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STEEL'S TABLES  
OF THE  
BRITISH  
CUSTOM AND EXCISE DUTIES,  
WITH THE  
DRAWBACKS, BOUNTIES, & ALLOWANCES,

DISPOSED IN A NEW AND MORE PERSPICUOUS ALPHABETICAL  
ARRANGEMENT THAN ANY HERETOFORE.

TO EACH ARTICLE ARE SUBJOINED

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

IN THE CALCULATIONS ARE INCORPORATED

The DUTIES FOR CONVOY, and those upon IMPORTS FROM AMERICA, conformably  
to the Commercial Treaty with that Country; with the Duties payable upon the new  
WAREHOUSING SYSTEM OF EAST-INDIA GOODS; the LONDON PORT-DUTY; and  
all other Duties to the 30th April, 1801.

TO WHICH ARE ADDED,

The Duties payable upon Imports into Great Britain and Ireland, from either Country  
respectively, in consequence of the Union: The Package and Scavage Duties payable  
to the City of London: The Duties payable upon Goods imported into the United  
States of America: And a List of Duties payable upon Goods at the Sound; with the  
Rules, Regulations, and Rates of Pilotage, for the Ports and Harbours of Norway.

THE SECOND EDITION, VERY CONSIDERABLY IMPROVED.

By DAVID STEEL.

LONDON:

PRINTED, FOR DAVID STEEL, AT THE NAVIGATION-WAREHOUSE,  
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This Book is entered at Stationers' Hall; and whoever pirates the same will be prosecuted according to Law.

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#### ADVERTISEMENT.

*THE Act of Parliament, which imposed New Duties upon Timber, Sugar, Raisins, and Pepper, imported, from the 1st May, 1801, was passed too late to be inserted under those respective Articles. The Act is 41 Geo. III. c. 28.*

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## P R E F A C E

TO THE FIRST EDITION.

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

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

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

Thus,

P R E F A C E.

Thus, suppose apples brought from American States, in a British-built ship, they pay 2s. 6½d. per bushel; but, in an American ship, they pay not only that duty, but 10 per cent. on 2s. 4d. (the Old Duty,) being 2½d. This, therefore, is the principal use of the column of Old Duty.

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

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

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

August 31, 1799.

P R E F A C E

TO THE SECOND EDITION.

THE approbation with which the first Edition of this work has been received is testified by the rapid sale of a very numerous impression. Thus encouraged, it has been the care of the Editor to make the present edition more acceptable to the public by various improvements.

He has accordingly prefixed a specific mark (\*) to all articles which pay the general Convoy-Duty of 10l. per cent. and has carefully incorporated all the altered duties to the 30th April, 1801.

The intercourse between Great Britain and Ireland having been fixed upon a different basis, by the Union of the two countries; this therefore has attracted his attention; and the "DUTIES payable upon IMPORTS INTO GREAT BRITAIN AND IRELAND, from either country respectively," will accordingly be found to occupy a distinct head.

The convenient arrangement of all the articles in order strictly alphabetical, and the addition to each of the various laws, by way of notes subjoined to every page, have been so fully approved, not only by the Officers of the Revenue but by the Public at large, that the Editor has carefully revised the whole. He has expunged such laws as have expired; inserted recent alterations of former laws; and added what were wholly new. He begs leave to add, that any hints for farther improvement will be thankfully received.

June 1, 1801.

CUSTOM-DUTIES AND DRAWBACKS,

WITH THE

IMPORTATION-LAWS OF EVERY ARTICLE.

Those articles, to which a \* is prefixed, pay likewise convoy-duty 3 per cent. ad val. [See farther the article CONVOY-DUTY.] But those articles, to which that mark is not prefixed, are either free of convoy-duty, or pay convoy-duty upon the quantity, as specified under each.

|  | Old Duty. | Pref. Duties. | Drawback. |
|--|-----------|---------------|-----------|
|  | £. s. d.  | £. s. d.      | £. s. d.  |
| IMPORTS.   |           |               |           |
| *ACACIA ————— per lb.  | 0 0 9     | 0 0 9         | 0 0 6     |
| *Acorus ————— per lb.  | 0 0 2     | 0 0 2         | 0 0 1½    |
| *Adiantum album ————— per lb.  | 0 0 2     | 0 0 2         | 0 0 1½    |
| *Adiantum nigrum ————— per lb.   | 0 0 1½    | 0 0 1½        | 0 0 1     |
| AFRICA; for import-regulations, see ASIA.                                |           |               |           |
| *Agaric ————— per cwt.   | 0 4 8     | 0 5 13        | —         |
| *Agates rough, small as a bean, per 100 doz.                             | 0 3 0     | 0 3 3         | 0 2 8     |
| *—————, large ————— per piece  | 0 0 1½    | 0 0 1½        | 0 0 1     |
| *Agnus Castus seeds ————— per lb.  | 0 0 3     | 0 0 3         | 0 0 2     |
| ALDERNEY, Isle of. [1]   |           |               |           |
| *Ale (subject also to Excise), per barr. of 32 gall.                     | 0 6 8     | 0 7 4         | 0 6 0     |
| *Alkanet-roots ————— per lb.   | 0 0 3     | 0 0 3         | 0 0 2     |
| *Alkermes confectio ————— per oz.  | 0 0 8     | 0 0 8         | 0 0 5½    |
| *————— syrup ————— per lb.   | 0 1 0     | 0 1 1         | 0 0 8     |
| Almonds, bitter ————— per cwt.   | 0 14 0    | 0 15 4        | 0 9 4     |
| —————, and for convoy-duty, per cwt.                                     | —         | 0 1 10        | —         |
| ————— Jordan ————— per cwt.  | 2 6 3     | 2 10 10       | 2 3 3     |
| —————, and for convoy-duty, per cwt.                                     | —         | 0 5 10        | —         |
| —————, of any other sorts ————— per cwt.                                 | 1 3 2     | 1 5 5         | 1 1 8     |
| —————, and for convoy-duty, per cwt.                                     | —         | —             | —         |
| ☞ See Grocery. ————— per cwt.  | —         | 0 2 5         | —         |
| Aloes hepatica ————— per lb.   | 0 0 6     | 0 0 6         | 0 0 4     |
| —————, and for convoy-duty, per 100 lbs.                                 | —         | 0 3 0         | —         |
| —————, imported by East-India Co. duty on warehousing, per cent. ad val. | —         | 2 0 0         | —         |
| —————, home-consumption duty, per lb.                                    | —         | 0 0 6         | —         |
| ☞ See East-India Goods imported.   | —         | —             | —         |
| ————— fucocotrina ————— per lb.  | 0 1 2     | 0 1 3         | 0 0 9     |
| —————, and for convoy-duty, per 100 lbs.                                 | —         | 0 4 0         | —         |
| —————, not from place of growth, per lb.                                 | 0 3 6     | 0 3 10        | 0 2 4     |
| —————, and for convoy-duty, per 100 lbs.                                 | —         | 0 4 0         | —         |

IMPORT-LAWS.

[1] Goods, the growth, produce, or manufacture, of Alderney, Guernsey, Jersey, and Sark, may be imported into Great Britain, by the inhabitants of those islands, free of duty, under certificate of the Governor, &c. by 3 Geo. I. c. 4. But they will be subject to the inland duties of Excise, &c. as on British goods. Salt, however, is prohibited by 33 Geo. III. c. 89. See the note on Salt: see likewise Convoy-duty, for the exemptions from it on importations from Alderney, Guernsey, Jersey, Sark, and Man.

Aloes

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

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include Alges succotrina, Alum, Alumina, Alum plume, Amber, Amber-heads, Ambergris, Ambra liquida, Amos-seeds, AMERICAN STATES.

IMPORT-LAWS.

[2] The import-regulations of American goods, generally, will be found under the article ASIA: for those of the United States of America, see AMERICAN STATES. — At this place, however, it is right to mention, that, by the 39 and 40 Geo. III. c. 34, (which is to continue in effect till 29 Sept. 1801,) his Majesty in council may license any British subject to import, on his own account or on that of any subject of a state in amity, from any country in America belonging to any foreign European state, any goods, manufactured or otherwise, of such country, (not being prohibited to be used in this kingdom,) in ships belonging to any state in amity; subject, however, to the same duties and regulations as if imported in British-built ships. But all sugar and coffee imported in pursuance of this act are to be warehoused and exported. It is provided, however, that no such license is to be granted to any person, who shall not have exported from this kingdom, or have given security to do so, to the American possessions of the same European state, goods or commodities, in such proportion to the value of the imported goods as shall be directed by order of council.

[3] The 37 Geo. III. c. 97; made for carrying into effect the Treaty of Commerce, has placed the American States under certain regulations of import and export, and rendered their goods liable to certain duties which are specified under the different articles in the alphabetical arrangement. The general regulations are these: 1. Goods, wares, and merchandize, the growth, product, or manufacture, of American States, (not prohibited to be imported from foreign countries,) may be imported in British-built ships, legally navigated; or in American-built ships, or in prize-ships taken by American subjects, and regularly condemned, owned by subjects of the United States, and whereof the master and three-fourths of the mariners are Americans, paying the following duties: — 2. All such goods (except those particularly enumerated hereafter) may be landed upon payment of such (the lowest) duties as are payable for the same, when imported from foreign countries in British ships; and also upon payment of the countervailing duty, when imported in American ships. — 3. Pig-iron, bar-iron, pitch, tar, turpentine, rosin, pot-ash, pearl-ash, mahogany, masts, yards, bowsprits, and all staves, and unmanufactured goods and merchandize (not prohibited from foreign countries,) may be imported, upon paying such customs and excise as are payable for the same, when imported in British ships with certificate from British plantations in America; and also upon payment of the countervailing duties, when imported in American ships. — 4. Upon importation of wheat, wheat meal or flour, rye, barley, beer or bigg, oats, oatmeal, pease, beans, Indian corn, and maize, the duties payable are to be regulated according to their prices at the port of importation, as particularized under those articles respectively. — 5. Oil, from fish, blubber, whale-fins, spermaceti, may be imported, on paying the same duties as on im-

CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS. 3

Table with columns: IMPORTS, Old Duty (£. s. d.), Pref. Duties (£. s. d.), Drawback (£. s. d.). Rows include Ammunition, Amomi-seeds, Anacardium, Anchor-stocks, Andirons, Angelica, Aniseeds, Annotto, Antimonium crudum, preparatum, or stibium.

IMPORT-LAWS.

portation in British ships, from countries not under the dominion of Great Britain; and also upon payment of the countervailing duties, when imported in American ships. — 6. Tobacco may be imported on paying the same duties of customs and excise, as when imported by British subjects from British plantations in America; and snuff, upon payment of the same duties as snuff, the manufacture of Europe, when imported from Europe; tobacco and snuff paying also the countervailing duties, when imported in American ships. — 7. Rice, imported, may be warehoused at 8d. per cwt. and bond given for remainder of the duties in 18 months, as more particularly explained under the article Rice. — 8. Upon exportation of American goods from Great Britain, the same drawbacks are allowed as upon similar goods, when exported to foreign countries; and, on exportation of goods to America, the same drawbacks and bounties as on exportation to British colonies. — 9. The drawback on foreign hemp and foreign iron, exported to British colonies and to the United States of America, is to be the same as on exportation to other foreign parts. — 10. The Countervailing Duties, which are payable on the importation of American goods in American ships, (and which are additional to the duties payable on importation in British ships,) are calculated thus, viz. on pig-iron, bar-iron, pot-ash, pearl-ash, 10 per cent. on the custom-duties payable when imported from British colonies in America, unaccompanied by certificate: on pitch, tar, turpentine, rosin, masts, yards, bowsprits, and unmanufactured goods and merchandize, (except wood, staves, and tobacco,) 10 per cent. on the custom-duties payable when imported from British Colonies in America; on all unmanufactured wood and staves, 10 per cent. on the custom-duties payable when imported from Europe in British ships: on oil of fish, blubber, whale-fins, and spermaceti, 10 per cent. on the custom-duties payable when imported from countries not under the dominion of Great Britain: on tobacco, 1s. 6d. per 100lbs. weight; and on all other American goods, 10 per cent. on the custom-duties payable for the same, when imported in British-built vessels from American States. These countervailing duties are to be calculated upon the several duties of customs, as they stood previously to the act of the 37 Geo. III. c. 15; and therefore they cannot be affected, in calculation, by new duties. — 11. A tonnage-duty of 2s. per ton is imposed on American vessels arriving within the limits of any port in Great Britain, after 5 Jan. 1798.

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

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

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

CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

| IMPORTS.  | Old Duty. |       | Pref. Duties. |                                    | Drawback. |       |
|---|-----------|-------|---------------|------------------------------------|-----------|-------|
|   | £.        | s. d. | £.            | s. d.                              | £.        | s. d. |
| * Apples — — — — — per bushel   | 0         | 2 4   | 0             | 2 6 <sup>16</sup> / <sub>20</sub>  | 0         | 0 4   |
| * — — — — —, dried — — — — — per bushel   | 0         | 3 0   | 0             | 3 3 <sup>12</sup> / <sub>20</sub>  | 0         | 0 4   |
| Aqua-fortis — — — — — per cwt.  | 0         | 4 8   | 0             | 5 1 <sup>14</sup> / <sub>20</sub>  | —         | —     |
| — — — — —, and for convoy-duty — — — — — per cwt.   | —         | —     | 0             | 2 8 <sup>10</sup> / <sub>20</sub>  | —         | —     |
| Aqua Vita: See Spirits.   | —         | —     | —             | —                                  | —         | —     |
| Archelia, or Orchemia — — — — — per cwt.  | 0         | 3 1   | 0             | 3 4 <sup>14</sup> / <sub>20</sub>  | —         | —     |
| — — — — —, and for convoy-duty — — — — — per cwt.   | —         | —     | 0             | 4 2                                | —         | —     |
| — — — — — See Annotto.  | —         | —     | —             | —                                  | —         | —     |
| Argentum Sublime, or Quicksilver — — — — — per lb.  | 0         | 0 8   | 0             | 0 8 <sup>16</sup> / <sub>20</sub>  | 0         | 0 6   |
| — — — — —, and for convoy-duty, — — — — — per lb.   | —         | —     | 0             | 0 1 <sup>10</sup> / <sub>20</sub>  | —         | —     |
| — — — — —, imported by E. India Comp. duty on warehousing, — — — — — per cent. ad val.  | —         | —     | 2             | 0 0                                | —         | —     |
| — — — — —, home-consump. duty, — — — — — per lb.  | —         | —     | 0             | 0 8 <sup>16</sup> / <sub>20</sub>  | —         | —     |
| — — — — — See East-India Goods imported.  | —         | —     | —             | —                                  | —         | —     |
| Argol, or Argoil — — — — — per cwt.   | 0         | 2 7   | 0             | 2 10 <sup>20</sup> / <sub>20</sub> | —         | —     |
| — — — — —, and for convoy-duty — — — — — per cwt.   | —         | —     | 0             | 1 10                               | —         | —     |
| — — — — — See Annotto.  | —         | —     | —             | —                                  | —         | —     |
| * Arifolochia — — — — — per lb.   | 0         | 0 3   | 0             | 0 3 <sup>6</sup> / <sub>20</sub>   | 0         | 0 2   |
| Arms. [7]   | —         | —     | —             | —                                  | —         | —     |
| Arrack, imported by the East-India Company, duty on warehousing, — — — — — per cent. ad val.  | —         | —     | 2             | 0 0                                | —         | —     |
| — — — — —, home-consumption duty, — — — — — per gall.   | —         | —     | 0             | 0 9 <sup>18</sup> / <sub>20</sub>  | —         | —     |
| — — — — — Subject also to Excise. See Spirits, and also East-India Goods imported.  | —         | —     | —             | —                                  | —         | —     |
| Arrangoes, imported by the East-India Company, duty on warehousing, — — — — — per cent. ad val.   | —         | —     | 2             | 0 0                                | —         | —     |
| — — — — —, imported by the East-India Company, home-consumpt. duty, — — — — — per cent. ad val.   | —         | —     | 53            | 9 1                                | —         | —     |
| — — — — — See East-India Goods imported; and also the note on East-India Goods prohibited.  | —         | —     | —             | —                                  | —         | —     |
| * Arrow-root. [8]   | —         | —     | —             | —                                  | —         | —     |
| Arfenic, white or yellow, or Rosalgar, — — — — — per cwt.   | 0         | 4 8   | 0             | 5 1 <sup>12</sup> / <sub>20</sub>  | —         | —     |
| — — — — —, and for convoy-duty — — — — — per cwt.   | —         | —     | 0             | 1 10                               | —         | —     |
| * Asarum-roots — — — — — per lb.  | 0         | 0 3   | 0             | 0 3 <sup>6</sup> / <sub>20</sub>   | 0         | 0 2   |
| Ashes, pearl [9] — — — — — per cwt.   | 0         | 2 3   | 0             | 2 5 <sup>10</sup> / <sub>20</sub>  | —         | —     |
| — — — — —, and for convoy-duty, — — — — — per cwt.  | —         | —     | 0             | 1 4                                | —         | —     |
| — — — — —, from American States, in British-built ships, are free, except of convoy-duty; but, in American, pay countervailing-duty, — — — — — per cwt. | —         | —     | 0             | 0 2 <sup>4</sup> / <sub>20</sub>   | —         | —     |
| — — — — —, and also convoy-duty, — — — — — per cwt.   | —         | —     | 0             | 1 4                                | —         | —     |
| Ashes, pot [9 and 10] — — — — — per cwt.  | 0         | 2 3   | 0             | 2 5 <sup>14</sup> / <sub>20</sub>  | —         | —     |
| — — — — —, and for convoy-duty, — — — — — per cwt.  | —         | —     | 0             | 1 2 <sup>10</sup> / <sub>20</sub>  | —         | —     |

IMPORT-LAWS.

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

[8] Arrow-root, by 36 Geo. III. c. 113, may be imported from British plantations in America, in British ships, legally navigated, &c. and on due entry, duty-free; but must pay the convoy-duty, £3 per cent. ad valorem.

[9] By 24 Geo. II. c. 51, §. 2, 3, pearl and pot ashes, made in, and imported into, Great Britain from British colonies in America, are free of this duty, if legally imported, regularly entered, and accompanied by certificate from the collector or naval officer at the shipping-port; but pay the convoy-duty as above specified.

[10] Pot-ashes are not importable from Germany or the Netherlands, upon forfeiture of them and the vessel, 13 and 14 Car. II. c. 11. And, from other places, only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country, of which the goods are the produce; or of the usual ports of shipping

CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

| IMPORTS.  | Old Duty. |       | Pref. Duties. |                                    | Drawback. |                                 |
|---|-----------|-------|---------------|------------------------------------|-----------|---------------------------------|
|   | £.        | s. d. | £.            | s. d.                              | £.        | s. d.                           |
| Ashes, pot, from Amer. States, in Brit.-bld ships, are free, except of conv.-duty; but, in Amer. pay counterv. duty, — — — — — per cwt. | —         | —     | 0             | 0 2 <sup>14</sup> / <sub>20</sub>  | —         | —                               |
| — — — — —, and also con.-duty, — — — — — per cwt.   | —         | —     | 0             | 1 2 <sup>10</sup> / <sub>20</sub>  | —         | —                               |
| * — — — — —, soap, weed, and wood — — — — — per cwt.  | 0         | 0 7   | 0             | 0 7 <sup>14</sup> / <sub>20</sub>  | —         | —                               |
| ASIA. [11]  | —         | —     | —             | —                                  | —         | —                               |
| * Aspalathus — — — — — per lb.  | 0         | 0 2   | 0             | 0 2 <sup>4</sup> / <sub>20</sub>   | 0         | 0 0 <sup>1</sup> / <sub>2</sub> |
| Affa-fetida, from place of growth, — — — — — per lb.  | 0         | 0 3   | 0             | 0 3 <sup>6</sup> / <sub>20</sub>   | 0         | 0 2                             |
| — — — — —, and for convoy-duty, — — — — — per cwt.  | —         | —     | 0             | 4 6                                | —         | —                               |
| — — — — —, from any other place, — — — — — per lb.  | 0         | 0 9   | 0             | 0 9 <sup>18</sup> / <sub>20</sub>  | 0         | 0 6                             |
| — — — — —, and for convoy-duty, — — — — — per cwt.  | —         | —     | 0             | 4 6                                | —         | —                               |
| — — — — —, imported by the E.-Ind. Co. duty on warehousing, — — — — — per cent. ad val.   | —         | —     | 2             | 0 0                                | —         | —                               |
| — — — — —, home-consump. duty, — — — — — per lb.  | —         | —     | 0             | 0 3 <sup>6</sup> / <sub>20</sub>   | —         | —                               |
| — — — — — See East-India Goods prohibited.  | —         | —     | —             | —                                  | —         | —                               |
| * Auriculæ-Judæ — — — — — per lb.   | 0         | 0 3   | 0             | 0 3 <sup>6</sup> / <sub>20</sub>   | 0         | 0 2                             |
| AZORES. See SPAIN.  | —         | —     | —             | —                                  | —         | —                               |
| B.  | —         | —     | —             | —                                  | —         | —                               |
| * Bacca Alkekengi — — — — — per lb.   | 0         | 0 3   | 0             | 0 3 <sup>6</sup> / <sub>20</sub>   | 0         | 0 2                             |
| * Bacon (See Provisions) — — — — — per cwt.   | 2         | 7 0   | 2             | 11 8 <sup>16</sup> / <sub>20</sub> | 2         | 6 4                             |
| * Badger-skins, undressed, (See Skins,) — — — — — per piece   | 0         | 0 7   | 0             | 0 7 <sup>14</sup> / <sub>20</sub>  | 0         | 0 6                             |
| * Balauftium — — — — — per lb.  | 0         | 0 3   | 0             | 0 3 <sup>6</sup> / <sub>20</sub>   | 0         | 0 2                             |
| * Barks, 5 inches square, and under 8 inches, or if 24 feet long or upwards, from Europe, in British-built ships — — — — — per 120      | 3         | 19 6  | 4             | 7 5 <sup>10</sup> / <sub>20</sub>  | 3         | 17 0                            |
| * — — — — —, in foreign ships — — — — — per 120   | 4         | 0 11  | 4             | 9 0 <sup>20</sup> / <sub>20</sub>  | 3         | 17 0                            |
| * — — — — —, from American States, in Brit.-built ships; are free; but, in American, pay countervailing duty, — — — — — per 120         | —         | —     | 0             | 7 11 <sup>10</sup> / <sub>20</sub> | —         | —                               |
| * — — — — —, under 5 inches square, and under 24 feet long, from Europe, in Brit.-bld ships, — — — — — per 120                          | 1         | 11 11 | 1             | 15 1 <sup>6</sup> / <sub>20</sub>  | 1         | 10 11                           |
| * — — — — —, in foreign ships — — — — — per 120   | 1         | 12 5  | 1             | 15 7 <sup>10</sup> / <sub>20</sub> | 1         | 10 11                           |
| * — — — — —, from American States, in British-bld ships, are free; but, in American, pay countervailing duty — — — — — per 120          | —         | —     | 0             | 3 2 <sup>4</sup> / <sub>20</sub>   | —         | —                               |
| — — — — — See the note on Wood from America.  | —         | —     | —             | —                                  | —         | —                               |
| Balls, tennis, not import. for sale. See Andirons.  | —         | —     | —             | —                                  | —         | —                               |
| * — — — — —, washing — — — — — per lb.  | 0         | 0 6   | 0             | 0 6 <sup>12</sup> / <sub>20</sub>  | —         | —                               |
| Balsam, artificial — — — — — per lb.  | 0         | 1 6   | 0             | 1 7 <sup>16</sup> / <sub>20</sub>  | 0         | 1 0                             |
| — — — — —, and for convoy-duty, — — — — — per lb.   | —         | —     | 0             | 0 2 <sup>10</sup> / <sub>20</sub>  | —         | —                               |

IMPORT-LAWS.

ping for transportation; all legally navigated; otherwise they and the vessel are forfeited. 12 Car. II. c. 18; and 27 Geo. III. c. 19.

[11] ASIA. The general regulations for the import of goods of Asia, Africa, and America, (not being British plantations,) are extremely short; but the exceptions from those regulations are numerous. The general navigation-law is, that the goods, wares, and merchandizes, of those countries are importable only in British-built ships, or in British ships owned by British subjects, legally navigated, from the place of their growth, production, or manufacture, or from the usual ports of shipping them for transportation; (12 Car. II. c. 18;) and that, if manufactured in foreign parts, they may not be imported, unless they shall have been so manufactured in the country or place of which the goods are the growth and product, under forfeiture of goods and vessel; 19 Geo. III. c. 48. This general rule is relaxed, however, in favour of many articles, the particular import-regulations for which may be found under their respective names in the alphabetical arrangement: such, for instance, as oil of mace, gum-senega, cochineal, diamonds, &c. &c. It is likewise modified with respect to certain articles from particular places, as may be seen under the articles, AMERICAN STATES; AZORES; CANARIES; EAST INDIES; MADEIRAS; MOROCCO; PERSIA; PORTUGAL; RUSSIA; SPAIN; STREIGHTS; TURKEY; QUEBEC. Such being the exemptions in favour of particular places and goods, it is only necessary to consult those heads, and the additional one of PLANTATIONS, BRITISH, in order to have a perfect knowledge of the shipping-laws which regulate the commercial intercourse of Great Britain with Asia, Africa, and America.

Balsam,

CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

Table with columns: IMPORTS, Old Duty (L. s. d.), Pref. Duties (L. s. d.), Drawback (L. s. d.). Rows include Balsam, natural, Canada, Barbadoes tar, Barilla, Barley, Basket-rods, Baskets, Bafons, Baft or straw hats or bonnets, Baft ropes, Battens, Bear-skins, Beaver-skins, Beavers' wombs, Beaver wool, Beef, Beech-boards.

IMPORT-LAWS.

[12] Prohibited to be imported, under penalty of forfeiture and rool. 13 and 14 Car. II. c. 13. [13] By established practice, the knot is charged at 32 yards. [14] Hats or bonnets of baft or straw, and the baft or straw plaiting for making them, are importable only into London; and not there, unless in packages of 75 dozen hats, or of 224 lbs. of plaiting, on forfeiture of the same, or the value; and the vessel also, if not above 50 tons: 10 Geo. III. c. 43.

Battens,

CUSTOM-DUTIES, DRAWBACKS, AND IMPORT-LAWS.

Table with columns: IMPORTS, Old Duty (L. s. d.), Pref. Duties (L. s. d.), Drawback (L. s. d.). Rows include Battens, Batten-ends, Bay-berries, Bdellium, Beans, Bear-skins, Beaver-skins, Beavers' wombs, Beaver wool, Beef, Beech-boards.

