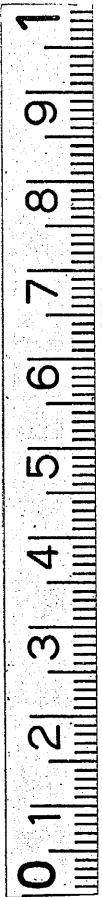


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T A B L E S  
OF THE  
NET DUTIES PAYABLE,  
AND  
DRAWBACKS ALLOWED  
ON  
CERTAIN GOODS, WARES AND MERCANDIZE,  
IMPORTED, EXPORTED, OR CARRIED COASTWISE.  
TOGETHER WITH A  
LIST OF THE BOUNTIES.

PUBLISHED UNDER THE INSPECTION OF  
MR. EDWARD-JAMES MASCALL,  
OF THE CUSTOM-HOUSE, LONDON.

22

TO WHICH ARE ADDED,  
A Table of the Duties, Allowances, Bounties and Drawbacks  
in the Excise; together with the Licences necessary to be  
taken out by those Persons dealing in excisable Commo-  
dities—and an alphabetical Arrangement of the various  
Stamp-Duties in Great Britain. The whole agreeable to  
the Consolidation-Act of the 27th of George III.

L O N D O N:  
PRINTED FOR W. LOWNDES, NO. 77, FLEET-STREET.  
M,DCC,LXXXVII.

P R E F A C E,  
CONTAINING THE  
S P E E C H  
O F T H E  
R I G H T H O N . W I L L I A M P I T T ,  
C H A N C E L L O R O F T H E E X C H E Q U E R ,  
A N D  
F I R S T C O M M I S S I O N E R O F T H E T R E A S U R Y ,  
O N I N T R O D U C I N G T H E P L A N F O R C O N S O L I D A T I N G A N D  
S I M P L I F Y I N G T H E D U T I E S O F T H E C U S T O M S , B E F O R E A  
C O M M I T T E E O F T H E H O U S E O F C O M M O N S ,

FEBRUARY 26, 1787.

SIR,

I N stating what I am now briefly to lay before the Committee, it will not be necessary to say much on the extreme importance of the subject, or the numerous and obvious advantages it may be supposed to produce.

The present circumstances of the duties in his Majesty's Customs are so involved, so intricate, and so equivocal, that any alteration for the worse is almost impossible. It seems indeed rather more difficult to account for its having been delayed so

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long, than to demonstrate the propriety and necessity of adopting some degree of reform now.

Not that this perplexity is any imputation on the wisdom or foresight of our ancestors. It is the result of contingency. The simplicity of former ages presented nothing to the human mind simultaneous to the complexity of modern affairs. And even that prodigious mass into which the various particulars in this department are jumbled and confounded, cannot appear surprising or extraordinary, when we consider the increasing commerce of the country on the one hand, and the accumulated burthens with which the inhabitants are loaded on the other—the infinite additions which have accrued to the national income, by augmenting almost every subsisting duty; and the gradual improvement of the many great and fertile resources, whence all our revenues are raised, our expenditure supplied, and our credit preserved. These were objects of such a magnitude in their nature and detail, and depended so much on the fortunate coincidence of circumstances, as infinitely to exceed the expectations of our ancestors, and set all the calculations on which they founded their system at defiance. They consequently adopted principles suitable only to the narrow and confined scale of immediate exigence, and which were altogether inapplicable and inadequate

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quate to the present state, either of the trade or the revenue of the country.

The preference of a system thus foreign and incongruous to times and circumstances, so essentially different from those under which it was formed, has produced effects highly injurious to the interest of the nation.

The two principal branches of the Revenue are, the Customs and Excise. The plan I am now to propose relates chiefly, though by no means exclusively, to the Customs. Its operations are also intended to extend, in some degree, to the Excise. The Stamp-Office, though in a degree inferior to either, will, in like manner, share in the arrangement to be now disclosed. The Committee are aware that a great variety of miscellaneous duties, occasionally imposed upon the two latter branches, have considerably involved them in the same indeterminate and perplexing circumstances which undoubtedly retard and injure the collection of the Customs.

But how is this obvious and prevailing evil to be remedied. It certainly admits of no palliation. Expedients have not been wanting, but they have always proved abortive. The only remedy which in my mind is likely to prove efficient, because equally

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equally obvious and practicable, is, instead of the variety of appropriations to which the several branches of the Customs are now liable, and to answer which they were originally imposed, I will propose to the Committee, as the fundamental principle of all the regulations necessary, that one complete, general, and consolidating fund, should be instituted, to which the produce of the Customs, Excise, and Stamps particularly should flow; and from which all interest due by the national debt, for the security of which these duties are mortgaged, shall issue.

This mode of levying the Customs on imports and exports, originated in the 12th of Charles II. by the well-known act of Tonage and Pondage.—The operation of that law, in the instance of commerce, was simple and easy. It consisted of two parts:—A duty of tonage upon all liquors at a certain specific sum per ton; and a duty of pondage upon all dry goods. This, upon the great and leading articles, was rated at five per cent. according to an arbitrary rate or value set upon them, from which was deducted five per cent. discount.

Such was the regulation of duties or imposts at that time; but, in proportion as the public exigencies increased, and the national expenditure exceeded her

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her existing revenue, other imposts were occasionally established on similar principles, and additional five per cents. granted, subject at the same time to the payment of fresh loans. The new subsidy, by the 9th and 10th of William III. the one-third subsidy, by the 2d and 3d of Queen Ann; the two-third subsidy, by the 3d and 4th of the same reign, together with sundry imposts, which have since been adopted, still retain the principle of calculation upon the five per cent. with the difference only of one and a quarter discount. A prodigious variety of imports are, notwithstanding, subjected to arbitrary imposition, at a certain sum per hundred-weight or bale. Other kinds of goods, not specifically rated, are obliged to pay *ad valorem*, or a certain per centage upon the value, according to the estimate of the importer, who is put, to avoid fraudulent valuations, on his oath.

Common sense, without any scientific idea of the business, must impress every individual with the great and constant inconvenience unavoidable from the operation of such a system. All the additional subsidies have been uniformly appropriated to distinct funds, for the payment of certain specific annuities. For each of these there is, therefore, and, of necessity, a separate account, created and regularly kept in the Custom-House.

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And, without being more minute in the detail, gentlemen will easily conceive, that such a department, obviously indispensable under the present arrangement, must occasion at once prodigious trouble and considerable expence. Indeed, from the complexity which every where prevails, no merchant can do his own business, calculate the expence of his imports, or make a just estimate of that which it chiefly concerns him to know, profit and loss.

Bad, however, as those consequences are, it seems rather a matter of surprise, that they have not been still more serious. Nor is it possible to explore the subtlety or the mischief which may have resulted from an operation, which, to many, must have always appeared mysterious and unfashionable. Two considerations may, in some degree, account to us for the comparatively small damage which, notwithstanding the most imminent danger, we have still reason to believe, has happened.

The accuracy, expertness, and regularity of the clerks in the Custom-House, have, no doubt, thus circumstanced, been attended with the greatest utility, both to individuals and the Revenue.— Their whole time being dedicated to the business of the Custom-House, they are consequently more conver-

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conversant in it than the most experienced merchant, who has other concerns on his mind, can possibly be supposed. It is to the affiduity and adroitness of these laborious and indefatigable individuals, that the public have been indebted from time to time with various arrangements of the Customs, under the form of a Book of Rates. This was a useful and necessary publication. But its utilities could be neither certain nor permanent—for every new session of Parliament produced some alteration or other in several of the duties; and each of these, following the old established principle, totally unhinged and overturned, the use of every preceding printed calculation.

Though these very obvious and material disadvantages had not attended the Custom-House officers book of rates, the relief it afforded was at least partial and temporary. However accurate and unexceptionable the calculations might have been, the merchant could not go to the Custom-House and enter his goods immediately, by paying down the sum specifically stated, but is under the necessity of delaying, as if no such calculation existed, until all the usual computations on each subsidy are made. This is the law, as it now stands, in the several acts by which these subsidies were granted. So that over and above much anxiety of mind, the merchant often sacrifices a great deal

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deal of time which he might undoubtedly employ more profitably.

The other cause, by which the infinite inconveniences of this system have in some measure been hitherto obviated, is one to which, for many very good reasons, as speedy a stop as possible should be put. From the facility which habitual practice unavoidably produces, the officers of the Customs make the necessary calculations with infinitely greater expedition and correctness than the merchant. It is therefore to them chiefly the merchant applies for assistance and direction. The merchant is consequently left, in a great degree, at the mercy of the officers. The officers, who were intended as a check upon the merchants, in this manner become their agents; so that these distinct classes of individuals, instead of being guards on the conduct of each other, are impelled, from the very circumstances of the case, to form a species of collusion—the merchant treating the officers of the Customs as having the agency of his business, and the officers of the Customs treating or considering the merchant in the circumstances of a client. Without criminating men for errors unavoidably adhering to the situation in which they are placed, the Committee cannot but be struck with the extreme impropriety of such a connection.

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These very obvious and dangerous abuses do not exist entirely in the Customs. They obtain also, though not in the same extent, in the Excise. In some degree, they even affect another very considerable branch of the Revenue, the Stamp-Office. These departments of finance, it is also intended to include in that system of arrangement, which I have the honour of submitting to the Committee.

These flagrant and mischievous defects, in the present mode of collecting so extensive a branch of the Revenues, the Committee will coincide in opinion with me, it is now high time to remove or amend. It is indeed disgraceful for the country, that some of her most fertile resources should have, for such a length of time, betrayed so much inattention in those who had the charge of them.

I mean, therefore, that a new and general fund should be created; or, that all the various branches of the Revenue, or the aggregate produce of our several resources should be appropriated into one system, and blended with the sinking-fund. This fund, it is very well known, is the general receptacle of all the excess which occurs in the several branches of the Revenue;—it is charged, at the same time, with their respective

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tive deficiencies. The collection of the Customs amount in all to a considerable excess beyond the interests of the several appropriations. The new instituted fund, therefore, which is to consist of such an aggregate as has been mentioned, shall receive all the produce of the Customs, the Excise and the Stamps, and become, of course, responsible for the interest of the whole appropriation.

The mode by which I mean to accomplish this simplification is, by abolishing those fractional parts, from dividing the several branches, and extend them to whole numbers. To explain what I mean, by an instance, suppose an article pays £. 1 14 3, nine-tenths per hundred weight, my intention is to raise the hundred to £. 1 14 4.— And, in all the immense number of articles which forms the Book of Rates, the same operation is invariably and universally to prevail. Of goods rated *ad valorem*, I have obtained the most accurate calculations, and find, the several duties imposed upon the value, amount to within a small fraction of £. 27 10 per cent. I mean, consequently, to charge all articles which pay *pro rata* and *ad valorem*, at the same time with an equal duty. The simplicity of the rate thus established, and the exact per centage upon the value, will be so obvious as to be easily comprehended by the most common understanding. The debentures, or certi-

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certificates for bounties and draw-backs, are liable to a species of abuse the most extensive and notorious, but which will be rendered in a great measure impracticable, by the introduction of a scheme which advances from fractions to integrals, or rather abolishes the use of fractions, in collecting these duties, by establishing the advantage of whole numbers always in favour of the Revenue.

There are articles, however, which may admit of very particular and extensive regulations.— Perhaps certain species of timber may be found to be of this description, which, I will more amply explain to the Committee, when the time comes, of moving the resolution on that head. A very considerable reduction, indeed, on the duties on drugs, is now become absolutely indispensable, as most articles in this branch are so high, as almost to drive the fair trader out of the market, and throw the whole of these valuable imports into the hands of the smuggler.

The advantages arising from the operation of this simple, but comprehensive system, appear to my mind peculiarly satisfactory and extensive.— A *bonus* will, in the first instant, accrue to Government, which, according to the most accurate estimate which can be procured from those most competent to the subject, cannot be less than £. 60,000 annually. This increase of Revenue will

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will arise from several considerable arrangements essentially necessary to the completion of that system, which at present can only be stated to the Committee in its outlines. The number of officers in the complicated detail of Custom-house business, in all its chain of departments, will be lessened; and the duties, particularly on various species of wood, as well as in a few articles of other goods, may admit of a small augmentation. But the chief advantage of this kind must result from the duties on the wines, the spirits and the cambrics. It is not very easy to estimate with accuracy the sums which, by the clandestine trader, are yearly gained on these articles. The modification of duties now to be adopted will direct all those irregular profits to the treasure of the public, instead of the pockets of individuals. All this, it must be acknowledged, can be rated as an object of no great magnitude, with regard to the aggregate of our finances; but does not every accession of Revenue, in proportion to its extent, give additional strength and importance to the security of the public creditor? In course of time, some expence in the mode of collection may also be saved, though, all that can be reasonably expected, from this particular, deserves but little attention, in the contemplation and settlement of so extensive a system.

It ought not to be omitted, that this species of simplicity, which I so anxiously recommend, will

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will necessarily give publicity to the resources of the country. This is an object which cannot but be interesting and acceptable to every one, whose fortune rests on the faith which this country has preserved hitherto so inviolably, and with so much honour to her creditors. Indeed, the prospect is of a nature sufficiently encouraging, and will be viewed, by every sincere lover of his country, with a singular degree of confidence and exultation.

The Committee must be sensible no injury can possibly arise to the public credit, from such an arrangement! The resources in which national creditors confide, are invariably the same as before. This great and fundamental security consequently undergoes no other alteration than a certain degree of improvement, which will bear an exact proportion to whatever advantage the Revenue reaps in the aggregate from the liberal operation of the whole system.

It is true, many of the subsidies which are now to be abolished, are mortgaged for the payment of certain specific annuities. Some of these annuitants are also entitled to a valuable priority of payment; it may therefore be doubted, whether such a right of priority may not be infringed, by abolishing those funds whence such prior payments issue.

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Far be it from my intention that any regulation involved in this system, necessary and indispensable as it is, should affect substantially, the least considerable right of Englishmen. But, in fact, the plan I have proposed reserves to the possessors of this valuable priority, the option of preserving or relinquishing that preference, as they may think proper. A claim of prior payment originated in the terms of several loans, by which, particular funds are established for discharging the interest of these loans. The surplusses of all such funds go to one general aggregate fund, out of which, various other annuities are paid. Surely, therefore, the right of priority may be as well ascertained, by paying them all out of one, as by paying first one set of annuities, out of several funds, and others, out of the excess of these funds, provided that out of this one superior and comprehensive fund, the first payments are actually made to such annuitants as are entitled to a priority.

But is it not palpably obvious, to every person at all conversant in these matters, that while the public credit remains substantial, and the resources of the Revenue continue in their present prosperous and flourishing condition, no real benefit can result from this right of priority? Are not all the funds of the country equally bound for the payment of the whole debt with which it is burthened? And we all know, the payments already made,

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made, are not by the respective funds appropriated for the different annuities, but the whole business is at this moment conducted at the Bank, nearly in the same manner as it will be, when all the separate funds are actually consolidated into one.

I am extremely solicitous to guard against the least suspicion fastening from this revolution on the foundation of public credit. It certainly can in no way clash with good faith to the creditors of the State, for Parliament to make such alterations in the form or modulation of the national securities as appear convenient, and necessary, provided these alterations tended incontestibly rather to augment than diminish the aggregate of the Revenue. And I beg the particular attention of the Committee, to every part of the plan, more or less connected with the faith of the public, that in all respects it may be most strictly and religiously preserved. But the right of the Legislature to modify the security which the creditors of the state have for their property is indisputable; otherwise Parliament is absolutely precluded ever making a single alteration in any one tax that shall once be adopted. There cannot, however, I do flatter myself, be any solid ground of objection on the head of public faith, to the system on which this measure is founded. It is my intention, not only that all the several funds, consolidated into one, shall become chargeable with the public debt, but likewise, that every possible resource of which the country is capable, even to the aids of the current

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year,

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year, shall be considered so far, as they go, as a collateral security. But, strongly as I am of opinion, that the Legislature does possess such a right, my opinion is equally decided, that it ought not to be done, if it can be avoided, without the acquiescence or consent of the several creditors, which it has been the constant practice of Parliament to procure, whenever it was deemed indispensable to embrace any regulations or measures of this nature. I am, therefore, desirous of allowing proper time, in which the creditors of the public may collect and set forth whatever objections may appear to them most relevant. But, if in that time, none are made, their silence may surely be construed, with the greatest fairness, into the fullest acquiescence.

Having, as I trust the Committee are convinced I have, fully and satisfactorily demonstrated the elegibility of my plan, both from the advantages to Trade and Revenue it is likely to produce, and from its standing completely clear of any objection on the principle of public credit, it is now incumbent upon me to explain how I propose to carry it into full execution.

Every Gentleman, I am persuaded, who sees the whole system, in the same important and necessary point of view that I do, will be desirous of co-operating with me as strenuously and indefatigably as possible, in bringing the whole into full and immediate effect. For my own part, so much do I think expedition necessary on the occasion, that I  
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am even willing to dispense with as much form as decency will permit, for the speedy completion of the whole complex business; as, the sooner the revolution thus meditated is accomplished, the sooner will the community at large be satisfied of its necessity and utility.

Presuming therefore on the concurrence and assistance of the Committee, I have arranged the manner in which this multifarious plan should, in my opinion, be prepared and brought forward for discussion. There must, as Gentlemen may easily conceive, be a separate resolution upon every article; consequently these resolutions will amount to upwards of *three thousand*. All those articles which admit of no doubt or dispute, and which require only the simple operation of abolishing the fractions, and increasing the sum to the next integer, will naturally form a material part of the plan, and be printed for the use of the Members. But on such of them as are likely to produce considerable variety of opinion, I may probably trouble the House with my sentiments more at large: and I pledge myself not to suffer any resolution in the whole volume which comes under this description, and which appears to me of considerable magnitude or importance, to pass, without endeavouring to press it on the attention of the Committee. In every such case, Gentlemen shall have proper notice, that they may come to the House, prepared to view the subject impartially, on all sides, and give it the most ample and wary discussion.

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The Committee will give me credit in assuring them, that I have given no ordinary share of attention to this business. In fact, I have not left one unconsulted, from whom any probable information could be obtained. The system has been referred, in all its parts, to the Board of Revenue, and I have the honour of presenting it to the Committee, stamped with their most perfect approbation.

No means have been neglected of circulating it among the most intelligent and respectable of that great body of individuals, who are more immediately concerned in its consequences: and who so competent to decide in matters so intimately connected with trade, as Merchants, or Wholesale Dealers.

I am happy to say, the plan of simplifying and consolidating the Customs, has been received by them all with the greatest cordiality and satisfaction; and, I flatter myself, that I now come forward on the subject, supported by the best of all possible authorities, the information of the most enlightened persons on all parts of the business, and the unanimous and universal consent of those most deeply and seriously interested in the event.

It is a question, however, of such moment, and runs into so many, and such immense details, that

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I most earnestly request that Gentlemen would pay it a most serious and particular attention, in all its branches, that the good intention of those friends to their country, who have been most instrumental in framing it into its present shape, may not, through our mistakes, inaccuracies, or even verbal inadvertencies, so liable to a matter thus intricate and complicated, in any instance or degree be frustrated.

I shall content myself, for the present, with barely moving a general Resolution, by which the Committee, if they are of my opinion, will go no farther than the adoption of the fundamental principle. The discussion of more minute and specific questions arising from that principle, will of course be left open to future deliberation and decision.— And as the majority of those questions may be thought to require a very full and ample consideration, I do not wish to proceed further in the Committee now, that gentlemen may turn their attention to such particulars in the printed list of articles, which are to form the subsequent Resolutions. The Resolution, therefore, which I shall now put to the Committee is, "That  
 " all and singular the subsidies, customs, impositions  
 " or duties whatever (respecting the Revenues of  
 " Customs) payable to his Majesty, his heirs and  
 " successors, by virtue of any act or acts of Parlia-  
 " ment now in force, upon the importation of any  
 " goods, wares or merchandize into Great Britain,  
 " or

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" or upon the exportation of any goods, wares or  
 " merchandize, from Great Britain, or upon any  
 " goods, wares or merchandize, being brought  
 " or carried coastwise, or from port to port  
 " within the same, and the several and respec-  
 " tive drawbacks allowed upon the exportation  
 " of any goods, wares or merchandize, from  
 " Great Britain, or on any other account what-  
 " ever, respecting the duties of Customs, and all and  
 " singular the duties and drawbacks of Excise, and  
 " other duties under the management of the Commis-  
 " sioners of Excise in England and Scotland, respec-  
 " tively, granted by any act or acts of Parliament  
 " now in force, and also, the additional imposts or  
 " duties charged upon the product and amount of  
 " the said several duties of Customs and Excise, do  
 " cease, determine, and be no longer paid or allowed,  
 " except in all cases relating to the recovering or al-  
 " lowing any arrears thereof, which may remain un-  
 " paid, or to any penalty or forfeiture relating there-  
 " to respectively, and except the duties upon malt,  
 " mum, cyder, or perry, granted by an act made in  
 " the twenty-sixth year of the reign of his present  
 " Majesty, and also except the rates or duties pay-  
 " able for any licence or licences which the Com-  
 " missioners of Excise in England and Scotland, or  
 " any or either of them, or the collectors, supervi-  
 " tors, or officers of Excise, or any of them, are, by  
 " any act or acts of Parliament now in force, autho-  
 " rized or empowered to grant; and that new duties  
 " of Customs and Excise be granted in lieu of the  
 " said duties which shall so cease and determine."

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*The moment the CHANCELLOR of the EXCHEQUER  
 sat down, Mr. BURKE rose, and pronounced the  
 following Eulogy on the Plan:—*

I Only rise, Sir, in a very few words to express my serious and hearty concurrence with the measure now brought forward. It is a system which all descriptions of persons in this great commercial country, and more especially those in trade, have long and ardently wished for, and which has my entire and sincere acquiescence in all its parts.— The expedition and certainty which this simplicity will assuredly impart to the speculation of the merchant, as well as to the business, particularly of the Custom-House;—and, indeed, the general good effects of which it must be productive, deserve, in my poor opinion, something more than a mere silent and sullen approbation. A scheme, so evidently pregnant with the greatest public advantage, is well entitled to general acknowledgment, and shall readily have mine. The darkness, intricacy, and confusion in which the Customs, the Excise, and the Stamp-Office, those great sources of national finance, are involved, have, for many years, demonstrated the necessity of an entire and immediate reform. All descriptions of individuals, therefore, in any degree interested in the regulation and security of property; in the improvement

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of our resources, and in the economical management of the Revenue, will soon and sensibly experience the benefit of the measure ;—and, the very masterly manner in which the present outline of a revolution, comprehending such an infinity of dissimilar particulars, has been laid before the Committee, does the Right Hon. Gentleman the greatest credit, as it shews his capacity of uniting, with the clearest elocution, the most accurate and intricate details. In many political opinions, I have thought it my duty to differ from him, in a manner the most unqualified and decided. I do assure the Committee, it gives me much greater satisfaction to pay that tribute, which I now do, to his virtues, and his abilities; which is at least, in the instance before us, so eminently his due.

Let our heats die with the accidents of the moment that produce them ;—but, for exertions of public good, from whatever side of the House they are made, it is our duty, our interest, and our honour, to raise a generous memorial of gratitude and unanimity.

THE END.

*TABLE of the DUTIES to be paid on all Articles imported, and Draw-backs allowed on the Exportation of the same.*

A G A [INWARDS.]	A S H	Duty.	Drawback
		L. s. d.	L. s. d.
A GATES, rough, small as a Bean, the hundred dozen	—	3	2 8
Agates, rough, large, the piece	—	1 $\frac{1}{2}$	1
Alderney. See Jersey	—		
Ale. See Beer	—		
Almonds. See Grocery	—		
Almonds, bitter. See Drugs	—		
Allum, the cwt.	—	7 2	6 2
— Roch Allum. See Drugs	—		
— Alumen Plume. See Drugs	—		
Amber, the pound	—	1 3	1 1
— imported by the E. India Company, lb.	—	1 5	1 3
Amber Beads. See Beads	—		
Amber Oil. See Drugs	—		
Anchor-Stocks. See Wood	—		
Anchovies. See Fish	—		
Anniseeds. See Grocery	—		
Annotto, the pound	—	1 $\frac{1}{2}$	
* See 8 Geo. I. cap. 15.	—		
Apples, the bushel	—	2 4	4
Apples, dried, the bushel	—	3	4
Aqua Fortis. See Drugs	—		
Archelia. See Orchelia	—		
Argoil, the cwt.	—	2 7	
See 8 Geo. I. cap. 15.	—		
Arrack. See Spirits	—		
Arrangoes. See East India Goods	—		
Ashes; viz.	—		
Pearl-Ashes, the cwt.	—	2 3	Ash

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\* These references to Acts of Parliament principally relate either to the Conditions and Regulations whereby the Articles preceding the References may be imported or exported, or by which Goods, Wares, and Merchandise, from particular places, may be entered Duty free, or when part or all the Duty is allowed in certain cases, or when any Articles are allowed to be warehoused at a low Duty. For explanation to those references, see Appendix.

