barley-meal, beer-meal, and bigg-meal, when barley, &c. is under the said price	<i>bounty, per cwt.</i>	0	0	10
— Oats, when under 14s. per quarter	<i>bounty, per quarter</i>	0	2	0
— Oatmeal, when under 13s. per boll	<i>bounty, per boll</i>	0	1	6
— Rye, when under 28s. per quarter	<i>bounty, per quarter</i>	0	3	0
— Rye-meal and flour, when rye is under the said price,	<i>bounty, per cwt.</i>	0	0	9
— Wheat, when under 44s. per quarter	<i>bounty, per quarter</i>	0	5	0
— Wheat-meal, when wheat is under the said price,	<i>bounty, per cwt.</i>	0	1	3
— Wheat-flour, and biscuit made of wheat, when wheat is under the said price	<i>bounty, per cwt.</i>	0	1	6
Hemp, [247] water-rotted, bright and clean, of the growth of Ireland, imported directly thence, till June 24, 1800	<i>bounty, per ton</i>	4	0	0
—, water-rotted, bright and clean, or flax rough and undressed, imported directly from British colonies or plantations in America, until June 24, 1806	<i>bounty, per ton</i>	4	0	0
Linen, made of hemp or flax, in Great Britain, Ireland, or the Isle of Man, exported to Africa, America, Spain, Portugal, Gibraltar, the Island of Minorca, or the East Indies, until June 24, 1800, and thence to the end of the then next session of parliament, the following bounties, viz.				
—, being 25 inches or more in breadth, and under the value of 5d. the yard	<i>per yard</i>	0	0	0½
—, value 5d. and under 6d. the yard,	<i>per yard</i>	0	0	1
—, value 6d. and not exceeding 1s. 6d. the yd, <i>per yard</i>		0	0	1½
—, British checked or striped linen, 25 inches or more in breadth, not exceeding 1s. 6d. and not under 7d. per yard	<i>per yard</i>	0	0	0½
—, diaper, huckabacks, sheeting, and other species of linen, upwards of one yard English in breadth, and not exceeding 1s. 6d. the square yard in value	<i>per square yard</i>	0	0	1½

LAWS AND REGULATIONS.

[245] By the 6 Geo. III. c. 45, continued by subsequent acts till 1800, no cordage to be exported unless a certificate shall be produced under the hands of three of the commissioners of his Majesty's Navy, signifying that such cordage hath been tendered to them for the use of his Majesty's dock-yards, at the fair and then market price of such cordage in London, and that the same hath been refused by that board.

[246] By the 31 Geo. III. c. 30, the before-mentioned bounties are allowed upon the exportation, in British-built ships, of the several sorts of ground or unground corn above recited, being of the growth or product of this kingdom. Wheat-meal or wheat-flour is adjudged by passing it through a fourteen-shilling cloth; if it does not pass through, it is not considered as wheat-flour.

[247] Upon landing any such hemp for the bounty, the commissioners of the Navy are to have the pre-emption or refusal; and if within twenty days after such tender the commissioners shall not bargain for the same; the importer may otherwise dispose of it.

Linen,

BOUNTIES, PREMIUMS, &c.

BOUNTIES, &c.		£.	s.	d.
Linen, British and Irish buckrams or tilletings [248]	<i>per yard</i>	0	0	0½
—, British and Irish linens, and British calicoes and cottons, or cotton mixed with linens printed, painted, or stained, in Great Britain, of the breadth of 25 inches or more, which before the printing, &c. thereof, shall be under the value of 5d. per yard, [248]	<i>per yard</i>	0	0	0½
—, of the value of 5d. and under 6d. per yard, [248]	<i>per yard</i>	0	0	1
—, of the value of 6d. and not exceeding 8d. per yard, [248]	<i>per yard</i>	0	0	1½
—, fail-cloth, British made, [249] exported under the regulations required by law	<i>bounty, per ell</i>	0	0	2
Plate, silver wrought or manufactured in Great Britain, and exported, [250]	<i>per oz. troy</i>	0	0	6
—, gold wrought or manufactured in Great Britain, and exported, [250]	<i>per oz. troy</i>	0	8	0
Salted beef and pork, exported for sale, salted in England or Wales, with salt which has paid the duty, or salted in Scotland with foreign salt having paid the duties				
— white herrings, exported	<i>bounty, per barrel of 32 galls.</i>	0	5	0
— full red herrings, exported	<i>bounty, per barrel of 32 galls.</i>	0	2	8
— red, clean, shotten herrings, exported,	<i>bounty, per barrel of 32 galls.</i>	0	1	9
— dried ling, cod, and hake, called haberdines, being 14 inches long and upwards, from the bone in the fin to the third joint in the tail, and exported	<i>bounty, per cwt.</i>	0	3	0
— wet ling, cod, and hake, exported,	<i>bounty, per barrel of 32 galls.</i>	0	2	0
— pilchards or scads, exported, [251]	<i>bounty, per cask of 50 galls.</i>	0	7	0
—, and an additional bounty till 24 June, 1805	<i>per cask</i>	0	1	6
— salmon, exported	<i>bounty, per barrel of 42 galls.</i>	0	4	6
— dried red sprats, exported	<i>bounty, per last of 10,000</i>	0	1	0
Silk British manufactures hereafter mentioned, exported, the following bounties are to be allowed to June 24, 1802.				
— ribbons and stuffs of silk only; silk gauzes, $\frac{2}{3}$ of the weight of which is allowed for gum; and silk crapes, $\frac{1}{3}$ of the weight of which is allowed for dres	<i>per lb. avoird.</i>	0	5	0
—, silk and ribbons of silk mixed with gold or silver,	<i>per lb. avoird.</i>	0	6	8
— stockings, silk gloves, silk fringes, silk laces, stitching or sewing silk,	<i>per lb. avoird.</i>	0	3	0
—, mixed with inkle or cotton	<i>per lb. avoird.</i>	0	1	2
—, and worsted	<i>per lb. avoird.</i>	0	1	8
—, and worsted	<i>per lb. avoird.</i>	0	0	10
Sugar refined, from sugar of the produce of the British plantations, and exported, the following bounties are allowed, viz.				
—, in loaves complete and whole, and in lumps duly refined, exported, in British ships	<i>per cwt.</i>	0	19	0
—, in foreign ships	<i>per cwt.</i>	0	18	0

LAWS AND REGULATIONS.

[248] By the 21 Geo. III. c. 40; 23 Geo. III. c. 21; and 24 Geo. III. c. 14; these bounties are to be paid during the continuance of an act passed in Ireland in the 20th year of his present Majesty's reign, by which certain bounties were granted on the exportation of linens, buckrams, and tilletings, of the manufacture of that kingdom.

[249] This bounty is by 12 Anne, c. 16; but, by 29 Geo. III. c. 55, the bounty is not to be paid for fails exported unless they are stamped before shipping; but no bounty is payable on export to Ireland.

[250] This is a drawback (upon exportation) of the duties imposed by the 24 Geo. III. c. 53; and all wrought silver and gold plate intended to be exported must be taken to the assay-office, and there be stamped or marked with the figure of a Britannia; but no boxes, cases, or dial-plates, of silver or gold for clocks or watches, may be exported without the movements made up fit for use, with the maker's name engraved thereon.

[251] All these bounties on export of salted fish and provisions are by 38 Geo. III. c. 89; but the additional bounty on pilchards is by 39 Geo. III. c. 65; by which last act pilchards exported to the British West-Indies or the Mediterranean, in casks smaller than of 50 gallons, are entitled to bounty in proportion: and proportional bounties are likewise permitted for all exportations in pilchard-hogheads till 1 June, 1800.

Sugar

BOUNTIES, &c.		£.	s.	d.
Sugar refined, called bastards, ground or powdered sugar, loaf-sugar broken in pieces, and all sugar called candy, properly refined, exported, in British ships	— — — — —	0	11	0
— — — — —, in foreign ships	— — — — —	0	10	0

BRITISH WHITE-HERRING FISHERY.