Beech-

| IMPORTS.  | Old Duty. |    |    | Pref. Duties. |    |       | Drawback. |    |     |
|---|-----------|----|----|---------------|----|-------|-----------|----|-----|
|   | £.        | s. | d. | £.            | s. | d.    | £.        | s. | d.  |
| * Beech-boards, under 2 in. thick, if 15 feet or upwards long, in Brit.-bt ships, per 120   | 2         | 12 | 10 | 2             | 18 | 1 20  | 2         | 8  | 10  |
| * ———, in foreign ships — per 120   | 2         | 13 | 11 | 2             | 19 | 3 14  | 2         | 8  | 10  |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120                | —         | —  | —  | 0             | 5  | 2 20  | —         | —  | —   |
| See the note on Wood from America.  |           |    |    |               |    |       |           |    |     |
| * Beech-plank, 2 inches or more thick, in British-built ships, per load of 50 cubic feet  | 0         | 13 | 3  | 0             | 14 | 6 18  | 0         | 12 | 3   |
| * ———, in foreign ships — per load  | 0         | 13 | 9  | 0             | 15 | 13 20 | 0         | 12 | 3   |
| * ———, from American States, in British-built ships, are free; but, in American, pays countervailing duty, per load               | —         | —  | —  | 0             | 1  | 3 20  | —         | —  | —   |
| * Beech-quarters, 5 inches and under 8 in. square, or if 24 feet or more in length, from Europe, in British-built ships — per 120 | 3         | 19 | 6  | 4             | 7  | 5 20  | 3         | 17 | 0   |
| * ———, in foreign ships — per 120   | 4         | 0  | 11 | 4             | 9  | 0 20  | 3         | 17 | 0   |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120                 | —         | —  | —  | 0             | 7  | 11 20 | —         | —  | —   |
| * ———, under 5 inches square, and under 24 feet long, from Europe, in British-built ships — per 120                               | 1         | 11 | 11 | 1             | 15 | 1 20  | 1         | 10 | 11  |
| * ———, in foreign ships — per 120   | 1         | 12 | 5  | 1             | 15 | 7 20  | 1         | 10 | 11  |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120                 | —         | —  | —  | 0             | 3  | 2 20  | —         | —  | —   |
| See the note on Wood from America.  |           |    |    |               |    |       |           |    |     |
| Beer or Bigg; as Barley, which see.   |           |    |    |               |    |       |           |    |     |
| ———, ground, is prohibited. See Corn, ground; and Provisions.   |           |    |    |               |    |       |           |    |     |
| * Beer, French or Dutch, (subject also to Exc.) per cent.   | 30        | 0  | 0  | 33            | 0  | 0     | —         | —  | —   |
| See FRANCE and HOLLAND. ad val.   |           |    |    |               |    |       |           |    |     |
| * Beer, Spruce, (subject also to Exc.) per bar. of 32 gal.  | 0         | 12 | 0  | 0             | 13 | 2 20  | 0         | 11 | 0   |
| * ———, of other sorts, (subject also to Excise,) per bar.   | 0         | 6  | 8  | 0             | 7  | 4     | 0         | 6  | 0   |
| * Bell-metal — per cwt.   | 0         | 7  | 4  | 0             | 8  | 0 20  | 0         | 6  | 6   |
| Bells, of any sort, (except Hawk-bells,) not importable for sale by aliens. See Buckles.  |           |    |    |               |    |       |           |    |     |
| ———, Sacring, not importable for sale. See Andirons.  |           |    |    |               |    |       |           |    |     |
| * Ben Album or Rubrum — per lb.   | 0         | 0  | 5  | 0             | 0  | 5 10  | 0         | 0  | 3 2 |
| * Benjamin — per lb.  | 0         | 0  | 6  | 0             | 0  | 6 12  | 0         | 0  | 4   |
| ———, imported by the East-India Company, duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0     | —         | —  | —   |
| ———, home-consumption duty, per lb.   | —         | —  | —  | 0             | 0  | 6 20  | —         | —  | —   |
| See East-India Goods imported.  |           |    |    |               |    |       |           |    |     |
| Berries, for dyers, not otherwise described, per cwt.   | 0         | 11 | 0  | 0             | 12 | 1 20  | —         | —  | —   |
| ———, yellow, pay convoy-duty, per cwt.  | —         | —  | —  | 0             | 4  | 5     | —         | —  | —   |
| Betfials. See MAN, Isle of.   |           |    |    |               |    |       |           |    |     |
| * Bezoar-stones, of the West-Indies, per oz. troy   | 0         | 0  | 9  | 0             | 0  | 9 20  | 0         | 0  | 6   |
| ———, imported by the East-Ind. Co. duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0     | —         | —  | —   |
| ———, home-consum. duty, per oz. troy  | —         | —  | —  | 0             | 2  | 9     | —         | —  | —   |
| See East-India Goods imported.  |           |    |    |               |    |       |           |    |     |
| * Birds, Singing — per doz.   | 0         | 2  | 6  | 0             | 2  | 9     | 0         | 2  | 3   |
| * Biscuits (See Provisions) — per cwt.  | 0         | 1  | 10 | 0             | 2  | 0 20  | 0         | 1  | 8   |
| * Bits, made in foreign parts. [15]   |           |    |    |               |    |       |           |    |     |

IMPORT-LAWS.

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

\* Bitumen

| IMPORTS.   | Old Duty. |    |       | Pref. Duties. |    |       | Drawback. |    |     |
|--|-----------|----|-------|---------------|----|-------|-----------|----|-----|
|  | £.        | s. | d.    | £.            | s. | d.    | £.        | s. | d.  |
| * Bitumen Judaicum — per lb.   | 0         | 0  | 2     | 0             | 0  | 2 20  | 0         | 0  | 1 2 |
| * Blacking — per cwt.  | 0         | 17 | 8     | 0             | 19 | 5 20  | 0         | 15 | 8   |
| * Black Lead — per cwt.  | 0         | 1  | 0     | 0             | 1  | 1 20  | 0         | 0  | 6   |
| ———, and for convoy-duty — per cwt.  | —         | —  | —     | 0             | 0  | 7     | —         | —  | —   |
| * Bladders — per doz.  | 0         | 0  | 1 1 2 | 0             | 0  | 1 1 2 | 0         | 0  | 1   |
| Blade and Blacksmith's wares, not importable for sale by aliens. See Buckles.  |           |    |       |               |    |       |           |    |     |
| Blanch-iron thread, or White wire, not importable for sale. See Andirons.  |           |    |       |               |    |       |           |    |     |
| Blubber. See Oil, train.   |           |    |       |               |    |       |           |    |     |
| * Boards; Clap-boards or Clap-holt, not exceeding 5 feet 3 inches long, and under 8 inches square, in British-built ships, per 120         | 1         | 0  | 0     | 1             | 2  | 0     | 0         | 19 | 6   |
| * ———, in foreign ships — per 120  | 1         | 0  | 2     | 1             | 2  | 2 20  | 0         | 19 | 6   |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120                         | —         | —  | —     | 0             | 2  | 0     | —         | —  | —   |
| See the note on Wood from America.   |           |    |       |               |    |       |           |    |     |
| * ———; Linn-boards or White-boards for shoemakers, under 4 feet long, and under 6 in. thick, in Brit.-bt ships, per 120                    | 1         | 19 | 8     | 2             | 3  | 7 20  | 1         | 16 | 8   |
| * ———, in foreign ships — per 120  | 2         | 1  | 3     | 2             | 5  | 4 20  | 1         | 16 | 8   |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120                         | —         | —  | —     | 0             | 3  | 11 20 | —         | —  | —   |
| * ———, 4 feet long, or 6 inches thick, in British-built ships — per 120  | 3         | 19 | 4     | 4             | 7  | 3 20  | 3         | 13 | 4   |
| * ———, in foreign ships — per 120  | 4         | 0  | 11    | 4             | 9  | 0 20  | 3         | 13 | 4   |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120                         | —         | —  | —     | 0             | 7  | 11 20 | —         | —  | —   |
| See the note on Wood from America.   |           |    |       |               |    |       |           |    |     |
| * ———; Oak-boards, under 2 inches thick, and under 15 ft long, in Brit.-bt ships, per 120  | 2         | 12 | 10    | 2             | 18 | 1 20  | 2         | 8  | 10  |
| * ———, in foreign ships — per 120  | 2         | 15 | 0     | 3             | 0  | 6     | 2         | 8  | 10  |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120                         | —         | —  | —     | 0             | 5  | 3 20  | —         | —  | —   |
| * ———, if 15 feet long, or upwards, in British-built ships — per 120   | 5         | 5  | 8     | 5             | 16 | 2 20  | 4         | 17 | 8   |
| * ———, in foreign ships — per 120  | 5         | 7  | 10    | 5             | 18 | 7 20  | 4         | 17 | 8   |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120                          | —         | —  | —     | 0             | 10 | 6 20  | —         | —  | —   |
| See the note on Wood from America.   |           |    |       |               |    |       |           |    |     |
| * ———; Pailing-boards, hewed on one side, and not exceeding 7 feet long, in British-built ships — per 120                                  | 0         | 5  | 0     | 0             | 5  | 6     | 0         | 4  | 10  |
| * ———, in foreign ships — per 120  | 0         | 5  | 1     | 0             | 5  | 7 20  | 0         | 4  | 10  |
| * ———, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120                         | —         | —  | —     | 0             | 0  | 6     | —         | —  | —   |
| * ———, exceeding 7 feet long, in British-built ships — per 120   | 0         | 10 | 0     | 0             | 11 | 0     | 0         | 9  | 8   |
| * ———, in foreign ships — per 120  | 0         | 10 | 1     | 0             | 11 | 1 20  | 0         | 9  | 8   |
| * ———, from American States, in British-built ships are free; but, in American, pay countervailing duty — per 120                          | —         | —  | —     | 0             | 1  | 0     | —         | —  | —   |
| See the note on Wood from America.   |           |    |       |               |    |       |           |    |     |
| * ———; Pipe-boards, above 5 feet 3 inches, but not exceeding 8 feet in length, and under 8 inches square, in British-built ships — per 120 | 1         | 10 | 0     | 1             | 13 | 0     | 1         | 9  | 6   |
| * ———, in foreign ships — per 120  | 1         | 10 | 3     | 1             | 13 | 3 20  | 1         | 9  | 6   |

\* Boards;

| IMPORTS.   | Old Duty.<br>£. s. d. | Pref. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|---------------------------|-----------------------|
| * Boards; <i>Pipe-boards</i> , above 5 feet 3 inches, but not exceeding 8 feet in length, and under 8 inches square, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120 | —                     | 0 3 0                     | —                     |
| * —, exceeding 8 feet long, and under 8 inches square, in British-built ships, — per 120   | 3 0 0                 | 3 6 0                     | 2 19 0                |
| * —, in foreign ships — per 120  | 3 0 3                 | 3 6 3 <sup>20</sup>       | 2 19 0                |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120   | —                     | 0 6 0                     | —                     |
| See the note on <i>Wood from America</i> .   |                       |                           |                       |
| * —; <i>Wainscoat-boards</i> , containing 12 feet in length, and 1 inch in thickness, and so in proportion for other lengths and thicknesses, in British-built ships, — per board  | 0 0 9                 | 0 0 9 <sup>18</sup>       | 0 0 8                 |
| * —, in foreign ships — per board  | 0 0 9 <sup>2</sup>    | 0 0 10 <sup>20</sup>      | 0 0 8                 |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per board   | —                     | 0 0 0 <sup>18</sup>       | —                     |
| See <i>Wood</i> ; and the note on <i>Wood from America</i> .   |                       |                           |                       |
| Bodkins, not importable for sale. See <i>Andirons</i> .  |                       |                           |                       |
| * Bolus Communis, or Armoniacus — per cwt.   | 0 3 6                 | 0 3 10 <sup>6</sup>       | 0 2 4                 |
| * — Verus, or fine Bole — per lb.  | 0 0 2                 | 0 0 2 <sup>20</sup>       | 0 0 1 <sup>12</sup>   |
| * Bone-lace, of thread, [16] — per 12 yards  | 0 17 8                | 0 19 5 <sup>20</sup>      | 0 15 8                |
| Books, bound [17] — per cwt.   | 2 2 7                 | 2 6 10 <sup>20</sup>      | —                     |
| —, and for convoy-duty, — per cwt.   | —                     | 0 9 4                     | —                     |
| —, unbound [17] — per cwt.   | 1 12 2                | 1 15 4 <sup>12</sup>      | —                     |
| —, and for convoy-duty, — per cwt.   | —                     | 0 4 8                     | —                     |
| —, bound or unbound, imported by East-Ind. Co. duty on warehousing, per cent. ad val.  | —                     | 2 0 0                     | —                     |
| —, home-consumption duty, — per cent. ad val.  | —                     | 71 4 4                    | —                     |
| —, and additional home-consumption duty, — per cwt.  | 1 3 4                 | 1 5 8                     | —                     |
| See <i>East-India Goods imported</i> .   |                       |                           |                       |
| * Boom-spars, under 22 feet long, and under 4 inches diameter, (exclusive of bark,) in British-built ships, — per 120  | 0 6 8                 | 0 7 4                     | 0 6 2                 |
| * —, in foreign ships — per 120  | 0 6 11                | 0 7 7 <sup>20</sup>       | 0 6 2                 |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120   | —                     | 0 0 8                     | —                     |

IMPORT-LAWS.

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

[17] Books, whose copies are the property of persons in Great Britain, may not be imported within 14 years after publication, without consent of the proprietor: except books in Greek, Latin, or other foreign language, printed abroad; on penalty of their forfeiture, and 1d. per sheet; and the books so imported may be wasted: 8 Anne, c. 9. The act of 12 Geo. II. c. 36, prohibiting the import of books first composed and printed in Great Britain, and reprinted abroad, which was continued by subsequent acts to 29 Sept. 1795; and thence to the end of the then next session, seems not to have been renewed. Popish books, viz. primers, ladies' psalters, manuals, rosaries, catechisms, missals, breviaries, portals, legends, and lives of saints, containing superstitious matter, in any language, or any superstitious books, in English, are not importable, on penalty of 40s. for every book, which is also to be burnt: 3 Jac. I. c. 5, §. 25. \* Boom-

| IMPORTS.   | Old Duty.<br>£. s. d. | Pref. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|---------------------------|-----------------------|
| * Boom-spars, 22 feet long or upwards, and under 4 inches diameter, (exclusive of bark,) in British-built ships, per 120                                   | 0 11 0                | 0 12 1 <sup>4</sup>       | 0 10 2                |
| * —, in foreign ships — per 120  | 0 11 6                | 0 12 7 <sup>16</sup>      | 0 10 2                |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty — per 120   | —                     | 0 1 1 <sup>20</sup>       | —                     |
| * —, 4 inches, but under 6 inches diameter, (exclusive of bark,) in British-built ships — per 120  | 1 4 3                 | 1 6 8 <sup>20</sup>       | 1 2 5                 |
| * —, in foreign ships — per 120  | 1 5 3                 | 1 7 9 <sup>20</sup>       | 1 2 5                 |
| * —, from American States, in British-built ships, are free, but, in American, pay countervailing duty, per 120  | —                     | 0 2 5 <sup>20</sup>       | —                     |
| See the note on <i>Wood from America</i> .   |                       |                           |                       |
| * Boots, not importable for sale, by aliens. See <i>Buckles</i> .  |                       |                           |                       |
| * Borax, in paste, or unrefined — per lb.  | 0 0 3                 | 0 0 3 <sup>20</sup>       | 0 0 2                 |
| —, imported by the East-India Co. duty on warehousing, — per cent. ad val.   | —                     | 2 0 0                     | —                     |
| —, home-consumption duty, — per lb.  | —                     | 0 0 3 <sup>20</sup>       | —                     |
| See <i>East-India Goods imported</i> .   |                       |                           |                       |
| * —, refined — per lb.   | 0 1 0                 | 0 1 1 <sup>4</sup>        | 0 0 8                 |
| —, imported by the East-India Co. duty on warehousing — per cent. ad val.  | —                     | 2 0 0                     | —                     |
| —, home-consumption duty, — per lb.  | —                     | 0 1 1 <sup>20</sup>       | —                     |
| See <i>East-India Goods imported</i> .   |                       |                           |                       |
| Bosses of bridles, not importable for sale. See <i>Andirons</i> .  |                       |                           |                       |
| * Botargo (See <i>Fish</i> ) — per lb.   | 0 0 4                 | 0 0 4 <sup>20</sup>       | 0 0 3                 |
| * Bottle-makers' wares, not importable for sale, by aliens. See <i>Buckles</i> .   |                       |                           |                       |
| * Bottles, of earth or stone — per doz.  | 0 1 2                 | 0 1 3 <sup>20</sup>       | 0 1 0                 |
| * —, of glass, full or empty, — per doz. quarts  | 0 4 5                 | 0 4 10 <sup>20</sup>      | —                     |
| * —, covered with wicker, — per doz. qts   | 0 12 0                | 0 13 2 <sup>20</sup>      | 0 7 7                 |
| * —, of green glass, French or Dutch, [18] — per cwt.  | 0 4 0 <sup>1</sup>    | 0 4 5 <sup>20</sup>       | —                     |
| —, and, likewise, — per cent. ad val.  | 12 0 0                | 13 4 0                    | —                     |
| * Bowls or buckets, of wood — per doz.   | 0 0 11                | 0 1 0 <sup>20</sup>       | 0 0 10                |
| Boxes, nests of, per gross of 12 doz. nests, each nest being 8 boxes —   | 0 13 3                | 0 14 6 <sup>18</sup>      | 0 11 8                |
| —, and for convoy-duty, — per gross  | —                     | 0 1 10                    | —                     |
| —, pill, per gross of 12 doz. nests, each nest being 4 boxes —   | 0 1 4 <sup>1</sup>    | 0 1 6 <sup>20</sup>       | 0 1 3                 |
| —, and for convoy-duty — per gross   | —                     | 0 1 2 <sup>20</sup>       | —                     |
| —, sand — per gross of 12 doz. boxes   | 0 4 5                 | 0 4 10 <sup>20</sup>      | 0 3 11                |
| —, and for convoy-duty — per gross   | —                     | 0 0 4                     | —                     |
| * Box-wood, in British-built ships, per ton of 20 cwt.   | 2 13 0                | 2 18 3 <sup>20</sup>      | 2 9 0                 |
| * —, in foreign ships — per ton  | 2 15 0                | 3 0 6                     | 2 9 0                 |
| * —, from American States, in British-built ships, is free; but, in American, pays countervailing duty — per ton   | —                     | 0 5 3 <sup>20</sup>       | —                     |
| See the note on <i>Wood from America</i> .   |                       |                           |                       |
| * Bracelets, or necklaces, of glass, per gross of 12 bundles or dickers, each containing 10 necklaces, Brandy, French, Dutch, or of any country, per gall. | 0 3 8                 | 0 4 0 <sup>20</sup>       | 0 3 6                 |
| —, and for convoy-duty — per gall.   | 0 0 9                 | 0 0 9 <sup>18</sup>       | 0 0 8                 |
| —, and for convoy-duty — per gall.   | —                     | 0 0 2 <sup>20</sup>       | —                     |
| Subject also to Excise:— See <i>Spirits</i> .  |                       |                           |                       |

IMPORT-LAWS.

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



| IMPORTS.   | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.           | Drawback.<br>£. s. d. |
|--|-----------------------------------|-------------------------------------|-----------------------|
| Brandy-wine. See <i>Spirits</i> .  |                                   |                                     |                       |
| Brafs-work. See <i>Gold or Silver Thread</i> .                               |                                   |                                     |                       |
| * Brafs or copper wire, not otherwise enumerated,                            |                                   |                                     |                       |
| * —, powder of, for japanning — per cwt.                                     | 2 12 3                            | 2 17 5 <sup>1</sup> / <sub>2</sub>  | 2 9 0                 |
| Brazil or Fernambucca wood, for dyers, per cwt.                              | 0 5 10                            | 0 6 5                               | —                     |
| —, and for convoy-duty, per 20 cwt.  | —                                 | 2 8 0                               | —                     |
| See <i>Annotto</i> , and also <i>Wood from America</i> .                     |                                   |                                     |                       |
| * Braziletto or Jamaica wood, for dyers, per cwt.                            | 0 3 7                             | 0 4 1 <sup>1</sup> / <sub>2</sub>   | —                     |
| See <i>Annotto</i> , and also <i>Wood from America</i> .                     |                                   |                                     |                       |
| * Bread or Biscuit (See <i>Provisions</i> ) — per cwt.                       | 0 1 10                            | 0 2 0 <sup>1</sup> / <sub>2</sub>   | 0 1 8                 |
| BREMEN; see <i>Naval Stores</i> .  |                                   |                                     |                       |
| * Bricks — — — — per 1000  | 0 12 3                            | 0 12 10 <sup>1</sup> / <sub>2</sub> | 0 8 2                 |
| Brimstone — — — — per cwt.   | 0 6 8                             | 0 7 8                               | 0 6 6                 |
| —, and for convoy-duty — per cwt.  | —                                 | 0 0 9                               | —                     |
| —, when used for making oil of vitriol.                                      |                                   |                                     |                       |
| [19] — — — — drawback, per cwt.  | —                                 | —                                   | 0 6 8                 |
| * Britles, dressed — — — — per doz. lbs.                                     | 0 2 9                             | 0 3 0 <sup>1</sup> / <sub>2</sub>   | 0 2 6                 |
| * —, of Muscovy or Russia, in foreign ships — — — — per doz. lbs.            | 0 2 11                            | 0 3 2 <sup>1</sup> / <sub>2</sub>   | 0 2 6                 |
| —, undressed, or rough, — — — — per doz. lbs.                                | 0 1 4 <sup>1</sup> / <sub>2</sub> | 0 1 6 <sup>1</sup> / <sub>2</sub>   | 0 1 3                 |
| —, and for convoy-duty, — — — — per doz. lbs.                                | —                                 | 0 0 5                               | —                     |
| —, of Muscovy or Russia, in foreign ships, — — — — per doz. lbs.             | 0 1 6                             | 0 1 7 <sup>1</sup> / <sub>2</sub>   | 0 1 3                 |
| —, and for convoy-duty, — — — — per doz. lbs.                                | —                                 | 0 0 5                               | —                     |
| * Broaches or Spits, not importable for sale by aliens. See <i>Buckles</i> . |                                   |                                     |                       |
| Brocade, foreign. See <i>Gold or Silver Thread</i> .                         |                                   |                                     |                       |
| * Brooms, flag or whisk — — — — per doz.                                     | 0 0 1 <sup>1</sup> / <sub>2</sub> | 0 0 1 <sup>1</sup> / <sub>2</sub>   | 0 0 1                 |
| * Bruges-thread — — — — per doz. lbs.  | 0 9 11                            | 0 10 10 <sup>1</sup> / <sub>2</sub> | 0 8 9                 |
| Brushes, not importable for sale. See <i>Andirons</i> .                      |                                   |                                     |                       |
| Buck or Deer skins. See <i>Deer-skins</i> .                                  |                                   |                                     |                       |
| Buckets, of wood. See <i>Bowls or Buckets, of wood</i> .                     |                                   |                                     |                       |
| * Buckles. [20]  |                                   |                                     |                       |
| Bugle, great [21] — — — — per lb.  | 0 1 7                             | 0 1 8 <sup>1</sup> / <sub>2</sub>   | 0 1 6                 |
| —, and for convoy-duty, per 100 lbs.   | —                                 | 0 7 0                               | —                     |
| —, to be warehoused — — — — per lb.  | 0 0 1                             | 0 0 1 <sup>1</sup> / <sub>2</sub>   | —                     |
| —, and for convoy-duty, per 100 lbs.   | —                                 | 0 7 0                               | —                     |
| —, when taken out of warehouse for home-consumption — — — — per lb.          | 0 1 6                             | 0 1 7 <sup>1</sup> / <sub>2</sub>   | —                     |
| * —, small, or feed-bugle [21] — — — — per lb.                               | 0 2 7                             | 0 2 10 <sup>1</sup> / <sub>2</sub>  | 0 2 5                 |
| * —, to be warehoused — — — — per lb.  | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>   | —                     |
| —, when taken out of warehouse for home-consumption — — — — per lb.          | —                                 | 0 2 7 <sup>1</sup> / <sub>2</sub>   | —                     |

IMPORT-LAWS.

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

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

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

Bullion,

| IMPORTS.  | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|---|-----------------------------------|------------------------------------|-----------------------------------|
| Bullion, or foreign coin, of gold or silver, [22]   |                                   | free.                              |                                   |
| * Bull-rushes — — — — per load of 63 bundles  | 0 4 5                             | 0 4 10 <sup>1</sup> / <sub>2</sub> | 0 3 11                            |
| Bulls; see <i>Cattle, great</i> ; and <i>Provisions</i> .   |                                   |                                    |                                   |
| * Burrs, for mill-stones, — — — — per 100 of 5 score  | 0 11 0                            | 0 12 1 <sup>1</sup> / <sub>2</sub> | 0 9 9                             |
| Buskins, not importable for sale. See <i>Andirons</i> .   |                                   |                                    |                                   |
| * Butter (See <i>Provisions</i> ) — — — — per cwt.  | 0 2 6                             | 0 2 9                              | 0 2 2                             |
| Buttons, foreign. [23]  |                                   |                                    |                                   |
| C.  |                                   |                                    |                                   |
| * Cables, tarred or untarred — — — — per cwt.   | 0 8 6                             | 0 9 4 <sup>1</sup> / <sub>2</sub>  | —                                 |
| * Cable-yarn — — — — per cwt.   | 0 8 6                             | 0 9 4 <sup>1</sup> / <sub>2</sub>  | —                                 |
| * Cabinet-wares, Turnery, and Musical Instruments (French or Dutch) — — — — per 100l. value                   | 10 0 0                            | 11 0 0                             | —                                 |
| See FRANCE and HOLLAND.   |                                   |                                    |                                   |
| Cakes, made of rape-seed, for manure. See <i>Rape-seed</i> .  |                                   |                                    |                                   |
| * Calabar-skins, tawed, — — — — per timber of 40 skins  | 0 2 3                             | 0 2 5 <sup>1</sup> / <sub>2</sub>  | 0 2 0                             |
| * —, untawed — — — — per timber   | 0 1 10                            | 0 2 0 <sup>1</sup> / <sub>2</sub>  | 0 1 8                             |
| See <i>Skins</i> .  |                                   |                                    |                                   |
| * Calamus — — — — per lb.   | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| Calicoes, plain white, [24] imported by the East-India Company, duty on warehousing — — — — per cent. ad val. | —                                 | 2 10 0                             | —                                 |
| —, home-consumption duty, [25] — — — — per piece  | —                                 | 0 6 8                              | 0 6 8                             |
| —, additional home-consumption duty, [25] — — — — per cent. ad val.   | —                                 | 20 19 1                            | 20 19 1                           |
| —, and convoy-duty, per cent. ad val.   | —                                 | 3 0 0                              | —                                 |
| See <i>East-India Goods imported</i> .  |                                   |                                    |                                   |
| —, printed, prohibited. See <i>East-India wrought Silks</i> .   |                                   |                                    |                                   |
| Callivances; see <i>Provisions</i> .  |                                   |                                    |                                   |
| Calves; see <i>Cattle, great</i> ; and <i>Provisions</i> .  |                                   |                                    |                                   |
| * Calves' skins, undressed [26] — — — — per doz.  | 0 2 9                             | 0 3 0 <sup>1</sup> / <sub>2</sub>  | 0 2 6                             |
| * —, if tanned — — — — per lb.  | 0 0 4 <sup>1</sup> / <sub>2</sub> | 0 0 4 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See <i>Skins</i> .  |                                   |                                    |                                   |

\* Calves'

IMPORT-LAWS.

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

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

[24] No piece of calico of the breadth of 1<sup>1</sup>/<sub>2</sub> yard, or under, is to exceed in length 10 yards; and no piece of calico, above that breadth, is to exceed 6 yards: if any piece shall exceed those lengths, the same is to be charged according to the respective lengths of 10 yards and 6 yards for each piece, and is to pay duty for the same in that proportion for any greater or less quantity; 39 Geo. III. c. 59. Under this denomination of calicoes white, the following goods are comprehended: viz. byrampauts white, baftaes, callipatties, cassaes patna, chowtars, doofooties, dotties white, emmerties, gurras, ginghams white, humhums, izzaries, laccowries, long-cloths, moories, mammoodies, percaulahs, putcahs, fainnoes, salampores, succatoons, white cloth, white dungaries.

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

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

[26] By 9 Geo. III. c. 39, (continued by 36 Geo. III. c. 40, till 1 June, 1803, and to the end of the then next session of parliament,) Calves' skins, undressed, may be imported

| IMPORTS.  | Old Duty. |    |    | Pref. Duties. |    |    | Drawback. |    |    |
|---|-----------|----|----|---------------|----|----|-----------|----|----|
|   | £.        | s. | d. | £.            | s. | d. | £.        | s. | d. |
| * Calves' velves, to make rennet — per cwt.   | 0         | 5  | 6  | 0             | 6  | 0  | 0         | 5  | 0  |
| Cambogium, or Gutta Gambæ — per lb.   | 0         | 0  | 6  | 0             | 0  | 6  | 0         | 0  | 4  |
| —, and for convoy-duty, per 100 lbs.  | —         | —  | —  | 0             | 9  | 0  | —         | —  | —  |
| —, imported by the East-Ind. Co. duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 0  | 6  | —         | —  | —  |
| Sec East-India Goods imported   | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| Cambrics, (French,) the demi-piece, not exceeding 7/8 yards in length, nor 7/8 of a yard broad; or, if exceeding that breadth, and under 2l. 10s. in value, [27] — per demi-piece | 0         | 5  | 0  | 0             | 5  | 6  | —         | —  | —  |
| —, exported to Brit. colonies in America — drawback   | —         | —  | —  | —             | —  | —  | 0         | 2  | 10 |
| —, exceeding 7/8 of a yard broad, and being above 2l. 10s. value, the demi-piece of 7/8 yards long, per cent. ad val.   | 10        | 0  | 0  | 11            | 0  | 0  | —         | —  | —  |
| —, export to Brit. col. in Amer. draw.  | —         | —  | —  | —             | —  | —  | 5         | 13 | 4  |
| Cambrics and French Lawns, warehoused for exportation, [27] per demi-piece of 6 1/2 ells  | 0         | 0  | 6  | 0             | 0  | 6  | —         | —  | —  |
| —, and for convoy-duty, per demi-piece  | —         | —  | —  | 0             | 1  | 4  | —         | —  | —  |
| Camphire, refined; from place of growth, per lb.  | 0         | 0  | 8  | 0             | 0  | 8  | 0         | 0  | 5  |
| —, and for convoy-duty, per lb.   | —         | —  | —  | 0             | 0  | 1  | —         | —  | —  |
| —, from any other place, per lb.  | 0         | 2  | 0  | 0             | 2  | 0  | 0         | 1  | 4  |
| —, and for convoy-duty, per lb.   | —         | —  | —  | 0             | 0  | 1  | —         | —  | —  |
| —, impor. by the E.-Ind. Co. duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 0  | 8  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| —, unrefined; from place of growth, per lb.   | 0         | 0  | 4  | 0             | 0  | 4  | 0         | 0  | 2  |
| —, and for convoy-duty, per lb.   | —         | —  | —  | 0             | 0  | 1  | —         | —  | —  |
| —, from any other place, per lb.  | 0         | 1  | 0  | 0             | 1  | 0  | 0         | 0  | 8  |
| —, and for convoy-duty, per lb.   | —         | —  | —  | 0             | 0  | 1  | —         | —  | —  |
| —, impor. by the E.-Ind. Co. duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 1  | 2  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| CANARY ISLES. See SPAIN.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * Canary-seed — per cwt.  | 0         | 16 | 6  | 0             | 18 | 1  | 0         | 14 | 7  |
| * Cancrorum oculi, or Crab's eyes — per lb.   | 0         | 0  | 6  | 0             | 0  | 6  | 0         | 0  | 4  |
| * Candles, of tallow [28] — per cwt.  | 1         | 12 | 8  | 1             | 15 | 11 | —         | —  | —  |
| * —, of spermaceti — per lb.  | 0         | 1  | 4  | 0             | 1  | 5  | —         | —  | —  |
| —, of wax — per lb.   | 0         | 1  | 8  | 0             | 1  | 10 | —         | —  | —  |
| —, and for convoy-duty — per lb.  | —         | —  | —  | 0             | 0  | 1  | —         | —  | —  |
| —, impor. by the East-Ind. Co. duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 1  | 11 | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |

IMPORT-LAWS.

ported from British colonies in America, duty free, upon due entry, &c. otherwise liable to duty; but they pay convoy-duty.