POT [INWARDS.]	BLA	Duty.	Drawback
		£ s. d.	£ s. d.
Ash, the cwt.			
Pearl and Pot Ashes, made in the British Colonies in America; see 24 Geo. II. cap. 51.			
Soap, Weed and Wood Ashes, the cwt.			
BACON, the cwt.			
Bacon, from Ireland; see 8 Geo. III. cap. 9. and 16 Geo. III. cap. 8.		2 7	7
Balks; see Wood			
Balls, viz. Washing Balls, the pound		6	
Bandstring Twist; see Twist			
Barilla, the cwt.			
Bark of Oak; see Oak Bark			
Barley; see Corn			
Barley hulled, or Pearl Barley; see Drugs			
Basket-Rods, the bundle, being three feet about at the band		1 6	1 4
Baskets, viz. Hand-Baskets, the dozen		9	8
Bast, or Straw-Hats, or Bonnets; see hats			
Bast or Straw, to make Hats; see Platting			
Bast Ropes, the cwt.			
Battens; see Wood		1 10	
Battery, the cwt.		2 5	2 8
Bay-berries; see Drugs			
Beads, viz. Amber Beads, the pound		4 5	4 2
— Crystal Beads, the thousand		13 3	1 8
— Coral Beads, the pound		4 5	4 2
— Glass Beads; see Bugle			
— Jet Beads, the pound		1 5	1 3
Beans; see Corn			
Beef from Ireland. See 8 Geo. III. cap. 9. and 16 Geo. III. cap. 8.			
*Beer, (French) imported directly into Great Britain, for every 100l. of the Value		30	
Beer, viz. of Spruce, the barrel, 32 gallons		12	11
Beer of all other sorts, or Ale, the barrel containing 32 gallons		6 8	6
N. B. All Beer subject also to the duty of excise.			
Bell Metal, the cwt.		7 4	6 6
Berries for Dyers use, not otherwise enumerated, the cwt.		11	
Bestials; see Man, Isle of			
Birds, viz. singing Birds, the dozen		2 6	2 3
Biscuit; see Bread.			
Blacking, the cwt.		17 8	15 8
	Bladders,		

\* All French goods must be the produce or manufacture of the European dominions belonging to the French King, and imported directly in British or French ships, navigated by French Masters.

BLA [INWARDS.]	BUG	Duty.	Drawbac
		£ s. d.	£ s. d.
Bladders, the dozen			
Blubber; see Oil			
Boards; see Wood			
Bonnets; see Hats			
Books bound, the cwt.			
Books unbound, the cwt.		19 3	
Boom Spars; see Wood		8 10	
Botargo, the pound			
Bottles of Earth, or Stone, the dozen		1 2	
Bottles of Glass, viz.			
— full or empty, the doz. quarts		4 5	
— covered with Wicker, the dozen quarts		12	
Bowls, or Buckets of Wood, the dozen		11	7 10
Boxes, viz. Nest-Boxes, the gross		144	
— Nefts, each containing eight boxes		13 3	11 8
— Pill Boxes, the gross, containing 12 dozen Nefts, each Nest four Boxes		14 1/2	1 3
— Sand Boxes, the gross 144 Boxes		4 5	3 11
Box Wood; see Wood			
Bracelets, or Necklaces of Glass, the gross containing 12 bundles, or dickers, each containing ten necklaces		3 8	3 6
Brandy; see Spirits			
Brass-Wire; see Wire			
Brazil-Wood for Dyers use; see Wood			
Brazilletto-Wood for Dyers use; see Wood			
Bread or Biscuit, the cwt.		1 10	1 8
Bricks. See Earthen-Ware			
Bridges Thread. See Thread			
Brimstone, the cwt.		6 8	6 6
— when used for making Oil of Vitriol			6 8
See 23d of Geo. III. cap. 77 & 26th, cap. 59			
Bristles, viz. dreft, the dozen pound		2 9	2 6
— dreft, of Muscovy or Russia, imported in a foreign ship, the dozen pound		2 11	2 6
— rough or undreft, the dozen pound		1 4 1/2	1 3
— rough or undreft, of Moscovy or Russia, imported in a foreign ship, the dozen lb.		1 6	1 3
Brooms, viz. Flag-Brooms or Whisk-Brooms, the dozen		1 1/4	1
Buckets; see Bowls			
Bugle, viz.			
— Great Bugle, the pound		1 7	1 6
See 5 Geo. III. cap. 30.			
— Great Bugle, to be warehoused, the lb.		1	
— when taken out of such warehouse to be used in this kingdom, the pound		1 6	
	Bugle,		

BUG [INWARDS.] CAR	Duty.	Drawback
	L. s. d.	L. s. d.
Bugle, Small or Seed-Bugle, the pound See 5 Geo. III. cap. 30.	2 7	2 5
— Small or Seed Bugle, to be ware-housed, the pound —	2	
— when taken out of such warehouse, to be used in this Kingdom, the pound	2 5	
Bullion, or foreign Coin, Duty-free	2 5	
Bulrushes, the load, of 63 bundles —	4 5	3 11
Burrs for Mill-Stones, the 100 —	1 1	9 9
Butter, the cwt. —	2 6	2 2
Butter, salted, from Ireland; see 8 Geo. III. cap. 9. and 16 Geo. III. cap. 8.		
<b>C</b> ABLES, tarred or untarred, see cordage		
Cable Yarn; see Yarn		
Cabinet Ware, Turnery, and Musical Instruments (French), imported directly into Great Britain, every 100l. of the value thereof	10	
Cakes made of Rape-Seed; see Rape Cakes		
Calico; see Linen		
Calves' Skins. See Skins		
Calves' Velvets, to make Rennet, the cwt.	5 6	.5
Cambricks. See Linen		
Camel's Hair. See Hair		
Canary Seed. See Seed.		
Candles, viz. of Tallow, the cwt. —	1 12	8
— of Sperma Ceti, the pound —	1	4
— of Wax, the pound —	1	8
— of Wax, imported by the East-India Company, the pound —	1	9
Candlewick, the cwt. —	1 12	8
Cane Hats. See Hats		
Canes, viz. Reed Canes the thousand —	1 11	9 9
— Walking Canes, the thousand —	1 18	6 17 3
— Walking Canes, imported by the East-India Company, the thousand —	2 1 3	2
— Rattans, the thousand —	1 6	15 3
— Rattans, imported by the East-India Company, the thousand —	1 9	3 18
Cans of Wood, the dozen —	1 11	10
Cant Spars. See Wood		
Canvas. See Linen		
Capravens. See Wood		
Capers, the pound —	1	2
Cards, viz. Playing Cards, the dozen packs	1	1
Carmenia Wool. See Hair of Goats		

Carpets,

CAR [INWARDS.] COF	Duty.	Drawback
	L. s. d.	L. s. d.
Carpets, viz. of Persia, imported by the East India Company, the square yard	1 4 9	1 3 7
— of Turkey, containing 4 yards square or upwards, the carpet —	2 4	2
— of Turkey, containing less than 4 yards square, the carpet —	8 3	7 6
Carraway Seeds. See Drugs		
Casks empty, the ton —	8 3	7 6
Catlings, the gross, containing 12 doz. knots	2 6	2 2
Cattle from Ireland. See 5 Geo. III. cap. 10. and 16 Geo. III. cap. 8		
Caviare, the cwt. —	4 5	3 11
Cheese, not of Ireland, the cwt.	1 6	
Cherries, the cwt. —	4 5	3 11
China Ware; see East-India Goods		
Chip Hats or Bonnets; see Hats		
Chip, Manufactures of; see Platting		
Crystal; see Drugs		
Cider, the ton, containing 252 gallons —	6 3 3	5 3 3
N. B. Subject also to the duty of Excise		
Cinnamon; see Grocery		
Citron-Water; see Spirits		
Clap-Boards; see Wood		
Cloths, of Woollen; see Woollen		
Cloves; see Grocery		
Coals, the chalder, containing 36 bushels —	1 1	6
Cochineal, the pound —		
See 8 Geo. I. cap. 15.		
Cocoa-Nuts, viz. of the produce of any British Colony in America, the cwt.	1 3 9	1 3 9
— of any other country, the cwt.	1 3 9	1 2 6
See 10 Geo. I. cap. 10. and 6 Geo. III. cap. 52.		
— of the produce of any British Colony or Plantation in America, on importation, to be secured in warehouses, the cwt.	1 3	1 3
— of any other country, to be secured in warehouses, the cwt. —	1 3	
— taken out of warehouses for home-consumption, the cwt. —	1 2 6	
Coffee of the produce of any British Colony or Plantation in America, the cwt. —	1 18 6	1 18 6
— of any other country, the cwt.	1 18 6	1 15
See 10 Geo. I. cap. 10 and 6 Geo. III. cap. 52.		
— of any British Colony in America, to be secured in warehouses, the cwt. —	3 6	3 6
— of any other place, to be secured in warehouses, the cwt. —	3 6	
Coffee		

C O F [INWARDS.] C O R	Duty.	Drawback
	L. s. d.	L. s. d.
Coffee taken out of such warehouse for home consumption, the cwt.	1 15	
Coin of Copper; see Copper		
Coin of Gold or Silver; see Bullion		
Comfits, the pound	6	5
Coney Wool; see Wool		
Copper, viz. Ore, the cwt.	9	7
— unwrought, viz. Copper Bricks, Rose Copper, Copper Coin, &c. and Cast Copper, the cwt.	10 6	10 3
— unwrought, viz. Copper in Plates, the cwt.	16	15 9
— part wrought, viz. Bars, Rods, or Ingots, hammered or raised, the cwt.	2 2	1 17 2
Copperas, green, the cwt.	1 8	
— White or Blue; see Drugs		
Coral; see Drugs		
Cordage, the cwt.	8 6	
Cordial Waters; see Spirits		
Cork, the cwt.	3 8	3 3
Corks ready made, the gross containing 12 doz.	6	5
Corn and Grain, viz. Barley, whenever the price at the place of importation shall be under 24s. per quarter, the quarter containing 8 bushels	1 2	14
— at or above 24s per quarter	2	
Barley hulled, or Pearl Barley; see Drugs		
Beans, whenever the price shall be under 32 shillings per quarter	1 2	14
— at or above 32 shillings per quarter	3	
Beer or Big, whenever the price shall be under 24s per quarter	1 2	14
— at or above 24s per quarter	2	
Big; see Beer		
Indian Corn or Maize, whenever the price of Barley shall be under 24s per quarter	1 1	7
— whenever the price of Barley shall be at or above 24s per quarter	1	
Oats, whenever the price shall be under 16s per quarter	6 7	3 11
— at or above 16s per quarter	2	
Pease, whenever the price shall be under 32s. per quarter	18 4	10 4
— at or above 32s. per quarter	3	
Rye, whenever the price shall be under 32s. per Quarter	1 2	14
— at or above 32s. per Quarter	3	

COR [INWARDS.]	DIM	Duty.	Drawback
Wheat, whenever the Price shall be under 48s. per Quarter	—	1 4 3	16 3
— at or above 48s. per Quarter	—	1 4 6	16 3
Wheat-Flour, whenever the Price of Wheat shall be under 48s. per Quarter	—	1 4 3	16 3
— whenever the Price of Wheat shall be at or above 48s. per quarter, the cwt. containing 112 pounds.	—	2.	
See 13 Geo. III. cap. 43. 15 cap. i. 16 cap. 42. 18 cap. 25. 19 cap. 29. 21 cap. 50.			
Cotton Wool; see Wool.			
Cotton Yarn; see Yarn.			
Cotton Manufactures, including Hosiery, (French) imported directly into Great Britain, for every 100l. of the value thereof	12		
N. B. If printed or stained, subject also to a duty of Excise			
Cotton Manufactures, not otherwise particularly enumerated or described, for every 100l. of the value thereof.	44	41 10	
— See East-India Goods			
Cow or Ox Hair; see Hair.			
Cow or Ox Hides; see Hides.			
Cowries; see East-India Goods			
Cream of Tartar; see Drugs			
Crossbow Thread; see Thread.			
Cucumbers Pickled, the Gallon		9	7½
Culm, the Chalder, containing 36 Bushels	15	9	
Currants; see Grocery			
Cuttle Bones, the thousand	5 11	5 3	
Cyder; see Cider.			
Cynders, the chalder, containing 36 bushels	10 6		
<b>D A T E S</b> ; see Grocery.			
Davis's Streights; see Greenland Seas			
Deals; see Wood.			
Diamonds, Pearls, Rubies, Emeralds, and all precious stones and jewels, except Garnets, duty-free			
Dice, for every pair	12	6	
Dimity, viz. Plain White Dimity, imported by the East India Company, the yard	1	6	1 5
And besides, for every 100l. of the value, according to the price at which the same shall be sold at the Sales of the East-India Company	16 10		
— If exported to Africa			16 10
			Dimity,

## DIM [INWARDS.] DRU

## Duty. Drawback

	£.	s.	d.	£.	s.	a.
Dimity, if exported to the British Colonies in America		11	15			
— to any other places, if the said goods shall have been Printed, Stained, Painted, or Dyed in this kingdom		16	10			
— to any other parts or places, without having been Printed or Dyed in this kingdom		14	10			
Dog Stones. See Stones.	6		5			
Down, the pound	7		5			
— Of Muscovy or Russia, imported in a foreign ship, the pound	9		6			
Drilling. See Linen.	2		1½			
Drugs, viz. Acacia, the pound	2		1½			
— Acorus, the pound	2		1½			
— Adiantum Album, the pound	2		1½			
— Adiantum Nigrum, the pound	1½		1			
— Agarick, the cwt.	4		8			
— Agnus Castus Seeds, the pound	3		2			
— Alkermes Confectio, the ounce	8		5½			
— Alkermes Syrup, the pound	1		8			
— Alkanet Roots, the pound	3		2			
— Almonds Bitter, the cwt.	14		9			
— Aloes Hepatica, the pound	6		4			
— Aloes Succotrina, from the place of its growth, or by the East-India Company, the pound	1		2			
— — from any other place, the pound	3		6			
— Alum Roch, the cwt.	3		2			
— Alumen Plume, the pound	1		0¾			
— Ambergris, Black or Grey, oz. Troy	2		1			
— Ambra Liquida, the pound	2		6			
— Ameos Seeds, the pound	2		1½			
— Amomi Seeds, the pound	2		1½			
— Anacardium, the pound	9		6			
— Angelica, the pound	2		1½			
— Antimonium Crudum, the cwt.	4		8			
— Antimonium preparatum, or Stibium, the pound	1		0¾			
— Aqua Fortis, the cwt.	4		8			
— Argentum Sublime, or Quicksilver, the pound	8		6			
— Aristolochia, the pound	3		2			
— Arsenick White, or Yellow, or Rosalgar, the cwt.	4		8			
— Asarum Roots, the pound	3		2			
— Aspalathus, the pound	2		1½			

Asafœtida,

## DRUGS. [INWARDS.]

## Duty. Drawback

	£.	s.	d.	£.	s.	d.
Drugs, continued.						
Asafœtida, from the place of its growth, or by the East-India Company, the lb.	3		2			
— — from any other place, the pound	9		6			
Auriculæ Judæ, the pound	3		2			
Baccæ Alkekengi, the pound	3		2			
Balaustium, the pound	3		2			
Balsam Artificial and Natural, the pound	6		1			
Balsam, viz. Canada Balsam, the pound	3		2			
Balsam Copaiæ, or Copaiba, the pound	9		6			
Barbadoes Tar, the pound	1		0¾			
Barley hulled, or Pearl Barley, the cwt.	8	10	6			
Bayberries, the cwt.	4	8				
Bdellium, from the place of its growth, or by the East-India Company, the pound	3		2			
— — from any other place, the pound	9		6			
Ben-album, or Rubrum, the pound	5		3½			
Benjamin, the pound	6		4			
Bezoar-Stones, of the West-Indies, oz. Troy	9		6			
— imported by the East India Company	2	6	1			
Bitumen Judaicum, the pound	2		1½			
Black Lead, the cwt.	6	8	4			
Bolus Communis, or Armoniacus, the cwt.	3	6	2			
Bolus Verus, or fine Bole, the pound	2		1½			
Borax in Paste or unrefined, the pound	3		2			
Borax refined, the pound	3		2			
Calamus, the pound	1		1½			
Cambogium, or Gutta Gambæ, the pound	6		4			
Camphire refined, from the place of its growth, or by the East-India Company, the pound	8		5½			
— — from any other place, the pound	2		1			
Camphire unrefined, from the place of its growth, or by the East-India Company, the pound	4		2½			
— — from any other place, the pound	4		8			
Cancerorum Oculi, or Crab's Eyes, the pound	6		4			
Cantharides, the pound	1		8			
Capita Papaverum, the thousand	8		1			
Cardamoms, the pound	9		6			
Carlina, the pound	3		2			
Carpo balsamum, the pound	9		6			
Carrabe, or Succinum, the pound	3		2			
Carraway Seeds, the cwt.	5		3			
Carthamus Seeds, the pound	2		1½			
Cassia Buds, the pound	4		2½			
Cassia Fistula, the pound	3		2			
Cassia Lignæa, the pound	4		2½			

C

Castor

## DRUGS. [INWARDS.]

## Duty. Drawback

## Drugs, continued.

	£. s. d.	£. s. d.
Castor Oil, the gallon	2	1 4
Castorum, or Beaver Cod, the pound	2	1 4
Cerussa, the cwt.	7	4 8
Cetrach, the pound	3	2 2
Chamæpitys, the pound	2	1 $\frac{1}{2}$
Chelæ Cancrorum, the pound	1	0 $\frac{3}{4}$
China Roots, from the place of its growth, or by the East-India Company, the pound	5	3 $\frac{1}{2}$
— from any other place, the pound	3	1 0
Cinabrium, or Vermillion, the pound	7	4 $\frac{1}{2}$
Cinnabaris Nativa, the pound	2	1 $\frac{1}{2}$
Ciperi Nuces, the pound	7	4 11
Ciperus, the cwt.	4	2
Citrago, the pound	3	1
Civet, the ounce Troy	2	1 4
Coccus Indiæ, from the place of its growth, or by the East-India Company, the pound	5	3 $\frac{1}{2}$
— from any other place, the pound	3	1 0
Colophonia, the cwt.	3	2 2
Coloquintida, from the place of its growth, or by the East-India Company, the lb.	6	4
— from any other place, the pound	1	1
Columbo Root, the pound	6	4
Copperas Blue, the cwt.	4	8
Copperas White, the cwt.	4	8
Coral White or Red for physical uses, in fragments, the pound	3	2
Coral whole, unpolished, the pound	1	6
Coral whole, polished, the pound	3	2
Coriander Seeds, the cwt.	4	5 11
Cornu Cervi Calcinatum, the pound	3	2
Cortex Cariophyllum, the pound	2	1 $\frac{1}{2}$
Cortex Elatheriæ, the cwt.	9	6 4
Cortex Guaiaci, the cwt.	13	3 80
Cortex Limonum, vel Aurantiorum, the lb.	1	0 $\frac{3}{4}$
Cortex Peruvianus, or Jesuits Bark, the lb.	9	6
Cortex Simarouba, the pound	3	2
Cortex Tamarisci, the pound	2	1 $\frac{1}{2}$
Cortex Winteranus, the pound	2	1 $\frac{1}{2}$
Costus Dulcis et Amarus, the pound	4	2 $\frac{3}{4}$
Cowage, the pound	4	2 $\frac{3}{4}$
Cream of Tartar, the cwt.	4	8
Crystal in broken Pieces, the pound	3	2
Cubebes, the pound	2	1 $\frac{1}{2}$
Cummin Seeds, the cwt.	7	4 11
Cuscuta, the pound	3	2
Cyclamen, or Panis Porcinius, the pound	3	2

Daucus

## DRUGS. [INWARDS.]

## Duty. Drawback

## Drugs, continued.

	£. s. d.	£. s. d.
Daucus Creticus, the pound	3	2
Dens Equi Marini, the pound	3	2
Diagredium, or Scammony, from the place of its growth, or by the East-India Com- pany, the pound	2 6	1 8
— from any other place, the pound	7 6	5
Diptamus Leaves and Roots, the pound	3	2
Doronicum, the pound	6	4
Eborus Rasuræ, the pound	1	0 $\frac{3}{4}$
Eleborus, the pound	1 $\frac{1}{2}$	1
Epithymum, the pound	3	2
Essence of Lemons, the pound	2	1 4
Euphorbium, the pound	2	1 $\frac{1}{2}$
Fechia Brugiata, the cwt.	3	2
Fennel Seeds, the pound	1 $\frac{1}{2}$	1
Fenugreek, the cwt.	3 4	2 3
Flores Chancemeli, the pound	1 $\frac{1}{2}$	1
Flores Meliloti, the pound	1 $\frac{1}{2}$	1
Folium Indiæ, the pound	6	4
Fox Lungs, the pound	8	5 $\frac{1}{2}$
Frankincense, the cwt.	4 8	3 2
Galanga, from the place of its growth, or by the East-India Company, the pound	2	1 $\frac{1}{2}$
— from any other place, the pound	6	4
Galbanum, from the place of its growth, or by the East-India Company, the pound	4	2 $\frac{3}{4}$
— from any other place, the pound	1	8
Gentiana, the pound	1	0 $\frac{3}{4}$
Ginseng, the pound	8	5 $\frac{1}{2}$
Grains of Guinea; see in G.		
Grana Tinctorum, the pound	9	6
Granadilla Peruviana, the pound	9	6
Green Ginger, the pound	6	4
Guinea Pepper, the pound	3	2
Gum Animi, the pound	3	2
Gum Arabic or Gum Senega, the cwt.	6	
Gum Senega, imported from Europe, the cwt.	12 11	
Gum Armoniac, from the place of its growth, or by the East-India Company, the pound	4	2 $\frac{3}{4}$
— from any other place, the lb.	1	8
Gum Carannæ, the pound	9	6
Gum Copal, the pound	8	5 $\frac{1}{2}$
Gum Elemi, the pound	2 $\frac{1}{2}$	1 $\frac{1}{2}$
Gum Guaiaci, the pound	9	6
Gum Hederæ, the pound	9	6
Gum Lac, viz. Cake Lac, the pound	1	0 $\frac{3}{4}$
Gum Shellac, or Seed Lac, the pound	2	1 $\frac{1}{2}$
Gum Sticklac, the pound.	1	

See 8 Geo. I. cap. 15.

C.