The bounties hereafter-mentioned are allowed annually. To the owner of every British-built decked vessel of 15 tons or upwards, properly equipped, viz. 12 bushels of salt, in new barrels, for every last of fish such vessel is capable of containing, and as many more new barrels as such ships can carry; also 250 square yards of netting for each ton of bush measurement, with other materials customary for mounting the same; also 5 men for the first 15 tons, and one additional man for every 5 tons such ship shall measure; and to clear from a British port, where such vessel belongs, between the 1st of June and the 20th of November; to continue fishing for three months from the day the nets are first shot, (unless such vessel return to port with a full cargo, taken wholly by the crew of such vessel)

For every barrel of pickled herrings, twice packed, and completely cured, (and not exceeding in quantity the proportion of 2½ barrels per ton, which the vessel in which such herrings are imported shall measure,) and which, during any one year, shall be landed from any vessel entitled to the preceding bounty of 20s.	a bounty, per ton	1	0	0
Exceeding the proportion of 2½ barrels the ton	a bounty of per barrel	0	4	0
N. B. Quantity to be computed while in the sea-stocks, 4 barrels of which to be deemed equal to 3 barrels of cured herrings.	per barrel	0	1	0
Every vessel not being entitled to a bounty on her tonnage, a bounty is allowed on her cargo, viz. for all herrings which shall be landed from any boat or vessel, not entitled as aforesaid	per barrel	0	2	0

British Deep-Sea Fishery.

To the owners of vessels employed in the Deep-Sea Fishery, and entitled to the preceding bounties of 20s. per ton, 4s. and 1s. per barrel, the following premiums are likewise given, viz.

For the greatest quantity of herrings imported, in one vessel, between the 1st of June and the 20th of November	— — — — —	84	0	0
For the next greatest quantity	— — — — —	63	0	0
For the next ditto	— — — — —	42	0	0
For the next ditto	— — — — —	21	0	0

Vessels, returning with less than their proper number of men, unless the default was occasioned by death, sickness, or desertion, and without a full cargo of herrings, are not entitled to a bounty. By a subsequent act, 27 Geo. III. a full cargo of herrings is deemed to be in proportion as 4 barrels once packed to 3 barrels twice packed for every ton burthen. By the above subsequent act, all decked vessels, of not less than 15 tons, are entitled to the bounties of 20s. per ton, and 1s. per barrel, mentioned by the act 26 Geo. III. before recited, provided they take, in one year, in the Deep-Sea Fishery, the proportion of 6 barrels of herrings, when cured, for every ton burthen; although they may not have fitted out with the quantity of nets, salt, and barrels, required by the said act. If herrings are packed in casks not branded with the name of the curer, such casks, with the fish, are forfeited.

Staves of barrels, in which herrings are packed for exportation, not being ½ inch thick, and full bound, are, together with the fish, forfeited.

Masters of vessels not making a true entry of the quantity of fish, and where taken, at the port where they intended to land them, such ships and cargoes are forfeited.

Salt carried coastwise for the purpose of fishery, unless bond and other securities have been given, as the act recites, such salt to be forfeited, with double its value, besides the duties.

Officers, taking fees of any kind, forfeit treble the value, and to be discharged.

The inhabitants of the Isle of Man, who comply with the terms of these acts, (26 and 27 Geo. III.) for all the herrings that are caught or taken by them, there landed, and afterwards properly salted, cured, and packed, are entitled, for each barrel, to a bounty of <th>£.</th> <th>s.</th> <th>d.</th>		£.	s.	d.
— — — — —	— — — — —	0	1	0

And

BOUNTIES, &c.

And the said inhabitants of the Isle of Man are also entitled, upon exportation, to the allowances upon white herrings of 2s. 8d. per barrel, and on red herrings of 1s. 9d. per barrel of 32 gallons. The duties formerly payable on herrings, imported into Great Britain from the Isle of Man, are, by the preceding acts, to cease.

IRISH WHITE-HERRING FISHERY.

By the acts of the Irish legislature, now in force, the owners of every vessel, being Irish property, who resort to the fishery of that kingdom, are entitled to a bounty — — — — — per ton
Viz. 10s. per ton on the vessel, and 20s. per ton on the cargo, and in proportion for any quantity of herrings they cure; whether the same are caught by the ship's crew, or purchased of the native fishermen.

WHALE-FISHERY CARRIED ON IN THE GREENLAND SEAS AND DAVIS'S STREIGHTS.

For every ship or vessel which shall have proceeded on the said fishery, (the several provisions and directions relating thereto being complied with,) between Dec. 25, 1795, and Dec. 25, 1800, a bounty, per ton, of — — — — —
N. B. The acts which regulate this fishery are abstracted and arranged in the *Ship-Master's Assistant*, published by DAVID STEEL, bookfeller, Union-row, Little Tower-hill.

FISHERY ON THE BANKS OF NEWFOUNDLAND.

The several bounties hereafter-mentioned are allowed annually, till 1 January, 1801, for a certain number of vessels employed in this fishery, under certain regulations and restrictions, as provided by law, viz. such British-built ships, fitted and cleared out (from Great Britain and Ireland, and the British dominions in Europe, and owned by his Majesty's subjects residing therein) after the 1st of January, 1787, and after that day in each succeeding year, which shall proceed to the banks of Newfoundland; and, having caught a cargo of fish upon those banks, consisting of not less than 10,000 by tale, shall land the same at one of the ports on the north, east, or south side of Newfoundland, between Cape St.-John and Cape Raye, on or before the 15th of July in each year, and shall make one more trip, at least, to the said Banks, and return with another cargo of fish, caught there, to the same port: in which case,

The 100 vessels first arriving at the said island of Newfoundland, from the Banks thereof, with a cargo containing as before-mentioned; and, after landing the same at one of the ports within the limits before-mentioned, in Newfoundland, shall proceed again to the said Banks, and return to the said island with another cargo, containing 10,000 fish, as before-mentioned, and navigated with not less than 12 men, shall be entitled to, each vessel	— — — — —	40	0	0
— — — — —, if less than 12, and not less than 7, men, each vessel	— — — — —	25	0	0
But, provided any of the 100 vessels so first arriving shall be navigated by not less than 12 men, who go out on shares of the profits in lieu of wages, they shall be entitled to, each vessel	— — — — —	50	0	0
— — — — —, if less than 12, and not less than 7, men, each vessel	— — — — —	35	0	0
The 100 vessels which shall so next arrive, under the same regulations and restrictions, navigated with not less than 12 men, shall be entitled to, each vessel	— — — — —	25	0	0
— — — — —, if less than 12, and not less than 7, men, each vessel	— — — — —	18	0	0
But, provided any of the 100 vessels so arriving shall be navigated by no less than 12 men, who go out on shares in lieu of wages, shall be entitled to, each vessel	— — — — —	35	0	0
— — — — —, if less than 12, and not less than 7, men, each vessel	— — — — —	21	0	0

N. B. The acts which regulate this fishery are abstracted and arranged in the *Ship-Master's Assistant*, to be had of the publisher of this book.

SOUTHERN

BOUNTIES, &c.

£. s. d.

SOUTHERN WHALE-FISHERY.

The following premiums are allowed to 26 British-built ships or vessels, fitted out between the 1 January, 1799, and the times hereafter-mentioned, under the regulations of the acts 35 of Geo. III. c. 92, and 38 Geo. III. c. 57; viz.