[27] By 37 Geo. III. c. 72, (continued till 25th of March, 1800; (and, indeed, it does not appear to have been continued farther,) cambrics and French lawns are prohibited to be imported, unless warehoused for exportation; and they are to be exported only from the port of London, and in vessels of 100 tons or upwards. They are importable only in bales, cases, or boxes, covered with sackcloth or canvas, containing 100 whole, or 200 demi, pieces, in vessels, not under 60 tons, British-built and legally navigated, and only by license from the Commissioners of Customs, grantable on demand without fee: 32 Geo. II. c. 32; and 7 Geo. III. c. 43. Upon exportation to British colonies in America, they are liable to an export-duty, for which see the head of EXPORTS; but, by 5 Geo. III. c. 39, they are not at all exportable to the Isle of Man.

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

| IMPORTS.  | Old Duty. |    |    | Pref. Duties. |    |    | Drawback. |    |    |
|---|-----------|----|----|---------------|----|----|-----------|----|----|
|   | £.        | s. | d. | £.            | s. | d. | £.        | s. | d. |
| Candlesticks, hanging; not importable for sale. See Audirons.   | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * —, iron; not importable for sale by aliens. See Buckles.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * Candlewick — per cwt.   | 1         | 12 | 8  | 1             | 15 | 11 | 1         | 8  | 0  |
| Cane hats or bonnets. See Chip or Cane Hats.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * Canes, reed — per 1000  | 0         | 11 | 0  | 0             | 12 | 1  | 0         | 9  | 9  |
| * —, walking — per 1000   | 1         | 18 | 6  | 2             | 2  | 4  | 1         | 17 | 3  |
| —, imported by East-India Company, duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per 1000   | —         | —  | —  | 2             | 5  | 4  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * —, rattans — per 1000   | 0         | 16 | 6  | 0             | 18 | 1  | 0         | 15 | 3  |
| —, imported by East-India Co. duty on warehousing, per cent. ad val.  | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per 1000   | —         | —  | —  | 1             | 1  | 2  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * Cans, of wood — per doz.  | 0         | 0  | 11 | 0             | 1  | 0  | 0         | 0  | 10 |
| * Cant-spars, the same as Boom-spars, according to their several dimensions. See also the note on Wood from America.    | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| Cantharides — per lb.   | 0         | 1  | 0  | 0             | 1  | 1  | 0         | 0  | 8  |
| —, and for convoy-duty, per lb.   | —         | —  | —  | 0             | 0  | 7  | —         | —  | —  |
| —, import. by the East-India Co. duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 1  | 1  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| Canvas, Hessens, or Dutch Barrafs, per 120 ells   | 1         | 7  | 0  | 1             | 9  | 8  | 1         | 5  | 3  |
| —, and for conv.-duty, per 120 ells   | —         | —  | —  | 0             | 2  | 3  | —         | —  | —  |
| —, Packing, Gutting, Spruce, Elbing, or Queenborough canvas — per 120 ells  | 0         | 18 | 2  | 0             | 19 | 11 | 0         | 16 | 11 |
| —, and for convoy-duty, per 120 ells  | —         | —  | —  | 0             | 1  | 6  | —         | —  | —  |
| * —, or Poldavies — per bolt of 28 ells   | 0         | 8  | 9  | 0             | 9  | 7  | —         | —  | —  |
| Capers — per lb.  | 0         | 0  | 2  | 0             | 0  | 2  | 0         | 0  | 1  |
| —, and for convoy-duty, per 100 lbs.  | —         | —  | —  | 0             | 3  | 6  | —         | —  | —  |
| * Capita Papaverum — per 1000   | 0         | 1  | 8  | 0             | 1  | 10 | 0         | 1  | 1  |
| * Capravens; the same as Boom-spars, according to their several dimensions. See likewise the note on Wood from America. | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| Cardamoms — per lb.   | 0         | 0  | 9  | 0             | 0  | 9  | 0         | 0  | 6  |
| —, and for convoy-duty, per lb.   | —         | —  | —  | 0             | 0  | 1  | —         | —  | —  |
| —, import. by the East-Ind. Co. duty on warehousing, per cent. ad val.  | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 0  | 9  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * Cards, playing — per doz. packs   | 1         | 1  | 0  | 1             | 3  | 1  | —         | —  | —  |
| Cards, for wool. See Wire.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * Card-makers' wares, not importable for sale by aliens. See Buckles.   | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| Card-wire. See Wire.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| * Carlina — per lb.   | 0         | 0  | 3  | 0             | 0  | 3  | 0         | 0  | 2  |
| * Carmentia-wool [29] or Goat's hair, per lb.   | 0         | 0  | 8  | 0             | 0  | 8  | 0         | 0  | 4  |
| —, imported by East-Ind. Co. duty on warehousing, per cent. ad val.   | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 0  | 9  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |
| Carpets of Persia, imported by East-Ind. Co. duty on warehousing, per cent. ad val.                                     | —         | —  | —  | 2             | 0  | 0  | —         | —  | —  |
| —, home-consump. duty, per square yard  | —         | —  | —  | 1             | 7  | 2  | —         | —  | —  |
| Sec East-India Goods imported.  | —         | —  | —  | —             | —  | —  | —         | —  | —  |

IMPORT-LAWS.

[29] By 24 Geo. III. sess. 2, c. 21, goats' hair or Turkey goats' wool may be imported duty-free, in a British ship, if regularly entered.

Carpets,

Table with columns: IMPORTS, Old Duty (L. s. d.), Pref. Duties (L. s. d.), Drawback (L. s. d.). Rows include Carpets, Carpo Balsamum, Carriage, Carraway-seeds, Carthamus-seeds, Cashew-nuts, Casks, Cassia-buds, Cassia Fistula, Cassia Lignea, Castor-oil, Castoreum, Catlings, Cat-skins, Cattle, Caviare, Cauls, Cerussa, Cetrach, Chains, Chamæpitys, Chapes, Cheese, Chelæ Cancrorum, Cherries, China roots, Cochineal, and Cocoa.

IMPORT-LAWS.

[30] Cattle, great, sheep, or swine, or any beef or pork, (except bacon,) unless for ship's use, (and also except 600 head of cattle yearly, from the Isle of Man, imported into Chester,) are prohibited to be imported, on forfeiture of the vessel; and seizure of the goods; 18 Car. II. c. 2; 20 Car. II. c. 7; 32 Car. II. c. 2; 5 Will. and Mary, c. 2. — See, however, as to temporary importation, the article Provisions. [31] See, however, as to temporary importation, the article Provisions. China-ware,

Table with columns: IMPORTS, Old Duty (L. s. d.), Pref. Duties (L. s. d.), Drawback (L. s. d.). Rows include China-ware, Chip, Cane, or Horse-hair hats or bonnets, Chocolate, ready-made, Cider, Cinabrium, or Vermilion, Cinders, Cinnabaris Nativa, Cinnamon, Ciperi Nuces, Ciperus, Citrigo, Citron-water, Civet, Clap-boards, or Clap-holt, Claps, for gowns; not import. for sale by aliens, Clocks and watches (French), Cloths, painted; not importable for sale by aliens, Clover-feed, Cloves, Coals, and Cochineal.

IMPORT-LAWS.

[32] Chocolate, ready-made, and cocoa-paste, are prohibited to be imported, on forfeiture thereof, and double value; 10 Geo. I. c. 10, §. 2. [33] Imported from Guernsey, Jersey, Alderney, or Sark, by certificate, is free of custom-duty. See ALDERNEY. [34] Cinnamon, from British plantations in America, pays no convoy-duty. [35] See the note on Goods, wares, and merchandise, not particularly enumerated. [36] Cloves, from British plantations in America, pay no convoy-duty. [37] Cochineal and indigo (by 13 Geo. I. c. 25, and 7 Geo. II. c. 18, continued by 36 Geo. III. c. 40, until 29 Sept. 1802, and to the end of the then next session of Parliament.)

| IMPORTS.   | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|---------------------------|-----------------------|
| Cocoa-nuts, [38] of any British colony or plantation in America — per cwt.     | 0 13 9                | 0 15 10                   | 0 13 9                |
| — of any other country — per cwt.  | 0 13 9                | 0 15 10                   | 0 12 6                |
| — of British colonies or plantations in America, to be warehoused, per cwt.    | 0 1 3                 | 0 1 4                     | 0 1 3                 |
| — of any other country, to be warehoused — per cwt.                            | 0 1 3                 | 0 1 4                     | —                     |
| — taken out of such warehouses for home-consumption — per cwt.                 | 0 12 6                | 0 13 9                    | —                     |
| — imported for home-consumption; pay also convoy-duty [39] — per cwt.          | —                     | 0 2 8                     | —                     |
| — imported by East-India Company, duty on warehousing, per cent. ad val.       | —                     | 2 0 0                     | —                     |
| — home-consumption duty, per cwt.  | —                     | 0 15 10                   | —                     |
| — and for convoy-duty, per cwt.  | —                     | 0 2 9                     | —                     |
| See East-India Goods imported.   |                       |                           |                       |
| * Cocoa-nut shells, or hulks. [40]   | —                     | —                         | —                     |
| Cocoa-paste, prohibited. See Chocolate, ready-made.                            | —                     | —                         | —                     |
| * Coccus Indiae, from place of growth, per lb.                                 | 0 0 5                 | 0 0 5                     | 0 0 11                |
| * — from any other place, per lb.  | 0 1 3                 | 0 1 4                     | 0 0 10                |
| * — imported by the East-India Company, duty on warehousing, per cent. ad val. | —                     | 2 0 0                     | —                     |
| — home-consumption duty, per lb.   | —                     | 0 6 5                     | —                     |
| See East-India Goods imported.   |                       |                           |                       |
| Coffee, [41] of British colonies or plantation in America — per cwt.           | 1 18 6                | 2 2 4                     | 1 18 6                |
| — of any other country — per cwt.  | 1 18 6                | 2 2 4                     | 1 15 0                |
| — of British colonies in America to be warehoused — per cwt.                   | 0 3 6                 | 0 3 10                    | 0 3 6                 |
| — of any other place, to be warehoused, per cwt.                               | 0 3 6                 | 0 3 10                    | —                     |
| — when taken out for exportation, per cwt.                                     | —                     | 0 4 0                     | —                     |
| — home-consumption, per cwt.   | 1 15 0                | 1 18 6                    | —                     |
| — imported for home-consumption, pays also convoy-duty [42] — per cwt.         | —                     | 0 3 4                     | —                     |

IMPORT-LAWS.

ment,) may be imported from any place, in any British ships, or ships in amity, free of duty, except convoy-duty.

[38] Cocoa-nuts are also subject to the Excise-duty. If imported in packages of less than 112lbs. each, they are forfeited. By 10 Geo. I. c. 10, §. 26, cocoa-nuts may be warehoused upon importation and payment of the low duties; the remainder to be paid before they are taken out for home-consumption.

[39] When warehoused for exportation, and not taken out for home-consumption, they pay no convoy-duty.

[40] Cocoa-nut shells or hulks, imported without the nuts belonging to them, are seizable, with their packages; 4 Geo. II. c. 14, §. 12.

[41] Coffee is also subject to the Excise-duty, and is forfeited if imported in packages of less than 112lbs. each. It is allowed to be warehoused, by 10 Geo. I. c. 10, §. 26, the same as cocoa-nuts. By 6 Geo. III. c. 52, British coffee may be imported, free of duty, into any British colony or plantation in America, to be warehoused there, and exported thence within 12 months, either to Great Britain, or to some other British plantation. Foreign coffee may likewise be imported, free of duty, into any of the said colonies, to be warehoused there, and exported thence within 12 months. By 10 Anne, c. 26, §. 45, the Commissioners of Customs are authorized to allow all stones, dirt, and trash, found among warehoused coffee, to be destroyed, at the request of the importers or buyers.

[42] When warehoused for exportation, and not taken out for home-consumption, it pays no convoy-duty.

Contd

| IMPORTS.   | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|---------------------------|-----------------------|
| Coffee, imported by the East-India Company, duty on warehousing, per cent. ad val.             | —                     | 2 0 0                     | —                     |
| — home-consumption duty, per cwt.  | —                     | 2 2 4                     | —                     |
| — and for convoy-duty, per cwt.  | —                     | 0 3 4                     | —                     |
| See East-India Goods imported.   |                       |                           |                       |
| Coin, of gold or silver. [43]  | —                     | —                         | —                     |
| — foreign. See Bullion.  | —                     | —                         | —                     |
| * Cole-seed — per quarter of 8 bushels   | 0 13 3                | 0 14 6                    | 0 12 9                |
| * Colophonia — per cwt.  | 0 3 3                 | 0 3 6                     | 0 2 2                 |
| * Coloquintida, from place of growth, per lb.  | 0 0 6                 | 0 0 6                     | 0 0 4                 |
| * — from any other place, per lb.  | 0 1 6                 | 0 1 7                     | 0 1 0                 |
| — imported by the East-India Company, duty on warehousing, per cent. ad val.                   | —                     | 2 0 0                     | —                     |
| — home-consumption duty, per lb.   | —                     | 0 0 6                     | —                     |
| See East-India Goods imported.   |                       |                           |                       |
| * Columbo-root — per lb.   | 0 0 6                 | 0 0 6                     | 0 0 0                 |
| — imported by the East-India Company, duty on warehousing, per cent. ad val.                   | —                     | 2 0 0                     | —                     |
| — home-consumption duty, per lb.   | —                     | 0 0 6                     | —                     |
| * Comfirs — per lb.  | 0 0 6                 | 0 0 6                     | 0 0 5                 |
| * Coney-skins (See Skins) — per doz.   | 0 0 3                 | 0 0 3                     | 0 0 3                 |
| * — wool — per lb.   | 0 0 1                 | 0 0 1                     | —                     |
| CONVOY-DUTY [44] — per cent. ad val.   | —                     | 3 0 0                     | —                     |
| * Copper, the ore — per cwt.   | 0 0 9                 | 0 0 9                     | 0 0 7                 |
| * — unwrought; viz. copper bricks, rolled-copper, copper coins, and all cast copper — per cwt. | 0 10 6                | 0 11 6                    | 0 10 3                |
| * —; viz. copper, in plates, per cwt.  | 0 16 0                | 0 17 7                    | 0 15 9                |

IMPORT-LAWS.

[43] False or counterfeit current coin imported, is forfeited, and the fact of importation subjects the importer to the penalties of high treason; 9 and 10 Edw. III. c. 2; and 1 and 2 Phil. and Mary, c. 11. And, by 14 Geo. III. c. 42, (revived and made perpetual by 39 Geo. III. c. 75,) silver coin of this realm, not being of the established standard either in weight or fineness, is prohibited to be imported, upon forfeiture thereof.

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

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

D 2

\*Copper,

| IMPORTS.  | Old Duty. |    |    | Pref. Duties. |    |        | Drawback. |    |    |
|---|-----------|----|----|---------------|----|--------|-----------|----|----|
|   | £.        | s. | d. | £.            | s. | d.     | £.        | s. | d. |
| *Copper, part unwrought; viz. bars, rods, or ingots, hammered or raised, per cwt.                   | 2         | 0  | 2  | 2             | 4  | 2 1/2  | 1         | 17 | 2  |
| * wire, not otherwise enumerated, per cwt.  | 2         | 12 | 3  | 2             | 17 | 5 1/2  | 2         | 9  | 0  |
| Copper-work. See Gold or Silver Thread.   |           |    |    |               |    |        |           |    |    |
| * Copper-smiths' wares, not importable for sale by aliens. See Buckles.                             |           |    |    |               |    |        |           |    |    |
| Copperas, green — — — — — per cwt.  | 0         | 1  | 8  | 0             | 1  | 10     |           |    |    |
| — — — — —, and for convoy-duty, per cwt.  |           |    |    | 0             | 0  | 1/2    |           |    |    |
| * — — — — —, blue — — — — — per cwt.  | 0         | 2  | 4  | 0             | 2  | 6 1/2  |           |    |    |
| — — — — —, white — — — — — per cwt.   | 0         | 4  | 8  | 0             | 5  | 1 1/2  |           |    |    |
| — — — — —, and for convoy-duty, per cwt.  |           |    |    | 0             | 1  | 6      |           |    |    |
| * Coral beads — — — — — per lb.   | 0         | 4  | 5  | 0             | 4  | 10 1/2 | 0         | 4  | 2  |
| * — — — — —, white or red, for physical uses, in fragments — — — — — per lb.                        | 0         | 0  | 3  | 0             | 0  | 3 1/2  | 0         | 0  | 2  |
| — — — — —, imported by the East-India Co. duty on warehousing, per cent. ad val.                    |           |    |    | 2             | 0  | 0      |           |    |    |
| — — — — —, home-consumption duty, per lb.   |           |    |    | 0             | 0  | 3 1/2  |           |    |    |
| See East-India Goods imported.  |           |    |    |               |    |        |           |    |    |
| * — — — — —, whole, unpolished — — — — — per lb.  | 0         | 1  | 6  | 0             | 1  | 7 1/2  | 0         | 1  | 0  |
| — — — — —, import. by the East-India Co. duty on warehousing, per cent. ad val.                     |           |    |    | 2             | 0  | 0      |           |    |    |
| — — — — —, home-consumpt. duty, per lb.   |           |    |    | 0             | 1  | 7 1/2  |           |    |    |
| See East-India Goods imported.  |           |    |    |               |    |        |           |    |    |
| * — — — — —, whole, polished — — — — — per lb.  | 0         | 3  | 0  | 0             | 3  | 3 1/2  | 0         | 2  | 0  |
| — — — — —, imported by East-India Co. duty on warehousing, per cent. ad val.                        |           |    |    | 2             | 0  | 0      |           |    |    |
| — — — — —, home-consumpt. duty, per lb.   |           |    |    | 0             | 3  | 3 1/2  |           |    |    |
| See East-India Goods imported.  |           |    |    |               |    |        |           |    |    |
| Cordage, tarred or untarred — — — — — per cwt.  | 0         | 8  | 6  | 0             | 9  | 4 1/2  |           |    |    |
| — — — — —, and for convoy-duty, per 20 cwt.   |           |    |    | 1             | 1  | 8      |           |    |    |
| Cordial waters, Strong water, or other spirits, not enumerated, (subject also to Excise,) per gall. | 0         | 2  | 10 | 0             | 3  | 1 1/2  | 0         | 2  | 7  |
| — — — — —, and for convoy-duty, per gall.   |           |    |    | 0             | 0  | 2 1/2  |           |    |    |
| See Spirits.  |           |    |    |               |    |        |           |    |    |
| Cordivants, dressed, imp. by East-Ind. Co. duty on warehousing, per cent. ad val.                   |           |    |    | 2             | 0  | 0      |           |    |    |
| — — — — —, home-consum. duty, per doz.  |           |    |    | 1             | 5  | 10 1/2 |           |    |    |
| See East-India Goods imported.  |           |    |    |               |    |        |           |    |    |
| * — — — — —, of Turkey — — — — — per doz.   | 0         | 16 | 2  | 0             | 17 | 9 1/2  | 0         | 7  | 6  |
| * — — — — —, of Spain — — — — — per doz.  | 1         | 16 | 4  | 1             | 19 | 11 1/2 | 1         | 5  | 9  |
| * Coriander-seeds — — — — — per cwt.  | 0         | 4  | 5  | 0             | 4  | 10 1/2 | 0         | 2  | 11 |
| Cork — — — — — per cwt.   | 0         | 3  | 8  | 0             | 4  | 0 1/2  | 0         | 3  | 3  |
| — — — — —, and for convoy-duty — — — — — per cwt.   |           |    |    | 0             | 0  | 7      |           |    |    |
| * Corks, ready-made — — — — — per gross of 12 doz.  | 0         | 0  | 6  | 0             | 0  | 6 1/2  | 0         | 0  | 5  |
| Corp., or grain: [45] and see Provisions.   |           |    |    |               |    |        |           |    |    |

Corn,

IMPORT-LAWS.

[45] Corn, or Grain: see the respective duties payable under the different heads of Barley, Wheat, &c. but all corn and grain are free of convoy-duty. For the temporary bounties on the importation of corn and grain see hereafter under the head of Bounties. It is importable only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated; otherwise they and the vessel are forfeited; 12 Car. II. c. 18; and 27 Geo. III. c. 19. By 31 Geo. III. c. 30, §. 19, wheat, wheat meal or flour, rye, pease, beans, barley, beer or bigg, oats, oatmeal, and Indian corn or maize, may be imported into any place having a Collector of Customs, or into any other place approved of by the King in Council, to be warehoused under the joint locks of the King and the importer, at the expense of the latter, but under the care and inspection of the Commissioners of Customs, without deposit of any duty; with liberty to screen, turn, and take any care of it that necessity may require, in the presence of an officer of the Customs. When taken out for home-consumption,

| IMPORTS.   | Old Duty. |    |       | Pref. Duties. |    |       | Drawback. |    |       |
|--|-----------|----|-------|---------------|----|-------|-----------|----|-------|
|  | £.        | s. | d.    | £.            | s. | d.    | £.        | s. | d.    |
| Corn, ground: [46] and see Provisions.   |           |    |       |               |    |       |           |    |       |
| * Cornu Cervi, calcinatum — — — — — per lb.  | 0         | 0  | 3     | 0             | 0  | 3 1/2 | 0         | 0  | 2     |
| Corfes, not importable for sale. See Andirons.   |           |    |       |               |    |       |           |    |       |
| For corfes of silk, see Silk, wrought.   |           |    |       |               |    |       |           |    |       |
| * Cortex Caryophyllum — — — — — per lb.  | 0         | 0  | 2     | 0             | 0  | 2 1/2 | 0         | 0  | 1 1/2 |
| * — — — — — Elatheria — — — — — per cwt.   | 0         | 9  | 6     | 0             | 10 | 5 1/2 | 0         | 6  | 4     |
| * — — — — — Guaiaci — — — — — per cwt.   | 0         | 13 | 3     | 0             | 14 | 6 1/2 | 0         | 8  | 10    |
| * — — — — — Limonum, vel Aurantiorum, — — — — — per lb.  | 0         | 0  | 1     | 0             | 0  | 1 1/2 | 0         | 0  | 0 1/2 |
| * — — — — — Peruvianus, or Jesuits' bark, — — — — — per lb.  | 0         | 0  | 9     | 0             | 0  | 9 1/2 | 0         | 0  | 6     |
| — — — — —, and for convoy-duty, per lb.  |           |    |       | 0             | 0  | 1     |           |    |       |
| See Drugs.   |           |    |       |               |    |       |           |    |       |
| * — — — — — Simarouba — — — — — per lb.  | 0         | 0  | 3     | 0             | 0  | 3 1/2 | 0         | 0  | 2     |
| * — — — — — Tamarisci — — — — — per lb.  | 0         | 0  | 2     | 0             | 0  | 2 1/2 | 0         | 0  | 1 1/2 |
| * — — — — — Winteranus — — — — — per lb.   | 0         | 0  | 2     | 0             | 0  | 2 1/2 | 0         | 0  | 1 1/2 |
| * Coftus Dulcis et Amarus — — — — — per lb.  | 0         | 0  | 4     | 0             | 0  | 4 1/2 | 0         | 0  | 2 1/2 |
| — — — — —, imported by E.-India Co. duty on warehousing, per cent. ad val.   |           |    |       | 2             | 0  | 0     |           |    |       |
| — — — — —, home-consump. duty, per lb.   |           |    |       | 0             | 0  | 4 1/2 |           |    |       |
| See East-India Goods imported.   |           |    |       |               |    |       |           |    |       |
| Cotton cloth, of the Isle of MAN. See Cotton yarn.   |           |    |       |               |    |       |           |    |       |
| * Cotton-manufactures, including hosiery, (French or Dutch,) subject also to Excise, if printed or stained, per cent. ad val.        | 12        | 0  | 0     | 13            | 4  | 0     |           |    |       |
| See FRANCE and HOLLAND.  |           |    |       |               |    |       |           |    |       |
| * — — — — —, not otherwise particularly described — — — — — per cent. ad val.  | 44        | 0  | 0     | 48            | 8  | 0     | 41        | 10 | 0     |
| — — — — —, not otherwise particularly enumerated or described, imported by the East-India Co. duty on warehousing, per cent. ad val. |           |    |       | 2             | 0  | 0     |           |    |       |
| — — — — —, home-consumption duty, per cent. ad val.  |           |    |       | 122           | 4  | 5     |           |    |       |
| — — — — —, con.-duty, per cent. ad val.  |           |    |       | 3             | 0  | 0     |           |    |       |
| See East-India Goods imported.   |           |    |       |               |    |       |           |    |       |
| — — — — — wool, of British plantations [47]  |           |    |       |               |    |       |           |    |       |
| — — — — —, but pays convoy-duty, per 100 lbs.  |           |    |       | 0             | 8  | 9     |           |    |       |
| — — — — —, not of Brit. plantations, [47] per lb.  | 0         | 0  | 1     | 0             | 0  | 1 1/2 | 0         | 0  | 0 1/2 |
| — — — — —, imported by the East-India Co. pays convoy-duty, per cent. ad val.  |           |    |       | 4             | 0  | 0     |           |    |       |
| — — — — —, by any other persons, convoy-duty — — — — — per 100 lbs.  |           |    |       | 0             | 12 | 6     |           |    |       |
| — — — — —, of Turkey or the American States, pays convoy-duty, per 100 lbs.  |           |    |       | 0             | 6  | 6     |           |    |       |
| — — — — — yarn [48] — — — — — per lb.  | 0         | 0  | 3 1/2 | 0             | 0  | 3 1/2 | 0         | 0  | 3     |
| — — — — —, and for convoy-duty, per 100 lbs.   |           |    |       | 10            | 0  | 7     |           |    |       |

IMPORT-LAWS.

tion, there are to be paid the duties payable on that sort of corn imported into that port from any foreign country, and also, in addition, the highest of the two low duties payable upon the like sort of corn; and it is to be measured out from the warehouses. If taken out for exportation; or to be carried coastwise, (which are permitted by the act, §. 19,) security is to be given for the due exportation or landing at the port to which it is to be carried: It is measurable only by the Winchester bushel, 8 of which make 1 quarter.

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

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

[48] By the 38 Geo. III. c. 63, (which is to continue till 5 July, 1801,) cotton yarn and cotton cloth, the manufacture of the Isle of Man, may be imported into Great Britain, free of duty; and no cotton yarn is to be imported into the Isle of Man, except from Great Britain, on forfeiture thereof.