## DRUGS. [INWARDS.]

## Duty. Drawback.

Drugs, continued.		
Gum Opopanax, from the place of its growth, or by the East India Company, the pound	1 4	11
— from any other place, the pound	4	2 8
Gum Sandrake or Juniperi, the cwt.	7	4 8
Gum Sarcocolla, from the place of its growth, or by the East India Company, the lb.	1	2 4
— from any other place, the pound	1	8
Gum Serapinum, or Sagapenum; from the place of its growth, or by the East India Company, the pound	1	2 4
— from any other place, the pound	9	6
Gum Tacamahaca, the pound	6	5
Gum Tragacanth, from the place of its growth, or by the East India Company, the pound	3	2
— from any other place, the pound	9	6
Hermodactylus, the pound	3	2
Horn of Harts or Stags, the 100 Horns	6	3 1/2
Hypocistis, the pound	5	6
Jalap, the pound	9	6
Incense, or Olibanum; see Olibanum	14	9 4
Ireos, the cwt.	14	1 1/2
Isinglafs, the pound	2	1 1/2
Jujubes, the pound	4	3
Juniper Berries, the cwt.	4	3
Labdanum, or Lapadonum, the pound	3	2
— if not imported directly from the place of its growth, the pound	9	6
Lapis Calaminaris, the cwt.	3	8
Lapis Contrayervæ, the ounce	3	9
Lapis Hæmatitis, the pound	2	1 1/2
Lapis Hibernicus, the cwt.	6	4 2
Lapis Hyacinthi, the pound	6	4
Lapis Judaicus, the pound	3	2
Lapis Lázuli, the pound	6	4
Lapis Magnetis, the pound	3	2
Lapis Nephriticus, the pound	6	4
Lapis Ostiocolla, the pound	2	1 1/2
Lapis Rubinus, the pound	3	2
Lapis Sapphirus, the pound	3	2
Lapis Smaragdus, the pound	3	2
Lapis Spongiae, the pound	3	2
Lapis Topagæ, the pound	3	2
Lapis Tutiæ, the pound	3	2
Lavender Flowers, the pound	4	2 3/4
Leaves of Ross, the pound	3	2

## DRUGS. [INWARDS.]

## Duty. Drawback.

Drugs, continued.		
Leaves of Violets, or Flowers, the pound	2	1 1/2
Lentiles, the pound	0 1/2	0 1/4
Lignum Aloes, the pound	6	4
Lignum Asphaltum, the pound	2	1 1/2
Lignum Nephriticum, the pound	6	4
Lignum Rhodium, the cwt.	7	4 8
Litharge of Gold, the cwt.	10	7
Litharge of Silver, the cwt.	8	5 1/2
Lupines, the cwt.	2 4	1 7
Lyntiscus, or Xylobalsamum, the pound	3	2
Madder Roots, the cwt.	4 8	
See 8 Geo. I. cap. 15		
Manna, the pound	6	4
Marmalade, the pound	3	2
Mastich Red, from the place of its growth, or by the East-India Company, the lb.	3	2
— from any other place, the pound	9	6
Mastich White, from the place of its growth, or by the East-India Company, the pound	6	4
— from any other place, the pound	1	1
Mechoacana, the pound	6	4
Mercury Precipitate, the pound	9	6
— Sublimate, the pound	9	6
Millium Solis, the pound	2	1 1/2
Mirabolanes Condited, from the place of its growth, or by the East-India Company, the pound	2	1 1/2
— from any other place, the pound	6	4
Mirabolanes Dry, from the place of its growth, or by the East-India Company, the pound	1	0 3/4
— from any other place, the pound	3	2
Mithridate Venetiæ, the pound	1 6	1
Mother of Pearl Shells, rough, the pound	4	2 3/4
Musk, the ounce Troy	2	1 4
Myrrha, from the place of its growth, or by the East-India Company, the pound	6	4
— from any other place, the pound	1 6	1
Myrtle Berries, the pound	2	1 1/2
Nardus Celtica, or Spica Romana, the cwt.	9 4	6
Nitrum, the pound	5	3 1/2
Nutmegs Condited, the pound	10	7
Nux de Benne, the pound	2	1 1/2
Nux Cupressi, the pound	2	1 1/2
Nux Indica, the piece	1	0 3/4
Nux Vomica, the pound	1 1/2	1
Oil of Almonds, the pound	3	2
Oil		

DRUGS.	[INWARDS.]	Duty.	Drawback
		L. s. d.	L. s. d.
Drugs, continued.			
Oil of Amber, the pound		6	4
Oleum Anisi, the pound		1 6	1
Oil of Bay, the cwt.		8 9	5 10
Oleum Cariophyllorum, the pound		2 6	1 8
Oleum Carui, the pound		6	4
Oleum Cinnamomi, the ounce Troy		1 6	1
Oleum Juniperi, the pound		6	4
Oil of Mace, the pound		1 4	11
Oleum Nucis Muschatae Liquidum, the lb.		2	1 4
Oleum Origani, the pound		1 3	10
Oleum Palmæ, the cwt.		7	4 8
Oleum Petroleum, the pound		3	2
Oleum Rhodii, the pound		5	3 4
Oil of Rosemary, the pound		9	6
Oleum Sassafræ, the pound		1	8
Oil of Spike, the pound		4	2 1/2
Oleum Thymæ, the pound		1 3	10
Oil of Turpentine, the pound		1 1/4	0 3/4
Oleum Vitrioli, the pound		1	0 3/4
Oil, viz. Chemical Oils not otherwise enumerated, the pound		7 1/2	5
Orange Jessamine, and perfumed Oils, not otherwise enumerated, the pound		1 6	1
Olibanum or Incense, from the place of its growth, or by the East-India Company, the cwt.		1 1	14
— from any other place, the cwt.		3 3	2 2
Opium, from the place of its growth, or by the East-India Company, the pound		1 6	1
— from any other place, the pound		4 6	3
Orange-flower Ointment, the pound		6	4
Orange-flower Water, the gallon		1	8
Origanum, the pound		1 1/2	1
Orpiment or Auripigmentum, the cwt.		8 9	5 10
Pearl beaten, the ounce Troy		6	4
Pellitory, the pound		1	0 3/4
Pepper Long, the pound		2 1/2	1 1/2
Pæony Seeds, the pound		1 1/2	1
Pistachias, or Nux Pistachiæ, the pound		3	2
— if not imported directly from the place of its Growth, the pound		9	6
Pix Burgundiaæ, or Rhinehurst, the cwt.		6 4	2
Polypodium, the pound		1	0 3/4
Polium Montanum, the pound		1 1/2	1
Pomegranate Peels, the cwt.		4 8	0 3/4
Pompholix, the pound		1	0 3/4
Poppy Seeds, the pound		1 1/2	1

Prunelloes,

DRUGS.	[INWARDS.]	Duty.	Drawback
		L. s. d.	L. s. d.
<i>Drugs, continued.</i>			
Prunelloes, the pound		3	2
Psyllium, the pound		1 1/2	1
Radix Biftortæ, the cwt.		4	8
Radix Cassatmunair, or Rysagon, the pound		4	2 3/4
Radix Contrayervæ, the pound		6	4
Radix Enulæ Campanæ, the cwt.		6	4
Radix Eringii, the pound		1 1/2	1
Radix Esulæ, the pound		2 1/2	1 1/2
Radix Ipecacuanhæ, the pound		1	1
Radix Mei Athamanici, the pound		1 1/2	1
Radix Phu, the pound		1 1/2	1
Radix Scorzoneræ, the pound		3	2
Radix Seneca, the pound		2	1 1/2
Radix Serpentariae, the pound		9	6
Radix Tormentillæ, the cwt.		3	2
Red Lead, the cwt.		3	2 1/2
Resina Jalapii, the pound		3	2
Resina Scammonii, the pound		3	2
Rhabarbarum, or Rhubarb, the pound		1	6
Rhinehurst; see Pix Burgundiaæ			
Saccharum Saturni, the pound		3	2
Saffron, the pound		2	1 8
Sago, the pound		3	2
Sal Alkali, the pound		6	4
Sal Armoniacum, the cwt.	{ See 8 Geo. I.	4	8
Sal Gem, the cwt.	{ cap. 15,	4	8
Sal Nitri, the pound		4	2 3/4
Sal Prunellæ, the pound		2	1 1/2
Sal Succini, the pound		1 2	9
Sal Tamarisci, the pound		1 2	9
Sal Tartari, the pound		3	2
Sal Vitrioli, the pound		3	2
Sal Volatile Ammoniaci, the pound		3	2
Sal Volatile Cornu Cervi, the pound		6	4
Salep, or Salop, the pound		3	2
— if not imported directly from the place of its Growth, the pound		9	6
Sandracha. See Gum Sandrake.			
Sanguis Draconis, from the place of its growth, or by the East-India Company, the pound		8	5 1/2
— from any other place, the pound		2	1 4
Sanguis Hirci, the pound		2	1 1/2
Sarsaparilla, the pound		8	5 1/2
Sassafras Wood or Roots, the cwt.		2	7

Saunders

## DRUGS. [INWARDS.]

## Duty.

## Drawback

*Drugs, continued.*

Saunders Red, the cwt.

See 8 Geo. I. cap. 15.

Saunders, White and Yellow, the pound

Scammony. See Diagredium.

Scineus Marinus, each

Scordium, the pound

Sebestines, the pound

Seeds for Gardens, the pound

Seler Montanus, the pound

Semen Cucumeris, Cucurb Citrol Melon, lb.

Senna, from the place of its growth, or by the East-India Company, the pound

from any other place, the pound

Sperma Ceti, coarse and oily, the cwt.

in British-built ships, duty-free

See 26 Geo. III. cap. 41, and cap. 50.

Sperma Ceti, fine, the pound

Spikenard, the pound

Spiritus Cornu Cervi, the pound

Spiritus Vitrioli, the pound

Sponge, the pound

if not imported directly from the place of its growth, the pound

Squilla, the cwt.

Squinanthum, the pound

if not imported directly from the place of its growth, the pound

Staphisager, the cwt.

Stechados, the pound

Storax Calamita, from the place of its growth, or by the East-India Company, the pound

from any other place, the pound

Storax Liquida, the pound

if not imported directly from the place of its growth, the pound

Succus Liquoritiae, the cwt.

Sulphur Vivum, the cwt.

Talc Green, or White, the pound

Tamarinds, the pound

Tapioca, the pound

Tartarum Vitriolatum, the pound

Terra Japonica, the pound

Terra Lemnia, or Sigillata, the pound

Thlaspii Semen, the pound

Turnfall, the cwt.

Treacle, common, the pound

Treacle of Venice, the pound

L. s. d.

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## Duty.

## Drawback

## DRUGS. [INWARDS.] EAST

## Duty.

## Drawback

*Drugs continued.*

Turbith, from the place of its growth, or by the East-India Company, the pound

from any other place, the pound

Turbith Thapsiae, the pound

Turmeric, the pound

Turpentine, common, the cwt.

Turpentine of Venice, Scio, or Cyprus, the lb.

Turpentine of Germany, or of any other place, not otherwise enumerated, the cwt.

Verdigrise, common, the pound

Verdigrise, crystallized, the pound

Vernish, the cwt.

Viscus Quercinus, the pound

Vitriolum Romanum, the pound

if not imported directly from the place of its growth, the pound

Umber, the cwt.

Ungulæ Alcis, the 100 hoofs

White Lead, the cwt.

Worm Seeds, from the place of their growth, or by the East-India Company, the pound

from any other place, the pound

Zedbaria, from the place of its growth, or by the East-India Company, the pound

from any other place, the pound

Drugs manufactured or unmanufactured; see East-India Goods.

EAST-INDIA Goods, viz. Arrangoes, for every 100l. of the value thereof, according to the price at which they shall be sold at the public sales of the East-India Company

China Ware, for every 100l. ditto, ditto, ditto

Cotton Manufactures, not otherwise described, for every 100l. ditto, ditto, ditto

Cowries, for every 100l. ditto, ditto, ditto

Drugs manufactured, not otherwise described, for every 100l. ditto, ditto, ditto

Drugs unmanufactured, not otherwise described, for every 100l. ditto, ditto, ditto

Japanned or Lacquered Wares, for every 100l. ditto, ditto, ditto

Muslins, plain, Nankin Cloth, Muslins or White Calliœs, flowered or stitched, for every 100l. ditto, ditto, ditto

Tea, for every 100l. ditto, ditto, ditto

L. s. d.

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Turbith,

D

Tea

## EAST [INWARDS.]

## EEL

## Duty.

## Drawback

*East India Goods continued.*Tea exported to Ireland, or any of the British Colonies in America, ditto, ditto, ditto  
See 25 Geo. III. cap. 74.

N. B. Tea is also subject to the Duty of Excise.

Goods, Wares, and Merchandise prohibited to be used in Great-Britain, for every 100l. ditto, ditto, ditto  
— on exportation to Africa (except to the islands of Madeira, the Canary Islands, the Azores, or Western Isles.)

	L.	s.	d.	L.	s.	d.
Allejars, the piece					1	7
Bejutapants, the piece					1	9
Byrampants, the piece				2		
Blue Long Cloths, the piece				2		
Brawles, the piece				2		
Callaway-Pores, the piece				2		
Cushtaes, the piece				2		
Coopees, the piece				2		
Chintz, the piece				2		
Chelloses, the piece				2		
Cotton Romals, the piece				2		
Guinea Stuffs, the piece				2		
Nicanees, Small, the piece				2		
Nicanees, Large, the piece				2		
Niganepants, the piece				2		
Photae, the piece				2		
Sastras Cundies, the piece				2		
Tapseils, the piece				2		
Manufactured Goods, Wares, and Merchandise, not otherwise described, for every 100l. ditto, ditto, ditto	37	16	3	36	1	3
Unmanufactured Goods, Wares and Merchandise, not otherwise described, for every 100l. ditto, ditto, ditto	28	5		26	5	
Earthen Ware, viz. Bricks, the thousand	7	2		6	8	
Flanders Tiles, to scour with, the thousand	12	2		11	2	
Galley Tiles, the foot square	3			2		
Paving Tiles, not exceeding ten inches square, the thousand	1	9	9	1	8	3
Paving Tiles, above 10 inches square, 1000	2	6	3	2	4	9
Pan Tiles, the thousand	2	12	10	2	8	10
Earthen Ware, not otherwise enumerated, for every 100l. of the value thereof	41	16		36	11	
French; see Porcelain.						
Ebony; see Wood.						
Eels; see Fish.						

Eggs

## EGG [INWARDS.]

## FUS

## Duty.

## Drawback

Eggs; the hundred, containing six score  
Elephants Teeth, the cwt.  
— imported by the East-India Company,  
the cwt.Elks Hair; see Hair  
Elks Skins; see Skins  
Emeralds; see Diamonds  
Emery Stones; see Stones  
Enamel, the pound  
Estridge Wool. See WoolFEATHERS, viz. For Beds, the cwt.  
— of Muscovy or Russia, imported in  
Foreign Ships, the cwt.

Ostrich or Estridge Feathers, dressed, the lb.

undressed, the pound

Figs; see Grocery

Fins of Whales; see Whale Fins

Fire Wood; see Wood

Fir Quarters; see Wood

Fish, viz. Anchovies, the barrel, of 16 lbs.

Botargo; see in B.

Caviare; see in C.

Eels, viz. Quick Eels, the ship's lading

Lobsters. See 1 Geo. I. stat. 2. cap. 18.

Oysters, the bushel

Stockfish, the 120

Sturgeon, the keg

Turbot. See 1 Geo. I. stat. 2. cap. 18.

Fish caught and taken by British subjects,

duty-free; see the Consolidation Act

Flannel, the yard

Flax, viz. dressed, in a British-built ship, the cwt.

— imported in a Foreign ship, the

cwt.

— rough, or undressed, imported in a British-

built ship, the cwt.

— in a Foreign ship, the cwt.

See 4 Geo. II. cap. 27.

Flax (Irish) duty free; see 7 and 8 William

III. cap. 39. and 16 Geo. II. cap. 26.

Flint Stones, for potters, the ton

Flocks, the cwt.

Frize of Ireland, the yard

Furrier's waste, for making glue, the cwt.

Furs; see Skins

Fustick; see Wood

GARNETS

D 2

GAR [INWARDS.] GROC			Duty.	Drawback
	L.	s. d.	L.	s. d.
GARNETS, viz. rough, the pound — imported by the East-India Company, the pound	4	5	3	11
Cut, the pound	5	6	5	
— imported by the East-India Company, the pound	13	3	11	9
Galls, the cwt.	1	9	1	8 3
See 8 Geo I. cap. 15.	10			
Gauzes; of all sorts, (French) imported directly into Great-Britain, for every 100l. of the value				
Geneva; see spirits.				
Ginger; see grocery.				
Green; see drugs.				
Glass, viz. Bottles; see bottles.				
Broken, to be re-manufactured, the cwt.	1	3	1	
Glass (French) imported directly into Great Britain, for every 100l. of the value thereof	12			
Glass Manufactures, not otherwise enumerated, for every 100l. of the value thereof	60		43	
+ N. B. Subject also to a duty of excise.				
Glover's Clippings, to make glue, the cwt.	1	4 $\frac{1}{2}$	1	3
Glue, the cwt.	4	5	3	11
Goat's Hair; see hair.				
Goat's Skins; see skins.				
Grain, or Scarlet Powder, the pound			9	7
Grain of Seville, in berries, and Grains of Portugal, or Rotta, the pound			4 $\frac{1}{2}$	3 $\frac{1}{2}$
Grains, viz. Guinea Grains, the pound			2	1 $\frac{1}{2}$
Graves for dogs, the cwt.			11	10
Grave-stones; see stones.				
Grease; see 7 Geo. III. cap. 12, and 26 Geo. III. cap. 53.				
Greenland Seas and Davis's Straights; see 26 Geo. III. cap. 41. and cap. 50.				
Grocery, viz. Almonds, viz. Jordan, the cwt. of any other sort (except bitteralmonds) the cwt.	2	6	3	2 3 3
Bitter; see drugs.	1	3	2	1 1 8
Anniseeds, the cwt.	1	3	2	1 1 8
Cinnamon, the pound	4	5	4	
Cloves, the pound	2	8	2	5
Currants, in a British built ship, the cwt. in a Foreign ship, the cwt.	1	3	4	1 1 9
Dates, the cwt.	1	4	10	1 1 9
Figs, in a British built ship, the cwt. in a Foreign ship, the cwt.	2	6	3	2 3 3
	12	10	12	
	13	4	12	
			Ginger,	

GROCERY [INWARDS.]			Duty.	Drawback
	L.	s. d.	L.	s. d.
<i>Grocery continued.</i>				
Ginger, of the British plantations, the cwt. — not of the British plantations, the cwt.	11		10	6
Liquorice Juice; see succus liquoritiae.	1	8	1	6
Powder, the cwt.	2	12	1	11 1
Root, the cwt.	1	8	10	1
Mace, the pound			4	
Nutmegs, the pound			2	
Pepper, imported by the East-India Company, to be warehoused, the pound			0 $\frac{1}{2}$	
See 8 Ann. cap. 7. 10 Ann. cap. 26, and 8 Geo. I. cap. 15.				
— taken out for home consumption, the pound			6	
Pimento, of the British plantations, the pound — of any other place, the pound			3	2 $\frac{3}{4}$
Plumbs Dried, the pound			6	5 $\frac{1}{2}$
Prunes, the cwt.			3	2 $\frac{3}{4}$
Raisins of the Sun, imported in a British built ship, the cwt.			12	5
— in a Foreign ship, the cwt.			18	8
Smyrna, imported in a British built ship, the cwt.			19	1
— in a Foreign ship, the cwt.			11	5
Faro, or Lexia, imported in a British built ship, the cwt.			11	8
— in a Foreign ship, the cwt.			8	7 8
Lipra, or Belvidere, imported in a British built ship, the cwt.			8	7 8
— in a Foreign ship, the cwt.			8	7 11
Denia, and all other Raisins, not otherwise enumerated, imported in a British built ship, the cwt.			8	7 11
— in a Foreign ship, the cwt.			7	1
Sugar Candy, Brown, the cwt.			7	2
— imported by the East-India Company, the cwt.			2	10
White, the cwt.			4	19
— imported by the East-India Company, the cwt.			4	2 6
Sugar, viz. Refined, the cwt.			7	8 6
Brown and Muscovado, not of the British plantations, the cwt.			4	18
— of the British plantations, the cwt.			1	7 2
White, not of the British plantations, the cwt.			12	4
— of the British plantations, the cwt.			2	5 6
	1	9	1	9
			Sugar	

## GROCERY: [INWARDS.] HEM

## Duty. Drawback

	L.	s.	d.	L.	s.	d.
Grocery continued.						
Sugar, White, from any of the British colonies on the continent of America, to be warehoused, the cwt.		3				
— See the 6 Geo. III. cap. 52.	1	6	11			
— when taken out of such warehouse, in order to be used in this kingdom, the cwt.						
Gram Yarn; see yarn.						
Guernsey; see Jersey, Island of.						
Guinea Wood; see wood.						
Gunpowder, viz. cornpowder, the cwt.	1	15	3	1	11	3
— Serpentine Powder, the cwt.	1	2		1	19	6
H AIR, viz. Camel's, the pound						
— Cow or Ox, or of Elks, the cwt.	8	3		7	6	
— Goats, viz. Carmenia Wool, the pound						
— imported by the East-India Company, the pound						
— See 24 Geo. III. Sess. 2. cap. 21.						
— Horse, the pound				9		
— Human, the pound				9		
Hair Powder; see powder.						
Hams; see bacon.						
Hand Baskets; see baskets.						
Handscoops; see scoops of wood.						
Handspikes; see wood.						
Hardware, French; see iron.						
Hare's Wool; see wool.						
Harp Strings, the gross, 12 dozen knots	2	6		2	2	
Hats, viz. Baste or Straw Hats or Bonnets, each hat or bonnet not exceeding 22 inches in diameter, the dozen	2	9		2	6	
— exceeding 22 inches diameter, the dozen	5	6		5		
Chip, Cane, or Horse-hair Hats or Bonnets, each hat or bonnet not exceeding 22 inches in diameter, the dozen	3	6		3	1½	
— each exceeding 22 inches in diameter, the dozen	7			6	3	
— Made of, or mixed with, felt, hair, wool, or beaver, the hat	2	4		1	19	
Hay, the load, 36 trusses, each 56 lbs.	11			10		
Headings; see staves, under wood.						
Head-Matter; see 26 Geo. III. cap. 41 and cap. 50.						
Heath, for brushes, the cwt.	4	5		3	11	
Hemp, viz. dreft, imported in a British built ship, the cwt.	2	4		1	19	
— in a Foreign ship, the cwt.	2	6	9	1	19	

Hemp

## HEM: [INWARDS.]

## IND

## Duty. Drawback

Hemp, rough or undrest, imported in a British built ship, the cwt.

— in a Foreign ship, the cwt.

Hemp of Ireland, or British plantations in America; see 7 and 8 Will. III. cap. 39. and 16 Geo. II. cap. 26. and 8 Geo. I. cap. 12.

Hides and Skins, and Pieces, tanned, tawed, or dressed, not otherwise enumerated, for every 100l. of the value thereof

Hides, viz. Cow or Ox, in the hair, the piece

See 9 Geo. III. cap. 39. and 21 Geo. III. cap. 29.

— Cow or Ox, tanned, the pound

— Elk; see skins.

Of Horses, Mares, &c. in the hair, the piece

— tanned, the pound

— Indian, undressed, the piece

— Lush Hides, the pound

— Of Muscovy or Russia, tanned, the lb

Hones, the 100, containing 5 score

Honey, the barrel, containing 42 gallons

Hoops of Iron, for casks, the cwt.

— of Wood, for coopers, the thousand

Hops, the cwt.

Horns of Cows or Oxen, the 100

— of Harts and Stags; see drugs.

Horn Tips, the 100, containing 5 score

Horse-hair; see hair.

— Hats or Bonnets; see hats.

Horse Hides; see hides.

Horses, Mares, or Geldings, each

— from Ireland; see 5 Geo. III. cap. 10. and 16 Geo. III. cap. 8.

Hosiery, French; see cotton and woollen.

Human Hair; see hair.

Hungary Water; see spirits.

J Appanned or Lacquered Ware; see East-India Goods.

Jersey, Guernsey, &c. Island of; see 3 Geo. I. cap. 4. and 5 Geo. I. cap. 18.

Jet, the pound

Jewels; see diamonds.

Incle unwrought, or short spinnel, the pound

— wrought, the dozen pounds

Indian Corn; see corn.

Indico,

IND [INWARDS.]	KNE	Duty.	Drawback
		£. s. d.	£. s. d.
Indico, the pound		6	
See 8 Geo. I. cap. 15.			
Ink for Printers, the cwt.		8 10	7 10
Iron, viz. in bars, or unwrought, of Ireland, the ton		10 10	1 7 4
— of Muscovy, or Russia, imported in a Foreign ship, the ton		3 9 1	2 12 8
— of any other country, in a Foreign ship, the ton		3 7 2	2 12 8
— of any country, imported in a British built ship, the ton		2 16 2	2 12 8
— of Ireland, slit, or hammered into rods, the cwt.		4 5	3 11
— of any country, slit, or hammered into rods, less than $\frac{3}{4}$ of an inch square, im- ported in a British built ship, the cwt.		9 11	9 5
— in Foreign ships, the cwt.		10 3	9 5
Hoops; see Hoops.			
Ore, the ton		2 9	2 6
Old, broken, and old cast iron, the ton		13 9	12 6
Pig, the ton		5 6	5
Wire; see wire.			
— of the British colonies in America; see 23 Geo. II. cap 29. and 30 Geo. II. cap. 16.			
Articles of French manufacture, made en- tirely or in part of iron and steel, not ex- ceeding in value 2l. 10s. the cwt. and im- ported directly into Great Britain, in French or British built ships, for every 100l. of the value thereof		5	
— exceeding in value 2l. 10s. the cwt. and all buckles, buttons, knives, or scissars, and all other articles of hardware or cutlery, and all articles composed of copper or brass, se- parately or mixed, imported directly into Great Britain, in French or British built ships, for every 100l. of the value thereof		10	
Glass; see drugs.			
Juice of Lemons, the ton, 252 gallons		3 10 5	3 6 5 $\frac{1}{2}$
Limes, the gallon		3 3	2
Ivory, the pound		2 3	
<b>KELP</b> , the ton		16 6	15
Kits of wood; see pails of wood.			
Knees of oak; see wood.			