To each of four ships, cleared out between 1 January and 31 December, 1799, (and between 1 January and 31 December in each of the years 1800 and 1801,) and which shall carry on the said fishery, to the southward of the equator, and return before the 1st December, in the year subsequent to that of clearing out, with the greatest quantity of oil or head-matter, not less than 20 tons in each ship

300 0 0

To each of four other such ships, arriving with the next greatest quantity, not less than 20 tons in each ship

200 0 0

To each of four other such ships, arriving with the next greatest quantity, not less than 20 tons in each ship

100 0 0

To each of four other ships, cleared out between 1 January and 31 December, 1799, (and between 1 January and 31 December in the years 1800 and 1801,) and which shall proceed to the southward of the 36th degree of south latitude, there fish, and not return till after 14 calendar-months from the day of clearing out, but before the 31st of December, in the second year after clearing out, with the greatest quantity of oil or head-matter, not less than 20 tons in each ship

400 0 0

To one other ship, cleared out between 1 January and 31 December, 1799, (and between 1 January and 31 December in each of the six succeeding years,) and which shall double Cape-Horn, or pass through the Straights of Magellan into the South Seas, and fish during four months to the westward of Cape Horn in those seas; or which shall double the Cape of Good Hope, and fish during four months to the eastward of 105 degrees of east longitude from London; and not return till after 16 calendar-months from the day of clearing out, but before the 31st of December in the second year after clearing out, and having the greatest quantity of oil or head-matter, not less than 30 tons

600 0 0

To each of nine other such ships, arriving with the next greatest quantity, not less than 30 tons in each ship

500 0 0

N. B. The acts which regulate this fishery are abstracted and arranged in the Ship-Master's Assistant, to be had of the publisher of this book.

THE DUTIES OF

Scavage, Package, Balliage, and Portage,

PAYABLE TO THE CITY OF LONDON,

For all the Goods and Merchandize of Aliens, or of Denizens, being the Sons of Aliens.

For the more certain and better levying and collecting the Duties of Package and Scavage, &c. the Mayor and Commonalty, or their proper Officers or Deputies, may by all lawful Ways and Means compel Persons suspected of any Concealment, Colourings, or Frauds, to take their Oaths upon the Holy Evangelists.

The SCAVAGE-RATES INWARDS, for all Goods and Merchandize imported from Parts beyond the Seas, belonging to Aliens, or Denizens being the Sons of Aliens.

††† The Commodities which are marked thus * are liable to this Duty, though British Property, if imported in any other than British Ships legally navigated.

Table listing various commodities and their duties, including Alum, Books, Bow-Staves, Brags, Apples, Aqua Vitæ, Argol, Ashes, Babies Heads, Bacon, Band-strings, Barks, Barilla, Barlings, Barley, Basket Rods, Bast-Ropes, Battery, Beans, Beef, Bell Metal, Bermillians, Blacking, Bottles, Boards, Pipe-boards, Boratoes, and many others.

THE

	s.	d.		s.	d.
Carpets of all other sorts - per piece	0	0 1/2	Frankincense - per 112 lb.	0	1 1/2
Cafes, viz. for Looking-glasses, gilt, from No. 3 to No. 10 per doz.	0	1 1/2	Furs, viz.		
— the same, ungilt - per doz.	0	0 1/2	—Beaver Skins - per piece	0	0 1/2
Catlings. See Lutestrings			—Beaver Bellies or Wombs - per doz.	0	4
Chamlets, Mohairs, and Turkey Grograms - per 15 yards	0	1 1/2	—Budge, tawed or untawed - per 100	0	2
Cheese - per 112 lb.	0	1	—Fox Skins - per 100	0	4
Cherries - per 112 lb.	0	1 1/2	—Foyns, without tails, - per doz.	0	1 1/2
Cloth, viz.			Fustian, viz.		
—French Walloon - per 20 yards	0	8	—Bermillians, per piece, or two half-pieces of 15 yards each half-piece	0	2
—Scarlet - per yard	0	1	—Naples Fustian, Tripe, or Velure - per piece of 15 yards	0	2
Cochineal, viz.			Galley Dishes - per 12 doz.	0	1
—Silvester or Campechea - per lb.	0	0 1/2	Galls - per 112 lb.	0	2
—of all other sorts - per lb.	0	1	Glass, viz.		
Combs of box or light Wood, per 12 doz.	0	0 1/2	—for windows - per chest or case	0	3
Copper Bricks or Plates, round or square - per 112 lb.	0	4	—Venice drinking Glasses - per doz.	0	0 1/2
Copperas - per 112 lb.	0	1	—Looking-Glasses, viz.		
Coral, rough or polished - per 2 1/2 lb.	0	2	—Halfpenny-ware - per 12 doz.	0	0 1/2
Cordage. See Cable Ropes			—Penny-ware - per 12 doz.	0	0 1/2
Cork - large - per 112 lb.	0	1	—of Steel, small - per doz.	0	0 1/2
—for shoe-makers - per doz. pieces	0	0 1/2	—of Crystal, small, under No. 6, per doz.	0	1
Corn, see Barley, Beans, Malt, Oats, Peas, Rye, and Wheat, respectively			—No. 7, 8, 9, 10 - per doz.	0	4
*Deal Boards, of all sorts - per 120	1	0	—middle fort, No. 6, per doz.	0	2
Dogs of Earth - per 12 doz.	0	1 1/2	—No. 11 & 12, per doz.	1	6
Durance or Duretties, viz.			—Stone Plates for Spectacles, per doz.	0	0 1/2
—with Thread - per 15 yards	0	1 1/2	—Plates, or Sights, for Looking-Glasses unfoiled, viz.		
—with Silk - per 15 yards	0	2	—of Crystal, small, under No. 6, per doz.	0	0 1/2
Drugs, viz.			—No. 6 - per doz.	0	1
—Ambergris - per oz.	0	1 1/2	—No. 7, 8, 9, 10 - per doz.	0	2
—Aloes Succotrina - per lb.	0	0 1/2	—No. 11, 12 - per doz.	1	0
—Barley, hulled - per 112 lb.	0	1	Gloves of Spanish leather, per 12 pair	0	0 1/2
—Carraway & Cummin Seeds, per 112 lb.	0	1 1/2	Goats Hair - per 100 lb.	0	6
—China Roots - per 100 lb.	1	6	Grain, for Dyers, viz.		
—Civet - per oz.	0	1	—of Scarlet Powder - per lb.	0	0 1/2
—Coral. See in C.			—of Seville in Berries, and Grains of Portugal or Rotta - per lb.	0	0 1/2
—Frankincense. See in F.			Grocery, viz.		
—Gum Arabic. See in G.			—Almonds - per 112 lb.	0	3
—Gum Armoniac - per 100 lb.	0	6	—Anniseeds - per 112 lb.	0	2
—Musk - per oz.	0	1	—Cinnamon - per 100 lb.	1	0
—Cods - per doz.	0	1	—Cloves - per 100 lb.	1	6
—Quicksilver. See in Q.			*Currants - per 112 lb.	0	1
—Saunders, white or red, per 100 lb.	0	6	—Dates - per 112 lb.	0	4
—Treacle, common - per 100 lb.	0	2	*Figs - per 112 lb.	0	1
—Turpentine, common - per 112 lb.	0	1	—Fusses of Cloves - per 100 lb.	0	8
Earthen Ware, called Tiles. See in T.			—Ginger - per 100 lb.	1	0
Feathers for Beds - per 112 lb.	0	2	—Liquorice - per 112 lb.	0	1 1/2
Fish, viz. Cod-fish - per 120	0	4	—Mace - per 100 lb.	2	0
—Cold-fish - per 120	0	1	—Nutmegs - per 100 lb.	1	6
—Eels - per barrel	0	1	—Pepper - per 100 lb.	0	6
—Quick - per ship load	10	0	*Prunes - per 112 lb.	0	1
—Herrings, white or red, per last	0	6	*Raisins, great, or Malaga, per 112 lb.	0	1
—Ling - per 120	0	6	—of the Sun - per 112 lb.	0	2
—Lub-Fish - per 120	0	2	*Sugar, refined - per 112 lb.	0	10
—Croplings - per 120	0	1	—Candy - per 112 lb.	0	8
—Titling - per 120	0	0 1/2	—Muscovadoes, and white, - per 112 lb.	0	4
—Sturgeon - per firkin	0	1	—St. Thome and Panelles - per 112 lb.	0	2
—Salmon - per barrel	0	1 1/2	Program. See Chamlets.		
*Flax, viz. undressed - per 112 lb.	0	1 1/2	Gunpowder - per barrel of 112 lb.	0	3
—dressed or wrought - per 112 lb.	0	4	Gum Arabic - per 112 lb.	0	2
Flocks - per 112 lb.	0	2			