Cotton-

| IMPORTS   | Old Duty. |    |    | Pref. Duties. |    |                                 | Drawback. |    |                               |
|---|-----------|----|----|---------------|----|---------------------------------|-----------|----|-------------------------------|
|   | £.        | s. | d. | £.            | s. | d.                              | £.        | s. | d.                            |
| Cotton-yarn, imported by East-India Co. duty on warehousing, per cent. ad val.      | —         | —  | —  | 2             | 0  | 0                               | —         | —  | —                             |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 0  | 3 <sup>1</sup> / <sub>2</sub>   | —         | —  | —                             |
| See East-India Goods imported.  |           |    |    |               |    |                                 |           |    |                               |
| Cows. See Cattle, great; and Provisions.  |           |    |    |               |    |                                 |           |    |                               |
| Cow or ox hair — per cwt.   | 0         | 8  | 3  | 0             | 9  | 0 <sup>18</sup> / <sub>20</sub> | 0         | 7  | 6                             |
| —, and for convoy-duty, per cwt.  | —         | —  | —  | 0             | 1  | 6                               | —         | —  | —                             |
| — hides, in the hair, [49] per piece  | 0         | 0  | 9  | 0             | 0  | 9 <sup>18</sup> / <sub>20</sub> | 0         | 0  | 8                             |
| —, and for convoy-duty, per piece   | —         | —  | —  | 0             | 0  | 5                               | —         | —  | —                             |
| —, tanned — per lb.   | 0         | 0  | 5  | 0             | 0  | 5 <sup>18</sup> / <sub>20</sub> | —         | —  | —                             |
| —, and for convoy-duty, per hide  | —         | —  | —  | 0             | 0  | 5                               | —         | —  | —                             |
| * Cowage or Cowitch — per lb.   | 0         | 0  | 4  | 0             | 0  | 4 <sup>20</sup> / <sub>20</sub> | 0         | 0  | 2 <sup>1</sup> / <sub>2</sub> |
| Cowries, imported by the East-India Company, duty on warehousing, per cent. ad val. | —         | —  | —  | 2             | 0  | 0                               | —         | —  | —                             |
| —, home-consump. duty, per cent. ad val.  | —         | —  | —  | 53            | 9  | 1                               | —         | —  | —                             |
| See East-India Goods imported; and also the note on East-India Goods prohibited.    |           |    |    |               |    |                                 |           |    |                               |
| Crabs' eyes. See Cancrorum oculi.   |           |    |    |               |    |                                 |           |    |                               |
| Cream of tartar — per cwt.  | 0         | 4  | 8  | 0             | 5  | 1 <sup>12</sup> / <sub>20</sub> | —         | —  | —                             |
| —, and for convoy-duty, per cwt.  | —         | —  | —  | 0             | 3  | 4                               | —         | —  | —                             |
| * Cross-bow thread — per 100 lbs.   | 0         | 14 | 8  | 0             | 16 | 1 <sup>12</sup> / <sub>20</sub> | 0         | 13 | 0                             |
| * Crystal, in fragments, for physical uses, per lb.                                 | 0         | 0  | 3  | 0             | 0  | 3 <sup>6</sup> / <sub>20</sub>  | 0         | 0  | 2                             |
| * — beads — per 1000  | 0         | 13 | 3  | 0             | 14 | 6 <sup>18</sup> / <sub>20</sub> | 0         | 11 | 8                             |
| * Cubebs — per lb.  | 0         | 0  | 2  | 0             | 0  | 2 <sup>6</sup> / <sub>20</sub>  | 0         | 0  | 1 <sup>1</sup> / <sub>2</sub> |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.            | —         | —  | —  | 2             | 0  | 0                               | —         | —  | —                             |
| —, home-consump. duty, per lb.  | —         | —  | —  | 0             | 0  | 2 <sup>6</sup> / <sub>20</sub>  | —         | —  | —                             |
| See East-India Goods imported.  |           |    |    |               |    |                                 |           |    |                               |
| * Cucumbers, pickled — per gallon   | 0         | 0  | 9  | 0             | 0  | 9 <sup>18</sup> / <sub>20</sub> | 0         | 0  | 7 <sup>1</sup> / <sub>2</sub> |
| * Culm — per chald. of 36 bushels   | 0         | 15 | 9  | 0             | 17 | 3 <sup>18</sup> / <sub>20</sub> | —         | —  | —                             |
| * Cummin-seeds — per cwt.   | 0         | 7  | 4  | 0             | 8  | 0 <sup>18</sup> / <sub>20</sub> | 0         | 4  | 11                            |
| * Cupboards; not importable for sale by aliens. See Buckles.                        |           |    |    |               |    |                                 |           |    |                               |
| Currents, in British ships [50] — per cwt.  | 1         | 3  | 4  | 1             | 5  | 8                               | 1         | 1  | 9                             |
| —, in foreign ships — per cwt.  | 1         | 4  | 10 | 1             | 7  | 3 <sup>18</sup> / <sub>20</sub> | 1         | 1  | 9                             |
| —, and, in any ship, conv.-duty, per cwt.   | —         | —  | —  | 0             | 1  | 2 <sup>18</sup> / <sub>20</sub> | —         | —  | —                             |
| * Cuscuta — per lb.   | 0         | 0  | 3  | 0             | 0  | 3 <sup>6</sup> / <sub>20</sub>  | 0         | 0  | 2                             |
| * Cutlers' wares, not importable for sale by aliens. See Buckles.                   |           |    |    |               |    |                                 |           |    |                               |
| Cut-work, foreign. [51]   |           |    |    |               |    |                                 |           |    |                               |
| * Cuttle-bones — per 1000   | 0         | 5  | 11 | 0             | 6  | 6 <sup>18</sup> / <sub>20</sub> | 0         | 5  | 3                             |
| * Cyclamen or Panis Porcinus — per lb.  | 0         | 0  | 3  | 0             | 0  | 3 <sup>6</sup> / <sub>20</sub>  | 0         | 0  | 2                             |

D.

Daggers and Dagger-blades, (not being French or Dutch cutlery,) not import. for sale. See Bits.

IMPORT-LAWS.

[49] For the free-import law, from British colonies, see the note on Hides.

[50] Currents are importable only in British-built ships; or in ships of the built of that same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated, on forfeiture of goods and vessel: 12 Car. II. c. 18; and 27 Geo. III. c. 19. Not otherwise than loose, in casks of 5 cwt. net, each, on forfeiture of the same, and packages; but vessels, coming from places whence they are usually brought, may have on board, for ship's use, not exceeding 5 cwt. stowed openly in a cask, capable of containing 5 cwt. which must be regularly entered; 23 Geo. III. c. 11. They are prohibited from Germany and the Netherlands. See Grocery.

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

\* Damask

| IMPORTS.  | Old Duty. |    |    | Pref. Duties. |    |                                  | Drawback. |    |                               |
|---|-----------|----|----|---------------|----|----------------------------------|-----------|----|-------------------------------|
|   | £.        | s. | d. | £.            | s. | d.                               | £.        | s. | d.                            |
| * Damask tabling, (French or Dutch,) not exceeding 1 1/2 ell in breadth, per yard   | 0         | 5  | 4  | 0             | 5  | 10 <sup>18</sup> / <sub>20</sub> | 0         | 4  | 10                            |
| * —, above 1 1/2 ell, but under 2 ells in breadth — per yard  | 0         | 6  | 2  | 0             | 6  | 9 <sup>18</sup> / <sub>20</sub>  | 0         | 5  | 8                             |
| * —, 2 ells and under 3 ells broad, per yard  | 0         | 7  | 0  | 0             | 7  | 8 <sup>18</sup> / <sub>20</sub>  | 0         | 6  | 6                             |
| * —, 3 ells or more in breadth, per yard  | 0         | 10 | 4  | 0             | 11 | 4 <sup>18</sup> / <sub>20</sub>  | 0         | 9  | 10                            |
| See FRANCE and HOLLAND.   |           |    |    |               |    |                                  |           |    |                               |
| —, of Russia. See Russia Linen.   |           |    |    |               |    |                                  |           |    |                               |
| * —, of Silesia making, or any other plate not otherwise described, per yard  | 0         | 1  | 3  | 0             | 1  | 4 <sup>18</sup> / <sub>20</sub>  | 0         | 1  | 1 <sup>1</sup> / <sub>2</sub> |
| * —, towelling and napkining (French or Dutch) — per yard   | 0         | 1  | 11 | 0             | 2  | 1 <sup>6</sup> / <sub>20</sub>   | 0         | 1  | 8                             |
| See FRANCE and HOLLAND.   |           |    |    |               |    |                                  |           |    |                               |
| —, of Russia. See Russia Linen.   |           |    |    |               |    |                                  |           |    |                               |
| * —, of Silesia making, or any other plate not otherwise described, per yard  | 0         | 0  | 5  | 0             | 0  | 5 <sup>18</sup> / <sub>20</sub>  | 0         | 0  | 4 <sup>1</sup> / <sub>2</sub> |
| * Dates (See Grocery) — per cwt.  | 2         | 6  | 3  | 2             | 10 | 10 <sup>18</sup> / <sub>20</sub> | 2         | 3  | 3                             |
| * Daucus Creticus — per lb.   | 0         | 0  | 3  | 0             | 0  | 3 <sup>6</sup> / <sub>20</sub>   | 0         | 0  | 2                             |
| DAVIS'S STREIGHTS. [52]   |           |    |    |               |    |                                  |           |    |                               |
| * Deals, above 7 inches wide, exceeding 20 feet in length, and not exceeding 4 inches thick, from Europe, in Brit.-built ships, per 120               | 8         | 18 | 6  | 9             | 16 | 4 <sup>18</sup> / <sub>20</sub>  | 8         | 11 | 0                             |
| * —, in foreign ships — per 120   | 9         | 2  | 8  | 10            | 0  | 11 <sup>18</sup> / <sub>20</sub> | 8         | 11 | 0                             |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120                                       | —         | —  | —  | 0             | 17 | 10 <sup>18</sup> / <sub>20</sub> | —         | —  | —                             |
| * —, above 7 inches wide, exceeding 20 feet in length, and exceeding 4 inches thick, from Europe, in Brit.-built ships, per 120                       | 17        | 17 | 0  | 19            | 12 | 8 <sup>18</sup> / <sub>20</sub>  | 17        | 2  | 0                             |
| * —, in foreign ships — per 120   | 18        | 1  | 2  | 19            | 17 | 3 <sup>18</sup> / <sub>20</sub>  | 17        | 2  | 0                             |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120                                       | —         | —  | —  | 1             | 13 | 8 <sup>18</sup> / <sub>20</sub>  | —         | —  | —                             |
| * —, above 7 inches wide, being 8 feet and not above 20 feet in length, and not exceeding 3 1/2 inches thick, from Europe, in British ships — per 120 | 3         | 19 | 6  | 4             | 7  | 5 <sup>18</sup> / <sub>20</sub>  | 3         | 17 | 0                             |
| * —, in foreign ships — per 120   | 4         | 0  | 11 | 4             | 9  | 0 <sup>18</sup> / <sub>20</sub>  | 3         | 17 | 0                             |
| * —, from Amer. States, in British-built ships, are free; but, in American, pay countervailing duty, per 120  | —         | —  | —  | 0             | 7  | 11 <sup>18</sup> / <sub>20</sub> | —         | —  | —                             |
| * —, above 7 inches wide, being 8 feet and not above 20 feet long, and exceeding 3 1/2 inches thick, from Europe, in Brit.-built ships — per 120      | 7         | 19 | 0  | 8             | 14 | 10 <sup>18</sup> / <sub>20</sub> | 7         | 14 | 0                             |
| * —, in foreign ships — per 120   | 8         | 0  | 5  | 8             | 16 | 5 <sup>18</sup> / <sub>20</sub>  | 7         | 14 | 0                             |

IMPORT-LAWS.

[52] Whale-fins, oil or blubber of whales, seal-oil or seal-skins, or any other produce of seals or other creatures, (caught in any part of the ocean by British subjects, usually residing in Great Britain or Ireland, or in Guernsey, Jersey, Alderney, Sark, or Man, in vessels built in either of the said kingdoms or islands, owned, registered, and navigated according to law,) are importable free of duty, provided that the master of the vessel make oath that the same were, bona fide, so caught and taken; and provided that a log-book shall be constantly kept on board such vessel, as is directed for vessels which claim the bounties for fishing in Greenland Seas and Davis's Straights: 32 Geo. III. c. 22, §. 14. The bounties are particularized hereafter.

\* Deals,

| IMPORTS.   | Old Duty.<br>£. s. d. | Prof. Duties<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|--------------------------|-----------------------|
| *Deals, above 7 inches wide, being 8 feet and not above 20 feet long, and exceeding 3 1/4 inches thick, from American States, in British-built ships, are free; but, in Amer. pay countervailing duty, per 120<br>See the note on Wood from America. | —                     | 0 15 10 1/2              | —                     |
| *Deal-ends, above 7 inches wide, being under 8 feet long, and not above 3 1/4 inches thick, from Europe, in British-built ships. — per 120   | 1 6 6                 | 1 9 1 1/2                | 1 5 8                 |
| * —, in foreign ships — per 120  | 1 7 0                 | 1 9 8 1/2                | 1 5 8                 |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120  | —                     | 0 2 7 1/2                | —                     |
| * —, above 7 inches wide, being under 8 feet long, and above 3 1/4 inches thick, from Europe, in Brit.-bt ships, per 120   | 2 13 0                | 2 18 3 1/2               | 2 11 4                |
| * —, in foreign ships — per 120  | 2 13 11               | 2 19 3 1/2               | 2 11 4                |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120<br>See the note on Wood from America.  | —                     | 0 5 3 1/2                | —                     |
| *Deer or Buck skins, undressed — per skin  | 0 0 2                 | 0 0 2 1/2                | —                     |
| * —, Indian, half-dressed, [53] per skin<br>See Skins.   | 0 0 2                 | 0 0 2 1/2                | —                     |
| *Dens Equi Marini — per lb.<br>Diagredium, or Scammony. See Scammony.  | 0 0 3                 | 0 0 3 1/2                | 0 0 2                 |
| *Diamonds [54]   | —                     | duty-free.               | —                     |
| *Diaper tabling, (French or Dutch,) not exceeding 1 1/2 ell in breadth — per yard  | 0 2 5                 | 0 2 7 1/2                | 0 2 2                 |
| * —, above 1 1/2 ell, but under 2 ells in breadth — per yard   | 0 2 10                | 0 3 1 1/2                | 0 2 6                 |
| * —, 2 ells and under 3 ells broad, — per yard   | 0 3 2                 | 0 3 5 1/2                | 0 2 10                |
| * —, 3 ells or more in breadth, per yard<br>See FRANCE and HOLLAND.  | 0 4 8                 | 0 5 1 1/2                | 0 4 4                 |
| * —, of Russia. See Russia linen.  | —                     | —                        | —                     |
| * —, of Silesia making, or of any other place not otherwise described — per yard   | 0 1 1                 | 0 1 2 1/2                | 0 0 11                |
| * — towelling and napkining. (French or Dutch) — per yard<br>See FRANCE and HOLLAND.   | 0 0 10                | 0 0 11                   | 0 0 8                 |
| * —, of Russia. See Russia linen.  | —                     | —                        | —                     |
| * —, of Silesia making, or of any other place not otherwise descr. per yard  | 0 0 5                 | 0 0 5 1/2                | 0 0 4 1/2             |
| *Dice — per pair   | 0 12 6                | 0 13 9                   | —                     |
| Dimity, plain white, imported by the East-Ind. Co. duty on warehousing, per cent. ad val.  | —                     | 2 10 0                   | —                     |
| —, home-conf. duty, [55] per yard  | —                     | 0 2 0                    | 0 1 8                 |
| —, and besides, [55] per ct. ad val.   | —                     | 22 3 6                   | 20 3 2                |
| —, and for co.-duty, per cent. ad val.<br>See East-India Goods imported.   | —                     | 3 0 0                    | —                     |

IMPORT-LAWS.

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

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

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

\*Diptamus

| IMPORTS.   | Old Duty.<br>£. s. d. | Prof. Duties<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|--------------------------|-----------------------|
| *Diptamus leaves and roots — per lb.   | 0 0 3                 | 0 0 3 1/2                | 0 0 2                 |
| *Dog-fish skins, undressed, (See Skins,) per doz.  | 0 2 0                 | 0 2 2 1/2                | 0 1 9                 |
| *Dog-skins, undressed, (See Skins,) per piece  | 0 0 2 1/2             | 0 0 2 1/2                | 0 0 2                 |
| *Dog-stones — per last of 3 pair   | 8 18 8                | 9 16 6 1/2               | 7 12 2                |
| *Doronicum — per lb.   | 0 0 6                 | 0 0 6 1/2                | 0 0 4                 |
| Down — per lb.   | 0 0 6                 | 0 0 6 1/2                | 0 0 5                 |
| —, and for convoy-duty, per 100 lbs.   | —                     | 0 6 6                    | —                     |
| —, of Muscovy or Russia, in foreign ships, — per lb.   | 0 0 7                 | 0 0 7 1/2                | 0 0 5                 |
| —, and for convoy-duty, per 100 lb.  | —                     | 0 6 6                    | —                     |
| Drillings and Packduck — per 120 ells  | 2 5 4                 | 2 9 10 1/2               | 2 4 4                 |
| —, and for convoy-duty, per 120 ells   | —                     | 0 5 0                    | —                     |
| Dripping-pans, not importable for sale. See Andirons.  | —                     | —                        | —                     |
| Drugs. [56]  | —                     | —                        | —                     |
| Drugs, manufactured, [57] not otherwise particularly enumerated or described, imported by the E.-Ind. Co. duty on warehousing, per cent. ad val. | —                     | 2 0 0                    | —                     |
| —, home-consumption duty, per cent. ad val.  | —                     | 78 11 5                  | —                     |
| See East-India Goods imported.   | —                     | —                        | —                     |
| —, unmanufactured, [58] not otherwise particularly enumerated or described, imported by the E.-Ind. Co. duty on warehousing, per cent. ad val.   | —                     | 2 0 0                    | —                     |
| —, home-consumption duty, per cent. ad val.  | —                     | 51 14 10                 | —                     |
| See East-India Goods imported.   | —                     | —                        | —                     |
| Dutch yarn. See Raw linen yarn.  | —                     | —                        | —                     |
| E.   | —                     | —                        | —                     |
| *Earthen-ware, (French or Dutch,) per cent. ad val.  | 12 0 0                | 13 4 0                   | —                     |
| See FRANCE and HOLLAND.  | —                     | —                        | —                     |
| * —, not otherwise enumerated, per cent. ad val.   | 41 16 0               | 45 19 7 1/2              | 36 11 0               |
| East-country linen. See German linen.  | —                     | —                        | —                     |
| East-India Goods imported. [59]  | —                     | —                        | —                     |

East-

IMPORT-LAWS.

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

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

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

[59] By the 39th Geo. III. c. 59, East-India goods imported have undergone very considerable alterations as to the duties and drawbacks. It places almost the whole of the India imports under an extensive system of warehousing. By it, all goods, after the 31st of August, 1799, (except bullion, diamonds, precious stones, tea, cotton-wool, nutmegs, cloves, mace, and cinnamon; and except also salt-petre, by 39 and 40 Geo. III. c. 38,) are permitted to be warehoused, upon the Company securing to pay, by bond, in four months after their respective sales, certain ad valorem duties, no part of which is drawn back upon exportation: these duties are denominated in our alphabetical arrangement, against each article, duty on warehousing. The goods are sold by the East-India Company.

| IMPORTS.   | Old Duty. | Pref. Duties. | Drawback. |
|--|-----------|---------------|-----------|
|  | £. s. d.  | £. s. d.      | £. s. d.  |
| East-India goods, prohibited to be used in Great Britain, [60] duty on warehousing — per cent. ad val.   | —         | 2 10 0        | —         |
| —, and for convoy-duty, — per cent. ad val.  | —         | 3 0 0         | —         |
| See East-India Goods imported; and also note [80] on Goods, wares, and merchandize, prohibited.  |           |               |           |
| — manufactured goods of all sorts, not otherwise particularly enumerated or described, imported by the East-Ind. Co. [61] duty on warehousing, — per cent. ad val. | —         | 2 0 0         | —         |
| —, home-consumption duty, — per cent. ad val.  | —         | 7 1 4 4       | —         |
| See East-India Goods imported.   |           |               | East.     |

IMPORT-LAWS.

pany, to purchasers, clear of this duty, as it is included in the sale-price. Purchasers may export any of such goods directly from the Company's warehouses, without payment of any other duties, remarking, however, that, if exported to Europe, it must be in vessels of 100 tons or upwards; but, if any of such goods be taken out for home-consumption by the purchasers or proprietors thereof, they (and not the Company) are previously to pay, to the proper officer of the Customs, the several duties as expressed against the different articles in our alphabetical arrangement, and there denominated home-consumption duty. By this regulation all drawbacks are abolished, except upon the following articles, viz. muslins, plain; Nanquin cloth; muslins or white calicoes, flowered or stitched; plain white calicoes; plain white dimities; and tea; which drawbacks are expressed against those articles respectively. Doubts having since arisen whether this regulation affected the Excise-duties payable upon certain goods imported, it was declared, by 39 and 40 Geo. III. c. 59, that the Excise-duties upon spirits, wine, glass, cocoa-nuts, and coffee, were neither repealed nor in any wise altered by the said regulation.

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

[60] Under this denomination of Goods prohibited, the following articles are comprehended, viz. arras, allejars, atchabannies, abbawars, atlas cutanees, bejutapants, byrapants, brawles, bandannoes, Bombay stuffs, caridarries, chillaes, chintz pieces or remnants; cotton romals, chilloes, coopees, eufftaes, callawapores, cotton romal handkerchiefs, chanderbannies, cherconpacs, chucklaes, cuttanees, dicknonfoys, dyfookfoys, dimities painted, elatches, ginghams striped or coloured, guinea-stuffs, gurrals foot, gold atlas, habaffies, herba lungees, jilmills, jamwares flowered, jamdannies flowered, kiffafoys, king-cobs, long-cloths blue, lemmanies, lungies, pillacs, niccannees, neganepants, photoes, poifes, peniacoes, palampores, painted gauze silk, romals, safracundies, fannoes, fear-fuckers, silk handkerchiefs, silk stockings, sickerfoys, fooseys, shalbafts, silk skeins, silk wrought, taffaties, tepoys, tapcails, tata-humsey, lustrings, and all coloured goods, either striped, stained, printed, or clouded. See note [63] as to the ports and ships into and out of which they may be imported and exported.

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

[61] Under this denomination of Manufactured goods, the following are comprehended, viz. amber beads, artificial flowers, bamboc achar, butterflies and insects preserved, carpets of Turkey, cornelian stones, coral beads, China ink, cane blinds, cane hats, cane mats, cherong, copper enamelled, curry-stuff, Chinese musical instruments, Couchon cloth, drawers and cabinets of black and sandal wood, fans, fireworks, glass bottles,

glass

| IMPORTS.   | Old Duty.                         | Pref. Duties.                        | Drawback.                         |
|--|-----------------------------------|--------------------------------------|-----------------------------------|
|  | £. s. d.                          | £. s. d.                             | £. s. d.                          |
| East-India unmanufactured goods of all sorts, not otherwise particularly enumerated or described, imported by the East-India Company, [62] — per cent. ad val. | —                                 | 2 0 0                                | —                                 |
| —, home-con. duty, — per cent. ad val.   | —                                 | 45 1 8                               | —                                 |
| See East-India Goods imported.   |                                   |                                      |                                   |
| — wrought silks, [63]  |                                   |                                      |                                   |
| EAST-INDIES. [64]  |                                   |                                      |                                   |
| *Ebony, in British-built ships — per cwt.  | 0 13 3                            | 0 14 6 <sup>11</sup> / <sub>20</sub> | 0 12 3                            |
| *—, in foreign ships — per cwt.  | 0 13 9                            | 0 15 1 <sup>11</sup> / <sub>20</sub> | 0 12 3                            |
| *—, from Africa [65]   | —                                 | duty free.                           | —                                 |
| *—, from American States, in British-built ships, is free; but, in American, pays countervailing duty — per cwt.   | —                                 | 0 1 3 <sup>11</sup> / <sub>20</sub>  | —                                 |
| See the note on Wood from America.   |                                   |                                      |                                   |
| *Eboris Rasure — per lb.   | 0 0 1                             | 0 0 1 <sup>20</sup> / <sub>20</sub>  | 0 0 0 <sup>1</sup> / <sub>2</sub> |
| *Ecls, quick (See Fish) — per ship-load  | 4 13 6                            | 5 2 10 <sup>11</sup> / <sub>20</sub> | 3 18 6                            |
| *Eggs (See Provisions) — per six score   | 0 0 5                             | 0 0 5 <sup>11</sup> / <sub>20</sub>  | 0 0 4                             |
| *Eleborus — per lb.  | 0 0 1 <sup>1</sup> / <sub>2</sub> | 0 0 1 <sup>11</sup> / <sub>20</sub>  | 0 0 1                             |
| Elephants' teeth — per cwt.  | 1 6 5                             | 1 9 0 <sup>11</sup> / <sub>20</sub>  | 1 4 5                             |
| —, and for convoy-duty, — per cwt.   | —                                 | 0 15 0                               | —                                 |
| —, imported by the E.-In. Co. duty on warehousing, — per cent. ad val.   | —                                 | 2 0 0                                | —                                 |
| —, home-consump. duty, — per cwt.  | —                                 | 1 13 11                              | —                                 |
| See East-India Goods imported.   |                                   |                                      |                                   |
| *Elks' hair — per cwt.   | 0 8 3                             | 0 9 0 <sup>11</sup> / <sub>20</sub>  | 0 7 6                             |
| *Elk-skins, undressed, (See Skins,) — per skin   | 0 0 4                             | 0 0 4 <sup>11</sup> / <sub>20</sub>  | —                                 |
| Embroidery, foreign. [66]  | —                                 | duty-free.                           | —                                 |
| *Emeralds (See Diamonds) —   | —                                 | duty-free.                           | —                                 |
| *Emery-stones — per cwt.   | 0 1 10                            | 0 2 0 <sup>11</sup> / <sub>20</sub>  | 0 1 7                             |
| *—, of Turkey, in foreign ships, per cwt.  | 0 1 11                            | 0 2 1 <sup>11</sup> / <sub>20</sub>  | 0 1 7                             |
| *Enamel — per lb.  | 0 3 4                             | 0 3 8                                | 0 1 6                             |
| *Epithymum — per lb.   | 0 0 3                             | 0 0 3 <sup>11</sup> / <sub>20</sub>  | 0 0 2                             |

IMPORT-LAWS.

glass wares, handles for knives, ivory toys, India glue, kittifols, leaves for making curry-stuff, landscapes in stone, mother-of-pearl beads, necklaces, and counters, and other articles of mother-of-pearl, mocha and cambay stones, mangoes, pickles, painted bamboc sticks, paper prints, rice flowers and images, &c. rose-wood furniture, foy, shawls, sugar brown, skins dressed, Turkey carpets, vermicelli, wrought copper, wood frames carved and gilt, walking-sticks inlaid, wax of bees white.

[62] Under this denomination of Unmanufactured goods, the following are comprehended, viz. agates rough small and large, birds' nests, bamboc pieces, bamboc reeds, camels' hair, calshew-nuts, Ghian pepper in the pod, ebony wood, ginger, India weed, paddy, reed canes, rough pebbles, rose-wood, sandal-wood, sea-horse teeth, sea-shells rough, tigers' teeth, tigers' claws, tutcnague, tortoise-shells, tobacco, wax of bees yellow.

[63] East-India wrought silks, Bengals, and stuffs mixed with silk or herba, of the manufacture of Persia, China, or East India, and calicoes, printed, painted, dyed, or stained, there, (principally enumerated in the note [60] on prohibited goods,) may not be imported, unless into London, and warehoused for exportation: 11 and 12 Will. III. c. 10. By 39 Geo. III. c. 59, §. 16, 17, none of these articles, after seizure and sale, may be exported to any part of Europe in vessels under 100 tons burthen; nor may they be exported except from the port of London, for, if seized at any out-port, they must be removed to London previously to exportation.