LACE,

LAC [INWARDS.]	LIN	Duty.	Drawback
		£. s. d.	£. s. d.
LACE, viz. Bone Lace of Thread, 12 yards		17 8	15 8
Lambs Wool; see wool.			
Lamp Black, the cwt.		1 15 3	1 13 3
Lard, the pound		1	
See 7 Geo. III. cap. 12. and 26 Geo. III. cap. 53.			
Lathwood; see wood.			
Latten, viz. Black, the cwt.		1 13 3	1 12 3
— Shaven, the cwt.		1 2	
— Wire; see wire.			
Lawns; see linen.			
Lead Ore, the ton		17 8	15 8
Lead, Black, Red, or White; see drugs.			
Leather, viz. Leather Manufactures, or any manufacture whereof leather is the most valuable part, for every 100l. of the value thereof			
— See saddlery.		77	25
Leaves of Gold, the 100 leaves		1 2	1
Lemons and Oranges, the thousand		4 5	3 11
— Juice of; see juice of lemons.			
— pickled, the ton, 252 gallons		1 15 3	1 13 3
Lignum Vitæ; see wood.			
Lime Juice; see juice of limes.			
Linen, viz. Alexandria, or Turkey, Plain, not exceeding 1 yard in width, the ell		7	6
— exceeding 1 yard in width, the ell		10	9
Callicoes, viz. plain White, imported by the East-India Company, the piece		5 3	5
— each piece to be of the breadth of 1 yard and $\frac{1}{4}$ or under, and 10 yards or less long, and if above 1 yard and $\frac{1}{4}$ broad, not to exceed 6 yards in length, or if longer to pay duty in proportion; see 4 and 5 Will. and Mary cap. 5.			
— and besides for every 100l. of the value according to the price the same shall be publicly sold at the sales of the East-India Company		16 10	
— if exported to Africa			
— the British colonies in America		16 10	
— any other places, if the said goods shall have been printed or dyed in this kingdom		11 15	
— to any other place, without having been printed or dyed in this kingdom		16 10	

E

Cambrics

## LINEN [INWARDS.]

*Linen continued.*

Cambrics (French) imported directly from France, the demi-piece, not exceeding  $7\frac{3}{4}$  yards in length, nor  $\frac{7}{8}$  of a yard in breadth, or if exceeding  $\frac{7}{8}$  of a yard, and under 2l. 10s. in value  
 —— exported to any British colony in America  
 —— exceeding  $\frac{7}{8}$  of a yard in breadth, and being above the value of 2l. 10s. the demi-piece of  $7\frac{3}{4}$  yards in length, for every 100l. of the value thereof  
 —— exported to any British colony in America  
 Cambric (French) imported and warehoused for exportation, the demi-piece  
 Canvas, viz. Hefvens Canvas, or Dutch Bar-  
 raf, the 120 ells  
 —— Packing Canvas, Guttings, Spruce, El-  
 bing, or Queenborough Canvas, the 120  
 ells  
 —— Poldavies the Bolt, containing 28 ells  
 Damask Tabling, Dutch or French, viz.  
 not exceeding ell  $\frac{1}{8}$  in breadth, the yard  
 —— above ell  $\frac{1}{8}$ , and under 2 ells in breadth,  
 the yard  
 —— from 2 ells to 3 ells, the yard  
 —— of 3 ells or more, the yard  
 —— and Diaper Tabling, Towelling and  
 Napkinning of Ireland; see Irish cloth.  
 —— of Russia; see linen of Russia.  
 —— Tabling of Silesia, or of any other place  
 not enumerated, the yard  
 —— Towelling and Napkinning, Dutch or  
 French, the yard  
 —— and Diaper Towelling and Napkinning  
 of Silesia, or of any other place, not other-  
 wise enumerated, the yard  
 Diaper Tabling, Dutch or French, viz. not  
 exceeding ell  $\frac{1}{8}$  in breadth, the yard  
 —— above ell  $\frac{1}{8}$  in breadth, and under 2  
 ells, the yard  
 —— of 2 ells to 3 ells, the yard  
 —— of 3 ells, or upwards, the yard  
 —— Tabling of Silesia, or of any place, not  
 otherwise enumerated, the yard  
 Diaper Towelling and Napkinning, Dutch  
 or French, the yard  
 Drillings and Packduck, the 120 ells

## Duty. Drawback

£.	s.	d.	£.	s.	d.
	5			2	10
10			5	13	4
	6		1	5	3
1	7		18	2	
	8		8	9	
	5	4	5	4	10
	6	2	6	5	8
10	4		7	6	6
			10	4	9
	1	3		1	1 $\frac{1}{2}$
	11			1	8
	5			2	2
2	5		2	2	
2	10		2	6	
3	2		2	10	
4	8		4	4	
1	1			11	
10				8	
2	5	4	2	4	4

Flanders,

## LINEN [INWARDS.]

*Linen continued.*

Flanders, Holland, and French Linen, plain, not otherwise enumerated, viz. not ex-  
 ceeding ell  $\frac{1}{8}$  in breadth, the ell  
 —— above ell  $\frac{1}{8}$ , and under 2 ells, the ell  
 —— of 2 ells to 3 ells, the ell  
 —— of 3 ells, or upwards, the ell  
 German, Switzerland, East Country (except  
 Russia), and Silesia Cloth, Plain, viz.  
 above the breadth of  $31\frac{1}{2}$  inches, and not  
 exceeding 36 inches, the 120 ells  
 —— above 36 inches in breadth, the 120  
 ells  
 —— not above  $31\frac{1}{2}$  inches in breadth, the  
 120 ells  
 Hinderlands Brown, viz. under  $22\frac{1}{2}$  inches  
 in breadth, the 120 ells  
 Irish Linen, chequered, stained, or dyed,  
 imported under the 7th and 8th W. III.  
 cap. 39 and 16 Geo. II. cap. 26. for every  
 100l. of the value thereof  
 Irish Cloth, Plain, not exceeding 36 inches  
 in breadth, the 120 ells  
 —— exceeding 36 inches, in breadth, the  
 120 ells  
 See 7 and 8 W. III. cap. 39. and 16  
 Geo. II. cap. 26.  
 Lawns, viz. Silesia and all others, Plain, (ex-  
 cept French) not bleached in Holland,  
 the piece not exceeding 8 yards in length  
 —— bleached in Holland, the piece not ex-  
 ceeding 8 yards  
 —— (French) imported directly into Great-  
 Britain, viz. the demi-piece, not exceed-  
 ing  $7\frac{3}{4}$  yards in length, nor  $1\frac{1}{4}$  yard in  
 breadth, or exceeding  $1\frac{1}{4}$  yard, and under  
 2l. 10s. in value  
 —— exported to any British colony in America  
 —— exceeding  $1\frac{1}{4}$  yard in breadth, and being  
 above the value of 2l. 10s. the demi-piece  
 of  $7\frac{3}{4}$  yards in length, for every 100l. of  
 the value thereof  
 —— exported to any British colony in America  
 Lawns (French) imported and warehoused  
 for exportation, the demi-piece  
 Oil Cloth, not exceeding yard wide, the ell  
 —— exceeding yard wide, the ell

## Duty. Drawback

£.	s.	d.	£.	s.	d.
1	4		1	2	
1	7		1	5	
1	9		1	7	
2	7		2	5	
3	1	5	2	16	5
4	14	5	4	9	5
1	4	7	1	2	7
16	5		15	1	
49	10		49	10	
12	4		11	4	
2	5	4	2	4	4
3	1		2	10	
3	10		3	7	
5			2	10	
10					
5	13	4			
6			4	3	
7			6	6	

Packduck;

## LINEN [INWARDS.]

Linen continued.		
Packduck; see Drilling		
Russia Linen, Plain, viz. Towelling and Napkinning, not exceeding $22\frac{1}{2}$ inches in breadth, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
Russia Linen, not otherwise enumerated, not exceeding $22\frac{1}{2}$ inches in breadth, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
— exceeding $22\frac{1}{2}$ inches in breadth, and not exceeding $31\frac{1}{2}$ inches, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
— exceeding $31\frac{1}{2}$ inches in breadth, and not exceeding 36 inches, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
— exceeding 36 inches in breadth, and not exceeding 45 inches, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
— exceeding 45 inches in breadth, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
Sail Cloth, or Duck (Dutch or French), not exceeding 36 inches in breadth, the 120 ells		
— exceeding 36 inches in breadth, the 120 ells		
Sail Cloth or Duck of Russia, not exceeding 36 inches in breadth, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
— exceeding 36 inches in breadth, in a British-built ship, the 120 ells		
— in a Foreign ship, the 120 ells		
Sail Cloth or Duck, not otherwise enumerated, and not exceeding 36 inches in breadth, the 120 ells		
— exceeding 36 inches in breadth, the 120 ells		
Sail Cloth or Canvas, (Irish) on which the bounty of 4d the yard has been granted, of the value of 1s 2d the yard, or upwards, the yard		
— on which the bounty of 2d the yard has been granted, of the value of 1s 1d and under is 2d the yard, the yard		
See 23d Geo. II. cap. 32.		

## Duty. Drawback

L.	s.	d.	L.	s.	d.
15	5		14	2	
16	1		14	2	
16	5		15	1	
17	2		15	1	
14	7		12	7	
15	8		12	7	
16	11		13	11	
18	6		13	11	
9	11		3	6	11
11	6		3	6	11
14	5		4	9	5
17	2		4	9	5
3	3	1			
16	1				
2	1	9			
2	3	1			
14	9				
16	1				
2	1	9			
14	9				
3	14	9			
			4		
			2		

Sails,

2

## LINEN [INWARDS.] MED

Linen continued.		
Sails, ready made, for every 100l. of the value thereof		
Sheets old, the piece		
Spanish or Portugal Linen plain, viz. not exceeding 36 inches in breadth, the ell		
— exceeding 36 inches in breadth, the ell		
Turkey Linen; see Linen of Alexandria		
Linen, viz. plain white linen, not printed or dyed, nor otherwise particularly enumerated, for every 100l. of the value thereof		
Linen chequered, printed, or dyed, not prohibited to be imported, or used, in Great-Britain, and not otherwise particularly enumerated, for every 100l. of the value thereof		
N. B. Linen printed, or stained, is also subject to a duty of Excise.		
Linseed; see Seed		
Liquorice; see Grocery		
— Juice; see Succus Liquiritiae		
Litharge of Gold or Silver; see Drugs		
Litmus, the cwt.		
— See 8 Geo. I. cap. 15.		
Lobsters; see Fish		
Logwood; see Wood		
Lumber; see Wood		
Lutestrings or Catlings, the 12 dozen knots		
MACE; see Grocery		
Madder, the cwt.		
— See 8 Geo. I. cap. 15.		
Madder Root; See Drugs		
Mahogany; see Wood		
Maize; see Corn		
Man, Isle of; see 5 Geo. III. cap. 43.		
Maps, the Map		
Marble; see Stones		
Mares; see Horses		
Marmalade; see Drugs		
Masts; see Wood		
Mats of Russia, in a British built ship, the 100		
— in a Foreign ship, the 100		
Matting of Barbary or Portugal, the yard		
— of Holland, the yard		
Meal; see Corn		
Mead, the hogshead, containing 63 gallons		
Medlars, the bushel		

## Duty. Drawback

L.	s.	d.	L.	s.	d.
45	6		5		
33	6	8	30	16	8
80	4	2	77	14	2
3	4				
2	6	2	2	2	2
4	8				
6					
11	9	9	9	9	
11	9	9	4	2	
5	2		1	2	
8	10		7	10	
2	4	4			

Melasses,

MEL [INWARDS.]	OIL	Duty.	Drawback	OIL [INWARDS.]	PAP	Duty.	Drawback
		L. s. d.	L. s. d.			L. s. d.	L. s. d.
Melasses, viz. of and from the British Plantations in America, the cwt.		3	2 8	Ordinary Oil continued.		7	6 4 9
— from any other place, the cwt.		11 9	11 5	Ordinary Oil of Olives, in a British built-ship, the ton, containing 252 gallons		7 9 8	6 4 9
Metal, viz. Leaf (except of Leaf Gold) the packet containing 250 leaves		2	1 1/2	— in a Foreign ship, the ton		24 4	22 9
— prepared for battery, the cwt.		11 11	1 8 11	Rape and Linseed Oil, the ton, 252 gallons		13 4	12 14
Metheglin, the hogshead, 63 gallons		8 10	7 10	Oil of Hemp Seed, or any other Seed Oil, not enumerated, the ton, 252 gallons		18 3	13 13
Millboards; see Pasteboards, under Wood				Train Oil, or Blubber, or Fish Oil, of Foreign fishing, the ton, containing 252 gallons		1 15 3	1 11 3
Millinery, (French) made up of Muslin, Lawn, Cambric, or Gauze, imported directly into Great Britain, for every 100l. of the value thereof		12		— of British fishing, viz. of Greenland, and parts adjacent, the ton, containing 252 gallons		15 5	12 5
— any other article, used in such Millinery, shall pay duty, as if separately imported				— when taken by any shipping belonging to his Majesty's colonies, and imported in such shipping, the ton, containing 252 gallons		12 2	10 7
Mill Stones; see Stones				— when imported in British ships, the ton, containing 252 gallons		1 6 5	1 3 5
Mohair Yarn; see Yarn		1 2	1	See 26 Geo. III. cap. 41, and cap. 50.			
Morels, the pound				— of Newfoundland and like fort, the ton, containing 252 gallons			
Moss, viz. Rock Moss for dyers use, the ton, containing 20 cwt.		5	7 10	— when taken by shipping belonging to any of his Majesty's colonies, and imported in such shipping, the ton, containing 252 gallons			
Mum, the barrel, containing 32 gallons		9 10		— when imported in British ships, the ton, containing 252 gallons			
N. B. Subject also to the Duty of Excise				See 26 Geo. III. cap. 26, and cap. 50.			
Musical Instruments (French); see cabinet ware				Oil-Cloth: see linen.			
Muslins; see East-India Goods				Olives, the hogshead, containing 63 gallons			
Mustard Seed; see Seed				Olive Wood; see Wood.			
<b>N</b> ANKIN Cloth; see East-India Goods				Onions, the bushel			
Neats Tongues, the dozen		1		Onion Seed; see Seed.			
— of Ireland; see Beef				Oranges; see Lemons.			
Necklaces; see Bracelets				Orchal, the cwt.		6 4	
Nicaragua Wood; see Wood				Orchelia, or Archelia, the cwt.		3 1	
Nutmegs; see Grocery				Orsedew, the dozen pounds		6	5 3
Nuts, viz. Chestnuts, the Bushel		1 5	1 3	Ostrich Feathers; see Feathers.			
— Small Nuts, the bushel		9 6	8 5	Outnal Thread; see Thread.			
— Walnuts, the bushel		2 3	2	Oysters; see Fish.			
<b>O</b> AK Bark (when allowed), the cwt.		1		<b>PACKTHREAD</b> , the hundred pounds			
See 12 Geo. III. cap. 50, and 24 Geo. III. cap. 19.				Paling Boards; see Wood.		13 3	11 9
Oak Boards; see Wood				Pails, or Kits of Wood, the dozen		1 10	1 8
Oakum, the cwt.				Painters Colours of all sorts, not otherwise enumerated, the pound		1 2	1 1/2
Oak Plank; see Wood				Paper, viz. Atlas, ordinary, the ream		1 8 10	
Oak Timber; see Wood							
Oars; see Wood							
Oats; see Corn							
Ochre, the bushel		2	1 9				
Oil, viz. Sallad Oil, in a British-built ship, the gallon		1 1	1				
Sallad Oil, in a Foreign ship, the gallon		1 2	1				
			Ordinary				

PAPER	[INWARDS.]	PAPER	Duty.	Drawback
			L. s. d.	L. s. d.
	<i>Paper continued.</i>			
Atlas, fine, the ream	—	2 5 2		
Bastard, or Double Copy, the ream	—	5 4		
Blue Royal, the ream	—	8 6		
Blue Paper, for sugar bakers, the ream	—	7 1		
Brown Paper, the bundle, containing 40 quires	—	2 11		
Brown Cap, the ream	—	4 11		
Cap, viz. Fool's Cap, fine, the ream	—	6 2		
Fool's Cap, second, the ream	—	5 4		
Genoa Fool's Cap, fine, the ream	—	4 7		
Genoa Fool's Cap, second, German Fool's Cap, and fine Printing Fool's Cap, the ream	—	3 9		
Second ordinary Printing Fool's Cap, the ream	—	3 4		
Cartridge Paper, the ream	—	5 9		
Chancery Double, the ream	—	5		
Crown, viz. Fine Genoa Crown, the ream	—	4 7		
Second Genoa Crown, German Crown, and fine Printing Crown, the ream	—	3 9		
Second Ordinary Printing Crown, the ream	—	3 4		
Demy, viz. Demy Fine, the ream	—	13 6		
Demy Second, the ream	—	11		
Genoa Demy, Fine, the ream	—	6 9		
Genoa Demy, Second, the ream	—	5 11		
German Demy, the ream	—	5 11		
Printing Demy, the ream	—	6 2		
Elephant Ordinary, the ream	—	12 3		
Elephant Fine, the ream	—	1 5 4		
Fool's Cap ; see Cap-Paper	—	2 15 2		
Imperial Fine, the ream	—	1 16 11		
Imperial Second Writing, the ream	—	1 16		
Lombard, viz. German Lombard, the ream	—	3 9		
Medium, viz. Fine Medium, the ream	—	16 2		
Second Writing Medium, the ream	—	12 11		
Genoa Medium, Fine, the ream,	—	10 5		
Genoa Medium, Second, the ream	—	9 1		
Post, viz. Small Post, the ream	—	5 1		
Fine large Post, weighing 15 pounds per ream, or upwards, the ream	—	8 7		
Fine large Post, weighing under 15 pounds, the ream	—	7 9		
Pot, viz. Fine Genoa Pot, Second Genoa Pot, and Ordinary Pot, the ream	—	3 4		
Superfine Pot, the ream	—	5 4		
Second Fine Pot, the ream	—	4 7		

Pressing

PAPER	[INWARDS.]	PIT	Duty.	Drawback
			L. s. d.	L. s. d.
	<i>Paper continued.</i>			
Pressing Paper, the cwt.	—	12 10		
Royal, viz. Royal, fine, the ream	—	1 5 4		
Super Royal, fine, the ream	—	1 11 11		
Second Writing Royal, the ream	—	1 1 3		
Second Writing Super Royal, the ream	—	1 5 4		
Genoa Royal, fine, the ream	—	14 5		
Genoa Royal, second, the ream	—	13 1		
Fine Holland Royal, the ream	—	14 5		
Second Fine Holland Royal, the ream	—	11		
Ordinary Royal, the ream	—	7 9		
Painted Paper, or paper hangings for rooms, for every 100 <i>l.</i> of the value thereof	—	75		
Paper, not otherwise particularly enumerated for every 100 <i>l.</i> of the value thereof	—	55		
Parchment, the dozen, containing 12 sheets	—	4 9		
Pasteboards, or Millboards ; see Wood	—			
Paving Stones ; see Stones	—			
Pearls ; see Diamonds	—			
Pears, the bushel	—	1 5		1 3
Pears, dried, the bushel	—	9		8
Pease ; see Corn	—			
Pebble Stones ; see Stones	—			
Pelts ; see Skins	—			
Pepper ; see Grocery	—			
Guinea Pepper ; see Drugs	—			
Long Pepper ; see Drugs	—			
Perry, the ton, containing 252 Gallons	—	8 8	7 7	
N. B. Subject also to the Duty of Excise.	—			
Pewter, old, the cwt.	—	13 9	12 6	
Pickled Cucumbers ; see Cucumbers	—			
Pickles of all sorts, not otherwise described or enumerated, the gallon	—	9	7	
Pictures of four feet square, or upwards, the Picture	—	3 11 6		
imported by the East India Company	—			
Pictures of two feet square, and under four feet square, the picture	—	3 17		
imported by the East India Company	—			
Pictures under two feet square, the Picture	—	2 7 8		
imported by the East India Company	—			
Pimento ; see Grocery	—	2 11 4		
Pitch, not the product of any of the British Dominions, viz. imported in a British-built ship, the last containing 12 barrels, each 31 $\frac{1}{2}$ gallons	—	1 10		
imported in a foreign ship, the last	—	1 5 8		
			12 5	11 2
			13 1	11 2

F

Pitch

PIT [INWARDS.] QUI	Duty.	Drawback
	L. s. d.	L. s. d.
Pitch, of the product of any of the British Dominions of the Crown of Great Britain, the last	11	9 9
Planks; see Wood	1	8
Plaster of Paris, the 100 pounds	1	
Platting, or other manufactures of Bast, Straw, Chip, Cane, or Horse-hair, to be used in, or proper for making Hats or Bonnets, the pound	1 10	1 8
Plate of Silver, ungilt, the ounce troy	2 2	
— imported by the East India Company	3 3	
Plate of Silver, part gilt, the ounce troy	2 4	
— imported by the East India Company	3 7	
Plate of Silver, gilt, the ounce troy	2 6	
— imported by the East India Company	3 10	
Plate, wrought of Gold, the ounce troy	1 10	
— imported by the East India Company	2 7 8	
Plate, battered, fit only to be re-manufactured; see Bullion		
Platters of Wood, the shock, containing sixty	2 9	2 6
Plumbs, dried; see Grocery		
Polonia Wool; see Wool		
Pomegranates, the thousand	8 10	7 10
Pomegranate Peels; see Drugs		
Pomice Stones; see Stones		
Porcelain, Earthen-Ware, and Pottery, (French) imported directly into Great Britain, for every 100 <i>l.</i> of the value thereof	12	
Pork from Ireland. See 8 Geo. III, cap. 9. and 16 Geo. III, cap. 8.		
Potatoes, the cwt.	3 8	3 3
Pots, viz. Melting Pots, the hundred	7	6
Powder of Sago; see Sago Powder		
Powder of Brass, for japanning, the ounce	2	1 1/2
Powder; see Gunpowder		
Powder, viz. Hair Powder, the cwt.	5 5	8
Precious Stones; see Diamonds		
Prints, viz. Paper Prints, the piece	6	
Prunes; see Grocery		
Prunellos; see Drugs		
Puddings; see Sausages		
QUARTERS; see Wood		
Quern Stones; see Stones		
Quills, viz. Goose Quills, the thousand	6	5 8
— Swan Quills, the thousand	2	1
Quinces, the hundred, containing 5 score	1 10	1 7
RAGS.		

RAGS [INWARDS.]	SAG	Duty.	Drawback
		L. s. d.	L. s. d.
RAGS, old Ropes, or Junks, or old Fishing Nets, fit only for the making of Paper or Pasteboard; see 11 Geo. I. cap. 7.			
Raisins; see Grocery			
Rape of Grapes, the ton, containing 252 gal.	5	8 11	4 8 11
Rape Cakes, for manure, from Ireland. See the 15 Geo. III. cap. 34.			
Rape Seed; see Seed			
Rattans; see Canes			
Red Wood; see Wood			
Red Wool; see Wool			
Reeds; see Canes			
Rennet, the gallon		2 $\frac{1}{4}$	2
Rice, the cwt.	7	4	7 4
— imported by the East India Company	8	10	8 10
Rice, of the production of the British Plantations in America, imported for the purpose of exportation into the ports of Plymouth, Exeter, Poole, Southampton, Chichester, Sandwich, and the members thereof; as also into Bristol, Liverpool, Lancaster, Whitehaven, and Glasgow, the cwt.			
See 5 Geo. III. cap. 45. and 12 Geo. III. cap. 60.		8	
Rock Mols; see moss.			
Ropes, new; see Cordage			
Ropes, old; see Rags			
Rosa Solis; see Spirits			
Rosin, of the product of any of the British Dominions, the cwt.	1	6	1 4
— not the product of the British Dominions, imported in a British-built ship, the cwt.			
— imported in a foreign ship, the cwt,	2	3	2 1
Round Wood; see Wood	2	4	2 1
Rubies; see Diamonds			
Rugs, viz. Irish Rugs, the piece	3		2 8
Rum; see Spirits			
Rye; see Corn			
SADLERY, (French) imported directly, for every 100l. of the value thereof	15		
Safflower, the pound		1 $\frac{1}{2}$	
See 8 Geo. I. cap. 15.			
Saffron; see Drugs			
Sago Powder. See 7 Geo. III. cap. 30, 21 Geo. III. cap. 29.			