	s.	d.		s.	d.
Hair, called Goats-Hair. See in G.			—of Silefia making - per doz. yds.	0	1
Hawks of all sorts - per hawk	0	2	—Diaper, Tabling, viz.		
Hats, viz.			—of Holland making - per doz. yds.	0	2
—Bast or Straw Hats knotted, per doz.	0	0 1/2	—of Silefia making - per doz. yds.	0	1
—plain, per 12 doz.	0	1 1/2	—Diaper, Towelling and Napkining, viz.		
—Wool Felts - per doz.	0	1	—of Holland making - per doz. yds.	0	1
—Demi-Castors - per piece	0	0 1/2	—of Silefia making - per doz. yds.	0	0 1/2
—Beaver-Hats - per piece	0	2	Linen, French or Normandy Canvas and Line Narrow, Vandales or Vitry Canvas, Dutch Barras, and Hef-fens Canvas - per 120 ells	0	2
*Headings for Pipes, Hogheads, or Barrels - per 1000	0	2	—Cutting and Spruce Canvas, Drillings, Pack Duck, Hinderlings, Middlegood, Headlake, Muscovia, Line Narrow, Hamburgh Cloth, Narrow Irish Cloth, - per 120 ells	0	1
Heath for Brushes - per 112 lb.	0	1	—Hamburgh and Silefia Cloth, broad - per 120 ells	0	3
*Hemp, viz.			—Poledavies - per bolt	0	1
—undressed - per 112 lb.	0	1	—French Canvas & Line, 1 1/3 ell broad, or more, - per 120 ells	0	3
—dressed - per 112 lb.	0	2	—Lawns - per piece of 13 ells	0	2
Hides, viz.			—Calico Lawn - per piece	0	0 1/2
—Buff Hides - per piece	0	0 1/2	—French Lawns - per piece	0	1 1/2
—Cow or Horse Hides - per doz.	0	3	—Lockrams, of all sorts, per 106 ells	0	1 1/2
Honey - per barrel	0	1 1/2	—Soultwich - per 120 ells	0	1 1/2
Horses and Mares - each	0	6	—Straßbourg Linen - per 30 ells	0	1
Hops - per 112 lb.	0	2	—Striped or tufted Canvas with Thread - per piece of 15 yds.	0	1
Indigo - per 100 lb.	2	0	—Striped, tufted, or quilted Canvas, with Silk - per piece of 13 yds.	0	1
—Dust - per 100 lb.	0	8	Litmus - per 112 lb.	0	1
Incle, viz.			*Malt - per quarter	0	0 1/2
—wrought - per 12 lb.	0	1 1/2	Magnus - per 112 lb.	0	1
—rolls - per 12 pieces, 36 yds. each	0	1	Masks of Velvet or Satin - per doz.	0	1
—unwrought - per 100 lb.	0	4	*Masts, viz. Great - per mast	0	2
Iron, wrought - per 112 lb.	0	1	—Middle - per mast	0	1
—unwrought - per ton	0	6	—Small - per mast	0	0 1/2
—Pots - per doz.	0	1 1/2	Maps, printed - per ream	0	1
Juice of Lemons. See Lemons.			Madder, viz.		
Lamp-black. See Blacking.			—Crop and all other Bale Madder, - per 112 lb.	0	2
Latten, viz.			—Fat Madder - per 112 lb.	0	1 1/2
—Shaven Latten - per 112 lb.	0	6	—Mull Madder - per 112 lb.	0	0 1/2
—Black Latten - per 112 lb.	0	3	*Meal - per last of 12 barrels	0	4
Lace, viz.			Minikins. See Lutestrings.		
—Bone Lace of Thread - per 12 yds.	0	0 1/2	Mocado Ends - per 12 lb.	0	1 1/2
—Silk Bone Lace - per 16 oz.	0	2	Mohairs. See Chamlets.		
—Silk Lace of other sorts, per 16 oz.	0	1	*Oars - per 120	0	4
Lemons - per 1000	0	1	*Oats - per quarter	0	0 1/2
—Juice of Lemons - per pipe	0	1	Oils, viz. *Seville Oil, Majorca Oil, Minorca Oil, Provence, Portugal Oil, and Sallad Oil - per tun	2	8
—Pickled Lemons - per pipe	0	3	—Rape and Linseed Oil - per tun	2	6
Linseed - per quarter	0	1	—Train Oil of Greenland or Newfoundland - per tun	1	4
Leaves of Gold - per 100 leaves	0	0 1/2	Olives - per bbd.	0	4
Lures for Hawks - per doz.	0	0 1/2	Onions - per 100 bunches	0	1
Leather, viz.			—Seed - per 112 lb.	0	3
—Bazil Leather - per doz. skins	0	0 1/2	Oranges - per 1000	0	1
—Hangings, gilt - per piece	0	3	Orchal - per 112 lb.	0	1 1/2
—Leather for Masks - per 12 lb.	0	2	Packthread - per 100 lb.	0	1 1/2
Lutes - per doz.	0	4	Pans, viz.		
Lutestrings, viz.			—Dripping or Frying-pans, per 112 lb.	0	1 1/2
—Catlings - per 144 doz. knots	0	1			
—Minikins - per 12 doz. knots	0	0 1/2			
Linen, Brabant, Flemish, Embden, viz.					
—British Cloth - per 100 ells	0	5			
—Frieze Cloth, Ghentish Holland, Isinghams, Overissels Cloth, Rows, Cowfield, or Plats Cloth - each 30 ells.	0	2			
—Calicoes or Dutties - per piece	0	0 1/2			
—Cambrics - per piece of 13 ells	0	2			
—Damask, Tabling, viz.					
—of Holland making, per doz. yds.	0	4			
—of Silefia making, per doz. yds.	0	2			
—Damask, Towelling & Napkining, viz.					
—of Holland making, per doz. yds.	0	2			

RATES OF SCAVAGE.

Table listing various goods and their scavage rates. Includes items like Pans, Paper, Peas, Pitch or Tar, Plates, Pomegranates, Pork, Potts, Quails, Quinces, Rape Seed, Rice, Ruffs, Saffron, Safflower, Salt, Says, Silk, and various types of thread and cloth.

RATES OF PACKAGE.

Table listing various goods and their packaging rates. Includes items like Wainfcoats, Whale Fins, Wheat, Wine, Gascoign, Rhenish Wine, Mufcadel, Sacks, Tents, Wire, Wood, Box Wood, Brazil or Fernambuco Wood, and Spruce or Mufcovia Yarn.

All other goods, not mentioned in this table, pay, for Scavage Duties Inwards, after the rate of one penny in the pound, according as they are expressed or valued in his Majesty's late Book of Rates; and all others, not expressed therein, pay the same Rates, according to the true value.

All merchants, aliens, and denizens, are to make and deliver, to the proper collector of this duty, true and perfect bills of entry of all the goods and merchandise by them imported.

PACKAGE RATES OUTWARDS,

For all Goods and Merchandise, to be packed, casked, piped, barrelled, or any ways vesselled, in order to be transported to Parts beyond the Seas; although the Mayor and Commonalty, or their Officers, do not pack the said Goods when they are ready, and upon reasonable Request and Notice given.