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

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

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



| IMPORTS.  | Old Duty. |    |       | Pref. Duties. |    |            | Drawback. |    |       |
|---|-----------|----|-------|---------------|----|------------|-----------|----|-------|
|   | £.        | s. | d.    | £.            | s. | d.         | £.        | s. | d.    |
| *Ermine, or Armin, skins, undressed, per timber of 40 skins | 0         | 11 | 0     | 0             | 12 | 1 1/2      | 0         | 10 | 0     |
| See Skins.  |           |    |       |               |    |            |           |    |       |
| *Essence of lemons — per lb.                                | 0         | 2  | 0     | 0             | 2  | 2 1/2      | 0         | 1  | 4     |
| *Estridge-wool, in British-built ships —                    |           |    |       |               |    | duty-free. |           |    |       |
| * —, in foreign ships — per cwt.                            | 0         | 7  | 9     | 0             | 8  | 6 1/2      | 0         | 7  | 0     |
| Estridge feathers: see <i>Ostrich feathers</i> .            |           |    |       |               |    |            |           |    |       |
| *Euphorbium — per lb.                                       | 0         | 0  | 2     | 0             | 0  | 2 1/2      | 0         | 0  | 1 1/2 |
| EUROPE. [67]  |           |    |       |               |    |            |           |    |       |
| Ewers, not importable for sale. See <i>Andirons</i> .       |           |    |       |               |    |            |           |    |       |
| F.  |           |    |       |               |    |            |           |    |       |
| Feathers, for beds — per cwt.                               | 1         | 6  | 5     | 1             | 9  | 0 1/2      | 1         | 3  | 5     |
| —, and for convoy-duty, per cwt.                            |           |    |       | 0             | 5  | 4          |           |    |       |
| —, of Muscovy or Russia, in foreign ships — per cwt.        | 1         | 8  | 1     | 1             | 10 | 10 1/2     | 1         | 3  | 5     |
| —, and for conv.-duty, per cwt.                             |           |    |       | 0             | 5  | 4          |           |    |       |
| *Fechia Brugiata — per cwt.                                 | 0         | 3  | 0     | 0             | 3  | 3 1/2      | 0         | 2  | 0     |
| *Fennel-seeds — per lb.                                     | 0         | 0  | 1 1/2 | 0             | 0  | 1 1/2      | 0         | 0  | 1     |
| *Fenugreek — per cwt.                                       | 0         | 3  | 4     | 0             | 3  | 8          | 0         | 2  | 3     |
| Figs, in a British-built ship [68] — per cwt.               | 0         | 10 | 0     | 0             | 11 | 0          | 0         | 9  | 2     |
| —, and for convoy-duty — per cwt.                           |           |    |       | 0             | 1  | 10         |           |    |       |

Figs.

IMPORT-LAWS.

[67] The commercial intercourse of the United Kingdom of Great Britain and Ireland with foreign European countries may be reduced to the three following rules: viz.

First. *As to the ships*:— No goods or commodities, being the growth, product, or manufacture, of Muscovy, or of any territories belonging to the Emperor of Russia; nor any sort of masts, timber, or boards, foreign salt, pitch, tar, rosin, hemp, flax, raisins, figs, prunes, olive-oils, corn or grain, sugar, pot-ashes, wines, vinegar, or spirits called aqua vitæ or brandy-wine, (being the growth, product, or manufacture, of Europe,) may be imported, but in British-built ships; or in British ships owned by British subjects; or in ships of the built of any country in Europe belonging to the sovereignty of that European country of which such goods are the product; or of the usual ports of shipping them for transportation; all legally navigated. Currants and commodities, of the growth, &c. of the Turkish empire, are importable only in British-built ships; or in ships of the built of the country of which the goods are the produce; or of the usual ports of shipping them for transportation. This first rule is founded on the 12 Car. II. c. 18, amended by 27 Geo. III. c. 19, §. 10.

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

Thirdly. *As to articles unrestrained*:— Bullion and prize-goods, and all other goods and commodities of the growth, &c. of Europe, (nor being prohibited absolutely to be imported, nor specified in the two preceding rules,) may be imported from any country or place, in any sort of ships, owned and navigated in any sort of manner. The reasons of this rule are clear: the 12 Car. II. c. 18, §. 15, exempts bullion and prize-goods; and, as there are no statutes affecting the import of European articles, beside those mentioned in the two first rules, it follows, that all others are unrestrained.

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

[68] By 33 Geo. III. c. 70, (which lowered the duty on figs,) no allowance is to be made upon figs receiving damage in the course of the voyage, as is customary upon all other goods,

| IMPORTS.  | Old Duty. |    |    | Pref. Duties. |    |            | Drawback. |    |    |
|---|-----------|----|----|---------------|----|------------|-----------|----|----|
|   | £.        | s. | d. | £.            | s. | d.         | £.        | s. | d. |
| Figs, in foreign ships — per cwt.   | 0         | 10 | 6  | 0             | 11 | 6 1/2      | 0         | 9  | 2  |
| —, and for convoy-duty — per cwt.   |           |    |    | 0             | 1  | 10         |           |    |    |
| *Fire-forks; not importable for sale by aliens. See <i>Buckles</i> .  |           |    |    |               |    |            |           |    |    |
| *Fire-wood, in British-built ships, per fathom, 6 feet wide, and 6 feet high  | 0         | 2  | 8  | 0             | 2  | 11 1/2     | 0         | 2  | 6  |
| * —, in foreign ships — per fathom  | 0         | 2  | 9  | 0             | 3  | 0 1/2      | 0         | 2  | 6  |
| * —, from American States, in British-built ships, is free; but, in American, pays counterv. duty, per fathom   |           |    |    | 0             | 0  | 3 1/2      |           |    |    |
| See the note on <i>Wood from America</i> .  |           |    |    |               |    |            |           |    |    |
| *Fir-quarters, 5 inches square, and under 8 inches, or if 24 feet long or upwards, from Europe, in Brit.-bld ships, per 120   | 3         | 19 | 6  | 4             | 7  | 5 1/2      | 3         | 17 | 0  |
| * —, in foreign ships — per 120   | 4         | 0  | 11 | 4             | 9  | 0 1/2      | 3         | 17 | 0  |
| * —, from American States in British-built ships, are free; but, in American, pay counterv. duty, per 120   |           |    |    | 0             | 7  | 11 1/2     |           |    |    |
| See the note on <i>Wood from America</i> .  |           |    |    |               |    |            |           |    |    |
| * —, under 5 inches square, and under 24 feet long, from Europe, in Brit.-built ships — per 120   | 1         | 11 | 11 | 1             | 15 | 1 1/2      | 1         | 10 | 11 |
| * —, in foreign ships — per 120   | 1         | 12 | 5  | 1             | 15 | 7 1/2      | 1         | 10 | 11 |
| * —, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120   |           |    |    | 0             | 3  | 2 1/2      |           |    |    |
| See the note on <i>Wood from America</i> .  |           |    |    |               |    |            |           |    |    |
| *Fir-timber, 8 inches square or upwards, (except fir-timber of Norway, not exceeding 10 inches square, and imported directly thence,) in British-bld ships, per load of 50 cubic feet | 0         | 10 | 0  | 0             | 11 | 0          | 0         | 9  | 8  |
| * —, in foreign ships — per load  | 0         | 10 | 2  | 0             | 11 | 2 1/2      | 0         | 9  | 8  |
| * —, 8 inches square, and under 10 in. (being Norway fir-timber,) in Brit.-built ships — per load   | 0         | 6  | 8  | 0             | 7  | 4          | 0         | 6  | 4  |
| * —, in foreign ships — per load  | 0         | 6  | 10 | 0             | 7  | 6 1/2      | 0         | 6  | 4  |
| * —, 10 inches square or upwards, of Norway, in Brit.-bld ships, per load   | 0         | 10 | 0  | 0             | 11 | 0          | 0         | 9  | 8  |
| * —, in foreign ships — per load  | 0         | 10 | 2  | 0             | 11 | 2          | 0         | 9  | 8  |
| * —, from American States, in British-bld ships, is free, but, in American, pays countervailing duty, per load  |           |    |    | 0             | 1  | 0          |           |    |    |
| See the note on <i>Wood from America</i> .  |           |    |    |               |    |            |           |    |    |
| Fish, fresh, British taken [69] —   |           |    |    |               |    | duty-free. |           |    |    |
| —, and free of convoy-duty.   |           |    |    |               |    |            |           |    |    |

Fishing-

IMPORT-LAWS.

goods, except wine, tobacco, raisins, and currants, by 27 Geo. III. c. 13, §. 33. Figs are importable only in such vessels as are described under the article *Raisins*: but they are prohibited from Germany and the Netherlands. See *Grocery*.

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

By 41 Geo. III. c. 11, herrings and other fish, the produce of the fishery, carried on in Nova Scotia, New Brunswick, Newfoundland, and coast of Labrador, may (till 1st October,

| IMPORTS.   | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|---------------------------|-----------------------|
| Fishing-nets. See Rags.  |                       |                           |                       |
| Fish-oil. See Oil, train.  |                       |                           |                       |
| *Fisher-skins, undressed, (See Skins,) per piece                     | 0 1 4½                | 0 1 6½                    | 0 1 3                 |
| *Fitches, undressed, (See Skins,) per timber of 40 skins             | 0 3 8                 | 0 4 0½                    | 0 3 4                 |
| Flanders linen. See Linen, Flanders, Holland, and French.            |                       |                           |                       |
| * — tiles, to scour with — per 1000                                  | 0 14 0                | 0 15 4½                   | 0 13 0                |
| * Flannel — per yard   | 0 0 7                 | 0 0 7½                    | 0 0 6                 |
| Flasks. [70]   |                       |                           |                       |
| * Flax, dressed, [71] in British-blt ships, per cwt.                 | 5 4 6                 | 5 14 11½                  | 4 17 0                |
| * —, in foreign ships — per cwt.                                     | 5 8 8                 | 5 19 6½                   | 4 17 0                |
| * —, rough or undressed, [71] in Brit.-blt ships, per cwt.           | 0 4 10                | 0 5 3½                    | 0 4 7                 |
| —, and convoy-duty, per 20 cwt.                                      |                       | 1 1 0                     |                       |
| —, in foreign ships, per cwt.  | 0 5 1                 | 0 5 7½                    | 0 4 7                 |
| —, and convoy-duty, per 20 cwt.                                      |                       | 1 1 0                     |                       |
| * Flint-stones, for potters — per 20 cwt.                            | 0 1 0                 | 0 1 1¼                    |                       |
| * Floeks — per cwt.  | 0 8 10                | 0 9 8½                    | 0 7 10                |
| * Flores Chamemeli — per lb.   | 0 0 1½                | 0 0 1½                    | 0 0 1                 |
| * — Meliloti — per lb.   | 0 0 1½                | 0 0 1½                    | 0 0 1                 |
| * Folium Indiæ — per lb.   | 0 0 6                 | 0 0 6½                    | 0 0 4                 |
| —, import. by the E.-Ind. Co. duty on warehousing, per cent. ad val. |                       | 2 0 0                     |                       |
| —, home-consump. duty, per lb.                                       |                       | 0 0 6½                    |                       |
| See East-India Goods imported.                                       |                       |                           |                       |
| Forcers, not importable for sale. See Andirons.                      |                       |                           |                       |
| * Founders' wares, not importable for sale, by aliens. See Buckles.  |                       |                           |                       |
| Fowls. See Provisions.   |                       |                           |                       |
| * Fox-lungs — per lb.  | 0 0 8                 | 0 0 8½                    | 0 0 5½                |
| * Fox-skins, black, undressed — per skin                             | 2 15 0                | 3 0 6                     | 2 10 0                |
| * —, of all other sorts, undressed, per skin                         | 0 0 4½                | 0 0 4½                    | 0 0 4                 |
| See Skins.   |                       |                           |                       |
| FRANCE. [72]   |                       |                           |                       |
| * Frankincense — per cwt.  | 0 4 8                 | 0 5 1½                    | 0 3 2                 |

IMPORT-LAWS.

October, 1801) be imported in any British-built ship, legally owned and navigated, without payment of any duty whatever, but upon due entry. — And, by 41 Geo. III. c. 18, herrings, caught and cured on any of the coasts of Sweden, may be imported, from any place in Sweden, in any British ship, or in ships belonging to states in amity, without any duty, whatever, but upon due entry.

[70] Flasks, in which wine or oil are imported, are, by 27 Geo. III. c. 32, §. 9, duty-free.

[71] Flax and hemp are importable only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping them for transportation; all legally navigated; on forfeiture of goods and vessel: 12 Car. II. c. 18, and 27 Geo. III. c. 19. By 4 Geo. II. c. 27, rough flax may be legally imported into Great Britain, free of duty, (except convoy-duty,) if regularly entered and landed; otherwise it is subject to the duties.

[72] Until the 10th May, 1800, any person may import into Great Britain for sale of otherwise, directly from any place in the European dominions of the French King, in British-built ships, legally navigated, or in French-built ships, belonging wholly to the subjects of the French King, and legally navigated; vinegar, brandy, linen, hardware, and all the other various articles enumerated as French in the alphabetical arrangement, being the produce of the French European dominions, upon payment of the duties, &c. annexed thereto: 27 Geo. III. c. 13. This act has, however, now expired; but the articles, which might formerly have been imported and exported under the authority of it, are still continued in the alphabetical arrangement, for the convenience of reference, in case these regulations should be revived, in consequence of peace taking place at any future period.

French

| IMPORTS.  | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|---|-----------------------|---------------------------|-----------------------|
| French linen. See Linen, Flanders, Holland, and French.   |                       |                           |                       |
| — yarn. See Raw linen yarn.   |                       |                           |                       |
| Fringe, foreign. See Embroidery, foreign.   |                       |                           |                       |
| * Furriers' waste, fit only for glue — per cwt.   | 0 5 0                 | 0 5 6                     |                       |
| Furs. See Skins.  |                       |                           |                       |
| Fustic, for dyers' use — per cwt.   | 0 0 10                | 0 0 11                    |                       |
| —, and for convoy-duty — per cwt.   |                       | 0 0 7                     |                       |
| See Annotto, and Wood from America.   |                       |                           |                       |
| G.  |                       |                           |                       |
| * Galanga, from place of growth — per lb.   | 0 0 2                 | 0 0 2½                    | 0 0 1½                |
| * —, from any other place — per lb.   | 0 0 6                 | 0 0 6½                    | 0 0 4                 |
| —, imported by the East-India Company, duty on warehousing, per cent. ad val.   |                       | 2 0 0                     |                       |
| —, home-consump. duty, per lb.  |                       | 0 0 2½                    |                       |
| See East-India Goods imported.  |                       |                           |                       |
| * Galbanum, from place of growth — per lb.  | 0 0 4                 | 0 0 4½                    | 0 0 2½                |
| * —, from any other place — per lb.   | 0 1 0                 | 0 1 1½                    | 0 0 8                 |
| —, imported by the East-India Co. duty on warehousing — per cent. ad val.   |                       | 2 0 0                     |                       |
| —, home-consumption duty, per lb.   |                       | 0 0 4½                    |                       |
| See East-India Goods imported.  |                       |                           |                       |
| * Galley-tiles — per foot square  | 0 0 3                 | 0 0 3½                    | 0 0 2½                |
| Galls — per cwt.  | 0 4 5                 | 0 4 10½                   |                       |
| —, and for convoy-duty — per cwt.   |                       | 0 4 1                     |                       |
| See Annotto.  |                       |                           |                       |
| Game. See Provisions.   |                       |                           |                       |
| * Garnets, rough — per lb.  | 0 4 5                 | 0 4 10½                   | 0 3 11                |
| —, imported by the E.-Ind. Co. duty on warehousing, per cent. ad val.   |                       | 2 0 0                     |                       |
| —, home-consump. duty, per lb.  |                       | 0 6 0½                    |                       |
| See East-India Goods imported.  |                       |                           |                       |
| * —, cut — per lb.  | 0 13 3                | 0 14 6½                   | 0 11 9                |
| —, impor. by the East-Ind. Co. duty on warehousing, per cent. ad val.   |                       | 2 0 0                     |                       |
| —, home-consump. duty, per lb.  |                       | 1 12 8½                   |                       |
| See East-India Goods imported.  |                       |                           |                       |
| Gauzes of all sorts, [73] (French or Dutch,) per cent. ad val.  | 10 0 0                | 11 0 0                    |                       |
| See FRANCE and HOLLAND.   |                       |                           |                       |
| Geneva (subject also to Excise) — per gallon  | 0 0 9                 | 0 0 9½                    | 0 0 8                 |
| —, and for convoy-duty — per gallon   |                       | 0 0 1½                    |                       |
| See Spirits.  |                       |                           |                       |
| Gentiana — per lb.  | 0 0 1                 | 0 0 1½                    | 0 0 0½                |
| —, and for convoy-duty, per 100 lbs.  |                       | 0 1 9                     |                       |
| German; Switzerland, East-country, (except Russia) and Silesia; linen, or cloth, plain, above the breadth of 31½ inches, and not exceeding 36 inches — per 120 ells | 3 1 5                 | 3 7 6½                    | 2 16 5                |
| —, and for convoy-duty, per 120 ells  |                       | 0 6 7                     |                       |
| —, above 36 inches in breadth, per 120 ells   | 4 14 5                | 5 3 10½                   | 4 9 5                 |
| —, and for convoy-duty, per 120 ells  |                       | 0 10 3                    |                       |
| —, not above 31½ inches in breadth, per 120 ells  | 1 4 7                 | 1 7 0½                    | 1 2 7                 |
| —, and for convoy-duty, per 120 ells  |                       | 0 3 0                     |                       |
| GERMANY. [74]   |                       |                           |                       |

GIBRALTAR.

IMPORT-LAWS.

[73] Silk gauzes are importable under this denomination.  
[74] Certain articles are prohibited to be imported from Germany and the Netherlands, which are fully enumerated in the second import-rule under the word EUROPE;

| IMPORTS.   | Old Duty. |       | Pref. Duties. |       | Drawback. |       |
|--|-----------|-------|---------------|-------|-----------|-------|
|  | £.        | s. d. | £.            | s. d. | £.        | s. d. |
| <b>GIBRALTAR. See MOROCCO.</b>   |           |       |               |       |           |       |
| Ginger, dry, of British plantations, per cwt.  | 0         | 11    | 0             | 12    | 1         | 10    |
| —, and for convoy-duty, per cwt.   | —         | —     | —             | —     | —         | —     |
| —, not of British plantations, per cwt.  | 1         | 8     | 1             | 10    | 9         | 6     |
| —, and for convoy-duty, per cwt.   | —         | —     | —             | —     | —         | —     |
| See <i>Gracery</i> .   |           |       |               |       |           |       |
| * —, green, per lb.  | 0         | 0     | 0             | 0     | 6         | 4     |
| —, imported by East-India Co. duty on warehousing, per cent. ad val.                       | —         | —     | 2             | 0     | —         | —     |
| —, home-conf. duty, per lb.  | —         | —     | 0             | 0     | 6         | 4     |
| See <i>East-India Goods imported</i> .   |           |       |               |       |           |       |
| Ginfeng, per lb.   | 0         | 0     | 0             | 0     | 8         | 5     |
| —, and for convoy-duty, per 100 lbs.   | —         | —     | —             | —     | 5         | —     |
| Girdles, prohibited. See <i>Ribbands</i> .   |           |       |               |       |           |       |
| * Girdlers' wares, not importable for sale by aliens. See <i>Buckles</i> .                 |           |       |               |       |           |       |
| Glass beads, under the same restriction as <i>Bugles</i> .                                 |           |       |               |       |           |       |
| * Glass, broken, to be re-manufactured, per cwt.   | 0         | 1     | 0             | 1     | 4         | 0     |
| —, French or Dutch, (subject also to Excise,) per cent ad val.                             | 12        | 0     | 13            | 4     | —         | —     |
| See <i>FRANCE and HOLLAND</i> .  |           |       |               |       |           |       |
| * — manufactures not otherwise enumerated (subject also to Excise,) [75] per cent. ad val. | 60        | 0     | 66            | 0     | 43        | 0     |
| * — painted; not importable for sale by aliens. See <i>Buckles</i> .                       |           |       |               |       |           |       |
| * Glovers' clippings, fit only for glue, per cwt.  | 0         | 1     | 0             | 1     | 6         | 3     |
| Gloves. [76]   |           |       |               |       |           |       |
| GLUCKSTAT. See <i>Naval Stores</i> .   |           |       |               |       |           |       |
| Glue, per cwt.   | 0         | 4     | 0             | 4     | 10        | 11    |
| Goats' hair. (See <i>Carmenia wool</i> .)  |           |       |               |       |           |       |
| * — skins, undressed [77] per doz.   | 0         | 5     | 0             | 6     | 0         | 5     |
| * —, tanned — per doz.   | 1         | 15    | 1             | 18    | 6         | 15    |
| See <i>Skins</i> .   |           |       |               |       |           |       |
| Gold. See <i>Bullion and Plate</i> .   |           |       |               |       |           |       |
| * Gold, beaten. [78]   |           |       |               |       |           |       |
| * Gold-beaters' wares. [78]  |           |       |               |       |           |       |
| Gold or silver thread. [79]  |           |       |               |       |           |       |

## IMPORT-LAWS.

EUROPE; and the prohibition is likewise noticed under those respective articles in the alphabetical arrangement.

[75] By 38 Geo. III. c. 33, every package imported, containing plate glass, crown glass, or sheet glass, (unframed,) must be marked on the outside with the word GLASS, in Roman letters, not less than 4 inches long, or else the package and its contents will be forfeited. And every package must contain not less than five hundred weight, under forfeiture; unless the glass consist of plates of 60 inches or more in length.

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

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

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

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

Goloches

| IMPORTS.   | Old Duty. |       | Pref. Duties. |       | Drawback. |       |
|--|-----------|-------|---------------|-------|-----------|-------|
|  | £.        | s. d. | £.            | s. d. | £.        | s. d. |
| <b>Goloches or Corks, not importable for sale. See <i>Andirons</i>.</b>  |           |       |               |       |           |       |
| * Goods, wares, and merchandize, prohibited to be used, but allowed to be warehoused for exportation, other than those which are particularly enumerated in the alphabetical arrangement, [80] per cent. ad val. | 7         | 10    | 0             | 8     | 5         | 0     |
| * —, not prohibited to be used, but allowed to be warehoused for exportation, and not being particularly enumerated in the alphabetical arrangement — per cent. ad val.  | 2         | 10    | 0             | 2     | 15        | 0     |
| * —, not being particularly enumerated or charged with duty in the alphabetical arrangement, and not being prohibited to be imported or used, nor exempted from duty, [81] per cent. ad val.                     | 27        | 10    | 0             | 30    | 5         | 0     |
| * Grains, Guinea — per lb.   | 0         | 0     | 2             | 0     | 0         | 2     |
| * Grain or Scarlet powder — per lb.  | 0         | 0     | 9             | 0     | 0         | 9     |
| * Grain of Seville in berries, and Grains of Portugal, or Rotta — per lb.  | 0         | 0     | 4             | 0     | 0         | 4     |
| * Grana Tinctorum — per lb.  | 0         | 0     | 9             | 0     | 0         | 9     |
| * Granadilla Peruviana — per lb.   | 0         | 0     | 9             | 0     | 0         | 9     |
| * Grates, not import. for sale by aliens. See <i>Buckles</i> .   |           |       |               |       |           |       |
| * Graves, for dogs — per cwt.  | 0         | 6     | 11            | 0     | 1         | 0     |
| * Grave-stones, marble, unpolished, per foot square, superficial measure   | 0         | 0     | 1             | 0     | 0         | 1     |
| * —, polished, per foot sq. super.   | 0         | 0     | 2             | 0     | 0         | 2     |
| * —, not marble, polished or unpolished, per foot square, superficial  | 0         | 0     | 0             | 0     | 0         | 0     |
| * Grease. [82]   |           |       |               |       |           |       |
| GREENLAND SEAS. See <i>DAVIS'S STREIGHTS</i> .   |           |       |               |       |           |       |
| Gridirons, not importable for sale. See <i>Andirons</i> .  |           |       |               |       |           |       |
| Grocery. [83]  |           |       |               |       |           |       |
| * Grogram-yarn — per lb.   | 0         | 0     | 8             | 0     | 0         | 8     |
| GUERNSEY, Island of. See <i>ALDERNEY and Convoy-duty</i> .   |           |       |               |       |           |       |
| * Guinea pepper — per lb.  | 0         | 0     | 3             | 0     | 0         | 3     |
| * — wood, or red wood, for dyers, per ton  | 3         | 6     | 0             | 3     | 12        | 7     |
| See <i>Annotto</i> .   |           |       |               |       |           |       |
| * Gum Animi — per lb.  | 0         | 0     | 3             | 0     | 0         | 3     |
| —, imported by the East-India Comp. duty on warehousing, per cent. ad val.   | —         | —     | 2             | 0     | 0         | —     |
| —, home-consumpt. duty, per lb.  | —         | —     | 0             | 0     | 3         | 4     |
| See <i>East-India Goods imported</i> .   |           |       |               |       |           |       |
| — Arabic — per cwt.  | 0         | 0     | 6             | 0     | 0         | 6     |
| —, and for convoy-duty, per cwt.   | —         | —     | —             | —     | 3         | —     |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.   | —         | —     | —             | —     | 2         | —     |
| —, home-consumpt. duty, per cwt.   | —         | —     | —             | —     | 0         | 6     |
| See <i>East-India Goods imported</i> .   |           |       |               |       |           |       |

Gum

## IMPORT-LAWS.

[80] East-India prohibited goods, seized and sold for exportation, pay this duty.  
[81] French clocks and watches, by minute of the Commissioners of Customs, dated 18th July, 1787, pay this duty.

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

[83] The following articles are comprehended under the denomination of grocery: viz. almonds, anniseeds, currants, dates, figs, ginger, liquorice-juce powder and root, pepper, pimento, plums dried, prunes, raisins of all sorts, sugar-candy, and sugars. Their duties and

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include items like Gum Armoniac, Caranna, Copal, Elemi, Guaiaci, Hedera, Lac, Cake-lac, Seed-lac or Shell-lac, Stick-lac, Opoponax, Sandrake or Juniperi, Sarcocolla, Senega.

IMPORT-LAWS.

and drawbacks, with their particular import-regulations, will be found under their respective names. Here only it may be observed, that grocery of all sorts (except anniseeds, by long practice) may not be imported from Germany or the Netherlands, upon forfeiture of the goods, the ship, and the furniture: 13 and 14 Car. II. c. 11. [84] Gum-castew, the growth of any of the British West-India islands, (including the Bahama and Bermuda or Somers Islands,) may be imported in British ships, owned and navigated according to law; upon payment of the same duties as gum-arabic or gum-senega; 30 Geo. III. c. 28. [85] The importation of this gum from Europe is permitted by 25 Geo. II. c. 32, by British subjects in British-built ships, legally navigated. \*Gum

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include items like Gum Serapinum or Sagapenum, Tacamahaca, Tragacanth, Gun-powder, Serpentine-powder, Hair, Hair-powder, HAMS, Hand-baskets, Handspikes, Hangers, Hardware, Hares-skins, Hares' wool.

| IMPORTS.   | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|--|-----------------------------------|------------------------------------|-----------------------------------|
| Harnes for girdles and horse-harnes, made in foreign parts, (not being French or Dutch,) are not importable for sale. See <i>Bitts</i> . |                                   |                                    |                                   |
| *Harp-strings — — — — — per 12 doz. knots  | 0 2 6                             | 0 2 9                              | 0 2 2                             |
| Hats, baft or straw. See <i>Baft or straw hats</i> .   |                                   |                                    |                                   |
| —, chip or cane. See <i>Chip or cane hats</i> .  |                                   |                                    |                                   |
| * —, made of or mixed with felt, hair, wool, or beaver — — — — — per hat   | 2 4 0                             | 2 8 4 <sup>1</sup> / <sub>2</sub>  | 1 19 0                            |
| *Hay — — — — — per load of 36 trusses, each truss 56 lb.   | 9 11 0                            | 0 12 1 <sup>1</sup> / <sub>2</sub> | 0 10 0                            |
| Head-matter. See <i>Oil</i> .  |                                   |                                    |                                   |
| Heath for brushes — — — — — per cwt.   | 0 4 5                             | 0 4 10 <sup>1</sup> / <sub>2</sub> | 0 3 11                            |
| *Hemp, dressed, from Europe, in Brit.-blt ships, per cwt.  | 2 4 0                             | 2 10 7 <sup>1</sup> / <sub>2</sub> | 1 19 0                            |
| * —, in foreign ships, per cwt.  | 2 6 9                             | 2 13 9 <sup>1</sup> / <sub>2</sub> | 1 19 0                            |
| —, undressed, from Europe, in Brit.-blt ships, per cwt.  | 0 3 8                             | 0 4 2 <sup>1</sup> / <sub>2</sub>  | 0 3 4                             |
| —, and for con.-duty, per 20 cwt.  |                                   | 0 19 3                             |                                   |
| —, in foreign ships, per cwt.  | 0 3 11                            | 0 4 6 <sup>1</sup> / <sub>2</sub>  | 0 3 4                             |
| —, and for con.-duty, per 20 cwt.  |                                   | 0 19 3                             |                                   |
| —, of British plantations. [86]  |                                   |                                    |                                   |
| —, from the East-Indies. [87]  |                                   |                                    |                                   |
| See the article <i>Flax</i> , note 70, as to ships which may import hemp.  |                                   |                                    |                                   |
| Hemp-feed — — — — — per quar.  | 0 9 3                             | 0 10 2 <sup>1</sup> / <sub>2</sub> | 0 9 2                             |
| Hermodactilus — — — — — per lb.  | 0 0 3                             | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| Herrings. See the note upon <i>Fish</i> .  |                                   |                                    |                                   |
| Hessens. See <i>Canvas</i> .   |                                   |                                    |                                   |
| Hides. [88] Cow or Ox hides. See <i>Cow-hides</i> .  |                                   |                                    |                                   |
| —, of horses, mares, and geldings, in the hair — — — — — per piece   | 0 0 9                             | 0 0 9 <sup>1</sup> / <sub>2</sub>  | 0 0 8                             |
| —, and for convoy-duty, per piece  |                                   | 0 0 5 <sup>1</sup> / <sub>2</sub>  |                                   |
| —, tanned — — — — — per lb.  | 0 0 5 <sup>1</sup> / <sub>2</sub> | 0 0 6 <sup>1</sup> / <sub>2</sub>  |                                   |
| —, and con.-duty, per hide   |                                   | 0 0 5 <sup>1</sup> / <sub>2</sub>  |                                   |
| * —, Indian hides, undressed — — — — — per piece   | 0 1 2                             | 0 1 3 <sup>1</sup> / <sub>2</sub>  | 0 1 0 <sup>1</sup> / <sub>2</sub> |
| —, Losh-hides — — — — — per lb.  | 0 0 10                            | 0 0 11                             |                                   |
| —, and convoy-duty, per lb.  |                                   | 0 0 1                              |                                   |
| * —, Muscovy or Russia hides, tanned, per lb.  | 0 0 8                             | 0 0 8 <sup>1</sup> / <sub>2</sub>  |                                   |
| * —, and skins, and pieces thereof, tanned, fawed, or dressed, not otherwise particularly enumerated or described, per cent. ad val.     | 77 0 0                            | 84 14 0                            | 25 9 0                            |
| Hilts, made in foreign parts, (not being French or Dutch hardware,) are not importable for sale. See <i>Bitts</i> .                      |                                   |                                    |                                   |
| *Hinderlands, brown, under 22 <sup>1</sup> / <sub>2</sub> inches in breadth, per 120 ells  | 0 16 5                            | 0 18 0 <sup>1</sup> / <sub>2</sub> | 0 15 1                            |
| *Hinges and garnets, not import. for sale by aliens. See <i>Buckles</i> .  |                                   |                                    |                                   |

IMPORT-LAWS.