S A I [INWARDS.]	S H E	Duty.	Drawback
		£. s. d.	£. s. d.
Sail Cloth; see Linen			
Salt, viz. for curing of fish, imported in a British-built ship, or from Jersey, Guernsey, Sark, or Alderney, the Wey, containing 40 bushels, each bushel being 84 lb.	5 11	5 3	
— imported in a foreign ship, the Wey	6 3	5 3	
— not for curing of fish, imported in a British-built ship, or from Jersey, Guernsey, Sark, or Alderney, the Wey	11 5	10 9	
— imported in a foreign ship, the Wey	11 9	10 9	
See 26 Geo. III. cap. 26.			
N. B. Salt is also subject to the duties on salt, imported under the management of the Commissioners of that Revenue			
Saltpetre, the cwt.	2 3	1 9	
— imported by the East India Company	7 9	7 3	
— when used to make Oil of Vitriol, a drawback of the whole duties. See 23 Geo. III. cap. 77. 26 Geo. III. cap. 53			
Sapan Wood; see Wood			
Sark, Island of; see Jersey, Island of			
Sausages, or Puddings, the pound	3 1/2	3	
Scale-Boards; see Boards, under Wood			
Scarlet Powder; see Grain Powder			
Scoops of Wood, the dozen	11	10	
Seamorse Teeth, or Sea-horse Teeth, the lb.	8	7	
Seeds in general; see Drugs			
Canary Seed, the cwt.	16 6	14 7	
Clover Seed, the cwt.	2 9	2 6	
Cole Seed, the quarter, containing 8 bushel	13 3	12 9	
Hemp Seed, the quarter, containing 8 bushel	9 3	9 2	
Linseed; see 3 Geo. I. cap. 7.			
Lucerne Seed, the cwt.	2 9	2 6	
Maw Seed, the cwt.	15 5	14	
Millet Seed, the cwt.	4 5	4	
Mustard Seed, the cwt.	2 3	2	
Onion Seed, the cwt.	17 8	15 8	
Rape Seed, the quarter, containing 8 bushel	13 3	12 9	
Rape, and all other Seeds from Ireland, for the purpose of extracting Oil therefrom, the last, containing 10 quarters, each 8 bushel	1		
See 15 Geo. III. cap. 34.			
Shaving for Hats; see Platting			
Sheep from Ireland. See 5 Geo. III. cap. 10, and 16 Geo. III. cap. 8.			

Sheep's

S H E [INWARDS.]	S K I N S	Duty.	Drawback
		£. s. d.	£. s. d.
Sheep's Guts, dried to make Whips, the gross, containing 12 dozen		6	5
Sheep's Wool; see Wool			
Ships, and all their tackle (except sails), for every 100 l. of the value thereof	5 10	2 9	2 6
Shovels of Wood unshod, the dozen	13 3	11 9	
Shruff, or old Brads, the cwt.	1 5		
Shumac, the cwt.			
See 8 Geo. I. cap. 15.			
Sider; see Cider.			
Silk, viz. Organzine, and all Thrown Silk in the gum, the pound, containing 16 ounces	7 4	6 11	
— if exported to Ireland, the pound			
— exported (except to Ireland), the pound			
— Raw, the pound, containing 16 ounces	3	2 10	
— if exported to Ireland, the pound			
— exported (except to Ireland) the pound			
— of the growth of the British colonies in America; see 23 Geo. II. cap. 20.			
— Knubs, or Husks of Silk, the pound, containing 16 ounces			
Thrown Silk dyed, the pound, 16 ounces	1 4 9	3 1/2	
— if exported to Ireland, the pound			
— exported (except to Ireland) the pound			
Silk wrought, viz. Crapes and Tiffanies of the manufacture of Italy, imported from thence in British-built ships, the pound	1 13 5	1 4	
— otherwise imported, the pound	1 15 9	1 4	
Silver; see plate.			
Sisters Thread; see thread.			
Skeets for Whitsters, the skeet		3	2 1/2
Skins and Furs, viz. Armin, or Ermin Skins, undressed, the timber, containing 40 skins	1 1	10	
Badger Skins, undressed, the piece		7	6
Bear Skins, White, undressed, the piece	1 1	10	
Bear Skins of any other colour, undressed, the piece			
Beavers Skins, undressed, the piece	5	6	5
Beavers Skins, from any of his Majesty's dominions in America, the piece		8 1/4	
Beavers Wombs, the piece		1	
Buck or Deer Skins, undressed, the skin		5 1/2	
— Indian, half-drest, the pound		9	7 1/2
Calabar Skins, tawed, the timber, 40 skins	2 3	4 1/2	3 3/4
— untawed or undressed, the timber, containing 40 skins			
Calves Skins of Ireland, undressed, the dozen	1 10	1 8	
		1 10	1 8
			Calves

SKINS	[IN WARD S.]	SKINS	Duty.	Drawback
			L. s. d.	L. s. d.
<i>Skins continued.</i>				
Calves Skins, of any other country, the dozen			2 9	2 6
— of Ireland or America; see 9 Geo. III. cap. 39, and 21 Geo. III. cap. 29.				
— tanned, the pound			4 1/2	10
Cat Skins, undressed, the hundred skins	11	3 1/2		3
Coney Skins, the dozen				
Cordivants, dressed, viz. imported by the East India Company, the dozen	1 3	6	14 9	
— of Turkey, the dozen	1 16	2	7 6	
— of Spain, the dozen	1 16	4	1 5 9	
Deer Skins; see buck skins.			2 1/2	2
Dog Skins, undressed, the piece	2	8	1 9	
Dog Fish Skins, undressed, the dozen				
Elk Skins, undressed, the skin			1 6	
Ermin; see Armin.				
Fisher Skins, undressed, the piece	1	4 1/2	1 3	
Fitches, undressed, the timber, 40 skins	3	8	3 4	
Fox Skins, black, undressed, the skin	2 15	1 1/2	2 10	4
— of all other sorts, undressed, the skin				
Goats Skins of Ireland, undressed, the dozen	1 10		1 8	
— of any other country, undressed, the dozen	5 6		5	
— in British Ships; see 15 Geo. III. cap. 35, and 26 Geo. III. cap. 53.				
— tanned, the dozen	1	11		10
Hare Skins, undressed, the 120		2		1 3/4
Husse Skins, undressed, the skin		19 3	6 3	
Kid Skins, in the hair, the 100		1 4 9	11 3	
— dressed, the 100, containing 5 score				
Lamb Skins, undressed, in the wool, the 120		2 9	2 6	
— dressed in alum, the 100		14 8	5 10	
— dressed in oil, the 100	2	4	1 1 8	
Slink Lamb Skins, undressed, in the wool, the 120		1 4 1/2	1 3	
Leopard Skins, undressed, the piece	6 1 1	6 3		
Lion Skins, undressed, the piece	2 9	2 6		
Martins, or Martrons, undressed, the timber, containing 40 skins	2 15	2 10		
— Tails, undressed, the 120	11	10		
Minks Skins, tawed, the timber, 40 skins	1 2	1		
— untawed or undressed, the timber	16 6	15		
Mole Skins, undressed, the dozen	2	2	1 1/2	
Moose Skins, undressed, the piece	2 9	2 6		
Musquash Skins, undressed, the 100 skins	13 9	12 6		
Otter Skins, undressed, the piece	1 5	1 3		
Ounce Skins, undressed, the piece	3 6	3 1/2		
Panther Skins, undressed, the piece	5 6	5		
Pelts of Goats, dressed, the dozen	2 9	2 6		

Pelts

SKINS	[IN WARD S.]	SPIR	Duty.	Drawback
			L. s. d.	L. s. d.
<i>Skins continued.</i>				
Pelts of Goats, undressed, the dozen			1 4 1/2	1 3
— of all other sorts, undressed, the 100			8 3	7 6
Raccoon Skins, undressed, the hundred skins	13 9		12 6	
Sables, undressed, the timber, 40 skins	8 5		10 6	
Sables' Tails, or Tips, undressed, the piece			7	6
Seal Skins, undressed, the skin			6	5
Skins of Seals, taken by the inhabitants of his Majesty's colonies in America, and imported in a British ship, the skin			2	1
Skins of Seals, taken by British subjects; see 26 Geo. III. cap. 26, 41, and 50.				
Sheep Skins, undressed, in the wool, the doz.	10		9	
Sheep Skins, dressed in oil, the dozen	4 9		2 6	
Sheep Skins, otherwise dressed, the dozen	2 6		1 8	
Squirrel Skins, undressed; see Calabar skins.				
Swan Skins, undressed, the piece			11	10
Tyger Skins, undressed, the piece	2 9		2 6	
Weasel Skins, undressed, the 120	11		10	
Wolf Skins, tawed, the piece	8 3		7 6	
Wolf Skins, untawed or undressed, the piece	6 4		5 9	
Wolverings, undressed, the skin	3 6		3 1 1/2	
Skins, and pieces of Skins, not otherwise enumerated; see hides.				
Slates in frames; see stones.				
Slick Stones; see stones.				
Slude, the pound			6	5
Smalts, the pound			4	3 1/2
Snuff, imported by the East-India Company, the pound			3 3	
— from the British plantations in America, or the Spanish West-Indies, the pound			1 6	
— from any other place, the pound	2 2			
Soap, viz. Hard Soap, the cwt.	2 4			
Soft Soap, the cwt.	1 17 5			
Soapers Waste; see 18 Geo. II. cap. 22.				
Spanish Wool; see wool.				
Spars; see wood.				
Speckled Wood; see wood.				
Spelter, the cwt.			13 9	12 6
Spinal fine, to make gauze, the pound	2 9		2 6	
Spinnel, short; see incle.				
Spirits, viz. Arrack imported by the East-India Company, the gallon				
Brandy, of any country, the gallon			9	8
Citron Water, the gallon			9	8
Geneva, the gallon	5 8		5 1	
Hungary Water, the gallon	5		4	
Rosa Solis, the gallon	2 10		2 7	
Rum, viz. of any British colony in America,	2 10		2 7	

## S P I R [INWARDS.] S T U Duty. Drawback

Spirits continued.				
	L. s. d.	L. s. d.	L. s. d.	
Visney, the gallon	2 10	2 7		
Usquebaugh, the gallon	2 10	2 7		
Cordial Water, Strong Water, or other Spirits, not enumerated, the gallon	2 10	2 7		
N. B. Spirits are subject to the Excise duty.				
Spokes for wheels; see wood.				
Spunges; see drugs.				
Starch, the cwt.	5 5 8			
Staves; see wood.				
Steel, viz. Gad Steel, the cwt.	2 5 2	2 8		
Long, or Wisp Steel, the cwt.	12 8	11 11		
Steel Wire; see wire.				
Stock Fish; see fish.				
Stones, viz. Dog Stones, the last, containing 3 pair	8 11 8	7 12 2		
Emery Stones, the cwt.	1 10	1 7		
Emery Stones of Turkey, imported in a Foreign ship, the cwt.	1 11	1 7		
Grave Stones of Marble, unpolished, the foot square, superficial measure	1 $\frac{1}{4}$	1		
— polished, the foot square, superficial	2 $\frac{1}{2}$	2		
— not of Marble, polished or unpolished, the foot square, superficial	0 $\frac{1}{2}$	0 $\frac{1}{4}$		
Marble Basons, Tables, Mortars, and other polished marble (except grave and paving stones, polished) the foot square, superficial	1	10		
— Blocks, the solid foot	2	10		
— Paving Stones, rough, the foot square, superficial measure	1 $\frac{1}{4}$	1		
— polished, the foot square, superficial	2 $\frac{1}{2}$	2		
Mill Stones, above 4 feet in diameter, or of 12 inches in thickness, or upwards, the piece	2 4	1 19		
Paving Stones, not of marble, the foot square	0 $\frac{1}{2}$	0 $\frac{1}{4}$		
Pebble Stones, the ton	5 6	5		
Precious Stones; see diamonds.				
Pomice Stones, the ton	3	2 8		
Quern Stones, from 3 to 4 feet in diameter, and not above 6 inches in thickness, the last, containing 3 pair	19 10	17 6		
Quern Stones, small, under 3 feet in diameter, and not exceeding 6 inches in thickness, the last, containing 3 pair	9 11	8 9		
Slates in frames, the dozen	1 1	10		
Slick Stones, the hundred, containing 5 score	3 4	3		
Tables of Slate, without frames, the piece	3 6	5		
Whetstones, the hundred	3 8	3 3		
Straw Hats or Bonnets; see hats.				
Stuffs, made of or mixed with wool, the yard	5 6	4 10		

Sturgeon

## S T U [INWARDS.] T O B Duty. Drawback

	L. s. d.	L. s. d.	
Sturgeon; see fish.			
Succades, wet or dry, the pound	8	7	
— imported by the East-India Company	1 6	1 5	
Succus Liquoritiae; see drugs.			
Sugar; see grocery.			
Sugar Candy; see grocery.			
Sweet Wood; see wood.			
Swingles, the gross, containing 12 dozen	16 6	15	
TABLES of Marble; see stones.			
Tables of Slate; see stones.			
Tails of Cows, the hundred, containing 5 score	2 9	2 6	
Tallow, the cwt.	9 2		
See 7 Geo. III. cap. 12. and 26 Geo. III. cap. 53.			
Tar, not the product of any of the British dominions, imported in a British-built ship, the last, containing 12 barrels, each 31 $\frac{1}{2}$ gallons	12 4 $\frac{1}{2}$	11 1 $\frac{1}{2}$	
— imported in a Foreign ship, the last — of any of the British dominions, the last	13 1	11 1 $\frac{1}{2}$	
Tarras, the bushel	1 1	9 9	
Tazels, the thousand	6	5	
Tea; see East-India goods.			
Teeth; see elephants and seahorse teeth.			
Thread, viz. Bridges Thread, the dozen lb.	9 11	8 9	
Croisbow Thread, the hundred pounds	14 8	13	
Outnal Thread, the dozen pounds	17 8	16 2	
Packthread; see in P.			
Sister's Thread, the pound	2 9	2 4 $\frac{1}{2}$	
Whited-brown Thread, the dozen pounds	17 8	15 8	
Thread of Ireland. See 7 and 8 Will. III. cap. 39. and 16 Geo. II. cap. 26.			
Thrums of Linen or Fustian, the pound	1 $\frac{1}{2}$	1	
Thrums of Woollen, the pound	3	2	
Tiles; see Earthen-Ware			
Timber; see Wood			
Tin, the cwt.	2 13		
Tin Glafs, the cwt.	13 3	11 9	
Tobacco viz. of the growth or manufacture of the Dominions of Spain or Portugal, the pound	3 6	3 3	
Tobacco of the growth of Ireland, or of the British Colonies in America, or of the United States of America, the pound	1 3	1 3	
See 19 Geo. III. cap. 35. 25 Geo. III. cap. 81, and 26 Geo. III. cap. 52.			

G

Tongues

## TON. [INWARDS.] WELD

## Duty.

## Drawback

	L.	s.	d.	L.	s.	d.
Tongues; see Neats Tongues				1	1	1½
Tortoise-shell, the pound	1	3		2	6	
Tow, the cwt.	2	9		2	6	
— of Russia, in a Foreign ship, the cwt.	2	11		2	6	
Toys, for every tool, value thereof	33			29	13	4
Trays of Wood, the Shock, containing sixty	4	5		3	11	
Treacle, Common						
— Venice						
} See Drugs						
Trenchers of Wood, the grofs, 12 dozen	11			10		
Trunnels, or Treenails, the 1200	2	3		2		
Truffles, the pound	2	3		2		
Tubs of Wood, the dozen	5			4		
Turbots; see Fish						
Turnery Wares (French); see Cabinet Ware						
Turpentine; see Drugs						
Twine, the cwt.				11	9	9
Twist, for Bandstrings, the dozen knots	2	3		2	2	
VALONIA, the cwt.	1	2		1	2	
} See 8 Geo. I. cap. 15.						
Vellum, the Skin	3	2		2		
Verdigrease; see Drugs						
Vermicelli, the pound				2		1½
— from the British Colonies in America; see 7 Geo. III. cap. 30, and 21 Geo. III. cap. 29				1	1	1½
Ufers; see Wood						
Vinegar, French, or any other country, the ton, containing 252 gallons	32	18	10	27	14	11
Vinelloes, the pound	32	18	10	27	14	11
Virginal Wire; see Wire	8	3		7	6	
Visney; see Spirits						
Usquebaugh; see Spirits						
WAFERS, the pound				6		5
Wainscot Boards; see Wood						
Wainscot Logs; see Wood						
Water, viz. Cordial Water; see Spirits						
— Spa, or Pyrmont, and all other Mineral and Natural Waters, the dozen bottles or flasks, each not exceeding 3 pints				1	8	
Wax, viz. Bees Wax, white or manufactured, the cwt.	1	10		1	8	
Bees Wax, unmanufactured, the cwt.	3	2	4	3	1	4
— Hard Wax, the pound	1	11	7	1	10	7
— Bay or Myrtle Wax, the pound	1	3		1		
Weld, the cwt.	10			3½		8½

Whale

## WHA [INWARDS.] WINES.

## Duty.

## Drawback

Whale Fins, viz. of foreign fishing, the ton, containing 20 cwt.	97	18	88	18
— of British fishing, imported in shipping belonging to any of his Majesty's colonies, or plantations, the ton, containing 20 cwt.	2	15	1	10
— of British fishing, imported in shipping belonging to Great-Britain, the ton, containing 20 cwt.	1	7	6	15
} See 26 Geo. III. cap. 41 and 50.				
Wheat; see Corn.				
Wheat Flour; see Corn.				
Whetstones; see Stones.				
Whipcord, the pound			2	1½
Whisk Brooms; see Brooms.				
White Lead; see Drugs.				
Wines, viz. French Wine, imported into the port of London, in a British-built ship, the ton, containing 252 gallons	29	8		
— in a foreign ship, the ton, 252 gallons	33	12		
— having been imported into the port of London, and exported to any British colony or plantation in America, or the East Indies, the ton, containing 252 gallons	29	8		
— exported to any other place, the ton	24	13	6	
— imported into any port of Great-Britain, except the port of London, in a British-built ship, the ton, 252 gallons	25	4		
— in a foreign ship, the ton, 252 gallons	29	8		
— having been imported into any port of Great Britain, except London, and exported to any British colony or plantation in America, or the East Indies, the ton containing 252 gallons	25	4	6	
— exported to any other place, the ton, French Wine, entered for prisage, viz. imported into the port of London, in a British-built ship, the ton, containing 252 gallons	20	9	6	
— in a foreign ship, the ton	21	10		
— having been imported into the port of London, and exported to any British colony in America, or the East Indies, the ton, containing 252 gallons	24	6	9	
— exported to any other place, the ton	21	11	10	
	17	17	1	
				French

G 2

## WINES [INWARDS.]

## Wines continued.

French Wines, imported into any port of England, except the port of London, in a British-built ship, the ton, containing 252 gallons  
 — in a foreign ship, the ton  
 — having been imported into any port of England, except the port of London, and exported to any British colony or plantation in America, or the East Indies, the ton, containing 252 gallons  
 — exported to any other place, the ton  
 Wine, viz. Rhenish, German, and Hungary Wine, imported into any port of Great-Britain, in a British built ship, the ton, containing 252 gallons  
 — in a foreign ship, the ton  
 Rhenish, German, and Hungary Wines, exported to any British colony in America, the ton, containing 252 gallons  
 — exported to any other place, the ton  
 Portugal, Madeira, Spanish, and all Wines not otherwise enumerated, imported into the port of London, in a British-built ship, the ton, containing 252 gallons  
 — in a foreign ship, the ton, 252 gallons  
 — having been imported into the port of London, and exported to any British colony in America, the ton, 252 gallons  
 — exported to any other place, the ton  
 — imported into any port of Great-Britain, except London, in a British-built ship, the ton, containing 252 gallons  
 — in a foreign ship, the ton, 252 gallons  
 — having been imported into any port of Great-Britain, except the port of London, and exported to any British colony in America, the ton, containing 252 gallons  
 — exported to any other place, the ton, containing 252 gallons  
 Wine entered for prisage, viz. Rhenish, German, or Hungary Wine, imported into any port of England, in a British-built ship, the ton, containing 252 gallons  
 — in a foreign ship, the ton, containing 252 gallons  
 — exported to any British colony in America, the ton, containing 252 gallons

## Duty. Drawback

L.	s.	d.	L.	s.	d.
18	16	10			
21	11	10			
			18	16	10
			15	7	
33	12				
37	16		33	12	
			28	17	6
19	12				
22	8		19	12	
			16	9	
16	16				
19	12		16	16	
			13	13	
24	6	9			
27	1	9	24	6	9

Wines

## WINES. [INWARDS] WOOD

## Wines continued.

Wines exported to any other place, the ton containing 252 gallons  
 Portugal or Madeira, or Spanish, and all other Wines, not otherwise enumerated, imported into the port of London, in a British-built ship, the ton, containing 252 gallons  
 — in a foreign ship, the ton, containing 252 gallons  
 — having been imported into the port of London, and exported to any British colony in America, the ton, containing 252 gallons  
 — exported to any other place, the ton, containing 252 gallons  
 — imported into any port of England, except London, in a British-built ship, the ton, containing 252 gallons  
 — in a foreign ship, the ton, containing 252 gallons  
 — having been imported into any port of England, except London, and exported to any British colony or plantation in America, the ton, containing 252 gallons  
 — exported to any other place, the ton  
 N. B. Wines are also subject to the duty of excise.

Wine Lees, subject to the same duty as Wine; but no drawback for any Lees exported.

Wire, viz. Brass or Copper Wire, not otherwise enumerated, the cwt.

— Iron Wire, the cwt.  
 — Latton Wire, the cwt.  
 — Steel Wire, the pound  
 — Virginal Wire of Brass, the cwt.

— Iron, the cwt.

Woad, viz. Green Woad, the ton, containing 20 cwt.

— Thoulouse Woad, the cwt.