Table listing various goods and their outward packaging rates. Includes items like ANNOTTO, Aqua Vitæ, Argol, Ashes, Soap-ashes, Awl-Blades, Barilla, Beer, Birding Shot-Lead, Books, Bottles, Brimstone, Brushes, Broken Glafs, Buttons, Hair Buttons, and various types of thread and cloth.

RATES OF PACKAGE.

Table listing various goods and their rates. Columns include item name, unit, and price in shillings (s.) and pence (d.). Items include Drugs, Hats, Hair, Hides, Horns, Hops, Indigo, Iron, Ivory Combs, Knives, Lace, Lead, Lemons, Linseed, Linen, Madder, Melasses, Mustard Seed, etc.

RATES OF PACKAGE.

Table listing various goods and their rates. Columns include item name, unit, and price in shillings (s.) and pence (d.). Items include Nails, Stockings, Stuffs, Bridgewaters, Carrels, Camellians, Chamlets, Dammofellos, Durants, Dimity, Floramedos, Figurettos, Hangings, Linsey Woolsey, Lises, Mocados, Mohairs, Miscellany, Perpetuans, Paragon, Pyramides, Rashes, Says, Skins, Succades, Tallow, Tapestry, Taffary, Thread, Tiffany, Tobacco, Tin, Thread Points, Vellures, Vinegar of Wine, etc.

RATES OF PACKAGE.

		s.	d.			s.	d.
Waistcoats, viz.				Woollen Drapery, viz.			
—of Kersey of Flannel,	per doz.	0	2	—Baize,	per single piece	0	2
—of Woollen, knit,	per doz.	0	4	—	per double piece	0	4
—of Worsted, knit,	per piece	0	0 1/2	—Minikins Baize,	per piece	0	6
—wrought with Cruel,	per piece	0	0 1/4	—Broad Cloth, per short p. of 24 yds		0	6
—wrought with Silk,	per piece	0	1	—	per long p. of 32 yds	0	8
Wax; British Wax,	per 112 lb.	0	4	—Cottons of all forts, per 100 goads		0	6
—British hard Wax	per 100 lb.	0	8	—Devonshire Dozens,	per piece	0	1
Wine; French Wines	per tun	0	3	—Frizadoes,	per piece	0	3
—Muscadel & Levant Wines, per but		0	6	—Kerseys of all forts,	per piece	0	2
—Sacks, Canaries, Madeiras, Rom-ney, and Hullocks	per but or pipe	0	6	—Lift of Cloth,	per 1000 yards	0	6
Wood; Box Wood,	per 112 lb.	0	0 1/2	—Northern Dozens, single, p. piece		0	3
—Brazil Wood,	per 112 lb.	0	3	—	double, p. piece	0	6
—Ebony Wood,	per 112 lb.	0	1 1/2	—Spanish Cloth, British-making,		0	6
—Fustick Wood	per 112 lb.	0	0 1/2	—Penistones	per 20 yards	0	2
—Red Wood,	per 112 lb.	0	1 1/2	—Worm-Seed,	per 100 lb.	0	6
Wool; Cotton Wool,	per 100 lb.	0	3	Yarn; Cotton Yarn,	per 100 lb.	0	4
—Etridge Wool,	per 112 lb.	0	2	—Grogam or Mohair Yarn,	per 100 lb.	1	6
—French Wool,	per 112 lb.	0	2	—Raw Linen Yarn of all forts,	per 100 lb.	0	4
—Spanish Wool,	per 112 lb.	0	4				

All other goods, not mentioned in the preceding table, pay, for Package-Duties, after the rate of one penny in the pound, according as they are expressed or valued in his majesty's late Book of Rates; and all other, not expressed therein, shall pay the same rate according to their true value. For every entry in the packer's book for writing bills to each entry outward, 1s. The strangers pay the labouring porters, for making up their goods, at their own charge, as always they have done. And they pay the water-side porters, belonging to the Package Office, such fees and duties, for landing and shipping their goods, as they have usually paid within these ten years last past.

BAILLIAGE DUTIES OUTWARDS,

For the Surveying or Delivering of all Goods and Merchandise, in order to be exported into Parts beyond the Seas, or otherwise.

		s.	d.			s.	d.
BEER,	per tun	0	4	Grocery; viz. Cloves, Mace, Nutmegs, or Cinnamon,	per 100 lb.	0	6
Canvas,	per 120 ells	0	2	—Pepper or Ginger,	per 100 lb.	0	2
Cloths. See Drapery.				—Rafins,	per piece or frail	0	1/2
Coals,	per chaldron	0	1	—Rafins Solis	per 112 lb.	0	1
Cochineal. See Dying Commodities.				Hemp. See Flax.			
Drapery of Woollen or Worsted, viz.				Indigo. See Dying Commodities.			
—Broad Cloth,	per piece	0	1 1/2	Iron, unwrought,	per ton	0	6
—Kerseys of all forts,	per piece	0	0 1/2	—wrought,	per 112 lb.	0	1
—Perpetuanas,	per piece	0	0 1/4	—Lamperns,	per 1000	0	0 1/2
—Stuffs,	per single piece	0	0 1/2	Lead,	per foiber	0	6
—	per double piece	0	1	Linen. See Canvas.			
Dying Commodities, viz.				Pewter. See Tin.			
—Cochineal,	per 100 lb.	1	0	Saffron,	per pound	0	0 1/2
—Indigo,	per 100 lb.	0	4	Salt,	per avey	0	2
—Wood of all forts for dyers,	per 112 lb.	0	1	Salt-petre,	per 112 lb.	0	1
Fur. See Skins.				Silk; Raw or Thrown Silk, p. 16 oz.		0	0 1/4
Fustians, British making, per 15 yds		0	0 1/2	Skins and Furs, viz.			
Flax or Hemp,	per 112 lb.	0	1	—Beaver-skins,	per 100	1	6

RATES OF BALLIAGE.

		s.	d.			s.	d.
Skins and Furs, viz.				dle, containing, in bigness, about			
—Badger-skins,	per 100	0	6	10 to 12 Cloths, 12 or 14 baize,			
—Coney-skins, black	per 120	0	2	or to the like proportion in			
—Cat-skins,	per 100	0	2	Friezes, Cottons, or other goods,	1	0	
—Calve-skins,	per 100	0	2	A Bale containing 3 or 4 Cloths, 4			
—Fox-skins,	per 100	0	6	or 5 Baize, or the like proportion			
—Fitches,	per timber	0	1	in other goods	0	6	
—Morkins,	per 120	0	2	For a great Maund, or great Basket,	0	8	
—Otter-skins,	per 100	0	6	—small Maund, or Basket, weigh-			
—Sheep or Lamb-skins,	per 120	0	2	ing 300 weight or under	0	4	
—Squirrel-skins,	per 1000	0	1	—Hamper or Coffe, weighing 200			
Stuffs. See Drapery.				weight or under	0	3	
Tin or Pewter,	per 112 lb.	0	2	—But or Pipe	0	8	
Wax,	per 112 lb.	0	2	—Hegthead or Puncheon,	0	4	
Wood for Dyers. See Dying Com-				—Barrel	0	2	
modities.				—Firkin	0	1	
Wood of all forts,	per 112 lb.	0	2	—Dry Fat,	0	8	
				—Drum Fat,	0	4	
				—Bale	0	6	
				—great Chest or great Cafe,	0	8	
				—small Chest or Cafe, of 3 cwt. or			
				under	0	4	
				—small Box,	0	2	
				—great Trunk,	0	6	
				—small Trunk, not above 2 cwt.	0	3	
				—Bag or Sack,	0	4	
				—Seron	0	3	

Other merchandise, liquid or dry, that are not particularly rated in this table, pay Balliage-Duties Outwards, by their bulk, as follows, viz.

A great Packet or Fardle, containing between 15 and 20 Cloths, or other goods to that proportion, 1 6
An ordinary Pack, Trufs, or Far-

PORTAGE DUTIES.