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

[87] Hemp undressed, or any other vegetable substance of the nature of undressed hemp, and applicable to the same purposes, may be imported from the countries within the exclusive trade of the East-India Company, free of any duty whatever, except such duty or allowance as the East-India Company may be intitled to by virtue of any act of Parliament. 41 Geo. III. c. 25.

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

HOLLAND,

| IMPORTS.   | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|--|-----------------------------------|------------------------------------|-----------------------------------|
| HOLLAND. [89]  |                                   |                                    |                                   |
| Holland-linen. See <i>Linen, Flanders</i> .  |                                   |                                    |                                   |
| *Holy-water stops, not import. for sale, by aliens. See <i>Buckles</i> .   |                                   |                                    |                                   |
| *Hones — — — — — per 100   | 0 11 0                            | 0 12 1 <sup>1</sup> / <sub>2</sub> | 0 10 0                            |
| *Honey [90] — — — — — per barr. of 42 gall.  | 0 8 10                            | 0 9 8 <sup>1</sup> / <sub>2</sub>  | 0 7 10                            |
| *Hoops of iron for casks — — — — — per cwt.  | 0 11 5                            | 0 12 6 <sup>1</sup> / <sub>2</sub> |                                   |
| * — of wood for coopers — — — — — per 1000   | 0 5 11                            | 0 6 6 <sup>1</sup> / <sub>2</sub>  | 0 5 3                             |
| *Hops [91] — — — — — per cwt.  | 5 18 10                           | 6 10 8 <sup>1</sup> / <sub>2</sub> | 4 3 4                             |
| *Horns of cows or oxen — — — — — per 100   | 0 1 10                            | 0 2 0 <sup>1</sup> / <sub>2</sub>  | 0 1 8                             |
| * — of harts or stags — — — — — per 100  | 0 6 8                             | 0 7 4                              | 0 4 5                             |
| * — tips of — — — — — per 100  | 0 0 7                             | 0 0 7 <sup>1</sup> / <sub>2</sub>  | 0 0 6                             |
| * — for lanterns and horners' wares, not importable for sale by aliens. See <i>Buckles</i> .   |                                   |                                    |                                   |
| Horse-hair — — — — — per lb.   | 0 0 9                             | 0 0 9 <sup>1</sup> / <sub>2</sub>  | 0 0 8                             |
| —, and for convoy-duty — — — — — per lb.   |                                   | 0 0 1                              |                                   |
| — hats. See <i>Chip, Cane, or Horse-hair Hats</i> .  |                                   |                                    |                                   |
| — hides. See <i>Hides</i> .  |                                   |                                    |                                   |
| *Horses, mares, or geldings — — — — — each   | 2 4 0                             | 2 6 4 <sup>1</sup> / <sub>2</sub>  | 1 19 0                            |
| HUDSON'S BAY. [92]   |                                   |                                    |                                   |
| Human hair — — — — — per lb.   | 0 2 0                             | 0 2 2 <sup>1</sup> / <sub>2</sub>  |                                   |
| —, and for convoy-duty — — — — — per lb.   |                                   | 0 0 2                              |                                   |
| Hungary-water, (subject also to Excise,) per gall.   | 0 2 10                            | 0 3 1 <sup>1</sup> / <sub>2</sub>  | 0 2 7                             |
| —, and for convoy-duty, per gall.  |                                   | 0 0 2 <sup>1</sup> / <sub>2</sub>  |                                   |
| *Hurers' wares, not importable for sale by aliens. See <i>Buckles</i> .  |                                   |                                    |                                   |
| *Husse-skins, undressed, (See <i>Skins</i> .) per skin   | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| —, imported by East-India Comp. duty on warehousing, per cent. ad val.   |                                   | 2 0 0                              |                                   |
| —, home-consump. duty, per skin  |                                   | 0 0 2 <sup>1</sup> / <sub>2</sub>  |                                   |
| See <i>East-India Goods imported</i> .   |                                   |                                    |                                   |
| *Hypocistis — — — — — per lb.  | 0 0 5                             | 0 0 5 <sup>1</sup> / <sub>2</sub>  | 0 0 3 <sup>1</sup> / <sub>2</sub> |
| I.   |                                   |                                    |                                   |
| *Images, painted; not importable for sale by aliens. See <i>Buckles</i> .  |                                   |                                    |                                   |
| Incense. See <i>Olibanum</i> .   |                                   |                                    |                                   |
| *Incle, unwrought, or short spinnel, per lb.   | 0 0 3 <sup>1</sup> / <sub>2</sub> | 0 0 3 <sup>1</sup> / <sub>2</sub>  |                                   |
| * —, wrought — — — — — per doz. lb.  | 1 9 4                             | 1 12 3 <sup>1</sup> / <sub>2</sub> | 1 5 4                             |
| Indian corn, or maize, pays the same respective duties as <i>Barley</i> , agreeably to the price of <i>Barley</i> at the place of importation. See <i>Barley</i> . |                                   |                                    |                                   |

IMPORT-LAWS.

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

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

[91] If imported unclean, corrupt, or mixed with powder, dust, dross, sand, or foil, they are forfeited. 1 Ja. I. c. 18, §. 2; 3 Car. I. c. 4, §. 22; 16 Car. I. c. 4, §. 2. By 41 Geo. III. c. 4, the duties on hops, as stated above, are suspended till 20th Aug. 1801; and, in lieu thereof, there is imposed a duty of 1d. and 12-twentieths of a farthing per lb.

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

Indian

Table with columns: Old Duty, Pref. Duties, Drawback. Includes sections for IMPORTS (Indian corn, hides, Indigo, Ink, Iron, etc.) and IMPORT-LAWS (93).

[93] By 23 Geo. II. c. 29, and 30 Geo. III. c. 16, pig and bar iron may be imported into Great Britain from British colonies in America, free of duty (except convoy-duty); upon certificate, from the place of exportation, of its being plantation-iron, properly stamped; and the master making oath that it is the same that was shipped; otherwise it is subject to duty.

Table with columns: Old Duty, Pref. Duties, Drawback. Includes sections for IMPORTS (Jersey, Kelp, Kid-skins, Kits of wood, Knives, Labdanum, Lace, Lamps, Lapis, etc.) and IMPORT-LAWS (94-98).

[94] The duties on kid-skins were thus reduced by 39 and 40 Geo. III. c. 63. [95] But kid and lamb skins, the product of and imported from any British colony in America, are free of convoy-duty. [96] Knees of oak, of 8 inches square or upwards, are accounted oak-timber, and pay accordingly. See Oak-timber. [97] Knives and knife-handles, scabbards and sheaths for knives (not being French or Dutch cutlery or hardware) made in foreign parts, are not importable for sale. See Bits. [98] Laces of leather, made in foreign parts, are not importable for sale. See Bits. Those of gold or of thread, and laces in general, are not importable for sale. See Ribbands. As to laces of silk, or of silk mixed with other materials, see Ribbands.

\*Lapis

| IMPORTS.  | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|---|-----------------------|------------------------------------|-----------------------------------|
| *Lapis Contrayervæ — per oz.  | 0 0 9                 | 0 0 9 <sup>1</sup> / <sub>2</sub>  | 0 0 6                             |
| —, imported by the East-India Co. dut. on warehousing, per cent. ad val.  | —                     | 2 0 0                              | —                                 |
| —, home-consumpt. duty, per oz.   | —                     | 0 0 9 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See East-India Goods imported.  |                       |                                    |                                   |
| *Hæmatitis — per lb.  | 0 0 2                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| *Hibernicus — per cwt.  | 0 6 4                 | 0 6 11 <sup>1</sup> / <sub>2</sub> | 0 4 2                             |
| *Hyacinthi — per lb.  | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| *Judaicus — per lb.   | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *Lazuli — per lb.   | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| —, imported by East-India Co. duty on warehousing, per cent. ad val.  | —                     | 2 0 0                              | —                                 |
| —, home-consumption duty, per lb.   | —                     | 0 0 6 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See East-India Goods imported.  |                       |                                    |                                   |
| *Magnetis — per lb.   | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *Nephriticus — per lb.  | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| *Oftiocolla — per lb.   | 0 0 2                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| *Rubinus — per lb.  | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *Sapphirus — per lb.  | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *Smaragdus — per lb.  | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *Spongizæ — per lb.   | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *Topagæ — per lb.   | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *Tutiæ — per lb.  | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.  | —                     | 2 0 0                              | —                                 |
| —, home-consumption duty, per lb.   | —                     | 0 0 3 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See East-India Goods imported.  |                       |                                    |                                   |
| *Lard (See Grease) — per lb.  | 0 0 1                 | 0 0 1 <sup>1</sup> / <sub>2</sub>  | —                                 |
| *Lathiwood, in pieces 5 feet long, in Brit.-bld ships, per fathom of 6 feet wide and 6 feet high  | 0 13 3                | 0 14 6 <sup>1</sup> / <sub>2</sub> | 0 12 3                            |
| —, in foreign ships, per fathom   | 0 13 9                | 0 15 1 <sup>1</sup> / <sub>2</sub> | 0 12 3                            |
| —, from American States, in Brit.-built ships, is free; but, in American, pays countervailing duty, per fathom  | —                     | 0 1 3 <sup>1</sup> / <sub>2</sub>  | —                                 |
| —, in pieces 5 feet long or upwards, in British-built ships, per fathom   | 0 19 10               | 1 1 9 <sup>1</sup> / <sub>2</sub>  | 0 18 4                            |
| —, in foreign ships, per fathom   | 1 0 4                 | 1 2 4 <sup>3</sup> / <sub>2</sub>  | 0 18 4                            |
| —, from American States, in British-built ships is free; but, in American, pays countervailing duty, per fathom   | —                     | 0 1 11 <sup>1</sup> / <sub>2</sub> | —                                 |
| See the note on Wood from America.  |                       |                                    |                                   |
| *Latten, black — per cwt.   | 0 13 3                | 0 14 6 <sup>1</sup> / <sub>2</sub> | 0 12 3                            |
| —, shaven — per cwt.  | 1 2 0                 | 1 4 2 <sup>3</sup> / <sub>2</sub>  | 1 0 4                             |
| —, wire — per cwt.  | 2 13 0                | 2 18 3 <sup>1</sup> / <sub>2</sub> | 2 9 8                             |
| —, ware is not importable for sale by aliens. See Buckles.  |                       |                                    |                                   |
| *Lavender-flowers — per lb.   | 0 0 4                 | 0 0 4 <sup>3</sup> / <sub>2</sub>  | 0 0 2 <sup>3</sup> / <sub>2</sub> |
| *Lavers, hanging; not importable for sale by aliens. See Buckles.   |                       |                                    |                                   |
| Lawns; Silesia and all others, plain, (except French,) not bleached in Holland, per piece not exceeding 8 yards   | 0 3 1                 | 0 3 4 <sup>1</sup> / <sub>2</sub>  | 0 2 10                            |
| —, and for convoy-duty, per piece   | —                     | 0 0 4                              | —                                 |
| —, if bleached in Holland, per piece  | 0 3 10                | 0 4 2 <sup>1</sup> / <sub>2</sub>  | 0 3 7                             |
| —, and for convoy-duty, per piece   | —                     | 0 0 5                              | —                                 |
| *Lawn, French, the demi-piece, not exceeding 7 <sup>1</sup> / <sub>2</sub> yards long, and not above 1 <sup>1</sup> / <sub>2</sub> yard broad; or exceeding that breadth, but not being above 2l. 10s. value; and so in proportion for like sorts in pieces of greater length, per demi piece | 0 5 0                 | 0 5 6                              | —                                 |
| —, exported to any Brit. col. in Amer.; drawback, per demi piece  | —                     | —                                  | 0 2 10                            |

\*Lawns.

| IMPORTS.  | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|---|-----------------------------------|------------------------------------|-----------------------------------|
| *Lawn, French, exceeding 1 <sup>1</sup> / <sub>2</sub> yd broad, and being above 2l. 10s. value, of the demi-piece, of 7 <sup>1</sup> / <sub>2</sub> yards in length, per cent. ad val. | 10 0 0                            | 11 0 0                             | —                                 |
| —, exported to any Brit. colony in America, drawback, per cent. ad val.   | —                                 | —                                  | 5 13 4                            |
| See the prohibition upon importation under Cambrics, French.  |                                   |                                    |                                   |
| —, warehoused for exportation. See Cambrics and French Lawns.   |                                   |                                    |                                   |
| *Lead-ore — per ton   | 0 17 8                            | 0 19 5 <sup>1</sup> / <sub>2</sub> | 0 15 8                            |
| *Leather-manufactures, or any manufacture whereof leather is the most valuable part, not otherwise particularly enumerated, per cent. ad val.   | 77 0 0                            | 84 14 0                            | 25 0 0                            |
| *Leaves of roses — per lb.  | 0 0 3                             | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| *gold — per 100 leaves  | 0 1 2                             | 0 1 3 <sup>1</sup> / <sub>2</sub>  | 0 1 0                             |
| *violets or flowers — per lb.   | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| Lemons — per 1000   | 0 6 8                             | 0 7 4                              | 0 6 2                             |
| —, and for convoy-duty, per 1000  | —                                 | 0 3 2                              | —                                 |
| —, pickled — per ton of 252 gall.   | 1 15 3                            | 1 18 9 <sup>1</sup> / <sub>2</sub> | 1 13 3                            |
| *Lentiles; (see Provisions) — per lb.   | 0 0 0 <sup>1</sup> / <sub>2</sub> | 0 0 0 <sup>1</sup> / <sub>2</sub>  | 0 0 0 <sup>1</sup> / <sub>2</sub> |
| *Leopard-skins, undressed, (See Skins,) per piece   | 0 6 11                            | 0 7 7 <sup>1</sup> / <sub>2</sub>  | 0 6 3                             |
| LEVANT SEAS. See STRAIGHTS, and Wines.  |                                   |                                    |                                   |
| *Lignum Aloes — per lb.   | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| *Aspalthum — per lb.  | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| —, imported by East-India Company, duty on warehousing, per cent. ad val.   | —                                 | 2 0 0                              | —                                 |
| —, home-consum. duty, per lb.   | —                                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See East-India Goods imported.  |                                   |                                    |                                   |
| *Nephriticum — per lb.  | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| *Rhodium — per cwt.   | 0 7 0                             | 0 7 8 <sup>1</sup> / <sub>2</sub>  | 0 4 8                             |
| *Vitæ — per cwt.  | 0 2 3                             | 0 2 5 <sup>1</sup> / <sub>2</sub>  | 0 2 0                             |
| —, from American States, in British-built ships, is free; but, in American, pays countervail. duty, per cwt.  | —                                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See the note on Wood from America.  |                                   |                                    |                                   |
| Linen, Flanders, Holland, and French, plain, not otherwise enumerated, viz.   |                                   |                                    |                                   |
| —, not exceeding 1 <sup>1</sup> / <sub>2</sub> ell in breadth, per ell  | 0 1 4                             | 0 1 5 <sup>1</sup> / <sub>2</sub>  | 0 1 2                             |
| —, and for convoy-duty, per 120 ells  | —                                 | 0 14 5                             | —                                 |
| *—, above 1 <sup>1</sup> / <sub>2</sub> and under 2 ells, per ell   | 0 1 7                             | 0 1 8 <sup>1</sup> / <sub>2</sub>  | 0 1 5                             |
| *—, 2 ells and under 3 ells, per ell  | 0 1 9                             | 0 1 11 <sup>1</sup> / <sub>2</sub> | 0 1 7                             |
| *—, 3 ells or upwards, per ell  | 0 2 7                             | 0 2 10 <sup>1</sup> / <sub>2</sub> | 0 2 5                             |
| See FRANCE and HOLLAND.   |                                   |                                    |                                   |
| *—, plain white, not printed, painted, dyed, &c. and not otherwise particularly enumer. per cent. ad val.   | 33 6 8                            | 36 13 4                            | 30 16 8                           |
| *—, chequered, printed, or dyed, &c. [99] not prohibited to be imported or used in Great Britain, not otherwise particularly enumer. per cent. ad val.                                  | 80 4 2                            | 88 4 7                             | 77 14 2                           |
| Linn-boards. See Boards.  |                                   |                                    |                                   |
| Linseed [100] — duty-free.  | —                                 | —                                  | —                                 |
| —, but for convoy-duty — per bushel   | —                                 | 0 0 2                              | —                                 |
| —, cakes. See the notes on Rape-cakes.  |                                   |                                    |                                   |

IMPORT-LAWS.

[99] Linen, printed or stained, is also subject to the duty of Excise.  
 [100] By 3 Geo. III. c. 7, (confirmed by the Consolidation-act,) linseed may be imported duty-free (except for convoy) by any persons.

\*Lion-

| IMPORTS.   | per         | Old Duty. | Pref. Duties. | Drawback. |
|--|-------------|-----------|---------------|-----------|
|  |             | £. s. d.  | £. s. d.      | £. s. d.  |
| *Lion-skins, undressed, (See Skins)  | per piece   | 0 2 9     | 0 3 0         | 0 2 6     |
| *Licorice-juice  | per cwt.    | 1 8 0     | 1 10 9        |           |
| *Powder  | per cwt.    | 2 12 1    | 2 17 3        | 2 11 1    |
| *Root  | per cwt.    | 1 8 10    | 1 11 8        | 1 8 0     |
| See Grocery.   |             |           |               |           |
| *Litharge, of gold   | per cwt.    | 0 0 10    | 0 0 11        | 0 0 7     |
| *Silver  | per cwt.    | 0 0 8     | 0 0 8         | 0 0 5     |
| *Litmus (See Annatto)  | per cwt.    | 0 3 4     | 0 3 8         |           |
| Lobsters [101]   |             |           | duty-free.    |           |
| Locketts, made in foreign parts, (not being French or Dutch,) are not importable for sale. See Bits.   |             |           |               |           |
| Locks; not importable for sale. See Andirons.  |             |           |               |           |
| Logwood, for dyers   | per 20 cwt. | 11 0 0    | 12 2 0        |           |
| and for convoy-duty,   | per 20 cwt. |           | 0 7 3         |           |
| from American States, in British-built ships, is free; but, in American, pays countervailing duty, per 20 cwt.   |             |           | 1 2 0         |           |
| and for convoy-duty,   | per 20 cwt. |           | 0 7 3         |           |
| See Annatto; and see also the note on Wood from America.   |             |           |               |           |
| LONDON PORT-DUTY, [102] payable by all vessels entering inwards, or arriving in the port of London, from the following places; and also payable by all vessels clearing outwards, or departing from the port of London, to any of the following places, viz. |             |           |               |           |
| Adriatic Sea, or countries bordering on it   | per ton     |           | 0 0 3         |           |
| Africa   | per ton     |           | 0 0 3         |           |
| Alderney, Isle of  | per ton     |           | 0 0 1         |           |
| American States  | per ton     |           | 0 0 2         |           |
| American British colonies,   | per ton     |           | 0 0 2         |           |
| Antwerp  | per ton     |           | 0 0 1         |           |
| Azores   | per ton     |           | 0 0 2         |           |
| Baltic, any country within,  | per ton     |           | 0 0 2         |           |
| Brabant  | per ton     |           | 0 0 1         |           |
| Bremen   | per ton     |           | 0 0 1         |           |
| Canary Isles   | per ton     |           | 0 0 2         |           |
| China  | per ton     |           | 0 0 3         |           |
| Courland   | per ton     |           | 0 0 2         |           |
| Denmark  | per ton     |           | 0 0 1         |           |
| East-India   | per ton     |           | 0 0 3         |           |
| Finland  | per ton     |           | 0 0 2         |           |

IMPORT-LAWS.

[101] By 1 Geo. I. st. 2, c. 18, §. 10, lobsters may be imported freely by any persons whatever, in any ships whatever, even without entry, duty-free; and they are likewise exempted from convoy-duty.

[102] This tonnage-duty is created 39 Geo. III. made for improving the port of London, by means of a navigable canal across the Isle of Dogs, and wet docks there for the West-India ships. It is payable, at the time of entry inwards or clearance outwards, at the Custom-house. But the following are exempted from it, viz. ships of the Royal navy; ships employed coastwise in Great Britain, unless they exceed 45 tons, register tonnage; coasting-corn-vessels, the principal part of whose cargo shall consist of corn; fishing-smacks; lobster and oyster boats; vessels for passengers; and all vessels or craft navigating the Thames above and below London-bridge, as far as Gravesend only. This duty is to be taken for 14 years from 1st August, 1799; but it is, notwithstanding, to cease, when there shall be created from it a sufficient fund to defray the expenses of mooring-chains, salaries of harbour-masters, &c. For this duty upon coasting-vessels, see the head; Coastwise Duties, hereafter.

LONDON

| IMPORTS.   | per               | Old Duty. | Pref. Duties. | Drawback. |
|--|-------------------|-----------|---------------|-----------|
|  |                   | £. s. d.  | £. s. d.      | £. s. d.  |
| LONDON PORT-DUTY, as before-mentioned, payable by all vessels from or to             |                   |           |               |           |
| Flanders   | per ton           |           | 0 0 1         |           |
| Florida  | per ton           |           | 0 0 2         |           |
| France, within Ushant  | per ton           |           | 0 0 1         |           |
| between Ushant and Spain,  | per ton           |           | 0 0 2         |           |
| within the Mediterran.   | per ton           |           | 0 0 3         |           |
| Germany, bordering on the German Ocean   | per ton           |           | 0 0 1         |           |
| Gibraltar  | per ton           |           | 0 0 3         |           |
| Greenland  | per ton           |           | 0 0 3         |           |
| Guernsey   | per ton           |           | 0 0 1         |           |
| Hamburg  | per ton           |           | 0 0 1         |           |
| Holland, or United Provinces,  | per ton           |           | 0 0 1         |           |
| Holstein   | per ton           |           | 0 0 1         |           |
| Ireland  | per ton           |           | 0 0 1         |           |
| Jersey   | per ton           |           | 0 0 1         |           |
| Lapland, this side of the N. Cape,   | per ton           |           | 0 0 1         |           |
| beyond the N. Cape,  | per ton           |           | 0 0 2         |           |
| Livonia  | per ton           |           | 0 0 2         |           |
| Louisiana  | per ton           |           | 0 0 3         |           |
| Madeira Islands  | per ton           |           | 0 0 2         |           |
| Man, Isle of   | per ton           |           | 0 0 1         |           |
| Mediterranean, countries within,   | per ton           |           | 0 0 3         |           |
| Mexico   | per ton           |           | 0 0 3         |           |
| Netherlands  | per ton           |           | 0 0 1         |           |
| Norway   | per ton           |           | 0 0 1         |           |
| Pacific Ocean, countries within,   | per ton           |           | 0 0 3         |           |
| Poland   | per ton           |           | 0 0 2         |           |
| Portugal   | per ton           |           | 0 0 2         |           |
| Prussia  | per ton           |           | 0 0 2         |           |
| Russia, without or within the Baltic,  | per ton           |           | 0 0 2         |           |
| Sark, Island of  | per ton           |           | 0 0 1         |           |
| South America  | per ton           |           | 0 0 3         |           |
| Spain, without the Mediterran.   | per ton           |           | 0 0 2         |           |
| within the Mediterran.   | per ton           |           | 0 0 3         |           |
| Sweden   | per ton           |           | 0 0 2         |           |
| United Provinces of Holland,   | per ton           |           | 0 0 1         |           |
| West Indies  | per ton           |           | 0 0 3         |           |
| All other places to the southward of 25 degrees north latitude                       | per ton           |           | 0 0 3         |           |
| *Loriners' wares; not importable for sale by aliens. See Buckles.                    |                   |           |               |           |
| Loin-hides. See Hides.   |                   |           |               |           |
| *Lucerne-seed  | per cwt.          | 0 2 9     | 0 3 0         | 0 2 6     |
| *Lutestrings or Catlings   | per 12 doz. knots | 0 2 6     | 0 2 9         | 0 2 2     |
| *Lupines   | per cwt.          | 0 2 4     | 0 2 6         | 0 1 7     |
| *Lyntifcus or Xylobalsamum   | per lb.           | 0 0 3     | 0 0 3         | 0 0 2     |
| M.   |                   |           |               |           |
| Mace   | per lb.           | 0 4 0     | 0 4 4         | 0 3 8     |
| and for convoy-duty, [103]   | per lb.           |           | 0 0 11        |           |
| imported by East-India Co. is warehoused   |                   |           | duty-free.    |           |
| when taken out for home-consump. pays the full duties; but, if for exportation, pays | per cent. ad val. |           | 2 10 0        |           |
| See Spicery.   |                   |           |               |           |

IMPORT-LAWS.

[103] If from British plantations in America, mace pays no convoy-duty.

G 2

Madder



| IMPORTS.  | Old Duty. |       | Pref. Duties. |       | Drawback. |       |
|---|-----------|-------|---------------|-------|-----------|-------|
|   | £.        | s. d. | £.            | s. d. | £.        | s. d. |
| Madder ————— per cwt.   | 0         | 4 8   | 0             | 5 1½  | —         | —     |
| —, if mull-madder, pays also convoy-duty, per cwt.  | —         | —     | 0             | 0 3   | —         | —     |
| —, if other madder, pays also convoy-duty, per cwt.   | —         | —     | 0             | 2 2   | —         | —     |
| See Annotto. ————— per cwt.   | —         | —     | 0             | 2 2   | —         | —     |
| — roots ————— per cwt.  | 0         | 4 8   | 0             | 5 1½  | —         | —     |
| —, and for convoy-duty, per cwt.  | —         | —     | 0             | 2 3   | —         | —     |
| See Annotto.  |           |       |               |       |           |       |
| MADEIRAS. See SPAIN.  |           |       |               |       |           |       |
| Mahogany, of the Bahamas, Honduras, or Yucatan, imported directly thence — per ton  | 1         | 10 0  | 1             | 13 0  | 1         | 10 0  |
| —, and for convoy-duty — per ton  | —         | —     | 0             | 10 10 | —         | —     |
| —, imported not directly thence, or being of the growth of any other country except the American States, in British-built ships — per ton | 3         | 0 0   | 3             | 6 0   | 3         | 0 0   |
| —, and for convoy-duty — per ton  | —         | —     | 0             | 10 10 | —         | —     |
| —, imported in American or foreign vessels, not the produce of Amer. States, [104] — per ton  | 5         | 4 0   | 5             | 14 4½ | 5         | 0 0   |
| —, and for convoy-duty, [104] per ton   | —         | —     | 0             | 10 10 | —         | —     |
| See the note on Wood from America.  |           |       |               |       |           |       |
| Maize. See Indian-Corn; and Provisions.   |           |       |               |       |           |       |
| Malt. [105]   |           |       |               |       |           |       |
| MAN, Isle of. [106]   |           |       |               |       |           |       |

IMPORT-LAWS.