\* Wood, viz. Anchor Stocks, imported in a British-built ship, the piece

— in a foreign ship, the piece

Balks, from five to eight inches square, or if 24 feet in length, or upwards, imported in a British-built ship, the 120

— in a foreign ship, the 120

## Duty. Drawbac

20	13	
14	7	11
16	4	6
14	7	11
11	18	1
12	11	2
14	7	11
12	11	2
10		5
212	3	2
217	9	2
213	2	9
10		9
76	11	6
78		14
113	1	5
38		10
23	2	1
24	2	1
213	2	6
214	5	2
210	6	6

Balks,

## WOOD. [INWARDS.]

## Duty. Drawback

	L.	s.	d.	L.	s.	d.
<i>Wood continued.</i>						
Balks, under 5 inches square, and under 24 feet in length, imported in a British-built ship, the 120	1	1	3	1	1	3
— in a foreign ship, the 120	1	1	9	1	1	3
Barrel Staves; see Staves.						
Battens, from 8 to 20 feet in length, not above 7 inches in width, and not exceeding 2 $\frac{3}{4}$ inches in thickness, imported in a British-built ship, the 120	1	6	6	1	5	3
— in a foreign ship, the 120	1	7	3	1	5	3
— exceeding 20 feet in length, not above 7 inches in width, or if exceeding 2 $\frac{3}{4}$ inches in thickness, imported in a British-built ship, the 120	2	13	5	2	10	6
— in a foreign ship, the 120	2	14	5	2	10	6
Batten Ends, under 8 feet in length, not above 7 inches in width, and not exceeding 2 $\frac{3}{4}$ inches in thickness, imported in a British-built ship, the 120	8	10		8	5	
— in a foreign ship, the 120	9	1		8	5	
— under 8 feet in length, not above 7 inches in width, and exceeding 2 $\frac{3}{4}$ inches in thickness, imported in a British-built ship, the 120	17	8	16	10		
— in a foreign ship, the 120	18	2	16	10		
Beech Boards; see Boards.						
Beech Plank, 2 inches thick, or upwards, imported in a British-built ship, the load, containing 50 cubic feet	13	3	12	3		
— 2 inches in thickness, or upwards, imported in a foreign ship, the load, containing 50 cubic feet	13	9	12	3		
Beech Quarters, from 5 to 8 inches square, or if 24 feet in length, or upwards, imported in a British-built ship, the 120	2	13	5	2	10	6
— in a foreign ship, the 120	2	14	5	2	10	6
— under 5 inches square, and under 24 feet in length, imported in a British-built ship, the 120	1	1	3	1	1	3
— in a foreign ship, the 120	1	1	9	1	1	3
Boards, viz. Beech Boards, under 2 inches in thickness, and under 15 feet in length, imported in a British-built ship, the 120	1	6	5	1	4	5
— in a foreign ship, the 120	1	7	6	1	4	5
— under 2 inches in thickness, and if 15 feet in length, or upwards, imported in a British-built ship, the 120	2	12	10	2	8	10

Beech

## WOOD. [INWARDS.]

## Duty. Drawback

	L.	s.	d.	L.	s.	d.
<i>Wood continued.</i>						
Beech Boards, in a foreign ship, the 120	2	13	11	2	8	10
Clap Boards, not exceeding five feet three inches in length, and under eight inches square, imported in a British-built ship, the 120	1	1	2	19	6	
— in a foreign ship, the 120	1	1	2	19	6	
Linn Boards, or White Boards for Shoemakers, under four feet in length, and under six inches in thickness, imported in a British-built ship, the 120	1	19	8	1	16	8
— in a foreign ship, the 120	2	1	3	1	16	8
— for shoemakers, four feet in length, or six inches in thickness, imported in a British built ship, the 120	3	19	4	3	13	4
— in a foreign ship, the 120	4	11		3	13	4
Mill Boards; see Paste Boards.						
Oak Boards, under two inches in thickness, and under fifteen feet in length, imported in a British-built ship, the 120	2	12	10	2	8	10
— in a foreign ship, the 120	2	15		2	8	10
— under two inches in thickness, and if fifteen feet in length, or upwards, imported in a British-built ship, the 120	5	5	8	4	17	8
— in a foreign ship, the 120	5	7	10	4	17	8
Paling Boards, hewed on one side, and not exceeding seven feet in length, imported in a British-built ship, the 120	5	1		4	10	
— in a foreign ship, the 120	5	1		4	10	
— exceeding seven feet in length, imported in a British-built ship, the 120	10	1		9	8	
— in a foreign ship, the 120	10	1		9	8	
Paste Boards, or Mill Boards, imported in a British-built ship, the cwt.	10	2		9	8	
— in a foreign ship, the cwt.	10	2		9	8	
Pipe Boards, above 5 feet 3 inches in length, and not exceeding 8 feet in length, and under 8 inches square, imported in a British-built ship, the 120	1	10		1	9	6
— in a foreign ship, the 120	1	10	3	1	9	6
— exceeding 8 feet in length, and under 8 inches square, imported in a British-built ship, the 120	3	3		2	19	
— in a foreign ship, the 120	3	3		2	19	
Scale Boards, imported in a British-built ship, the cwt.	11	1		10	11	
— in a foreign ship, the cwt.	11	1		10	11	

Wainscot

## WOOD [INWARDS.]

## Duty. Drawback

	L.	s.	d.	L.	s.	d.
<i>Wood continued.</i>						
Wainscot Boards, containing 12 feet in length, and 1 inch in thickness, and so in proportion for any other length or thickness, imported in a British-built ship, the board		9	9	8		
— in a foreign ship		9	9	8		
White Boards; see Linn Boards.						
Boom Spars; see Spars.						
Boxwood, imported in a British-built ship, the ton, containing 20 cwt.	2	13	2	9		
— in a foreign ship, the ton, containing 20 cwt.	2	15	2	9		
Brazil, or Fernambucca Wood, for Dyers, the cwt.	5	10				
Braziletto, or Jamaica Wood, the cwt.	3	7				
See 8 Geo. I. cap. 15, for Brazil, &c.						
Cant Spars and Capravens; see Spars.						
Clap-Holt; see Clap-Boards						
Deals, above 7 inches in width, and exceeding 20 feet in length, not exceeding 4 inches in thickness, imported in a British-built ship, the 120	5	9	5	11	6	
— imported in a foreign ship, the 120	6	3	2	5	11	6
— exceeding 4 inches in thickness, imported in a British-built ship, the 120	14	8	11	3		
— imported in a foreign ship, the 120	12	2	11	3		
— above 7 inches in width, being from 8 to 20 feet in length, and not exceeding 3½ inches in thickness, imported in a British-built ship, the 120	2	13	2	10	6	
— imported in a foreign ship, the 120	2	14	5	2	10	6
— exceeding 3½ inches in thickness, imported in a British-built ship, the 120	5	6	5	1		
— in a foreign ship, the 120	5	7	5	1		
Deal Ends, above 7 inches in width, being under 8 feet in length, and not exceeding 3½ inches in thickness, imported in a British-built ship, the 120	17	8	16	10		
— imported in a foreign ship, the 120	18	2	16	10		
— exceeding 3½ inches in thickness, imported in a British-built ship, the 120	15	4	1	13	8	
— imported in a foreign ship, the 120	16	3	1	13	8	
Ebony, imported in a British-built ship, the cwt.	13	3	12	3		
— imported in a foreign ship, the cwt.	13	9	12	3		
Firkin Staves; see Staves.						

Firewood,

## WOOD [INWARDS.]

## Duty. Drawback

	L.	s.	d.	L.	s.	d.
<i>Wood continued.</i>						
Firewood, the fathom, 6 feet wide, and 6 feet high, imported in a British-built ship	2	8		2	6	
— imported in a foreign ship	2	9		2	6	
Fir Quarters, from 5 to 8 inches square, or if 24 feet in length, or upwards, imported in a British-built ship, the 120	2	13		2	10	6
— imported in a foreign ship, the 120	2	14	5	2	10	6
— under 5 inches square, and under 24 feet in length, imported in a British-built ship, the 120	1	1	3	1	3	
— imported in a foreign ship, the 120	1	1	9	1	3	
Fir Timber, 8 inches square, or upwards, imported in a British-built ship, the load, containing 50 cubic feet	6	8	6	4		
— in a foreign ship, the load	6	10	6	4		
Fustick, for Dyers use, the cwt.	10					
See 8 Geo. I. cap. 15.						
Handspikes, under 7 feet in length, imported in a British-built ship, the 120	6	8	6	2		
— imported in a foreign ship, the 120	6	11	6	2		
— 7 feet in length, or upwards, imported in a British-built ship, the 120	13	4	12	4		
— imported in a foreign ship, the 120	13	7	12	4		
Heading and Kilderkin Staves; see staves.						
Knees of Oak, under 5 inches square, imported in a British-built ship, the 120	3	4	3	1		
— imported in a foreign ship, the 120	3	6	3	1		
— from 5 to 8 inches square, imported in a British-built ship, the 120	13	5	11	6		
— imported in a Foreign ship, the 120	14	5	11	6		
— 8 inches square or upwards, imported in a British-built ship, the load, containing 50 cubic feet	9	11	9	2		
— imported in a Foreign ship, the load	10	4	9	2		
Lathwood in pieces under 5 feet in length, the fathom, 6 feet wide and 6 feet high, imported in a British-built ship	13	3	12	3		
— imported in a Foreign ship	13	9	12	3		
— in pieces 5 feet in length, or upwards, the fathom, 6 feet wide and 6 feet high, imported in a British-built ship	19	10	18	4		
— imported in a Foreign ship	1	4	18	4		
Lignum Vitæ, the cwt.	2	3	2			
Logwood for Dyers use, the ton, 20 cwt.	11					
See 8 Geo. I. cap. 15.						
Mahogany, the ton, containing 20 cwt.	2	4	2			
Masts under 6 inches in diameter; see spars.						
				H		
						Masts.

WOOD [INWARDS.]	Duty.	Drawback	WOOD [INWARDS.]	Duty.	Drawback
	L. s. d.	L. s. d.		L. s. d.	L. s. d.
<i>Wood continued.</i>			<i>Wood continued.</i>		
Masts, six inches in diameter, and under eight inches, imported in a British-built ship, the mast — imported in a foreign ship, the mast — 8 inches in diameter, and under 12 inches, imported in a British-built ship, the mast — imported in a foreign ship, the mast — 12 inches in diameter, or upwards, imported in a British-built ship, the mast — imported in a foreign ship, the mast — Nicaragua Wood, for Dyers use, the cwt. — See 8 Geo. I. cap. 15.	1 1½ 1 2	1 1	4 inches in diameter, exclusive of the bark, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — 4 inches in diameter, and under 6 inches, exclusive of the bark, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — 6 inches in diameter, or upwards; see masts.	11 11	10 2 10 2
Oak Boards; see Boards.			Speckled Wood, the cwt.	4 5	4 1
Oak Plank, 2 inches in thickness, or upwards, imported in a British-built ship, the load, containing 50 cubic feet — imported in a foreign ship, the load — Oak Timber, 8 inches square or upwards, imported in a British-built ship, the load, containing 50 cubic feet — imported in a Foreign ship, the load — Oars, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — Olive Wood, imported in a British-built ship, the ton, containing 20 cwt. — imported in a Foreign ship, the ton — Paling Boards; see boards.	19 10 19 8 9 11 10 4	18 4 18 4 9 2 9 2	Spokes for Wheels, not exceeding 2 feet in length, imported in a British-built ship, the 1000 — imported in a Foreign ship, the 1000 — exceeding 2 feet in length, imported in a British-built ship, the 1000 — imported in a Foreign ship, the 1000 — Staves, not exceeding 36 inches in length, not above 3 inches thick, or 7 broad, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — above 36, and not exceeding 50 inches in length, not above 3 inches thick, or 7 broad, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — above 50 inches, and not exceeding 60 inches in length, not above 3 inches thick or 7 broad, in a British-built ship, the 120 — imported in a Foreign ship, the 120 — above 60 inches, and not exceeding 72 inches in length, not above 3 inches thick or 7 broad, in a British-built ship, the 120 — imported in a Foreign ship, the 120 — above 72 inches in length, not above 3 inches thick or 7 broad, in a British-built ship, the 120 — imported in a Foreign ship, the 120 — not above 3 inches thick, or 7 broad, and not exceeding 5 feet 3 inches in length, shall be deemed clapboards, and pay duty accordingly. — exceeding 5 feet 3 inches in length, and above 3 thick, or 7 broad, shall be deemed pipeboards, and pay duty accordingly.	19 10 19 8 19 8 2 1 3	18 4 18 4 116 8 116 8
Pipe, or Hogshead Staves; see staves.			Sweet Wood, the cwt.	5 6	4 10
Planks of Ireland, the 100 feet — Red, or Guinea Wood for dyers use, the ton — See 8 Geo. I. cap. 15.	2 9 3 6	2 6 1 16 8	Timber of Ireland, the ton or load	3 2	8 8
Round Wood, under 8 inches square, and under 6 feet in length, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — if 6 feet in length, or upwards, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — Scale Boards; see boards.	13 3 13 9 1 6 6 1 7	12 3 12 3 1 4 6 1 4 6			
Spars under 22 feet in length, and under 4 inches in diameter, exclusive of the bark, imported in a British-built ship, the 120 — imported in a Foreign ship, the 120 — 22 feet in length, or upwards, and under 4 inches	6 8 6 11	6 2 6 2			

WOOD [INWARDS.] WOOL	Duty.	Drawback
	L. s. d.	L. s. d.
<i>Wood continued.</i>		
Timber, not otherwise particularly enumerated, being 8 inches square, or upwards, imported in a British-built ship, the load, containing 50 cubic feet	6 6 8	6 6 4
— imported in a Foreign ship, the load —	6 10	6 4
Trays of Wood		
Trenchers of Wood		
Treenails, or Trunnels	See in T.	
Tubs of Wood		
Users, under 5 inches square, and under 24 feet in length, imported in a British-built ship, the 120	1 1 3	1 1 3
— in a Foreign ship, the 120	1 1 9	1 1 3
— from 5 to 8 inches square, or if 24 feet in length, or upwards, imported in a British-built ship, the 120	2 13	2 10 6
— imported in a Foreign ship, the 120 —	2 14 5	2 10 6
Wainscot Boards; see boards.		
Wainscot Logs, 8 inches square or upwards, imported in a British-built ship, the load, containing 50 cubic feet	9 11	9 2
— imported in a Foreign ship, the load —	10 4	9 2
Wood for Dyers use, not enumerated, the cwt.	1 8	
Wood Scoops; see scoops of wood.		
Wood, unmanufactured, not otherwise enumerated, imported from any part of Europe, for every 100l. of the value thereof	33	30 10
Wood from America, (except masts, yards, and bowsprits), duty free; see 11 Geo. III. cap. 41. 8 Geo. I, cap. 12. 26 Geo. III. cap. 53, and 26 Geo. III. cap. 60.		
Wool, viz. Bever Wool, duty-free.		
— cut and combed, except combed in Russia, and imported from thence in British built ships, the pound	16 6	
Carmenia Wool; see hair of goats.		
Coney Wool, the pound		1 $\frac{3}{4}$
Cotton Wool, of the British plantations, free.		
— not of the British plantations, the pound	1	
See 6 Geo. III. cap. 52,		
Estridge Wool, in a British-built ship, free.		
— in a Foreign ship, the cwt.	7 9	7
Hare's Wool, the pound		
Irish Wool, combed or uncombed, duty free.		
Lamb's Wool, duty free,		

Polonia

WOOL [INWARDS.] YARN	Duty.	Drawback
	L. s. d.	L. s. d.
<i>Wool continued.</i>		
Polonia Wool, duty free,		
Red Wool, duty free.		
Sheep's Wool, duty free.		
Spanish Wool, duty free.		
Woollen Cloths, the yard	1 17 5	1 13 1
— Manufactures, of all sorts, including Hosiery (French), and imported directly into Great Britain, for every 100l. of the value thereof	12	
— Stuffs; see stuffs.		
Worm Seeds; see drugs.		
<b>YARN, viz. Cable Yarn, the cwt.</b>	8 6	
Camel or Mohair Yarn, the pound	7	6
Cotton Yarn, the pound	3 $\frac{1}{2}$	3
Cotton Yarn of Ireland; see 18 Geo. III. cap. 56.		
Grogram Yarn, the pound	8	7
Irish Yarn, the pack, containing four cwt. at six score pounds to the cwt.	1 2	19 6
See 7 and 8 Will. III. cap. 39. and 16 Geo. II. cap. 26.		
Raw Linen Yarn, the pound	1 $\frac{1}{4}$	
See 29 Geo. II. cap. 15. and 19 Geo. III cap. 27.		
Wick Yarn, the cwt.	1 12 8	1 8
Woollen or Bay Yarn, the cwt.	14 8	13
— Yarn of Ireland; see 12 Geo. II. cap. 21. and 26 Geo. II. cap. 11.		
Worsted Yarn, being of two or more threads, twisted or thrown, the pound	10	9
Goods, wares, and merchandize, prohibited to be used in this kingdom, but allowed to be secured in warehouses for exportation, not otherwise enumerated, for every 100l. of the value thereof	7 10	
Goods, wares, and merchandize, not otherwise enumerated, and not prohibited to be used in Great Britain, but allowed to be secured in warehouses for exportation, for every 100l. of the value thereof	2 10	
All other goods, wares, and merchandize whatever, not being particularly enumera- ted, or charged with duty, and not prohi- bited to be imported, or used in Great Bri- tain, nor exempt from duty, for every 100l. of the value thereof	27 10	25

TABLE

*TABLE of the DUTIES payable on sundry  
Articles exported from Great-Britain.*

A G A	[O U T W A R D S.]	C O P	D u t y .
A GARICK, trimmed or pared, Foreign, the pound		3	
— rough or untrimmed, Foreign, the pound		1	
Alum, British, the cwt.		1 2	
Annotto, Foreign, the pound		1	
Antimonium Crudum, Foreign, the cwt.		3	
Aqua-Fortis, Foreign, the gallon		4	
Argoil, Foreign, the cwt.		8	
Arsenick, Foreign, the pound		0 4	
Bayberries, Foreign, the cwt.		2	
Brazil, or Fernambucca Wood, Foreign, the cwt.		1	
Braziletto, or Jamaïca Wood, Foreign, the cwt.		8	
Cambrics, Foreign, and French Lawns, secured in warehouses, under the 32 Geo. II. cap. 32. and 7 Geo. III. cap. 43. on exportation to the British colonies in America, the piece, containing 13 ells		3 4	
Cards, viz. New Wool Cards, British, the dozen		7	
— Old Wool Cards, British, the dozen		4	
Cloth, viz. White Woollen Cloth, commonly called Broad Cloth, the piece		5 6	
Coals, usually sold by measure, viz.			
— exported to Ireland, or the Isle of Man, the chalder, containing 36 bushels, Winchester measure		1 2	
— to any British colony in America, the chalder		2 3	
— exported to any other place, viz. in British-built ships, the chalder, Newcastle measure		15 5	
— in Foreign ships, the chalder		1 7 6	
— exported in certain quantities, from Newcastle and Swansea, to Jersey, Guernsey, and Alderney, under the conditions, &c. directed by the 6 Geo. III. cap. 40. the chaldron, Newcastle measure		11	
— usually sold by weight, viz. exported to Ireland, or the Isle of Man, the ton, containing 20 cwt.		9	
— to any British colony in America, the ton		1 6	
— to any other place, viz. in British-built ships, the ton, containing 20 cwt.		5 2	
— in Foreign ships, the ton, containing 20 cwt.		9 2	
Cochineal, Foreign, the pound		3	
Copperas, British, for every 100l. of the value thereof		5 10	

C O T	[ O U T W A R D S.]	S H U	D u t y .
Cotton Wool, of the growth and produce of the British Plantations in America, for every 100l. of the value thereof		5 10	
— in British-built ships; see 19 Geo. III. cap. 53.		1 2	
Cream of Tartar, Foreign, the cwt.		1 8	
Culm exported to Lisbon, under the 31 Geo. II. cap. 15. and the 13 Geo. III. cap. 70. in a British-built ship, the chalder, Newcastle measure		1 2	
— in a Foreign ship, the chalder, Newcastle measure		1 8	
Fustick, Foreign, the cwt.		2	
Galls, Foreign, the cwt.		1 2	
Glue, British, the cwt.		1 1	
Gum Arabic, Foreign, the cwt.		1 13 4	
Gum Senega, Foreign, the cwt.		5 10	
Gum Arabic or Senega, to Ireland, duty-free; see 6 Geo. III. cap. 46.		1 10	
Hair, viz. Hart's Hair, the cwt.		6 8	
Horse Hair, the cwt.		2 3	
Ox or Cow Hair, the cwt.		5 6	
Hair, not particularly enumerated, and not prohibited to be exported, for every 100l. of the value		5 10	
Horses, Mares, or Geldings, each		5 6	
Indico of all sorts, Foreign, the pound		1 4	
Ifinglass, Foreign, the cwt.		1 1	
Lapis Calaminaris, for every 100l. of the value thereof		5 10	
Lawns; see Cambrics		1 2	
Lead, cast or uncast, the fodder or ton, 20 cwt.		2 5 2	
Lead Ore, for every 100l. of the value thereof		5 10	
Leather of all sorts, tanned, tawed, or dressed, the cwt.		1 2	
Litharge of Lead, the cwt.		3	
Litmus, Foreign, the cwt.		7	
Logwood, Foreign, the cwt.		1 2	
— in British-built ships; see 7 Geo. III. cap. 47.		10 0 4	
Madder, Foreign, the cwt.		4 5	
Madder Roots, Foreign, the pound		1 2	
Nicaragua Wood, Foreign, the ton, containing 20 cwt.		7	
Orchal, Foreign, the cwt.		5	
Orchelia, Foreign, the cwt.		10	
Pomegranate Peels, Foreign, the cwt.		1 2	
Red or Guinea Wood, Foreign, the cwt.		7	
Safflower, Foreign, the pound		5	
Sal Armoniacum, Foreign, the pound		4	
Sapan Wood, Foreign, the cwt.		9	
Saunders Red, Foreign, the cwt.		0 4	
Sal Gem, Foreign, the pound		5	
Shumac, Foreign, the cwt.		9 0 4	

## SKINS. [OUTWARDS.] WOOL. Duty.

	L.	s.	d.
Skins, viz. Badger Skins, the piece		1	
Beaver Skins, the Skin, or piece of Skin		8	
Beaver Wombs or Wool; see Wool		1	2
Calves Skins, tanned, tawed, or dressed, the cwt.		1	6
Cat Skins, the 100		1	2
Coney Skins, dressed or tawed, the 120		3	
— Black, with or without Silver Hairs, dressed or tawed, the 120		2	
Dog Skins, the dozen		1	2
Elk Skins, raw, the piece		1	10
Fitches, the timber, containing 40 Skins		1	1
Fox Skins, the piece		7	
Kid Skins, in the Hair, the 100		9	
Kid Skins, dressed, the 100		0	2
Otter Skins, raw, the piece		1	
— tawed, the piece		1	
Sheep and Lamb Skins, dressed without Wool, the 120		2	9
Sheep Skins, tanned, tawed, or dressed, the cwt.		1	2
Squirrel Skins, the 1000		2	9
Swan Skins, the piece		2	
Wolf Skins, tawed, the piece		4	
Skins, not particularly enumerated, nor prohibited, for every 100l. of the value thereof.	5	10	
Sticklac, Foreign, the pound		0	4
Tin unwrought, the cwt.		3	4
Turnfall, Foreign the pound		0	2
Valonia, Foreign, the ton, containing 20 cwt.		3	11
Verdigrease, Foreign, the pound		1	
Wool, viz. Beaver Wool, the pound		1	8
All other goods, wares, and merchandize, of the production, or manufacture of Great Britain, the exportation of which is not prohibited, may be exported without payment of duty, if regularly entered and shipped; on failure thereof, such goods, &c. shall be subject to duty, for every 100l. of the value thereof	5	10	

TABLE

TABLE of the DUTIES payable, and Drawbacks allowed on sundry Articles carried Coastwise or from Port to Port in Great-Britain.

## COALS. [COASTWISE.] Duty. Drawback

	L.	s.	d.	L.	s.	d.
COALS, except Charcoal made of Wood, carried coast-wise, except into the port of London, viz. in case they are such as are most usually sold by weight, the ton, containing 20 cwt.	3	8		3	8	
— in case they are usually sold by the chalder, or any other measure reducible thereto, the chalder containing 36 bushels	5	6		5	6	
N. B. For the dimensions and contents of the coal bushel, see 12 Ann. stat. 2, cap. 17. Culm, except into the port of London, the chalder, containing 36 bushels, Winchester measure	1	2		1	2	
Cynders made of Pit Coal, to any port in Great-Britain, for every chalder, containing 36 bushels	5	6				
Coals, Culm, and Cynders, from the Bridge of Stirling, on the firth of Forth, to the town of Dunbar, or to Redhead, or any part betwixt them, or from Ellen Foot to Bank End, in the county of Cumberland, or any place between them, duty-free.	7		4			
Coals, except Charcoal made of Wood, brought coast-wise into the port of London, viz. in case they are such as are most usually sold by weight, the ton, containing 20 cwt.	8	10		5	10	
— in case they are such as are most usually sold by the chalder, or any measure reducible thereto, the chalder	4	5		1	5	
Culm, brought coast-wise into the port of London, the chalder, containing 36 bushels	5	6				
Coals brought coast-wise into the port of London, for the Royal Hospital at Chelsea, not exceeding 100 chalder by the year, the chalder						
Coals used for melting Copper and tin Ores, within the counties of Cornwall and Devon, or in Fire Engines for the draining Water out of the Mines of Tin and Copper, within						

the

**COALS.** [COASTWISE.] WINES. Duty. Drawback

	L.	s.	d.	L.	s.	d.
the county of Cornwall, a drawback of all the duties paid thereon; see 9 Ann. cap. 6. and 14 Geo. II. cap. 41.						
For all Coals used in smelting Copper and Lead within the isle of Anglesey, or in Fire Engines for draining Water out of the Mines of Copper and Lead, within the said isle, a drawback of all the duties, provided the amount of such drawbacks shall not exceed the sum of 1500l. in any one year; see 26 Geo. III. cap. 104.						
Culm, to be used for the burning of Lime, viz. in ships, or vessels, not exceeding 30 tons burthen, from the port of Milford to any other place within the counties of Pembridge, Carmarthen, Cardigan, or Merioneth, the chalder, containing 36 bushels				I		
See 33 Geo. II. cap. 9.						
Wines, viz. French Wine, in bottles above 3 dozen, or in a cask or casks exceeding ten gallons in quantity, sent coast-wise, or by land-carriage, into the port of London, or to any place within the distance of twenty miles from the Royal Exchange, the ton containing 252 gallons	4	4				
— of any other sort sent in bottles, &c. (except Rhenish, German, and Hungary Wines) the ton	2	16				
See the Consolidation Act.						