The Packers water-side-porters Table of Duties, for landing Strangers Goods, and of the like Duties or Rates to be paid unto them for Shipping out their Goods.

		s.	d.			s.	d.
FOR a But of Currants		1	4	For a Bale of Madder		0	8
—a Carateel of Currants		0	8	—a Bale of Ginger or Shumac, con-			
—a Quarterole of Currants		0	4	taining 4 cwt.	0	8	
—a Bag of Currants		0	4	—a Faggot of Steel		0	1
—Pieces of Rafins,	the ton	1	8	—any Serons,	the piece	0	4
—a Barrel of Rafins		0	4	—a Fat of Pot-Ashes		0	8
—all forts of Puncheons		0	6	—a Laft of Sope-Ashes		1	0
—a Barrel of Figs		0	2	—a Laft of Pitch or Tar		1	0
—Tapnets and Frails of Figs, per ton		1	8	—a Laft of Fish		1	0
—Brazil or other Wood for Dying,				—Wainfcots,	per 120	5	0
—Iron,	per ton	1	8	—Clap Boards,	per 120	0	6
—Copperas,	the ton	1	2	—Deal Boards,	per 120	1	4
—Oil, Wine, or Vinegar,	per ton	1	2	—a great Mast		5	0
—Hemp and Flax,	the laft	1	8	—a middle Mast		2	6
—loofe Flax and Tow,	the cwt.	0	2	—a small Mast		1	3
—a great Bag of Tow		0	8	—great Balks,	per 120	5	0
—a small Bag of Tow		0	4	—middle Balks,	per 120	2	6
—a great Bag of Hops		0	8	—small Balks,	per 120	1	3
—a Packet or little Bag of Hops		0	4	—a Mill-ftone		5	0
—Packs, Truffles, Fats, or Maunds,				—a Dog-ftone		2	6
—a great chest		0	8	—a Wolf-ftone		2	0
—a small chest		0	4	—a Yard-ftone		0	3
—all Cafes, Barrels, or Bales, p. piece		0	4	—a Grind-ftone		1	0
				—a Step-ftone or Grave-ftone		0	8
				—Quern-ftones,	the laft	1	0

RATES OF PORTAGE.

	s.	d.		s.	d.
For Emery-stones, the ton	1	2	For a Thousand of Tips of Horns	0	6
—ten cwt. of Holland Cheefe	1	0	—a Thousand Shank-Bones	1	0
—Rosin, the ton	1	2	—Brimstone, the ton, loofe	1	3
—Woad, the ton	1	2	—a Fother of Lead	1	2
—a Chest of Sugar	0	6	—Rims of Sieves, per load	1	0
—Half-Wainfcots, per 120	2	6	—a Load of Fans	1	0
—Raw Hides, per 100	5	0	—a Load of Bullrushes	0	8
—Boom-Spars, per 120	0	6	—100 Reafms of Paper, loofe,	1	0
—small Spars, per 120	0	4	—a Barrel of Tarras	0	2
—Ends of Boom-Spars, per 120	0	9	—a Barrel of Lings	0	2
—a Horse, Gelding, or Mare,	2	6	—a Keg of Sturgeon	0	0
—Alum, the tun	1	8	—Iron Backs for Chimnies, p. piece	0	1
—Heath for Brushes, per 112 lb.	0	1	—One Hundred Weight of Ele-	0	1
—Iron Pots, the dozen	0	3	phant Teeth	0	1
—Rings of Wire, loofe, the ring	0	0	—Copper and Iron Plates, per piece	0	0
—Pipe-Staves, per 1000	2	6	—100 small Barrels of Blacking	1	0
—Rhenish Wine, the aqm	0	6	—a Dozen of Scales	0	1
—Burstones, per 100	2	6	—a Hundred of Oars	2	6
—half-packs of Teazels, the piece	0	4	—every Twenty Sugar-Flags	0	4
—Wicker Bottles, the dozen	0	1	—a Barrel of Shot	0	4
—Stone Pots, per 100	0	1	—a Bundle of Canes	0	1
—loofe Fish, per 100, landing	0	3	—a Cage of Quails	0	4
—a Barrel of Salmon	0	2	—a Cage of Pheasants	0	4
—a Barrel of Stub Eels	0	2	—a Cage of Hawks	0	4
—a Bundle of Basket-Rods	0	0	—a Winch of Cable-Yarn	0	4
—a Ton of Cork	1	8	—a Firkin of Shot	0	2
—a Thousand of Ox Bones	1	0			

All other goods not mentioned in this table, pay Portage-Duties as other goods do of like bulk or like condition, herein expressed.

For the more certain and better levying and collecting the aforesaid Duties of Package, Scavage, &c. the mayor and commonalty, or their proper officers or deputies, may, by all lawful ways and means, compel persons suspected of any concealment, colourings, or frauds, to take their oaths upon the holy evangelists.

Note. The City of London is likewise entitled to the survey of the measures, numbers, and weights, of all merchandise of aliens or denizens, coming into or going out of the said city, as well by land as by water: and also the portage and carriage of all goods of denizens, whose fathers are aliens, born under foreign allegiance, or of aliens born under foreign allegiance in parts beyond the seas, carried in London, from the river of Thames, to the houses or warehouses of such merchants, and thence to the said river.

DUTIES PAYABLE AT THE SOUND.

In 1687, the King issued a Placard, ordering the following FEES to be paid at the SOUND.

	Rix-doll.
To the Director of the Customs	—
—four Chamberlains	—
—Seal-Prefser, for stamped paper and his trouble	—
—Toll-Inspector, for himself and three boatmen	—

By another Placard, in 1701.

	Rix-doll.
To the Director of the Customs	—
—four Chamberlains	—
—Seal-Prefser, for stamped paper and his trouble	—

The Translator extorts eight Stivers for each cocket. Such of the above fees as are now taken, some of the commissioners charge in crown money, which is apprehended to be an abuse, as they ought only to be charged in current money.

To the before-mentioned should be added:

	Rix-doll.	Laden.	In Ball.
Light-Money for Ship and Cargo, in crowns	—	5 3	2 25
Pafs, Seal, Writing-Money, and Fees	—	2 12	2 12
Guard-Ship both Ways, 4 stivers each time.	—	—	—
British Poor, upwards of 24 stivers.	—	0 24	0 24
Commission	—	—	—

Add 3 stivers on each rix-dollar crown, to make it current money, and observe that, in this and all the following duties, 41 stivers make the rix-dollar.

N. B. All masters are allowed four per cent out of the duties paid on their cargoes, both upwards and downwards.

DUTIES PAYABLE AT THE SOUND on such Goods as are commonly carried from or brought to England.

	Rix-d. Sti.	Rix-d. Sti.	
Ale or Beer, the 8 hhd. at 4 1/2	0 36	Beef, salted, the last of 12 barrels	0 36
Alegar	0 36	Books, printed, the 100lb. valued at	0 18
Alum, the schippont	0 12	36 rix-dollars	0 18
Almonds, the 100lb.	0 9	Brass or Brass Wire, the schippont	0 24
Apples, the last of 22 barrels	0 12	—wrought, the 100lb. valued at	0 18
Apothecaries Drugs, the liespond, va-	0 18	36 rix-dollars	0 18
lued at 36 rix-dollars	0 18	Brimstone, the last of 12 schippont	1 0
Anniseeds, the 100lb.	0 9	Brandy, French or Spanish, the hhd.	0 24
Antimony, the schippont	0 12	—Corn, the barrel	0 6
Anchor and Locks, the schocks of 60	1 0	—Rhenish, the auln	0 24
Argol, the schippont	0 6	Bay-Berries, the 200lb.	0 9
Arsenic, the schippont	0 12	Biscuit, or Bread of Wheat, 4 barrels	0 6
Ashes, Weed, the last of 12 barrels	0 12	—of Rye	0 4
or 12 schippont	0 12	Butter, the barrel	0 5
—Pot, the last of 12 barrels or 12	1 0	Brazil Wood, the 500 lb.	0 15
schippont	1 0	Brittles, the schippont, valued at 36	0 18
Auri Pigmentum, the 100lb.	0 9	rix-dollars	0 18
Bacon, the schippont	0 9	Cables, Cordage, or Cable-Yarn, the	0 6
Balks, great, of Oak, the piece	0 3	schippont	0 6
—Fir, 4 ditto	0 6	Calicoes, the 8 pieces	0 15
—small, ditto, 20 ditto	0 13	Capers, the pipe, or two hogheads	0 18
Baize, the single piece	0 3	Cards, for playing or for wool, the	0 6
—the double piece	0 6	10 dozen	0 6

116 DUTIES PAYABLE AT THE SOUND.

Table listing various goods and their duties. Columns include item names, 'Rix-d. Sti.' values, and 'Rix-d. Sti.' values. Items include Copper, Cheese, Corn, Wheat, and various textiles and oils.