[104] These duties are also paid, if imported from American States in British-built ships; but, if in American ships from American States, there is paid in addition to these duties, for countervailing duty, per ton 0: 10: 4½.

[105] Malt of all sorts is prohibited to be imported, on forfeiture of it and the vessel: 31 Geo. III. c. 39, §. 15; but, as to temporary admission, see Provisions.

[106] The trade of the Isle of Man is restricted by various regulations. — First, *Spirits*: All spirits, in whatever casks, are prohibited to be imported into Great Britain from the Isle of Man, on forfeiture of them and of the vessel: 5 Geo. III. c. 39. No British spirits are importable into this island, under forfeiture of them and the vessel: 38 Geo. III. c. 63, §. 1. But the Commissioners of Customs may license to be imported from any place into the port of Douglas, in British-built ships, legally registered and navigated, of not less than 50 tons burthen, a quantity not exceeding 10,000 gallons of foreign brandy, and also 10,000 gallons of foreign geneva, in any one year, paying upon importation 3s. per gallon. The casks are to contain at least 100 gallons, on forfeiture of the same and vessel; and the spirits are to be of no higher strength than from 1 to 9 over hydrometer-proof, on forfeiture thereof; neither are they to be carried coastwise, except in their original casks, upon forfeiture thereof, and of the vessel: 38 Geo. III. c. 63, §. 2, 3, 4. — Secondly, *Tobacco*: The Commissioners of Customs, after the 10th October yearly, may grant similar license for the importation into the port of Douglas, in ships of the burthen, &c. as before-described, from any port in England, a quantity not exceeding 60,000 lbs. weight in any one year, paying upon importation 6d. per lb. 38 Geo. III. c. 63, §. 5. — Thirdly, *Wine*: A quantity not exceeding 70 tuns of wine is importable yearly into Port Douglas, in similar ships and under similar license as tobacco, paying upon such importation an additional duty of 8l. per tun. It is importable in no cask less than a hoghead, nor removable, either coastwise or by land, except in its original casks, on forfeiture thereof and of the vessel or carriages; and coastwise removals must be in vessels of 50 tons burthen at least: 38 Geo. III. c. 63, §. 6, 7, 8. — Fourthly, *Cattle*: 600 head of cattle are importable yearly from this island into Chester, by 18 Car. II. c. 2; 20 Car. II. c. 7; and 32 Car. II. c. 2. And, by 38 Geo. III. c. 63, §. 9, the Commissioners of Customs may yearly license the exportation, from any one port in England, of not more than 100 live sheep, into the ports either of Douglas or Ramsay. It is farther provided, by 5 Geo. III. c. 43, §. 11, that bestials may be imported from this island by its inhabitants, into Great Britain, free of duty, upon certificate of the chief magistrate that oath has been made, before him, of their being the produce of that isle, and mentioning the number of bestials. The officer of the customs is to attest it, and the master make oath, at the port of importation, that they are the bestials mentioned in the certificate. — Fifthly: *All other goods*, the growth, produce,

| IMPORTS.   | Old Duty. |       | Pref. Duties. |       | Drawback. |       |
|--|-----------|-------|---------------|-------|-----------|-------|
|  | £.        | s. d. | £.            | s. d. | £.        | s. d. |
| Manna ————— per lb.  | 0         | 0 6   | 0             | 0 6½  | 0         | 0 4   |
| —, and for convoy-duty, per 100 lbs.   | —         | —     | 0             | 5 9   | —         | —     |
| —, imported by the East-India Company, duty on warehousing, per cent. ad val.  | —         | —     | 2             | 0 0   | —         | —     |
| —, home-consumption duty, per lb.  | —         | —     | 0             | 0 6½  | —         | —     |
| See East-India Goods imported.   |           |       |               |       |           |       |
| * Maps ————— each  | 0         | 0 6   | 0             | 0 6½  | —         | —     |
| * Marble basons, mortars, tables, and other polished marble (except grave and paving-stones, polished,) per foot square, superficial | 0         | 1 0   | 0             | 1 10  | 0         | 0 10  |
| * — blocks ————— per solid foot  | 0         | 2 0   | 0             | 2 2½  | 0         | 1 10  |
| * — paving-stones, rough, per foot sq. superficial   | 0         | 0 1½  | 0             | 0 1½  | 0         | 0 1   |
| * —, polished, per foot sq. superficial  | 0         | 0 2½  | 0             | 0 2½  | 0         | 0 2   |
| Mares. See Horses.   |           |       |               |       |           |       |
| * Marmalade ————— per lb.  | 0         | 0 3   | 0             | 0 3½  | 0         | 0 2   |
| * Martins' skins, (or martrons,) undressed, per timber of 40 skins   | 2         | 15 0  | 3             | 0 6   | 2         | 10 0  |
| * — tails, undressed ————— per 120   | 0         | 11 0  | 0             | 12 1½ | 0         | 10 0  |
| See Skins.   |           |       |               |       |           |       |
| * Mastic, red, from place of growth, per lb.   | 0         | 0 3   | 0             | 0 3½  | 0         | 0 2   |
| * —, not from place of growth, per lb.   | 0         | 0 9   | 0             | 0 9½  | 0         | 0 6   |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.   | —         | —     | 2             | 0 0   | —         | —     |
| —, home-consumpt. duty, per lb.  | —         | —     | 0             | 0 3½  | —         | —     |
| See East-India Goods imported.   |           |       |               |       |           |       |
| * —, white, from place of growth, per lb.  | 0         | 0 6   | 0             | 0 6½  | 0         | 0 4   |
| * —, not from place of growth, per lb.   | 0         | 1 6   | 0             | 1 7½  | 0         | 1 0   |
| —, imported by E.-India Co. duty on warehousing, per cent. ad val.   | —         | —     | 2             | 0 0   | —         | —     |
| —, home-consumpt. duty, per lb.  | —         | —     | 0             | 0 6½  | —         | —     |
| See East-India Goods imported.   |           |       |               |       |           |       |
| Mafts, under 6 inches diameter. See Spars.   |           |       |               |       |           |       |
| * —, 6 inches and under 8 inches diameter, in British-built ships — per mast   | 0         | 1 1½  | 0             | 1 2½  | 0         | 1 0   |
| * —, in foreign ships — per mast   | 0         | 1 2   | 0             | 1 3½  | 0         | 1 0   |
| * —, from American States, in British-built ships — per mast   | —         | —     | 0             | 1 2½  | 0         | 1 0   |
| * —, in American ships — per mast  | —         | —     | 0             | 1 4½  | 0         | 1 0   |
| * —, 8 inches and under 12 inches in diameter, in British-built ships — per mast   | 0         | 3 4   | 0             | 3 8   | 0         | 3 1   |
| * —, in foreign ships — per mast   | 0         | 3 6   | 0             | 3 10½ | 0         | 3 1   |
| * —, from Amer. States, in British-built ships — per mast  | —         | —     | 0             | 3 8   | 0         | 3 1   |
| * —, in American ships — per mast  | —         | —     | 0             | 4 0   | 0         | 3 1   |

IMPORT-LAWS.

or manufacture, of the said isle, may be imported into Great Britain without payment of any other than the inland duties of Excise payable upon similar articles of British manufacture; except, however, woollen manufactures, beer, and ale, which are liable to all the duties upon importation: 5 Geo. III. c. 43, §. 11. But this freedom of import thence into Great Britain does not extend to foreign goods, in part or wholly manufactured in the isle, except linen manufactures made of foreign hemp or flax (by §. 12); and except cotton yarn and cotton cloth, the manufacture of the isle, by 38 Geo. III. c. 63, §. 15, and which two last-mentioned articles are, by §. 16 of that act, prohibited to be imported into the Isle of Man, except from Great Britain. — Sixthly: No goods, are importable into Great Britain from the Isle of Man, but such as are of the growth, produce, or manufacture, of it, on forfeiture of the goods and vessel; which forfeiture is incurred if the vessel be found within the limits of any port in Great Britain, although bulk may not have been broken: 12 Geo. I. c. 28. As to the exemption from convoy-duty to and from this island, see the article CONVOY-DUTY. All the regulations mentioned in this note, by 38 Geo. III. c. 36, are to continue till 5 July, 1801.

Mafts,

| IMPORTS.   | Old Duty<br>£. s. d. | Prof. Duties<br>£. s. d.            | Drawback<br>£. s. d.              |
|--|----------------------|-------------------------------------|-----------------------------------|
| *Masts, 12 inches or upwards in diameter, in Brit.-built ships — per load of 50 cubic feet         | 0 10 0               | 0 11 0                              | 0 9 8                             |
| * ———, in foreign ships — per load   | 0 10 6               | 0 11 6 <sup>1</sup> / <sub>2</sub>  | 0 9 8                             |
| * ———, from American States, in British-built ships — per load                                     | —                    | 0 11 0                              | 0 9 8                             |
| * ———, in American ships — per load  | —                    | 0 12 0                              | 0 9 8                             |
| Sec Wood.  |                      |                                     |                                   |
| Mats of Russia, in British-built ships, per 100  | 0 11 0               | 0 12 1 <sup>1</sup> / <sub>2</sub>  | 0 9 9                             |
| ———, and for convoy-duty, per 100  | —                    | 0 1 10                              | —                                 |
| ———, in foreign ships — per 100  | 0 11 9               | 0 12 11 <sup>1</sup> / <sub>2</sub> | 0 9 9                             |
| ———, and for convoy-duty, per 100  | —                    | 0 1 10                              | —                                 |
| *Matting of Barbary or Portugal — per yard   | 0 0 5                | 0 0 5 <sup>1</sup> / <sub>2</sub>   | 0 0 4                             |
| * ——— Holland — per yard   | 0 0 2                | 0 0 2 <sup>1</sup> / <sub>2</sub>   | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| *Maw-feed — per cwt.   | 0 15 5               | 0 16 11 <sup>1</sup> / <sub>2</sub> | 0 14 0                            |
| *Mead — per hog head of 63 gall.   | 0 8 10               | 0 9 8 <sup>1</sup> / <sub>2</sub>   | 0 7 10                            |
| Meal. See Wheat-meal or Flour; and Provisions.   |                      |                                     |                                   |
| *Mechoacana — per bushel   | 0 0 6                | 0 0 6 <sup>1</sup> / <sub>2</sub>   | 0 0 4                             |
| *Medlars — per bushel  | 0 2 4                | 0 2 6 <sup>1</sup> / <sub>2</sub>   | 0 0 4                             |
| Melasses, of and from Brit. plantations in Amer. — per cwt.  | 0 3 0                | 0 3 3 <sup>1</sup> / <sub>2</sub>   | 0 2 8                             |
| ———, and for convoy-duty, — per cwt.   | —                    | 0 1 0                               | —                                 |
| ———, from any other place, — per cwt.  | 0 11 9               | 0 12 11 <sup>1</sup> / <sub>2</sub> | 0 11 5                            |
| ———, and for convoy-duty — per cwt.  | —                    | 0 1 0                               | —                                 |
| *Mercury precipitate — per lb.   | 0 0 9                | 0 0 9 <sup>1</sup> / <sub>2</sub>   | 0 0 6                             |
| * ——— sublimate — per lb.  | 0 0 9                | 0 0 9 <sup>1</sup> / <sub>2</sub>   | 0 0 6                             |
| *Metal, viz. leaf, (except leaf-gold,) per 250 leaves  | 0 0 2                | 0 0 2 <sup>1</sup> / <sub>2</sub>   | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| * ———, prepared for battery — per cwt.   | 1 11 11              | 1 15 1 <sup>1</sup> / <sub>2</sub>  | 1 8 11                            |
| * ——— work. See Gold or Silver Thread.   |                      |                                     |                                   |
| *Metheglin — per hog head of 63 gall.  | 0 8 10               | 0 9 8 <sup>1</sup> / <sub>2</sub>   | 0 7 10                            |
| Mill-boards. See Paper, fifth class.   |                      |                                     |                                   |
| *Millinery; (French or Dutch,) made up of muslin, lawn, cambric, or gauze, [107] per cent. ad val. | 12 0 0               | 13 4 0                              | —                                 |
| Sec FRANCE and HOLLAND.  |                      |                                     |                                   |
| *Millet-seed (See Provisions) — per cwt.   | 0 4 5                | 0 4 10 <sup>1</sup> / <sub>2</sub>  | 0 4 0                             |
| *Millium Solis — per lb.   | 0 0 2                | 0 0 2 <sup>1</sup> / <sub>2</sub>   | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| *Mill-stones, above 4 feet diameter, or if 12 in. or more thick — per piece                        | 2 4 0                | 2 8 4 <sup>1</sup> / <sub>2</sub>   | 1 19 0                            |
| *Mink-skins, tawed, — per timber of 40 skins   | 1 2 0                | 1 4 2 <sup>1</sup> / <sub>2</sub>   | 1 0 0                             |
| * ———, untawed or undressed, — per timber  | 0 16 6               | 0 18 1 <sup>1</sup> / <sub>2</sub>  | 0 15 0                            |
| Sec Skins.   |                      |                                     |                                   |
| *Mirobolans, condited, from place of growth, per lb.   | 0 0 2                | 0 0 2 <sup>1</sup> / <sub>2</sub>   | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| * ———, not-from place of growth, — per lb.   | 0 0 6                | 0 0 6 <sup>1</sup> / <sub>2</sub>   | 0 0 4                             |
| ———, imported by East-India Co. duty on warehousing, per cent. ad val.                             | —                    | 2 0 0                               | —                                 |
| ———, home-con. duty, per lb.   | —                    | 0 0 6 <sup>1</sup> / <sub>2</sub>   | —                                 |
| Sec East-India Goods imported.   |                      |                                     |                                   |
| * ———, dry, from place of growth, — per lb.  | 0 0 1                | 0 0 1 <sup>1</sup> / <sub>2</sub>   | 0 0 0 <sup>1</sup> / <sub>2</sub> |
| * ———, not from place of growth, — per lb.   | 0 0 3                | 0 0 3 <sup>1</sup> / <sub>2</sub>   | 0 0 2                             |
| ———, imported by the East-India Co. duty on warehousing, per cent. ad val.                         | —                    | 2 0 0                               | —                                 |
| ———, home-consump. duty, — per lb.   | —                    | 0 0 1 <sup>1</sup> / <sub>2</sub>   | —                                 |
| Sec East-India Goods imported.   |                      |                                     |                                   |
| *Mithridate Venetice — per lb.   | 0 1 6                | 0 1 7 <sup>1</sup> / <sub>2</sub>   | 0 1 0                             |
| Mohair yarn (See Silk, raw) — per lb.  | 0 0 7                | 0 0 7 <sup>1</sup> / <sub>2</sub>   | 0 0 6                             |
| ———, and for convoy-duty — per lb.   | —                    | 0 0 2                               | —                                 |
| *Mole-skins, undressed, (See Skins,) — per doz.  | 0 0 2                | 0 0 2 <sup>1</sup> / <sub>2</sub>   | 0 0 1                             |
| *Moose-skins, undressed, (See Skins,) — per piece  | 0 2 9                | 0 3 0 <sup>1</sup> / <sub>2</sub>   | 0 2 6 <sup>1</sup> / <sub>2</sub> |

IMPORT-LAWS.

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

Morels

| IMPORTS.  | Old Duty<br>£. s. d. | Prof. Duties<br>£. s. d.           | Drawback<br>£. s. d.              |
|---|----------------------|------------------------------------|-----------------------------------|
| Morels — per lb.  | 0 1 2                | 0 1 3 <sup>1</sup> / <sub>2</sub>  | 0 1 0                             |
| ———, and for convoy-duty — per lb.  | —                    | 0 0 2                              | —                                 |
| MOROCCO. [108]  |                      |                                    |                                   |
| *Moss; viz. rock-moss, for dyers, — per 20 cwt.   | 0 5 0                | 0 5 6                              | —                                 |
| *Mother-of-pearl shells, rough — per lb.  | 0 0 4                | 0 0 4 <sup>1</sup> / <sub>2</sub>  | 0 0 2 <sup>1</sup> / <sub>2</sub> |
| ———, imported by East-India Co. duty on warehousing, per cent. ad val.  | —                    | 2 0 0                              | —                                 |
| ———, home-consump. duty, per lb.  | —                    | 0 0 4 <sup>1</sup> / <sub>2</sub>  | —                                 |
| Sec East-India Goods imported.  |                      |                                    |                                   |
| *Mum (subject also to Excise), per barr. of 32 gall.  | 0 9 10               | 0 10 9 <sup>1</sup> / <sub>2</sub> | 0 7 10                            |
| Muscovia yarn. See Raw linen yarn.  |                      |                                    |                                   |
| MUSCOVY. See RUSSIA.  |                      |                                    |                                   |
| Musical instruments (French or Dutch). See Cabinet-wares.   |                      |                                    |                                   |
| *Musk — per oz. troy  | 0 2 0                | 0 2 2 <sup>1</sup> / <sub>2</sub>  | 0 1 4                             |
| ———, imported by the East-India Co. mp. duty on warehousing, — per cent. ad val.  | —                    | 2 0 0                              | —                                 |
| ———, home-consumption duty, — per oz. troy  | —                    | 0 2 2 <sup>1</sup> / <sub>2</sub>  | —                                 |
| Sec East-India Goods imported.  |                      |                                    |                                   |
| Muslins, plain, [109] Nankin cloths, muslins or white calicoes, flowered or stitched, duty on warehousing — per cent. ad val. | —                    | 7 10 0                             | —                                 |
| ———, home-con. duty, [110] — per cent. ad val.  | —                    | 19 13 9                            | 12 9 4                            |
| ———, and for convoy-duty, — per cent. ad val.   | —                    | 3 0 0                              | —                                 |
| Sec East-India Goods imported.  |                      |                                    |                                   |
| Muslins, prohibited. See Calicoes.  |                      |                                    |                                   |
| *Musquash-skins, undressed, (See Skins,) — per 100 skins  | 0 13 9               | 0 15 1 <sup>1</sup> / <sub>2</sub> | 0 12 6                            |
| ———, and for convoy-duty, — per cwt.  | 0 2 3                | 0 2 5 <sup>1</sup> / <sub>2</sub>  | 0 2 0                             |
| Mutton [111]  |                      |                                    |                                   |
| Myrrh, from place of growth — per lb.   | 0 0 6                | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| ———, and for convoy-duty, — per 100 lbs.  | —                    | 0 7 6                              | —                                 |
| ———, not from place of growth — per lb.   | 0 1 6                | 0 1 7 <sup>1</sup> / <sub>2</sub>  | 0 1 0                             |
| ———, and for convoy-duty — per 100 lbs.   | —                    | 0 7 6                              | —                                 |
| ———, imported by East-India Company, duty on warehousing, — per cent. ad val.   | —                    | 2 0 0                              | —                                 |
| ———, home-consumption duty, — per lb.   | —                    | 0 0 6 <sup>1</sup> / <sub>2</sub>  | —                                 |
| Sec East-India Goods imported.  |                      |                                    |                                   |
| *Myrtle-berries — per lb.   | 0 0 2                | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| N.  |                      |                                    |                                   |
| *Nails of latten, with iron shanks; not importable for sale, by aliens. See Buckles.  |                      |                                    |                                   |

IMPORT-LAWS.

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

[109] Under this denomination of muslins, plain, &c. the following goods are comprehended; viz. allaballies, addaties, Ballafote handkerchiefs, betellies, coffacs, chundraconnaes, doreas, doreas gold, jamdannies, mulmuls, nainfooks, Nankin, or Nankin cloth, rings, seerhaudconnaes, seerbetties, seerbands, seerhauds, subnumms, terrindans, tanjabs, tartores, and all white muslins, and all goods flowered or stitched with thread.

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

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

| IMPORTS.   | Old Duty. |                                 | Pref. Duties. |                                  | Drawback. |                                 |
|--|-----------|---------------------------------|---------------|----------------------------------|-----------|---------------------------------|
|  | £.        | s. d.                           | £.            | s. d.                            | £.        | s. d.                           |
| Nankin cloth. See <i>Muslins, plain.</i>   |           |                                 |               |                                  |           |                                 |
| *Nardus Celtica, or Spica Romana, per cwt.   | 0         | 9 4                             | 0             | 10 3 <sup>1</sup> / <sub>2</sub> | 0         | 6 2                             |
| Naval Stores. [112]  |           |                                 |               |                                  |           |                                 |
| *Neats' tongues, (See <i>Provisions.</i> ) per doz.  | 0         | 1 0                             | 0             | 1 1 <sup>1</sup> / <sub>2</sub>  |           |                                 |
| Necklaces of glafs. See <i>Bracelets.</i>  |           |                                 |               |                                  |           |                                 |
| Needles, called pack-needles; not importable for sale. See <i>Andirons.</i>                                |           |                                 |               |                                  |           |                                 |
| Needle-work. [113]   |           |                                 |               |                                  |           |                                 |
| NETHERLANDS. See <i>GERMANY.</i>   |           |                                 |               |                                  |           |                                 |
| NEUTRAL SHIPS. [114]   |           |                                 |               |                                  |           |                                 |
| NEWFOUNDLAND, isle of. [115]   |           |                                 |               |                                  |           |                                 |
| *Nicaragua-wood, for dyers per cwt.  | 0         | 1 4                             | 0             | 1 5 <sup>1</sup> / <sub>2</sub>  |           |                                 |
| See <i>Annotto, and Wood from America.</i>   |           |                                 |               |                                  |           |                                 |
| *Nitrum ——— per lb.  | 0         | 0 5                             | 0             | 0 5 <sup>1</sup> / <sub>2</sub>  | 0         | 0 3 <sup>1</sup> / <sub>2</sub> |
| *Nutmegs ——— per lb.   | 0         | 2 0                             | 0             | 2 2 <sup>1</sup> / <sub>2</sub>  | 0         | 1 10                            |
| ———, and for convoy-duty, [116] per lb.  |           |                                 | 0             | 0 11                             |           |                                 |
| See <i>Spicery.</i>  |           |                                 |               |                                  |           |                                 |
| ———, imported by East-India Company, are warehoused ———  |           |                                 |               | duty-free.                       |           |                                 |
| ———, when taken out for home-consumpt. pay the full duties; but, if for exportation, pay per cent. ad val. |           |                                 | 2             | 10 0                             |           |                                 |
| See <i>Spicery.</i>  |           |                                 |               |                                  |           |                                 |
| *———, condited ——— per lb.   | 0         | 0 10                            | 0             | 0 11                             | 0         | 0 7                             |
| ———, imported by East-India Co. dut. on warehous. per cent. ad val.  |           |                                 | 2             | 0 0                              |           |                                 |
| ———, home-consumpt. duty, per lb.  |           |                                 | 0             | 0 11                             |           |                                 |
| See <i>East-India Goods imported.</i>  |           |                                 |               |                                  |           |                                 |
| Nuts; chefnuts ——— per bushel  | 0         | 1 5                             | 0             | 1 6 <sup>1</sup> / <sub>2</sub>  | 0         | 1 3                             |
| ———, and for convoy-duty, per bushel   |           |                                 | 0             | 0 3                              |           |                                 |
| ———; small nuts ——— per bushel   | 0         | 0 9                             | 0             | 0 9 <sup>1</sup> / <sub>2</sub>  | 0         | 0 3                             |
| ———, and for convoy-duty, per bushel   |           |                                 | 0             | 0 5 <sup>1</sup> / <sub>2</sub>  |           |                                 |
| *———; walnuts ——— per bushel   | 0         | 0 6                             | 0             | 0 6 <sup>1</sup> / <sub>2</sub>  | 0         | 0 5                             |
| *Nux de Ben ——— per lb.  | 0         | 0 2                             | 0             | 0 2 <sup>1</sup> / <sub>2</sub>  | 0         | 0 1 <sup>1</sup> / <sub>2</sub> |
| *Cupressi ——— per lb.  | 0         | 0 2                             | 0             | 0 2 <sup>1</sup> / <sub>2</sub>  | 0         | 0 1 <sup>1</sup> / <sub>2</sub> |
| *Indica ——— per piece  | 0         | 0 1                             | 0             | 0 1 <sup>1</sup> / <sub>2</sub>  | 0         | 0 0 <sup>1</sup> / <sub>2</sub> |
| *Vomica ——— per lb.  | 0         | 0 1 <sup>1</sup> / <sub>2</sub> | 0             | 0 1 <sup>1</sup> / <sub>2</sub>  | 0         | 0 1                             |
| O.   |           |                                 |               |                                  |           |                                 |
| Oak-bark, (when allowed,) [117] per cwt.   | 0         | 0 1                             | 0             | 0 1 <sup>1</sup> / <sub>2</sub>  |           |                                 |
| ———, and for convoy-duty, per cwt.   |           |                                 | 0             | 0 2                              |           |                                 |

IMPORT-LAWS.

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

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

[114] By 39 Geo. III. c. 112, his majesty may, by order in council, permit any goods, that may be specified in such order of council, to be imported into this kingdom in ships belonging to the subjects of any state in amity. This act was limited (by 41 Geo. III. c. 20) till six weeks after the commencement of the next session of parliament.

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

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

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

Oak-bark,

| IMPORTS.  | Old Duty. |       | Pref. Duties. |                                   | Drawback. |       |
|---|-----------|-------|---------------|-----------------------------------|-----------|-------|
|   | £.        | s. d. | £.            | s. d.                             | £.        | s. d. |
| Oak-bark, quercitron, or black oak-bark [118]   |           |       |               |                                   |           |       |
| ———, per cwt.   | 0         | 0 2   | 0             | 0 2 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, and for convoy-duty, per cwt.  |           |       | 0             | 0 2                               |           |       |
| ———, red mangrove-bark, [119] per cwt.  | 0         | 0 2   | 0             | 0 2 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, and for convoy-duty, per cwt.  |           |       | 0             | 0 2                               |           |       |
| ——— boards. See <i>Boards.</i>  |           |       |               |                                   |           |       |
| ——— knees. See <i>Knees of oak.</i>   |           |       |               |                                   |           |       |
| *plank, 2 inches or upwards in thickness, in Brit.-bld ships, per load of 50 cubic feet                             | 0         | 19 10 | 1             | 1 9 <sup>1</sup> / <sub>2</sub>   | 0         | 18 4  |
| *———, in foreign ships per load   | 1         | 0 8   | 1             | 2 8 <sup>1</sup> / <sub>2</sub>   | 0         | 18 4  |
| *———, from American States, in Brit.-bld ships, is free; but, in American, pays counterv. duty, per load            |           |       | 0             | 1 11 <sup>1</sup> / <sub>2</sub>  |           |       |
| See the note on <i>Wood from America.</i>   |           |       |               |                                   |           |       |
| *timber, 8 inches square, or upwards, in Brit.-built ships ——— per load   | 0         | 9 11  | 0             | 10 10 <sup>1</sup> / <sub>2</sub> | 0         | 9 2   |
| *———, in foreign ships ——— per load   | 0         | 10 4  | 0             | 11 4 <sup>1</sup> / <sub>2</sub>  | 0         | 9 2   |
| *———, from American States, in British-built ships, is free; but, in American, pays countervailing duty, per load   |           |       | 0             | 0 11 <sup>1</sup> / <sub>2</sub>  |           |       |
| See the note on <i>Wood from America.</i>   |           |       |               |                                   |           |       |
| *Oaker ——— per bushel   | 0         | 2 0   | 0             | 2 2 <sup>1</sup> / <sub>2</sub>   | 0         | 1 9   |
| *Oakum ——— per cwt.   | 0         | 2 3   | 0             | 2 5 <sup>1</sup> / <sub>2</sub>   | 0         | 2 9   |
| *Oars, in British-built ships ——— per 120   | 1         | 19 8  | 2             | 3 7 <sup>1</sup> / <sub>2</sub>   | 1         | 16 8  |
| *———, in foreign ships ——— per 120  | 2         | 1 3   | 2             | 5 4 <sup>1</sup> / <sub>2</sub>   | 1         | 16 8  |
| *———, from American States, in British-built ships, are free; but, in American, pay countervailing duty ——— per 120 |           |       | 0             | 3 11 <sup>1</sup> / <sub>2</sub>  |           |       |
| See the note on <i>Wood from America.</i>   |           |       |               |                                   |           |       |
| Oats, when the price shall be under 17s. per quar.  |           |       |               |                                   |           |       |
| ———, per quar.  |           |       | 0             | 7 2 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, when 17s. but under 18s. per quar. per quar.   |           |       | 0             | 1 1 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, when at or above 18s. ——— per quar.  |           |       | 0             | 0 2 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, when imported from Ireland or the British Colonies, if under 16s. per quar. per quar.                          |           |       | 0             | 7 2 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, if 16s. but under 17s. per quarter, per quar.  |           |       | 0             | 1 1 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, at or above 17s. per quarter, per quar.  |           |       | 0             | 0 2 <sup>1</sup> / <sub>2</sub>   |           |       |
| See <i>Corn and Provisions.</i>   |           |       |               |                                   |           |       |
| Oatmeal, when under 16s. per boll, of 140 lb. avoirdupois, or 128lb. Scotch troÿ, per boll                          |           |       | 0             | 8 9 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, when at or above 16s. but under 17s. per boll ——— per boll   |           |       | 0             | 1 1 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, when at or above 17s. ——— per boll   |           |       | 0             | 0 6 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, when imported from Ireland or the British Colonies, if under 15s. the boll, per boll                           |           |       | 0             | 8 9 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, if 15s. but under 16s. ——— per boll  |           |       | 0             | 1 1 <sup>1</sup> / <sub>2</sub>   |           |       |
| ———, if at or above 16s. ——— per boll   |           |       | 0             | 0 2 <sup>1</sup> / <sub>2</sub>   |           |       |
| See <i>Corn; Corn ground; and Provisions.</i>   |           |       |               |                                   |           |       |
| Ochre. See <i>Oaker.</i>  |           |       |               |                                   |           |       |

IMPORT-LAWS.