## BOUNTIES

## *BOUNTIES allowed on EXPORTATION.*

COR [BOUNTIES.] LINENS. [Bounties.

	l.	s.	d.
Cordage, to all places (except the Isle of Man) for any quantity not less than 3 tons, per cwt.	2	4 $\frac{3}{4}$	
See 6 Geo. III. cap. 45. which was continued by other Acts, and 26 Geo. III. cap. 85. for the term of 4 years, and to the end of the then next session of Parliament.			
Corn, of the growth and produce of this kingdom, when the price of middling British Corn and Grain, at the port of exportation, shall be under the following prices, and exported according to law,			
Wheat, or Wheat Ground, the quarter, 2l. 4s.	5		
Malt made therefrom, the quarter, when wheat at 2l. 4s.	5		
Rye, or Rye Ground, the quarter, 1l. 8s.	3		
Barley, Beer, or Big, the quarter, 1l. 2s.	2	6	
Malt made therefrom, the quarter, when barley at 1l. 2s.	2	6	
Oats, the quarter, 14s.	2		
Oatmeal, the quarter, containing 276 lb. when Oats are at 14s.	2	6	
See 13 Geo. III. cap. 43.—20 Geo. III. cap. 31. and 21 Geo. III. cap. 29.			
Gunpowder, for each barrel, containing 100 pounds weight	4	6	
See 4 Geo. II. cap. 29.—18 Geo. III. cap. 45. and 26 Geo. III. cap. 53. continued till the 29th of September, 1792.			
Linens, made of Hemp or Flax, in Great-Britain, Ireland, or the Isle of Man, and exported to Spain, Portugal, Gibraltar, or America, under the value of 5d per yard			
— valued 5d. and under 6d. per yard			0 $\frac{1}{2}$
— valued 6d. and under 1s. 6d. per yard			1
British checked or striped Linen, 7d. and not exceeding 1s. 6d. per yard			1 $\frac{1}{2}$
N. B. Every yard of the above Linens must be of the breadth of 25 inches, or more.			0 $\frac{1}{2}$
See 29 Geo. II. cap. 15.—5 Geo. II. cap. 43.—10 Geo. II. cap. 38. and 19 Geo. II. cap. 27.			
For every yard of Diaper, Huckaback, Sheetings, and other species of Linen, upwards of one yard English in breadth, and not exceeding 1s. 6d. the square yard			1 $\frac{1}{2}$
British or Irish Buckrams, Tilletings, Linen British, Callicoes, or Cotton mixed with Linen, printed, painted, stained, or dyed in Great-Britain, of the			breadth

## LINENS: [BOUNTIES.] SUGAR. Bounties.

	L.	s.	d.
breadth of 25 inches or more, before the printing, painting, or staining thereof, under the value of 5d. per yard		0	2
— valued 5d. and under 6d. per yard		1	
— valued 6d. and under 1s. 6d. per yard		1	2
See 21 Geo. III. cap. 40.			
Sail Cloth, viz. British-made Sail Cloth, exported under the regulations required by law, per ell		2	
See 12 Ann. cap. 16.—4 Geo. II. cap. 27. and 18 Geo. 3. cap. 45.			
Salted Beef and Pork, per barrel	5		
— Salmon, per barrel	4	6	
— Dried Ling and Cod, called Haberdines, per cwt.	3		
— Wet Ling and Cod, the barrel of 32 gallons	2		
— White Herrings, the barrel of 32 gallons	2	8	
— Red Herrings, the barrel of 32 gallons	1	9	
— Red Shotten, the barrel of 32 gallons	1		
— Sprats dried, the last	1		
N. B. They must be cured with English or Foreign Salt, which has paid duty, of which the proprietor must make oath.			
Silk Manufactures, of Great Britain, exported under the regulations, according to law.			
Ribbons and Stuffs, of Silk only, the pound avoirdupoise weight	5		
Silk Gauze, $\frac{1}{3}$ of the weight on which is allowed for Gum			
Silk Stockings, Silk Gloves, Silk Fringes, Silk Laces, Stitching or Sewing Silk, the pound, ditto	3		
Silk, and Ribbons of Silk, mixed with Gold and Silver, the pound, ditto	6	8	
Stuffs of Silk and Grogram Yarn, the pound, ditto	1	2	
Stuffs of Silk, mixed with Inkle, or Cotton and Gauze, the pound, ditto	1	8	
Stuffs of Silk and Worsted	10		
See 8 Geo. I. cap. 15.—14 Geo. I. cap. 86.—25 Geo. III. cap. 69.			
Sugar, refined from Sugar of the British Plantations, under the regulations and restrictions according to law			
— in Loaves, complete and whole, and in Lumps, duly refined, for every cwt.	1	6	
— called Bastards, ground or powdered Sugar, broken in pieces, and Candy refined, for every cwt.	11	8	
See 5 Geo. III. cap. 45. and 21 Geo. III. cap. 16.			

## Bounties, Premiums, or Allowances.

	L.	s.	d.
Hemp, water rotted, bright and clean, of the growth of Ireland, imported directly from thence, under the regulations required by law; from June 24, 1786, to June 24, 1793, per ton	6		
Ditto, from June 24, 1793, to June 24, 1800, per ton	4		
See 19 Geo. III. cap. 37.			
Raw Silk, of the growth of the British colonies in America, imported directly from thence into the port of London, under the regulations required by law, for every 100l. value, from January 1, 1784, to January 1, 1791.	15		
See 9 Geo. III. cap. 38.			
Tobacco, damaged, for every pound weight cut off	0	2	
See 9 Geo. I. cap. 21.			
Wines, damaged or corrupt, or unmerchantable, if the importer shall refuse to pay the duties thereon, the commissioners of the customs may cause such wines to be received into the custody of the proper officers, and to be publicly sold, in order to be distilled into Brandy, or made into vinegar; the produce of such sale to be paid the importer, but not to exceed the following allowances:			
Of the growth of Germany, (or which pay duty as such) the ton	4		
— of France	4		
— of Spain, Portugal, or elsewhere	8		
See 6 Geo. I. cap. 12. * 8 Geo. I. cap. 18.			
12 Geo. I. cap. 28. 5 Geo. III. cap. 43.			
* But no allowances to be made for any wines, unless imported in casks on board a merchant's ship, directly from the place of the growth, or the usual place of shipping (except as to ships stranded),			
Whal.			

*Bounties, Premiums, or Allowances.*

Whale Fishery, carried on in the Greenland Seas, and Davis's Streights :  
or every ship or vessel which shall proceed on the said fishery (the several provisions and directions relating thereto being complied with), from December 25, 1786, to December 25, 1791.  
See 11 Geo. III. cap. 38. 15 Geo. III. cap. 31. 18 Geo. III. cap. 55. 26 Geo. III. cap. 26.

In the fishery on the Banks of Newfoundland,

The several bounties hereafter-mentioned, are allowed annually, for ten years (from and after January 1, 1787), for a certain number of vessels employed in this fishery, under certain regulations and restrictions, as provided by law, viz. such British-built vessels fitted and cleared out (from Great Britain, 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 between Cape Ray and Cape de Grat, 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  
— if less than 12, and not less than 7 men, each vessel

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, shall be entitled to, each vessel  
— if less than 12, and not less than 7 men, each vessel

£. s. d.

110

40

25

50

35

The

*Bounties, Premiums, or Allowances.*

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 —  
— if less than 12, and not less than 7 men, each vessel

But provided any of the 100 vessels so arriving, shall be navigated by not less than 12 men, who go out on shares in lieu of wages, shall be entitled to, each vessel  
— if less than 12, and not less than 7 men, each vessel

See 15 Geo. III. cap. 31. 18 Geo. III. cap. 55. and 26 Geo. III. cap. 26.

£. s. d.

25

18

35

21

18

Whale Fishery, to the southward of the seventh degree of north latitude :

The several bounties hereafter-mentioned are allowed annually, for ten years, for 15 ships or vessels employed in this fishery, provided the limitations, restrictions, and directions relating thereto (as per act) are complied with; such British-built vessels, fitted and cleared out after the 1st of May, and before the 1st of September, 1786; and so on in each succeeding year, and return before the 1st of July in the subsequent year, to some port of Great-Britain, which shall take and kill one whale, at least, in the seas above mentioned :

For the 3 ships or vessels which shall so arrive in each year, with the greatest quantity of oil, taken as aforesaid, being not less than 20 tons, each

500

For the 3 ships or vessels with the next greatest quantity, being not less than 20 tons, each

400

For the 3 ships or vessels with the next greatest quantity, being not less than 20 tons, each

300

For the 3 ships or vessels with the next greatest quantity, being not less than 20 tons, each

200

For the 3 ships or vessels with the next greatest quantity, being not less than 20 tons, each

100

See 26 Geo. III. cap. 50.

Whale Fishery to the southward of the 36th degree of south latitude :

The bounties hereafter-mentioned are allowed annually, for 5 years, for 5 ships or vessels employed in

this

2

*Bounties, Premiums, or Allowances.*

	L. s. d.
his fishery, provided the limitations, restrictions, and directions relating thereto, (as per act) are complied with; such British-built vessels fitted and cleared out, which shall proceed to the southward of the 36th degree of South latitude, shall there carry on the said fishery, and not return in less than 18 months, nor remain longer than 28 months, from the 1st of May, in the year cleared out, the said ship reporting at some port in Great-Britain.	
For the 1st ship or vessel which shall arrive with the greatest quantity of oil, or head-matter, taken in those seas, not being less than 20 tons	700
— 2d ship or vessel with the next greatest quantity, not less than 20 tons	600
— 3d ship or vessel with the next greatest quantity, not less than 20 tons	500
— 4th ship or vessel with the next greatest quantity, not less than 20 tons	400
— 5th ship or vessel with the next greatest quantity, not less than 20 tons	300

See 26th Geo. III. cap. 50.

*TABLE of the DUTIES payable in the EXCISE, Drawbacks upon Exportation, Bounties and Allowances made in certain Cases, and to certain Persons, from the said Duties.*

A U C (EXCISE.)	B E E R
A UCTION. For 20s. of the Purchase Money, arising from any Sale by Auction, of any Interest in Freehold, Copyhold, or Leasehold Lands, Tenements, &c. and Annuities or Sums of Money charged thereon; Utensils and Stock in Husbandry, Ships and Vessels; Reversionary Interest in the Funds; Plate or Jewels Of Furniture, Fixtures, Pictures, Books, Horses, and Carriages, and all other Goods and Chattels whatsoever	L. s. d.
BEER. For every Barrel of Beer or Ale, above 6s. the Barrel (exclusive of the Duty, not Two-penny Ale, mentioned in the Seventh Article of the Treaty of Union, nor Table Beer) and made for Sale according to the A&t in the 22d Year of George III.	3½
Allowance upon every Barrel of ditto, made for sale by retail, within the bills of mortality.	7
— for Sale by Retail in any other Part of England	8
— for Sale by Retail in Scotland	10
Bounty on Exportation of do. when Barley is at or under 1l. 4s. the Quarter, containing 8 Bushel—the Barrel	1
Drawback on Exportation of do. after deducting 3d. per Ton for Charges, the Barrel	8
BEER or ALE made for Sale, of 6s. the Barrel, or under (exclusive of the Duty) the barrel	1
Allowance on every Barrel of do. made for Sale by Retail in England	4
— for Sale by Retail in Scotland	4
ENGLISH TABLE BEER or ALE, above 6s. the Barrel, and not exceeding 11s. exclusive of the Duties, made according to the A&t in the 22d of Geo. III. the Barrel	3
TWOPENNY ALE, mentioned and described in the Seventh Article of the Treaty of Union, the Barrel	3
Allowance upon every Barrel of do. brewed in Scotland	4
BEER, ALE, or MUM, except French, imported, the Barrel	6
	17 3

\* Wherever it is not expressed to the contrary in this Table, the different Articles are always the produce of Great Britain, or 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, are payable by the Auctioneer, Agent, Maker, Manufacturer, or Importer.

(B)

FRENCH

## B E E R ( E X C I S E . ) H I D E S

	£.	s.	d.
FRENCH BEER, ALE, or MUM, imported directly into Great Britain, the Barrel	8		
BRICKS and TILES. Bricks, for every 1000	2	6	
Plain Tiles, for every 1000	3		
Pan Tiles, or Ridge Tiles, for every 1000	8		
Paving Tiles, not exceeding Ten Inches square, the 100	1	6	
Paving Tiles, exceeding ten inches square, the 100	3		
Tiles, not particularly described, for every 1000	3		
Drawback upon Exportation of the whole Duty on all Bricks and Tiles.			
CANDLES. Candles, (except Wax and Spermaceti Candles) the pound		1½	
Wax or of Spermaceti, the pound		3½	
Drawback upon Exportation of the whole Duty paid on Candles.			
COACHES or Carriages with 4 Wheels, built for Sale, each Chaifes, Chairs, &c. with 2 Wheels each, built for sale, each	10		
COCOA NUTS and COFFEE, the produce of any British Colony in America, that have been secured in Warehouses, on importation; when taken out for Home Consumption, the lb.		6½	
the produce of any other Place, &c. &c. lb.	1	8	
Drawback on the Exportation of Chocolate made in Great Britain from Cocoa Nuts the produce of any British Colony in America, the lb.		5	
from Cocoa the produce of any other Place, the lb.	1	4	
CYDER and PERRY. Cyder or Perry, sold by Retail, (to be paid by the Retailer) the Hhd.		14	7
sold in Quantities of 20 Gallons or upwards, by any Dealer, made from Fruit of his own Growth, the Hhd. Such last-mentioned Cyder or Perry, when received into the Possession of any Person to be sold, to be paid by such Person, the Hogshead		6	11
CYDER or PERRY, consigned to any Agent to sell, to be paid by such Agent the Hhd.		7	8
Drawback upon Exportation of the whole Duty paid on Cyder or Perry, made in Great Britain, after deducting 3d. per Ton for Charges.		19	2
imported into Great Britain, the Ton, 252 Gallons GLASS. Materials used in making Plate or Flint Glass, or Enamel, Stained or Paste Glass, or Phial Glass, the Cwt.	17	6	6
Materials used in making Spread Window Glass, the cwt.	1	1	5½
Materials used in making all other Window Glass, flashed or otherwise manufactured, called Crown or German Sheet Glass, the cwt.	8		½
Materials used in making common Bottles, and Vessels for Chemical Laboratories, Garden Glasses, and of all other Utensils made of common Bottle Metal, the Cwt.	16	1	4
HIDES and SKINS. Of what kind soever, and Calve Skins, Kips, Hogs, Dogs, and Seal Skins, tanned, with Sheep and Lamb Skins, tanned for Gloves and Bazils, the pound	4	1	4

## H I D E S ( E X C I S E . ) M A L T

	£.	s.	d.
Goat Skins, tanned with Shumac or otherwise, to resemble Spanish Leather, the lb.			1
Sheep Skins, which shall be tanned for Roans, after the nature of Spanish leather, the lb.		2	
Hides of Horses, Mares, and Geldings, dressed in Allum and Salt, or Meal, or otherwise tanned, each		1	6
of Steers, Cows, or any other Hides, of what Kind soever, dressed as aforesaid, each		3	
Calve Skins, Kips, and Seal Skins, dressed as aforesaid, the lb.		1½	
Slink Calve Skins, dressed as aforesaid in the hair, the dozen		3	
Slink Calve Skins, dressed or tanned without hair, Dogs Skins, tanned as aforesaid, Kid Skins tanned, (except such Kid Skins as paid the full duty on the importation) the dozen		1	
Buck and Doe Skins, (except such as paid the full duty on importation) dressed in allum and salt, or meal, or otherwise tanned, the lb.		6	
Goat Skins, and Beaver Skins, dressed as aforesaid, the dozen		2	
Sheep and Lamb Skins, dressed as aforesaid, the lb.		1¼	
All other Hides, Skins, and pieces of Hides and Skins, tanned or tanned in Great Britain, not hereinbefore particularly charged, for every 100l. of the value thereof	30		
All Hides and Skins, and all Deer Skins, Goat Skins, and Beaver Skins, dressed in oil, the lb.		6	
Calve Skins, dressed in oil, the lb.		8	
Sheep and Lamb Skins, dressed in oil, the lb.		3	
All other Skins, and parts or pieces of Skins, dressed in oil, not already charged, for every 100l. of the value thereof		15	
For such last-mentioned Hides and Skins, and pieces of Hides and Skins, dressed in oil, the lb.		2	
Drawback of two-thirds of the Duties on the exportation of all Hides, Calve, Sheep, and Lamb Skins, tanned or tanned.			
on the exportation of Hides, Calve and Seal Skins, curried, the lb.		1	
on the exportation of tanned leather, chargeable to duty by weight, when manufactured into goods, the pound		1½	
Drawback of two-thirds of the duty on the exportation of every pound of tanned leather, when made into boots, shoes, gloves, or other manufactures.			
Vellum, the dozen skins	3	5½	
Parchment, the dozen skins	1	8¾	
HOPS, cured for use, the lb.	1	1½	
Drawback on ditto, exported to Ireland, the lb.	1	1½	
MALT, made of Barley, or any other Corn or Grain, in England, the bushel		9¾	
made in Scotland, the bushel		4¾	10
			20
			MALT

(B 2)

## MALT (EXCISE.) PAPER

MALT brought from Scotland to England, according to an act in the 33d of George II, the bushel —  
— brought from Scotland to England, without a certificate, agreeable to the aforesaid act, the bushel —  
Allowance on every quarter of Malt made and locked up for exportation, according to Act 12th Geo. I.  
METHEGLIN or MEAD, made for sale, the gallon —

	L.	s.	d.
	4	4	10
	9	3	4
	3		
	1	1	2

## WRITING PAPER. FIRST TABLE.

Names.	Value per Ream.	Dimensions not exceeding		Duty per Ream.		
		Inch.	Inch.	L.	s.	d.
Imperial	2l. 1s. & upwards	22	by 30 $\frac{1}{4}$	13	9	1
Super Royal	1l. 18s. & upwards	19 $\frac{1}{4}$	27 $\frac{1}{2}$	10	4	4
Royal	1l. 9s. & upwards	19 $\frac{1}{4}$	24	7	9	4
Medium	1l. 2s. 6d. & upwards	17 $\frac{1}{2}$	22 $\frac{1}{2}$	6	4	
Demy	16s. & upwards	15 $\frac{1}{2}$	20	4	3	4
Thick Post	13s. & upwards	15 $\frac{1}{4}$	19 $\frac{1}{2}$	3	5	2
Thin Post	10s. & upwards	15 $\frac{1}{4}$	19 $\frac{1}{2}$	2	8	1
Small Post	7s. 6d. & upwards	13 $\frac{1}{2}$	16 $\frac{1}{2}$	2	0	4
Fool's Cap	10s. & upwards	13 $\frac{1}{2}$	16 $\frac{3}{4}$	2	3	2
Pott	6s. 9d. & upwards	12 $\frac{1}{2}$	15 $\frac{1}{2}$	1	6	1
Large Thick Post	15s. & upwards	16 $\frac{1}{2}$	21	3	10	
Large Thin Post	12s. & upwards	16 $\frac{1}{2}$	21	3	0	4

## COPPER PLATE. SECOND TABLE.

Double Atlas	15l. to 21l. - - -	55 by 31 $\frac{1}{2}$	2	6	8	1
Demy	12s. and under 16s.	15 $\frac{1}{2}$ 20	2	6	8	1
Copy	7s. 6d. to 11s.	16 20 $\frac{1}{4}$	1	6	1	2
Fool's Cap	6s. and under 10s.	13 $\frac{1}{2}$ 16 $\frac{1}{2}$	1	3		
Littris Fool's Cap	6s. to 10s. - - -	13 $\frac{1}{2}$ 17 $\frac{1}{2}$	1	3		
Pott	4s. and under 6s. 9d	12 $\frac{1}{2}$ 15 $\frac{1}{2}$		11	1	
Grand Eagle, or Double Elephant	4l. to 5l. 5s. - - -	26 $\frac{3}{4}$ 40		17	3	
Colombier	2l. 10s. to 3l. 10s.	23 $\frac{1}{2}$ 34 $\frac{1}{2}$	12	1		
Atlas	3l. to 4l. 5s. - - -	26 $\frac{1}{4}$ 34	17	3		
Atlas Inferior	2l. and under 3l. - - -	26 $\frac{1}{4}$ 34	10	4		
Small Atlas	1l. 10s. to 2l. 10s.	25 31	8	7	1	
Imperial	1l. 10s. & under 2l. 11s.	22 30 $\frac{1}{4}$	7	5	4	
Super Royal	1l. 5s. & under 1l. 18s.	19 $\frac{1}{4}$ 27 $\frac{1}{2}$	5	9		
Long Royal	1l. to 1l. 10s. - - -	27 $\frac{1}{2}$ 18	4	7	1	
Royal	18s. & under 1l. 9s. - - -	19 $\frac{1}{4}$ 24	4	0	4	
Demy	13s. to 1l. 1s. - - -	17 $\frac{1}{2}$ 22	2	8	1	
Short Do, or Crown	9s. to 14s. - - -	14 20 $\frac{1}{4}$	1	11		
Large Fan	14s. to 1l. 1s. - - -	23 $\frac{1}{2}$ 20 $\frac{1}{2}$	3	5	1	
Small Fan	11s. to 18s. - - -	22 $\frac{1}{2}$ 13 $\frac{1}{4}$	2	7		
Elephant	15s. to 1l. 7s. - - -	23 28	3	5	1	

Every Ream made for Bank or Bankers Bills, or Notes, allowing two Bills or Notes in each Sheet, and so in Proportion for a greater or less Number of Bills or Notes in each Sheet, 3s. 5d $\frac{1}{2}$ .

PRINT-

## PAPER. (EXCISE.)

## PRINTING PAPER. THIRD TABLE.

Names.	Value per Bundle.	Dimensions not exceeding		Duty per Bundle.		
		Inch.	Inch.			
Double Demy	1l. 18s. to 3l. - - -	26 by 38 $\frac{1}{2}$		8	4	
Royal	1l. 4s. & under 1l. 16s.	{ 19 $\frac{1}{4}$ 24 20 26 }		5	4	
Royal Inferior	14s. & under 1l. 4s.	19 $\frac{1}{4}$ 24		3	0	4
Medium	1l. to 1l. 8s. - - -	18 23		4	2	2
Demy Single	17s. & under 1l. 6s.	{ 17 $\frac{1}{2}$ 22 19 $\frac{1}{4}$ 21 $\frac{1}{4}$ }		3	10	
Demy Inferior	10s. & under 17s.	17 $\frac{1}{2}$ 22		2	3	2
Double Crown	17s. to 1l. 3s. 6d.	20	30	3	5	2
Double Crown Inf.	12s. & under 17s.	20	30	2	8	4
Single Crown	13s. to 1l. - - -	15	20	3	0	3
Single Crown Inf.	8s. & under 13s.	15	20	1	1	1
Demy Tissue	8s. to 12s. - - -	17 $\frac{1}{2}$ 22		1	1	
Crown Tissue	5s. to 9s. - - -	15	20	1	3	
Double Pott	9s. to 16s. - - -	17 25 $\frac{1}{2}$		2	3	2

## CARTRIDGES and BLUES. FOURTH TABLE.

Names.	Dimensions not exceeding		Duty.		
	Inch.	Inch.			
Cartridge	- - -	21 by 26	2	8	1
Square Cartridge	- - -	24 $\frac{1}{2}$ 25 $\frac{1}{2}$	3	0	4
Small Cartridge	- - -	19 $\frac{1}{4}$ 24	2	3	2
Elephant Common	- - -	23 28	1	11	
Sugar Blue	- - -	21 $\frac{1}{2}$ 33	3	0	4
Sugar Blue, smaller size	- - -	18 $\frac{3}{4}$ 27	2	3	2
Sugar Blue, Demy size	- - -	17 $\frac{1}{2}$ 22	1	11	
Sugar Blue, Crown size	- - -	15 20	1	11	
Purple Royal	- - -	19 $\frac{1}{2}$ 24 $\frac{1}{4}$	1	6	1
Blue Elephant	- - -	23 28	2	3	2
Blue Royal	- - -	19 $\frac{1}{2}$ 24 $\frac{1}{4}$	3	0	4
Blue Demy and Blossom	- - -	17 22	2	0	4
Blue Crown Single	- - -	15 20	1	1	4

WHITED

P A P E R. (EXCISE.)