DUTIES PAYABLE AT THE SOUND.

Table listing various goods and their duties. Columns include item names, 'Rix. d. Sti.' values, and 'Rix. d. Sti.' values. Items include Juniper Berries, Lace, Lemons, Linseed, and various oils and metals.

	Rix. d. Sti.		Rix. d. Sti.
Stockings of Worsted, Florett, and Sayett, the 50 pair	o 30	Wax, the schippont	o 36
Woollen, for children, the 200 pair	o 30	Wire, Iron or Brafs, the schippont	o 24
Succad, the 50lb.	o 12	Steel, the 100lb.	o 24
Sarfaparilla, the 50lb.	o 18	Gold and Silver, the lb.	o 5
Sugar-Candy or Confectionary, the 100lb.	o 18	Wool, Beaver, the 50lb.	1 o
Loaves, Powder, or Muscovado, the 200lb.	o 18	Spanish or fine, the 4 schipponts	o 36
Stuffs, Woollen, the 8 pieces	o 12	coarse or Scotch, the 6 schipponts	o 30
Sword-Blades, the 50	o 12	Flock, or Cutting Wooll, the 2 schipponts	o 9
Hilts, the 50	o 18	Scotch, Shirts, the 50 pieces	o 15
Sweet-Wood, the 100lb.	o 9	Shifts, the 8 pieces	o 10
Tallow, the schippont	o 6	Wood Shovels, the 10 schocks	o 9
Terras, the last, 6 schipponts, or 12 barrels,	o 36	Dishes or Trays, the 5 schocks	o 9
Tar, great band, the last of 12 barrels	o 9	Plates, the 5 schocks	o 9
small band, the last of 12 barrels	o 9	Nails, the 20,000	o 18
Thread, white and coloured, the 50lb.	o 30	Wine, Bourdeaux, the ton or 4 hogheads, at 52 rix dollars	1 36
Gold and Silver, the pound	o 5	Wine, Picardin, Hoogland, Muscat, and Frontinac, the 2 hogheads	1 o
Tin, the schippont	o 24	Spanish or Portugese, the pipe	1 24
Tobacco, the 100lb.	o 9	Italian and Levant, the pipe	2 o
Treacle, the pipe or 2 hogheads	o 36	Rhenish, the auln	o 40
Turpentine, the schippont	o 6	Waincoat-boards, the schock	o 24
Verdigris, the 100lb.	o 9	Yarn, Cotton, the 50lb.	o 36
Vermillion, the 100lb.	o 36	Linen, the schippont or 40 schocks	o 36
Velvet, fine, the piece	o 9	Tow, the 4 schipponts	o 36
with Thread, the 2 pieces	o 9	Sail, the schippont	o 36
Vinegar of Wine, the hoghead	o 12	all sorts of Woollen, the 50lb.	o 36
Beer, Ale, or Cyder, the 2 hogheads	o 9		

The following Articles are forbid to be imported.—Brimstone or Buckram into Copenhagen or the Island of Sialand; Cloth, Corn, Earthen Ware, dried Fish, or Salt Cod; Woollen Stuffs of all kinds, and Kerfies, Oil of Linseed, Hemp, and Rape-Seed; Flannel and Iron in Bars are prohibited, but allowed an oplag (which is a privilege granted to Copenhagen and Elsinore, where all foreign goods may be landed and exported duty-free within a year) for exportation; Brandy, Salt, Tobacco, and Wine, may not be brought into any port in Denmark but Copenhagen; Wool-Cards are not importable into Sialand, but admitted any where else.

RULES, REGULATIONS, and PILOTAGE, for the Harbours in Norway

Vessels are not to go into or out of the Harbours of Norway without a pilot (if any one to be got): one-tenth of the pilotage to be deducted for the captain of the pilots, the remaining nine-tenths for the pilot.

The pilots must not, on forfeiture of their place, take more pilotage than this placart allows, except in stormy weather, where hazards are run, or more persons employed for saving people, ship, and cargo, or when the hath lost masts, sails, or rudder; the pilot may, in such case, agree above the common rate. If the master refuse to agree, the pilot, notwithstanding, must do his duty, and the pay be settled by the oldermund and two disinterested persons; but, if either party be dissatisfied, the magistrates may attempt it; if their determination be also disliked, it may be appealed to the court of admiralty in Copenhagen.

As soon as a pilot sees a ship in the offing, with her colours out awaft, he shall go with his boat without the outer rock, and continue on-board her until safely moored. If in clear weather a ship put out a shew for the pilot, being in some danger, and no pilot appears, they ought to attend in that neighbourhood; and having no reasonable excuse, shall forfeit two rix-dollars each to the poor. And the oldermund, for not keeping better order among the pilots, shall forfeit four rix-dollars for the first neglect, five for the second, and lose his office for the third.

A ship having brought-to for a pilot with his colours out, and none near at hand, the fishermen, who have been used to officiate as pilots, may then take charge of the ship and carry her in, recovering full pilotage for their trouble, without any deduction, though none but pilots may carry a ship to sea, except fishermen appointed by the oldermund.

That the pilot-boats may be known, they shall carry a red cloth in the middle of their main-mast; but, when they cannot use it, shall shew a white cloth at the end of their sprit; and, on neglect to shew these marks, they shall each time forfeit two rix-dollars to the oldermund, and two ditto to the poor. Fishermen using such signs shall forfeit four rix-dollars each time.

When a master hath got a pilot on board, he shall not be obliged to take another, on his coming into another pilot's district, if the pilot he has is acquainted and willing to proceed farther; though, if the oldermund order another pilot, the former must quit, to prevent the harbour's being left destitute; but, if the pilot engages to go farther than he is acquainted, and a damage happens, he shall pay it, as the law directs. Code 1 V. B. I. cap. V. A.

When a master has any reasonable cause to complain that his pilot has not done proper duty, and the weather permitting, colours were put on to shew the want of a pilot, the master shall in this case take the pilot and oldermund, and, in presence of two seafaring ship-masters, whom the magistracy shall appoint, making an attestation thereof, and the master shall have credit for law-charges until a decision, each party obliging themselves to be satisfied therewith; and a pilot, having reason of complaint, is entitled to the same liberty.

The pilots are to have blanks, in the master's language, for him to sign, notifying what he has paid him, as shall the pilot for what he has received.

Wind and weather permitting a pilot to conduct a ship into a convenient harbour, he must not on any account carry her into one where the anchoring ground is too deep, especially late in the year, or in winter, except in cases of necessity; and then the pilot shall before-hand acquaint the master with the circumstances, and must however anchor in the most convenient place, on penalty of four rix-dollars; and the same sum on neglecting to take an attestation that it was not his neglect. A pilot conducting a ship through dangerous places, or altering the land-marks, shall be imprisoned for life in Bremerholm, or suffer death if he deserves it.