**WHITED BROWN and BROWNS. FIFTH TABLE.**

Names.	Dimensions not exceeding	Dimensions	Duty.
Royal Hand Thick	24 by 19 $\frac{1}{4}$	£.	s. d. per Ream.
Royal Hand	24 19 $\frac{1}{4}$	1	4 6 $\frac{1}{2}$ per Bundle
Lumber Hand	23 18	1	6 $\frac{1}{2}$
Double Two Pound	24 16	1	1 $\frac{3}{4}$
Single Two Pound	16 11		5 $\frac{3}{4}$
Middle Hand Double	33 21	2	3 $\frac{1}{2}$
Middle Hand	22 16	1	1 $\frac{3}{4}$
Small Hand Double	32 20	1	6 $\frac{1}{2}$
Small Hand	19 $\frac{3}{4}$ 16		9 $\frac{1}{4}$
Couples, Pound & $\frac{1}{2}$ Pound	12 10 } 9 7 $\frac{1}{2}$ }		5 $\frac{3}{4}$
Imperial Cap	29 22	1	6 $\frac{1}{2}$ per Ream.
Haven Cap	24 20	1	1 $\frac{3}{4}$
Bag Cap	23 $\frac{1}{2}$ 19		1 $\frac{1}{2}$
Kentish Cap	21 18		9 $\frac{1}{4}$
Four Pounds	20 16		9 $\frac{1}{4}$
Small Cap	20 15		5 $\frac{3}{4}$
Double Four Pounds	33 20	1	6 $\frac{1}{2}$
Single Two Pounds	16 11		9 $\frac{1}{4}$ per Bundle
Couples, Pound & $\frac{1}{2}$ Pound	{ 12 10 } { 9 7 $\frac{1}{2}$ }		5 $\frac{3}{4}$

Pasteboard, Millboard, Scaleboard, and Glazed Paper, at 6s.  $10\frac{3}{4}$  the cwt.

For every Sort or Kind of Paper, not hereinbefore enumerated and described, there shall be charged, for such Kind of Paper, Twenty Pounds and Fourteen Shillings for every One Hundred Pounds of the true Value thereof.

**Allowance of the whole Duty on all Paper used in printing Books in Latin, Greek, Oriental, or Northern Languages, within the Universities of Great Britain, by Permission of the Vice-Chancellors and Principals of the same.**

**Drawback upon Exportation of the whole Duties paid on Paper**

## PARCHMENT

**P A R      ( E X C I S E . )      S P I R**

## PARCHMENT. See Hides

PERRY. See Cyder.

**PRINTED GOODS.** Paper, printed, painted, or stained  
for Hangings or other uses, the yard square  
Foreign Callicoe and Muslin, printed or dyed in  
Great Britain, or French, imported directly into Great  
Britain, (except such as shall be dyed throughout  
one colour only) the yard square

Linens & Stuffs, made either of cotton or linen, mixt with other materials, Fustians, Velvets, Velyerets, Dimities, and Stuffs commonly called British Manufactory, and British Muslins, and figured Stuffs made wholly of cotton, or of cotton and other materials mixed, which shall be wove and printed, or dyed in Great Britain, (except such as shall be dyed throughout of one colour only, and Stuffs made of woollen, or whereof the greatest part in value shall be woollen) the yard square

**Linens and Stuffs, (French)** made either of cotton or linen entirely, or mixed with other materials, figured, printed or dyed, and imported directly into Great Britain, (except such as are dyed throughout of one colour, and Stuffs made of woollen, cotton, or silk mixed) the yard square.

Silks, printed, stained, or painted, in Great Britain, (Handkerchiefs excepted) for every yd in Length  $\frac{1}{2}$  yard wide  
Silk Handkerchiefs, printed, or dyed, in Great Britain,  
the Yard Square

Drawback upon Exportation of the whole Duty on all  
Goods printed, &c. in Great Britain.

**SKINS.** See Hides.

**SOAP.** Hard Cake Soap, or Ball Soap, the 1b

Allowance for every lb. of ditto used in the Woollen Manufacture

— in whitening new Liner

**Soft Soap, the lb.**  
Allowance for every lb. of ditto used in the Woollen Ma-  
nufactory.

— in whitening new Linen in the Piece  
— for every lb. of Soap made and used in Great  
Britain, in the Flax and Cotton Manufacture, before  
July 5th, 1788

~~July 5th, 1788~~ Drawback upon Exportation of the whole Duty on Soap.  
**SPIRITS.** Fermented Wort or Wash, brewed in Eng-

**SPIKE.** Fermented Wort or Wain, Brewed in England, for extracting Spirits for Home Consumption, from any Malt, Corn, Grain, or Tilts, or any Mixture with the same, the gallon

Cyder or Perry, or any other Wash or Liquor, brewed as aforesaid, from British Materials (except such as before mentioned) or from any Mixture therewith, for Home Consumption, the gallon

Fermented Wort or Wash, brewed as aforesaid, from Molasses or Sugar, or any Mixture therewith, for Home Consumption, the gallon —

	5	d.
		$\frac{3}{4}$
		7
		$3\frac{1}{2}$
		$3\frac{1}{2}$
1		$1\frac{3}{4}$
		$4\frac{1}{2}$
		$2\frac{1}{4}$
		$\frac{1}{2}$
		$\frac{1}{4}$
		$\frac{3}{2}$
		$1\frac{1}{2}$
		$\frac{1}{4}$
		$\frac{1}{4}$
		$0\frac{3}{4}$
	6	
	5	
	8 $\frac{3}{4}$	
		Wash.

## SPIR (EXCISE.) TEA

Wash, brewed as aforesaid from Foreign refined Wine or Foreign Cyder or Wash, prepared from Foreign Materials (except Molasses and Sugar) or any Mixture therewith, for Home Consumption, the gallon —  
 Wash, which George Bishop, of Maidstone, shall produce, from a Weight of Malt, or other Corn, not exceeding the cwt. including the Bran thereof, the 72 gallons  
 Wash, produced by the said George Bishop, from which 24 Gallons shall be taken and distilled by the Officer of Excise, as directed by the Act in the 26 of Geo. III. and such 24 Gallons, so distilled, shall produce more than Two Gallons and Three Fourths of a Gallon of Spirits, at the Strength of One in Seven under Hydrometer Proof, the gallon —  
 British Spirits, of a strength not exceeding that of One to Ten over Hydrometer Proof, manufactured in Scotland, and brought into any other Part of the United Kingdom, the gallon —  
 And for all such British Spirits of a greater Strength than One to Ten over Hydrometer Proof, and not exceeding Three per Centum over and above One to Ten over Hydrometer Proof, the gallon —  
 And also a farther Duty proportioned to the degree of strength in which such Spirits shall exceed the said strength of One to Ten over hydrometer proof.  
 N. B. These Duties on Wash and Spirits expire on July 5, 1788.  
 Single Brandy, Aqua Vitæ, or Single Spirits of all sorts, (not of the British Colonies) the gallon —  
 Brandy, Spirits, or Aqua Vitæ, above proof, not of the British Colonies, the gallon —  
 Rum, Spirits, or Aqua Vitæ, of the produce of the British Colonies, the gallon —  
 Rum, Spirits, or Aqua Vitæ, above proof, of the produce of the British Colonies, the gallon —  
 Bounty on every ton of British Spirits exported —  
 STARCH, the pound —  
 Allowance for every pound avoirdupois of ditto made and used in the Cotton and Flax Manufacture, before the 5th of July, 1788 —  
 such as is used in finishing new Linen in the piece for sale, the pound —  
 Drawback on every pound of ditto exported —  
 SWEETS, commonly called Made Wines, made for sale, from Fruit or Sugar together, or mixt with any other ingredients or materials, the barrel —  
 TEA. For every 100l. of the value, according to the price at which the same shall be sold at the sales of the East India Company —  
 Drawback on all Teas exported to Ireland, or the British Plantations in America, of the whole duty.

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## VER (EXCISE.) WIRE

VERJUICE, made for sale, the hogshead —  
 VELLUM. See Hides.  
 VINEGAR, Vinegar Beer, or Liquors preparing for Vinegar, brewed for sale, the barrel —  
 WINE. French, Rhenish, German, or Hungary, imported, the ton —  
 All other Wines, the ton —  
 Drawback on Rhenish, German, or Hungary Wine, exported to any British Colony in America, the ton —  
 to the East Indies, the ton —  
 to any other place —  
 on all Wines, except French, Rhenish, German, or Hungary, exported to any British Colony in America, the ton —  
 to the East Indies —  
 to any other place —  
 Drawback on every ton of French Wine exported to the British Plantations in America or the East Indies —  
 exported to any other place —  
 WIRE. Gilt Wire, the ounce Troy —  
 Silver Wire, the ounce Troy —  
 Drawback on the exportation of Gold Thread, Lace, or Fringe, made of Gilt Wire, spun upon Silk, the lb. —  
 of Silver Thread, Lace, or Fringe, made of Silver Wire, spun upon Silk, the lb. —

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EXCISE

## EXCISE LICENCES,

To be taken out Annually at the Excise Office, by Manufacturers and Dealers in certain Commodities.

## A U C (L I C E N C E S.) M A L

	L.	s.	d.
A UCTIONEERS, residing within the bills of mortality	1	5	
in any other part of Great Britain			
Brewers, viz.			
Every common Brewer of small or table beer, not being a common brewer of strong beer	1		
Every common brewer of strong beer, if the quantity of beer brewed by him shall not exceed, within the year, ending the 5th day of July in each year, previous to his taking out the licence, the quantity of 1000 barrels	1	10	
Ditto, between 1000 and 2000 barrels	1	2	
Ditto, between 2000 and 5000	5		
Ditto, between 5000 and 7500	7	10	
Ditto, between 7500 and 10,000	10		
Ditto, between 10,000 and 20,000	20		
Ditto, between 20,000 and 30,000	30		
Ditto, between 30,000 and 40,000	40		
Ditto, exceeding 40,000	50		
Brandy Dealers, not being retailers or rectifiers	5		
Calico Printers, &c.	10		
Candle Makers, except wax	1		
of wax and spermaceti	5		
venders only of wax and spermaceti, not makers	5		
Coach-makers	1		
Curriers of Leather	2		
Distillers of low wines or spirits, and every rectifier, shall pay a sum equal to one halfpenny per gallon of the contents of every still or stills of each description.	10		
Glass Makers			
Maltsters, who make not more than 50 quarters annually	5		
Ditto, who make more than 50, and less than 100	10		
Ditto, between 100 and 150	15		
Ditto, between 150 and 200	1	5	
Ditto, between 200 and 250	1	10	
Ditto, between 250 and 300	1	15	
Ditto, between 300 and 350	2		
Ditto, between 350 and 400	2	5	
Ditto, between 400 and 450	2	10	
Ditto, between 450 and 500	2	15	
Ditto, between 500 and 550	3		
Ditto, exceeding 550			

M.e.d

## M E A (L I C E N C E S.) W I R

	L.	s.	d.
Mead makers, for sale	—	—	—
Oil Leather Dressers	—	—	—
Paper Stainers, &c.	—	—	—
Starch-makers	—	—	—
Soap-makers	—	—	—
Sweet-makers, except of Mead	—	—	—
Tanners, residing within the bills of mortality	5		
in any other part of England	2	10	
Tawers of Leather	—	—	—
Vellum and Parchment makers	—	—	—
Vinegar makers	—	—	—
Wine. Wholesale dealers in foreign wine, gratis.	—	—	—
Wire drawers	—	—	—

## An Alphabetical List of all the Stamp Duties in Great-Britain.

## A C T (S T A M P S.) A N S

	L.	s.	d.
A CTIONS, entry of for 40s. or upwards	—	—	—
Acts. See Notarial Acts.	2	5	
Adjudication, appraisings, charter, resignation, clare constat, cognition of heirs, heretale right, confirmation, novodamus, principal and original instrument of surrender, retour, saifine, and service in Scotland	—	—	—
Administration, letters of. See Probate.	4	9	
Admiralty. See Appeal.	—	—	—
Admission into corporations or companies	—	—	—
into any inn of Chancery	4	2	
into any of the four inns of Court	8	2	
Admittance of fellow of college of physicians, attorney, clerk, advocate, proctor, notary, or other officer of any court whatsoever in England	8	2	
Advertisement in newspaper or periodical pamphlet	—	—	—
Advocate. See Admittance.	2	6	
Affidavit in any court of law or equity, at Westminster, or in any court of Great Sessions for the counties in Wales, or in the court of the county palatine of Chester, or copies thereof in any inferior court	1	6	
Agreements (except where the matter of agreement shall not exceed 20l. and also except those for lease at rack rent of messuages under 5l. those for hire of labourers, artificers, manufacturers, or menial servants, and those relating to sale of goods, &c.)	6		
Allegation. See Citation.	—	—	—
Almanack book or sheet	—	—	—
Answer in court of equity. See Bills, Copy.	4		

Answer



D E C (S T A M P S.)	H O R	L . s. d.	H O R (S T A M P S.)	L I C	L . s. d.
Decree personal. See Warrant.			Horses winning the race, each		
Dedimus potestatem. See Original Writ.			— let for travelling post per mile, each	4	4
Deed, or deed poll.	6		— if the distance cannot be ascertained; for the day,		$1\frac{1}{2}$
Deed to be inrolled. See Conveyance.			or less		
Degrées in Universities. See Register.			Licence for letting post horses per annum	1	9
Demurrer at law. See Declaration.			Indenture	5	
in equity. See Bills, Copy.			Indentures (Parish or Charity). See Parish Indentures.	6	
Depositions in courts of equity. See Bills, Copy.			Insurance of houses or goods from fire, per annum, upon		
in ecclesiastical courts. See Citation.			every 100l. insured. See Policy.	1	6
Dice, per pair, and all other things used for any game of chance	12 6		Institution, or licence ecclesiastical, in England, Wales, or Berwick upon Tweed	15	
Dispensation to hold two ecclesiastical dignities, or benefices, or other dispensation from the Archbishop of Canterbury	10		Instrument obligatory. See Bond.		
Donation. See Collation.			Interrogatories. See Bills, Copy.		
Draft for money. See Bill of Exchange.			Inventory, or catalogue of furniture, with reference to any agreement	2	6
Drawbacks. See Certificate.			Inventory in ecclesiastical court, &c. See Citation.		
Ecclesiastical commission. See Warrant.			Judgment. See Warrant.		
Entry. See Actions, Birth, Burial, Register, &c.			Lading. See Bill of Lading.		
writ of. See Writ of Covenant.			Latitat. See Original Writ.		
Error, writ of. See Certiorari.			Lease of land, house, &c.	6	
Exemplification, under the seal of any court	1		Lease for years, or other profits, not particularly charged, under the great seal, seal of Exchequer, duchy or county palatine of Lancaster, or privy seal	6	
See Letters patent.			Lease by copy of court roll. See Surrender.	6	
Faculty, from the Archbishop of Canterbury, Master of the Faculties	8		Legacy. See Receipt.		
Fellow of the College of Physicians. See Admittance.			Letter of attorney for transfer or disposal of Stock, or any other purpose	6	
Final decree. See Notarial Acts.			Letters of administration. See Probate.	6	
Gloves, sold by retail, for every pair above the price of four pence, and not exceeding ten pence	1		of mart. See Mart.		
Above ten pence, and not exceeding one shilling and four pence	2		patent and exemplification thereof	6	
Above one shilling and fourpence	3		Libel. See Citation.	6	
Licence to sell by retail per annum	1		Licence ecclesiastical. See Institution.		
Grant under the great seal, or the seal of the duchy of Lancaster, of any honour, dignity, promotion, franchise, liberty, or privilege, or the exemplification thereof	8		for marriage	5	
Grant by copy of court roll. See Surrender.			Licence to kill game. Every person (not acting as game-keeper) per annum	2	2
of land in fee, lease for years or other profits, not particularly charged under the great seal, seal of Exchequer, duchy or county palatine of Lancaster, or privy seal			Every game-keeper, for each deputation, per annum	10	6
Grant of office or employment above 50l. a year	6		Licence to sell gloves and mittens. See Gloves.		
Habeas Corpus	5		hats. See Hats.		
Hats sold retail, of 4s. value or under, each	3		Licence for letting post horses, and keeping stages, &c. See Horses and Stages.		
above 4s. value, and not exceeding 7s. each	6		Licence to deal in horses, within the bills of mortality, per annum	10	
above 7s. value, and not exceeding 12s. each	1		in any other part of Great Britain, per annum	5	
above 12s. value, and upwards, each	2		Licence to Pawnbrokers within the bills of mortality, per annum	10	
Licence to sell hats retail in London, Westminster, Borough, and within the Bills of Mortality per annum	2		Pawnbrokers residing in any other part of the kingdom, per annum	5	
Ditto in other parts of the kingdom, per annum	5		Licence for selling quack medicines. See Medicines, Quack.	5	
Heritable right. See Adjudication.	2		Licence for retailing beer and ale, per annum	11	6
Horses entered to run for any plate or prize, each	2		Licence		

LIC (STAMPS)	PAM		PAR (STAMPS)	REC
		L s. d.		L s. d.
Licence for selling wine retail, where the party has licences for retailing ale and spirituous liquors, per annum	—	2 4	Pardon of corporal punishment, crime, forfeiture, offence, or money, above 100l.	—
Licence for selling brandy, and other spirituous liquors, retail, per annum	—	2 6	Pardon. See Newgate Pardon.	6
Where party has licence for retailing ale only	—	4 4	Parish Charity Indentures. See Indentures.	—
Where party has no other licence, per annum	—	5 4	Passports	—
Licence for selling wine retail in Scotland, where the party has licence to retail ale and spirituous liquors, per ann.	—	1 6 8	Perfumery. Upon every packet, box, bottle, phial, or other inclosure, containing any powders, pastes, balls, waters, washes, or dentifrice; and upon every roll, cake, or piece, packet, box, &c. containing any preparation for the hair; and hair powder, exceeding 2s. the pound weight, under 8d. value	—
Where the party has a licence for retailing ale only	—	2 13 4	Between eightpence and one shilling	—
Where the party has no other licence, per annum	—	3 6 .8	one shilling and two shillings and sixpence	—
Licence for selling sweets or wines made in this kingdom, per annum	—	2 4	two shillings and sixpence and five shillings	3
Mandate. See Original Writ.	—	—	Five shillings and upwards	6
Marriage licence. See Licence.	—	3	Hair powder, not exceeding two shillings per lb. for every pound weight, or any less quantity	—
entry of	—	—	Licence to deal in, per annum	—
Mart, letters of	—	15	Personal decree. See Warrant.	—
Matriculation in the Universities	—	4	Plea at law. See Declaration.	—
Medicines, Quack. Where the contents of any packet, box, bottle, phial, or other inclosure, shall not exceed the price of 1s.	—	1 1/2	Plea in equity. See Copy.	—
shall exceed the price of 1s. and not exceed 2s. 6d.	—	3	Pleadings in superior courts. See Bill, Copy, Declaration.	—
above 2s. 6d. and under 5s.	—	6	Pleadings in inferior courts. See Declaration.	—
and if of the price of 5s. or upwards	—	—	Policy of assurance on house, goods, or life, ship, cargo, or both, on any sum not exceeding 1000l.	6
Licence for selling in London, and within the circuit of the penny post, per annum	—	1	if above 1000l.	—
In any other part of the kingdom, per annum	—	5	Postea. See <del>Bona Warrant</del> .	—
Middlesex, bill of. See Original writ.	—	—	Presentation to any ecclesiastical dignity, promotion, or benefit, of the yearly value of 10l. and upwards, in the King's books	—
Monition. See Citation, Warrant.	—	4	Probate of wills, or letters of administration, of any estate above 20l. and under 100l.	—
Newgate pardon	—	1 1/2	if the estate is of the value of 100l. and under 300l.	10
Newspapers of half a sheet or less	—	2	if the estate is of the value of 300l. and under 600l.	20
Newspapers of one sheet	—	1 1/2	if the estate is of the value of 600l. and under 1000l.	40
for every additional half sheet	—	—	if the estate is of the value of 1000l. and upwards	50
Nisi prius. See Record.	—	—	Proctor. See Admittance.	60
Notarial acts, protest, answer, sentence, and final decree, in ecclesiastical courts, the courts of admiralty, or cinque ports, and copies thereof, and copies of citation, or monition	—	2	Quack medicines. See Medicines, quack.	—
Notary. See Admittance.	—	—	Quo minus. See Original writ.	—
Note, promissory. See Bill of Exchange.	—	—	Receipt on payment of money, for 2l. and not amounting to 20l.	2
Novodamus. See Adjudication.	—	—	for 20l. and upwards	4
Obligatory instrument. See Bond.	—	—	All receipts, however small the sum, when the words <i>in full</i> , or <i>as a satisfaction of all demands</i> , are inserted	—
Officer of any court. See Admittance.	—	—	Receipt for a legacy or share of personal estate, not exceeding twenty pounds	4
Order for payment of money. See Bill of Exchange.	—	1 6	if exceeding twenty pounds, and under one hundred pounds	5
Order in any court at Westminster; and copy	—	—	—	10
Original writ (unless praecipias) subpoena bill of Middlesex, latitat, writ of capias, quo minus, writ of dedimus potestatem, every other writ, process, or mandate, for forty shillings or upwards	—	2 6	Receipt	—
Pamphlets of half a sheet, or less, each	—	1 1/2	(D)	—
of one sheet	—	—		
per sheet, for every sheet in one copy of every pamphlet, not exceeding six sheets in octavo, or a smaller size, twelve sheets in quarto, and twenty in folio	—	—		

REC	(STAMPS.)	WAR	L.	s.	d.		WAR	(STAMPS.)	WRI	L.	s.	d.
Receipt for legacy, if amounting to one hundred pounds — And an additional 20s, for every further 100l.			2				Warrant, monition, or personal decree, in admiralty or cinque port, ecclesiastical commission, judgment, and record of nisi prius and postea					
N. B. Wives, children, and grandchildren pay but half these legacy duties, nor do they pay any part of the 20s. for every additional or further 100l.							Warrant, mandate or authority given to an attorney or solicitor to carry on a suit, &c.			5		
Recognizance, and entries thereof, statute staple, or statute merchant, relaxation and sentence in admiralty, signifi- cavit pro corporis deliberatione			10				Wills. See copy.			2		6
Record of nisi prius and postea			5				probate of. See Probate.					
Register, entry, testimonial, of degrees in the Universities	2						Wine licence. See Licence.					
Registry, entry, testimonial, or certificate of degree in any inn of court	14						Writ. See Original Writ.					
Rejoinder at law. See Declaration, — in equity. See Bills, Copy.							of covenant for levying fines, and writs of entry			15		
Relaxation and sentence in admiralty. See Recognizance.							of error. See Certiorari.					
Release — inrolled. See Conveyance.			6				of habeas corpus			5		
Replication at Law. See Declaration. — in equity. See Bills, Copy.												
Reprise			6									
Resignation. See Adjudication.												
Retour. See Adjudication.												
Rule or order in any of the courts at Westminster, and co- pies thereof			1	6								
Sacrament certificate				1								
Saisine and Service. See Adjudication.												
Sentence. See Notarial Acts. — in Admiralty. See Recognizance.												
Significavit pro corporis deliberatione. See Recognizance.												
Special bail, and appearance thereon			2									
Statute merchant, and staple. See Recognizance.												
Stage Coaches, Diligences, &c. for each mile they go — Licence to keep ditto, for every coach, &c. per annum			1									
Stock. See Transfer.												
Subpoena. See Original Writ.												
Surrender of, or admittance to, any copyhold land or te- nement in England, Wales, or Berwick upon Tweed; or grant, or lease, by copy of court roll, or any other copy of court roll, of any honour or manor, within the same parts, except the original surrender to the use of a will, and the court book or roll itself												
Surrender of grants or offices. See Conveyance.			7									
Surrender of principal and original instrument of. See Adjudication.												
Testimonial. See Register, Registry.												
Transfer of stock in any company, society, or corporation, except the Bank of England			10									
Upon transfers made at the Bank of England			7	9								
Universities, degrees in. See Register.												
Warrant beneficial. See Beneficial warrant.												
							Warrant,					

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