As the captain is allowed one-tenth of the pilotage, the oldermund of the pilots shall have three stivers on each rix-dollar, both of them to be deducted out of the stipulated rates; and if pilots carry in and out of harbour, which do not land or deliver in that country, the captain's salary shall be one-twentieth part.

Forfeitures to be distributed among poor sailors. The collectors of the customs are to assist the pilots in getting their pilotage, and not clear the ship until they are satisfied, or have the oldermund's attest what draught of water she drew in and out, but must deduct the salaries, if the master has paid them to the oldermund.

A master, failing before he hath paid his pilot, shall, when met with in Norway, pay the debt, and the like sum to the poor, besides the law charges: and a master using a pilot ill shall forfeit as the law directs.

As pilots are always obliged to keep a look-out, they shall have reserves of others. If the magistrates or admiralty's decisions in law-suits between masters and pilots are disliked, either party may appeal to the king.

Ships bound to any port within the Fæder, and stop, with a fair wind, in any out-harbour to smuggle, the pilot shall immediately inform the nearest officer of justice; and the master, on due proof made against him, must pay two hundred rix-dollars, as directed in the Book of Rates; the same to be also observed North of the Naze; and a pilot neglecting to give such information shall lose his place.

The king commands all his military officers to be assisting herein, and to keep these orders as a law.

Masters of ships must have a true report at the custom-house, within twenty-four hours after their arrival; and, if required by the collector, must produce authentic bills of lading. The not reporting within this time limited, incurs a penalty of twenty rix-dollars daily: if they neglect to report all their cargoes, they must pay twenty per cent. on the value of that part omitted, except he will make an oath it was an error, without any sinister intent to smuggle them. If they belong to master or mate, they are confiscable and liable to double duty.

Masters must be careful not to fail without their told-zedel, which is a passport given them from the custom-house, containing a list of the cargo, and that the lastage, reinde, or tenths, a custom, and lights, are paid; otherwise, being found without it, and the cargo is discovered not to be duly entered, treble duty must be paid, and the master con-

RULES AND REGULATIONS FOR PILOTAGE.

demned to chains for life in Bremerholm : if the ship be only in ballast, the punishment is to pay ten rix-dollars, and the producing false passports, with an intent to defraud the revenue, incurs a forfeiture both of ships and goods.

A Norske pilot's mile is equal to four English miles.

<p>The following Pilotage-Table is from the 16th of March to the 16th of October : but, from the 16th of October to the 16th of March, $\frac{1}{2}$ more in and out. When the outer Rocks do not exceed 1 mile from the port, only single pilotage is paid. For every foot above 18, one rix-dollar is paid more than 5 dollars. Pilotage to sea 1-3d less than from sea. Nothing charged for $\frac{1}{4}$, $\frac{1}{2}$, and $\frac{3}{4}$, of a foot.</p>			<p>Pilotage is paid by the mile, if not exceeding 4; if exceeding 4 and not above 8, 1-3d less; and for every mile above, $\frac{1}{2}$ less. From the 16th of March to the 16th of October, as the table; from the 16th of October to the 16th of March, $\frac{1}{2}$ more, in and out.</p>		
Feet Water.	Norway Money.	Sterling.	Norway Money.	Sterling.	
	Rd. rs. s.	£. s. d.	Rd. rs. s.	£. s. d.	
4	1 0 0	0 4 0	0 1 8	0 1 4	
5	1 0 0	0 4 0	0 1 8	0 1 4	
6	1 0 0	0 4 0	0 1 8	0 1 4	
7	1 1 8	0 5 4	0 1 12	0 1 6	
8	1 2 16	0 6 8	0 1 12	0 1 6	
9	2 0 0	0 8 0	0 1 16	0 1 8	
10	2 1 8	0 9 4	0 1 16	0 1 8	
11	2 2 16	0 10 8	0 1 20	0 1 10	
12	3 0 0	0 12 0	0 1 20	0 1 10	
13	3 1 8	0 13 4	0 2 0	0 2 0	
14	3 2 16	0 14 8	0 2 0	0 2 0	
15	4 0 0	0 16 0	0 2 8	0 2 4	
16	4 1 8	0 17 0	0 2 8	0 2 4	
17	4 2 16	0 18 8	0 2 16	0 2 8	
18	5 0 0	1 0 0	0 2 16	0 2 8	

Ships pay for pilotage in rix-dollars, rexorts, and skillings, and, when the exchange is at par, the rix-dollar is equal to four shillings, the rixort to one shilling, and the skilling to one halfpenny sterling.

Flat-bottomed vessels, of whatsoever denomination, that carry lee-boards, and are four times as long from stem to stern as they are broad in the midships, from the outer part of the gunwale of one side to the outer part of the gunwale on the other : also all chucker-built one-mast galliots and gallefeas, whose breadth, as above, is more than one-third the length from stem to stern, shall, in the summer season, pay half as much more, when the distance does not exceed one Norsk mile, than a vessel of a deep draught of water.

Whilst the pilot is on-board, the ship-master must provide him fresh meat and drink, but, if obliged by contrary winds to keep the sea, one, two, or more days, the master, exclusive of the pilotage, must pay the pilot ten rixorts daily.

N. B. Nothing to be paid the pilot for attendance whilst the ship is in harbour, nor can he demand provisions.

COMMISSIONERS OF CUSTOMS,

FOR ENGLAND.

- Tho. Boone, Esq. *Chairman.*
- Rich. Frewin, Esq. *Dep. Chairman.*
- Welbore Ellis Agar, Esq.
- Sir Alexander Munro, Knt.
- William Stiles, Esq.
- William Roe, Esq.
- Fra. F. Luttrell, Esq. LL. D.
- John Buller, Esq.
- Gloucester Wilson, Esq.

Secretary, James Hume, Esq.

FOR SCOTLAND.

- David Reid, Esq.
- Sir C. Preston, Bart.
- J. Henry Cochrane, Esq.
- R. Elliston Philips, Esq.
- Shadrach Moysé, Esq.
- Secretary, Maurice West, Esq.*

COMMISSIONERS OF EXCISE,

FOR ENGLAND.

- G. J. Cholmondeley, Esq. } *Chairmen.*
- M. Whish, Esq. }
- William Lowndes, Esq. LL. D.
- Hon. John L. Olmius.
- T. Cafwall, LL. D.
- Robert Nicholas, Esq. LL. D.
- Hon. Augustus Phipps, Esq.
- William Jackson, Esq.
- Richard Spiller, Esq.

Secretary, John Fisher, Esq.

FOR SCOTLAND.

- George Brown, Esq.
- Thomas Wharton, Esq.
- James Stoddart, Esq.
- Robert Graham, Esq.
- John Grieve, Esq.
- Hon. Arthur Duff, *Comptroller.*
- John Stuart, Esq. *Dep. Comptroller.*
- John Thomson and A. Pearson, Esqrs. *Joint Secretaries.*

R

0451

In the Press, in One Volume, Quarto.

STEEL'S

British Duties of Customs and Excise,

WITH

THEIR RESPECTIVE DRAWBACKS, THE BOUNTIES, AND
OTHER ALLOWANCES PAYABLE THEREOUT,

Arranged in a perspicuous Alphabetical Form :

In which will be incorporated, not only the Shipping-Laws that affect the Commerce of Great Britain with her own Colonies as well as with foreign Nations ; but the particular Regulations of Import and Export for every Article of Merchandize,

IT WILL LIKEWISE ENUMERATE,

In a clear arithmetical Arrangement, the COMPONENT PARTS of the total Duty and Drawback of every Article.

COMPREHENDING

All the Revenue-Law of Great Britain, to the End of the last Session of Parliament.

AND DESIGNED

For the Use of every Officer in the Revenue-Departments, as well as the Merchant.

Printed for DAVID STEEL, at the Navigation-Warehouse,
Union-Row, Little Tower-Hill.

31 August, 1799.