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

[119] Red mangrove-bark is importable only in casks of not less than 150 lbs. net weight; by 34 Geo. III. c. 49, §. 2.

H

Oil.

| IMPORTS.   | Old Duty.<br>£. s. d. | Pref. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|---------------------------|-----------------------|
| Oil, viz. [120]  |                       |                           |                       |
| * Oil of almonds — — — per lb.   | 0 0 3                 | 0 0 3 <sup>20</sup>       | 0 0 2                 |
| * — amber — — — per lb.  | 0 0 6                 | 0 0 6 <sup>20</sup>       | 0 0 4                 |
| * — aniseed (or Oleum anisi) — — per lb.   | 0 1 6                 | 0 1 7 <sup>10</sup>       | 0 1 0                 |
| * — bay — — — per cwt.   | 0 8 9                 | 0 9 7 <sup>10</sup>       | 0 5 10                |
| * — caraway (or Oleum carui) — — per lb.   | 0 0 6                 | 0 0 6 <sup>20</sup>       | 0 0 4                 |
| * —, chemical, not otherwise enumerated, per lb.   | 0 0 7 <sup>2</sup>    | 0 0 8 <sup>20</sup>       | 0 0 5                 |
| * — of cinnamon (or Oleum cinnamomi), [121] per oz. tray   | 0 1 6                 | 0 1 7 <sup>20</sup>       | 0 1 0                 |
| * — cloves (or Oleum caryophyllorum), [121] per lb.  | 0 2 6                 | 0 2 9                     | 0 1 8                 |
| — fish. See Oil, train.  |                       |                           |                       |
| * — hempseed, or other seed-oil not enumerated, per tun  | 13 4 0                | 14 10 4 <sup>10</sup>     | 12 14 0               |
| * — jeffamine — — — per lb.  | 0 1 6                 | 0 1 7 <sup>10</sup>       | 0 1 0                 |
| * — juniper (or Oleum juniperi) — — per lb.  | 0 0 6                 | 0 0 6 <sup>20</sup>       | 0 0 4                 |
| — linseed. See Oil of rape.  |                       |                           |                       |
| * — mace [121] — — — per lb.   | 0 1 4                 | 0 1 5 <sup>10</sup>       | 0 0 11                |
| * — marjoram, wild, (or Oleum origani,) per lb.  | 0 1 3                 | 0 1 4 <sup>10</sup>       | 0 0 10                |
| * — nutmegs (or Oleum nucis muscatae liquidum) [121] — — — per lb.   | 0 2 0                 | 0 2 2 <sup>20</sup>       | 0 1 4                 |
| — olives, ordinary, [122] in Brit.-built ships, per tun of 252 gall.   | 7 0 9                 | 7 7 9 <sup>20</sup>       | 6 4 9                 |
| —, and for convoy-duty, per tun  |                       | 1 17 2                    |                       |
| —, in foreign ships, per tun   | 7 9 8                 | 7 7 1 <sup>10</sup>       | 6 4 9                 |
| —, and for convoy-duty, per tun  |                       | 1 17 2                    |                       |
| * — orange — — — per lb.   | 0 1 6                 | 0 1 7 <sup>10</sup>       | 0 1 0                 |
| * — palm (or Oleum palmæ) — — per cwt.   | 0 7 0                 | 0 7 8 <sup>20</sup>       | 0 4 8                 |
| * — perfumed, not otherwise enumerated, per lb.  | 0 1 6                 | 0 1 7 <sup>10</sup>       | 0 1 0                 |
| * — of rape and linseed — — — per tun  | 24 4 0                | 26 12 4 <sup>10</sup>     | 22 9 0                |
| * — rhodium, (or Oleum rhodii,) per lb.  | 0 5 0                 | 0 5 6                     | 0 3 4                 |
| * —, rock-oil, (or Oleum petroleum,) per lb.   | 0 0 3                 | 0 0 3 <sup>20</sup>       | 0 0 2                 |
| * — of rosemary — — — per lb.  | 0 0 9                 | 0 0 9 <sup>20</sup>       | 0 0 6                 |
| —, salad, in British-built ships — — per gall.   | 0 2 0                 | 0 2 2 <sup>20</sup>       | 0 1 11                |
| —, and for convoy-duty, per 100 gall.  |                       | 0 18 0                    |                       |
| —, in foreign ships — — — per gall.  | 0 2 1                 | 0 2 3 <sup>10</sup>       | 0 1 11                |
| —, and for convoy-duty, per 100 gall.  |                       | 0 18 0                    |                       |
| * — of saffras (or Oleum saffrae) — — per lb.  | 0 1 0                 | 0 1 1 <sup>20</sup>       | 0 0 8                 |
| —, seed-oils, not otherwise enumerated. See Oil of hempseed.   |                       |                           |                       |
| * — of spike — — — per lb.   | 0 0 4                 | 0 0 4 <sup>20</sup>       | 0 0 2 <sup>2</sup>    |
| * — thyme (or Oleum thymæ) — — per lb.   | 0 1 3                 | 0 1 4 <sup>20</sup>       | 0 0 10                |
| —, train, or blubber, or fish-oil, of any foreign fishing, (except that of the Amer. States,) per tun of 252 gall. | 18 3 0                | 19 19 3 <sup>10</sup>     | 13 13 0               |
| —, and for convoy-duty, per tun  |                       | 0 16 10                   |                       |
| —, of the fisheries of the Am. States, imported thence in Brit.-bld ships, per tun                                 |                       | 19 19 3 <sup>10</sup>     | 13 13 0               |
| —, and for convoy-duty, per tun  |                       | 0 16 10                   |                       |
| —, in American ships, per tun  |                       | 21 15 7 <sup>20</sup>     | 13 13 0               |
| —, and for convoy-duty, per tun  |                       | 0 16 10                   |                       |

IMPORT-LAWS.

[120] Flasks, in which wine or oil are imported, are, by 27 Geo. III. c. 32, §. 9, duty free.

[121] Oils of mace, cinnamon, cloves, and nutmegs, may be imported from places not of the growth of those respective spices; 19 Geo. III. c. 48.

[122] Olive-oil is not importable from Germany or the Netherlands, on forfeiture of the same and vessel; 13 and 14 Car. II. c. 11. But, from any other place, only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated; on forfeiture of ship and goods; 12 Car. II. c. 18; and 27 Geo. III. c. 19.

| IMPORTS.  | Old Duty.<br>£. s. d. | Pref. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|---|-----------------------|---------------------------|-----------------------|
| Oil, train, of British fishing; [123] viz.  |                       |                           |                       |
| —, of Greenland [124] and parts adjacent — — — per tun  | 1 15 3                | 1 18 9 <sup>20</sup>      | 1 11 3                |
| —, and for conv.-duty, per tun  |                       | 0 16 10                   |                       |
| —, of Greenland and parts adjacent, taken by, and imported in, shipping of the Brit. colonies, per tun                        | 0 15 5                | 0 16 11 <sup>10</sup>     | 0 12 5                |
| —, and for conv.-duty, per tun  |                       | 0 16 10                   |                       |
| —, of Greenland and parts adjacent, taken by shipping of the British colonies, but imported in British shipping — — — per tun | 0 12 2                | 0 13 4 <sup>10</sup>      | 0 10 7                |
| —, and for conv.-duty, per tun  |                       | 0 16 10                   |                       |
| —, of Newfoundland, [125] and like fort — — — per tun   | 1 6 5                 | 1 9 0 <sup>10</sup>       | 1 3 5                 |
| —, and for conv.-duty, per tun  |                       | 0 4 3                     |                       |
| —, of Newfoundland; and like fort, taken by, and imported in, shipping of the British colonies, per tun                       | 0 13 3                | 0 14 6 <sup>10</sup>      | 0 10 2                |
| —, and for convoy-duty, per tun   |                       | 0 4 3                     |                       |
| —, of Newfoundland, and like fort, taken by shipping of the British colonies, but imported in British shipping — — — per tun  | 0 9 11                | 0 10 10 <sup>10</sup>     | 0 8 5                 |
| —, and for convoy-duty, per tun   |                       | 0 4 3                     |                       |

IMPORT-LAWS.

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

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

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

| IMPORTS.   | Old Duty. |       | Pref. Duties. |       | Drawback. |           |
|--|-----------|-------|---------------|-------|-----------|-----------|
|  | £.        | s. d. | £.            | s. d. | £.        | s. d.     |
| * Oil of turpentine [126] — per lb.  |           |       | 0             | 0     | 2 1/2     | 0 0 0 1/2 |
| * —, from American States, in British ships, pays the preceding duty only; but, in American ships, pays that and also countervailing duty, per lb. |           |       | 0             | 0     | 0 1/2     |           |
| * — vitriol (or Oleum vitrioli) — per lb.  | 0         | 0     | 1             | 0     | 0         | 0 0 0 3/4 |
| * — cloth, not exceeding yard-wide, — per ell  | 0         | 0     | 4             | 0     | 4 5/8     | 0 0 0 3   |
| * —, exceeding yard-wide — per ell   | 0         | 0     | 7             | 0     | 7 1/4     | 0 0 0 6   |
| * Oysters — per bushel   | 0         | 0     | 6             | 0     | 6 1/2     |           |
| Oleum anisi. See Oil of anised.  |           |       |               |       |           |           |
| — caryophyllorum. See Oil of cloves.   |           |       |               |       |           |           |
| — carui. See Oil of carraway.  |           |       |               |       |           |           |
| — cinnamomi. See Oil of cinnamon.  |           |       |               |       |           |           |
| — juniperi. See Oil of juniper.  |           |       |               |       |           |           |
| — nucis muscatæ liquidum. See Oil of nutmegs.  |           |       |               |       |           |           |
| — origani. See Oil of wild marjoram.   |           |       |               |       |           |           |
| — palmæ. See Oil of palm.  |           |       |               |       |           |           |
| — petroleum. See Oil, rock.  |           |       |               |       |           |           |
| — rhodii. See Oil of rhodium.  |           |       |               |       |           |           |
| — sassafræ. See Oil of sassafras.  |           |       |               |       |           |           |
| — thymæ. See Oil of thyme.   |           |       |               |       |           |           |
| — vitrioli. See Oil of vitriol.  |           |       |               |       |           |           |
| Olibanum, or incense, from place of growth, — per cwt.   | 1         | 1     | 0             | 1     | 3 1/4     | 0 14 0    |
| —, and for convoy-duty — per cwt.  |           |       |               |       | 0         | 1 10      |
| —, not from place of growth, — per cwt.  | 3         | 3     | 0             | 3     | 9 3/4     | 2 2 0     |
| —, and for convoy-duty, — per cwt.   |           |       |               |       | 0         | 1 10      |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.   |           |       |               |       | 2         | 0 0       |
| —, home-consump. duty, per cwt.  |           |       |               |       | 1         | 3 1/2     |
| See East-India Goods imported.   |           |       |               |       |           |           |
| * Olives — per hog sh. of 63 gall.   | 1         | 15    | 3             | 1     | 18        | 9 3/4     |
| * Olive-wood, in British-built ships, — per 20 cwt.  | 3         | 6     | 0             | 3     | 12        | 7 1/2     |
| * —, in foreign ships — per 20 cwt.  | 3         | 8     | 9             | 3     | 15        | 7 1/2     |
| * —, from American States, in British-built ships, is free; but, in American, pays countervailing duty, per ton                                    |           |       |               |       | 0         | 6 7/2     |
| See the note on Wood from America.   |           |       |               |       |           |           |
| * Onions — per bushel  | 0         | 0     | 3             | 0     | 0         | 3 1/2     |
| * Onion-seed — per cwt.  | 0         | 17    | 8             | 0     | 19        | 5 1/2     |
| —, and for convoy-duty, — per cwt.   |           |       |               |       | 0         | 3 11      |
| * Opium, from place of growth, [127] — per lb.   | 0         | 1     | 6             | 0     | 1         | 7 1/2     |
| * —, not from place of growth, — per lb.   | 0         | 4     | 6             | 0     | 4         | 11 1/2    |
| * —, imported by the East-India Company, duty on warehousing, per cent. ad val.  |           |       |               |       | 2         | 0 0       |
| —, home-consumption duty, per lb.  |           |       |               |       | 0         | 1 7 1/2   |
| See East-India Goods imported.   |           |       |               |       |           |           |
| Oranges — per 1000   | 0         | 6     | 8             | 0     | 7         | 4         |
| —, and for convoy-duty, — per 1000   |           |       |               |       | 0         | 3 7       |
| * Orange-flower ointment — per lb.   | 0         | 0     | 6             | 0     | 0         | 6 1/2     |
| * — water — per gallon   | 0         | 1     | 0             | 0     | 1         | 1 1/2     |
| * Orchall — per cwt.   | 0         | 6     | 4             | 0     | 6         | 11 1/2    |
| Orcheia. See Archelia.   |           |       |               |       |           |           |
| * Organum — per lb.  | 0         | 0     | 1 1/2         | 0     | 0         | 1 1/2     |

IMPORT-LAWS.

[126] These duties are by 39 and 40 Geo. III. c. 51.  
 [127] Till the 11th May, 1809, Opium paid a convoy-duty of 1s. 2d. 1/2 per lb.; but from that time it began to pay the general convoy-duty of 3l. per cent. ad val.

\* Orpiment

| IMPORTS.  | Old Duty. |       | Pref. Duties. |       | Drawback. |          |
|---|-----------|-------|---------------|-------|-----------|----------|
|   | £.        | s. d. | £.            | s. d. | £.        | s. d.    |
| * Orpiment or Auripigmentum — per cwt.  | 0         | 8     | 9             | 0     | 9         | 7 1/2    |
| —, imported by the East-India Comp. duty on warehousing, per cent. ad val.  |           |       |               |       | 2         | 0 0      |
| —, home-consump. duty, per cwt.   |           |       |               |       | 0         | 9 7 1/2  |
| See East-India Goods imported.  |           |       |               |       |           |          |
| * Orsedew — per doz. lbs.   | 0         | 6     | 0             | 0     | 6         | 7 1/2    |
| * Ostrich-feathers, dressed — per lb.   | 0         | 8     | 10            | 0     | 9         | 8 1/2    |
| * —, undressed [128] — per lb.  | 0         | 4     | 5             | 0     | 4         | 10 1/2   |
| * Otter-skins, undressed, (See Skins,) — per piece  | 0         | 1     | 5             | 0     | 1         | 6 1/2    |
| * Ounce-skins, undressed, (See Skins,) — per piece  | 0         | 3     | 6             | 0     | 3         | 10 1/2   |
| * Outnall thread — per doz. lbs.  | 0         | 17    | 8             | 0     | 19        | 5 1/2    |
| Ox hair and hides. See Cow-hair and Cow-hides.  |           |       |               |       |           |          |
| Oxen. See Provisions.   |           |       |               |       |           |          |
| P.  |           |       |               |       |           |          |
| Pack-duck. See Drillings.   |           |       |               |       |           |          |
| PACKET-BOATS. [129]   |           |       |               |       |           |          |
| * Packthread — per 100 lbs.   | 0         | 13    | 3             | 0     | 14        | 6 1/2    |
| * Pails or kits of wood — per doz.  | 0         | 1     | 10            | 0     | 2         | 0 2/20   |
| Pailing-boards. See Boards.   |           |       |               |       |           |          |
| Painted and Painters' wares. [130]  |           |       |               |       |           |          |
| * Painters' colours of all sorts, not otherwise enumerated, — per lb.   | 0         | 0     | 2             | 0     | 0         | 2 1/2    |
| * Panthers' skins, undressed, (See Skins,) — per piece  | 0         | 5     | 6             | 0     | 6         | 0 1/2    |
| * Pantiles — per 1000   | 2         | 17    | 8             | 3     | 3         | 5 1/2    |
| Paper, (except from the Isle of Man,) viz. [131]  |           |       |               |       |           |          |
| * —, First Class: Paper for writing, drawing, or printing, and all elephant and cartridge papers — per lb. avoird.  | 0         | 0     | 10            | 0     | 1         | 9        |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.  |           |       |               |       | 2         | 0 0      |
| —, home-consump. duty, per lb.  |           |       |               |       | 0         | 1 9      |
| See East-India Goods imported.  |           |       |               |       |           |          |
| * —, Second Class: Coloured papers, and whitened-brown papers, (except elephant and cartridge,) fit for wrapping up goods, and not for writing, &c. — per lb. | 0         | 0     | 4             | 0     | 0         | 8 3/20   |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.  |           |       |               |       | 2         | 0 0      |
| —, home-consump. duty, per lb.  |           |       |               |       | 0         | 0 8 3/20 |
| See East-India Goods imported.  |           |       |               |       |           |          |
| * —, Third Class: Brown paper fit for wrapping up goods, and not for writing, &c. — per lb.   | 0         | 0     | 2             | 0     | 0         | 4 1/2    |
| —, imported by East-India Comp. duty on warehousing, per cent. ad val.  |           |       |               |       | 2         | 0 0      |
| —, home-consum. duty, per lb.   |           |       |               |       | 0         | 0 4 1/2  |
| See East-India Goods imported.  |           |       |               |       |           |          |
| * —, Fourth Class: Every kind of paper not before described — per lb.   | 0         | 0     | 10            | 0     | 1         | 9        |
| —, imported by East-Ind. Co. duty on warehousing, per cent. ad val.   |           |       |               |       | 2         | 0 0      |
| —, home-consum. duty, per lb.   |           |       |               |       | 0         | 1 9      |
| See East-India Goods imported.  |           |       |               |       |           |          |

IMPORT-LAWS.

[128] One third part is allowed for quills of undressed ostrich-feathers.  
 [129] Packet-boats may not import or export goods without license from the Commissioners of Customs, on forfeiture of the goods, besides 100l. and loss of place: 13 and 14 Car. II. c. 11.  
 [130] Painted wares (except paper and pictures or other enumerated articles upon which duties are charged) are not importable for sale. See Andirons. Painters' wares are not importable for sale by aliens. See Buckles.  
 [131] If imported in less than a ream, it is forfeited. And it is also subject to the duty of Excise. By 41 Geo. III. c. 8, §. 5, all brown paper (except made of old ropes or cordage alone, without extracting the tar and without any mixture of other materials) is deemed to belong to the second class.  
 \* Paper,

| IMPORTS.  | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.            | Drawback.<br>£. s. d.             |
|---|-----------------------------------|--------------------------------------|-----------------------------------|
| * Paper, Fifth Class: Pateboard, mill-board, and scale-board — per cwt.                     | 1 0 0                             | 2 2 0                                | —                                 |
| —, imported by East-India Co. duty on warehousing, per cent. ad val.                        | —                                 | 2 0 0                                | —                                 |
| —, home-contump. duty, per cwt.   | —                                 | 2 2 0                                | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |
| * —: glazed paper for clothiers and hot-pressers — per cwt.                                 | 0 12 0                            | 0 13 2 <sup>0</sup> / <sub>10</sub>  | —                                 |
| —, imported by E.-India Co. duty on warehousing, per cent. ad val.                          | —                                 | 2 0 0                                | —                                 |
| —, home-confu. duty, per cwt.   | —                                 | 0 13 2 <sup>0</sup> / <sub>10</sub>  | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |
| * —, printed, painted, or stained, for hangings, per cent. ad val.                          | 75 0 0                            | 82 10 0                              | —                                 |
| —, and additional duty — per lb.  | 0 0 6                             | 0 1 0 <sup>12</sup> / <sub>20</sub>  | —                                 |
| —, imported by the East-Ind. Co. duty on warehousing, per cent. ad val.                     | —                                 | 2 0 0                                | —                                 |
| —, home-consumption duty, per cent. ad val.   | —                                 | 7 1 4 4                              | —                                 |
| —, additional home-confu. duty, per lb.   | —                                 | 0 1 0 <sup>12</sup> / <sub>20</sub>  | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |
| * —, waste, [132] — — — — —   | —                                 | duty-free.                           | —                                 |
| * Parchment — — — — — per 12 sheets   | 0 4 9                             | 0 5 2 <sup>12</sup> / <sub>20</sub>  | —                                 |
| Pateboards. See Paper, fifth class.   |                                   |                                      |                                   |
| Pattens, not importable for sale. See Anvils.   |                                   |                                      |                                   |
| * Paving-stones, not marble, per foot sq. superficial                                       | 0 0 0 <sup>1</sup> / <sub>2</sub> | 0 0 0 <sup>11</sup> / <sub>20</sub>  | 0 0 0 <sup>1</sup> / <sub>2</sub> |
| —, of Guernsey, Jersey, Alderney, Sark, or Man. See Stone and Slate.                        |                                   |                                      |                                   |
| * — tiles, above 10 inches square, per 1000   | 3 4 7                             | 3 11 0 <sup>10</sup> / <sub>20</sub> | 3 3 1                             |
| * —, not exceeding 10 inches sq. per 1000   | 1 18 11                           | 2 2 0 <sup>12</sup> / <sub>20</sub>  | 1 17 5                            |
| * Pearls (See Diamonds) — — — — —   | —                                 | duty-free.                           | —                                 |
| * Pearl, beaten — — — — — per oz. 11oy  | 0 0 6                             | 0 0 6 <sup>12</sup> / <sub>20</sub>  | 0 0 4                             |
| Pearl-barley. See Barley, hulled.   |                                   |                                      |                                   |
| * Pears — — — — — per bushel  | 0 1 5                             | 0 1 6 <sup>14</sup> / <sub>20</sub>  | 0 1 3                             |
| * — dried — — — — — per bushel  | 0 0 9                             | 0 0 9 <sup>18</sup> / <sub>20</sub>  | 0 0 8                             |
| Peas, when the price at the place of importation shall be under 34s. per quarter, per quar. | 1 2 0                             | 1 4 2 <sup>0</sup> / <sub>20</sub>   | —                                 |
| —, at or above 34s. but under 37s. per quar.  | 0 1 6                             | 0 1 7 <sup>12</sup> / <sub>20</sub>  | —                                 |
| —, at or above 37s. — — — — — per quar.   | 0 0 3                             | 0 0 3 <sup>0</sup> / <sub>20</sub>   | —                                 |
| —, when imported from Ireland or British colonies, if under 32s. per quarter, per quar.     | 1 2 0                             | 1 4 2 <sup>0</sup> / <sub>20</sub>   | —                                 |
| —, if 32s. but under 35s. per quar.   | 0 1 6                             | 0 1 7 <sup>12</sup> / <sub>20</sub>  | —                                 |
| —, if at or above 35s. per quar.  | 0 0 3                             | 0 0 3 <sup>0</sup> / <sub>20</sub>   | —                                 |
| See Corn and Provisions.  |                                   |                                      |                                   |
| —, ground, are prohibited. See Corn, ground.  |                                   |                                      |                                   |
| * Pebble-stones — — — — — per ton   | 0 5 6                             | 0 6 0 <sup>12</sup> / <sub>20</sub>  | 0 5 0                             |
| —, of Guernsey, &c. See Stone and Slate.  |                                   |                                      |                                   |
| * Pellitory — — — — — per lb.   | 0 0 1                             | 0 0 1 <sup>2</sup> / <sub>20</sub>   | 0 0 0 <sup>1</sup> / <sub>2</sub> |
| * Pelts of goats, dressed, (See Skins,) per doz.  | 0 2 9                             | 0 3 0 <sup>0</sup> / <sub>20</sub>   | 0 2 6                             |
| * —, undressed, (See Skins,) per doz.   | 0 1 4 <sup>1</sup> / <sub>2</sub> | 0 1 6 <sup>1</sup> / <sub>20</sub>   | 0 1 3                             |
| * —, of all other sorts, undressed, (See Skins,) per 100                                    | 0 8 3                             | 0 9 0 <sup>18</sup> / <sub>20</sub>  | 0 7 6                             |
| Pepper, [133] imported by the East-India Comp. duty on warehousing, per cent. ad val.       | —                                 | 2 0 0                                | —                                 |
| —, home-confump. duty — per lb.   | —                                 | 0 0 9 <sup>18</sup> / <sub>20</sub>  | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |

IMPORT-LAWS.

[132] By 39 and 40 Geo. III. c. 70, waste paper is permitted to be imported free of all duty, except convoy-duty, upon being duly entered and regularly landed.

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

| IMPORTS.  | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.            | Drawback.<br>£. s. d.             |
|---|-----------------------------------|--------------------------------------|-----------------------------------|
| Pepper, long — — — — — per lb.  | 0 0 2 <sup>1</sup> / <sub>2</sub> | 0 0 2 <sup>15</sup> / <sub>20</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| —, and for convoy-duty, per 100 lbs.  | —                                 | 0 3 3 <sup>1</sup> / <sub>2</sub>    | —                                 |
| —, imported by the East-Ind. Co. duty on warehousing, per cent. ad val.                                       | —                                 | 2 0 0                                | —                                 |
| —, home-confump. duty, per lb.  | —                                 | 0 0 2 <sup>15</sup> / <sub>20</sub>  | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |
| * Perry, (subject also to Excise,) per tun of 252 gall.   | 8 8 0                             | 9 4 9 <sup>15</sup> / <sub>20</sub>  | 7 7 0                             |
| PERSIA. [134]   |                                   |                                      |                                   |
| Peruvian bark. See Cortex Peruvianus.   |                                   |                                      |                                   |
| * Pewter, old — — — — — per cwt.  | 0 13 9                            | 0 15 1 <sup>18</sup> / <sub>20</sub> | 0 12 6                            |
| * Pickles of all sorts, not otherwise enumerated or described — — — — — per gall.                             | 0 0 9                             | 0 0 9 <sup>15</sup> / <sub>20</sub>  | 0 0 7                             |
| —, and for convoy-duty, — — — — — each  | 3 11 6                            | 3 18 7 <sup>15</sup> / <sub>20</sub> | —                                 |
| —, imported by the East-India Co. duty on warehousing, per cent. ad val.                                      | —                                 | 2 0 0                                | —                                 |
| —, home-confump. duty, — — — — — each   | —                                 | 4 4 8 <sup>15</sup> / <sub>20</sub>  | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |
| —, 2 feet square and under 4 feet, — — — — — each   | 2 7 8                             | 2 12 5 <sup>15</sup> / <sub>20</sub> | —                                 |
| —, and for convoy-duty, — — — — — each  | —                                 | 1 6 8                                | —                                 |
| —, 2 feet square and under 4 feet, imported by the East-India Company, duty on warehousing, per cent. ad val. | —                                 | 2 0 0                                | —                                 |
| —, home-consumption duty, — — — — — each  | —                                 | 2 16 5 <sup>15</sup> / <sub>20</sub> | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |
| —, under 2 feet square — — — — — each   | 1 3 10                            | 1 6 2 <sup>15</sup> / <sub>20</sub>  | —                                 |
| —, and for convoy-duty, — — — — — each  | —                                 | 0 13 4                               | —                                 |
| —, imported by the East-Ind. Co. duty on warehousing, per cent. ad val.                                       | —                                 | 2 0 0                                | —                                 |
| —, home-consumption duty, — — — — — each  | —                                 | 1 8 2 <sup>15</sup> / <sub>20</sub>  | —                                 |
| See East-India Goods imported.  |                                   |                                      |                                   |
| Pimento, of British plantations — — — — — per lb.   | 0 0 3                             | 0 0 3 <sup>0</sup> / <sub>20</sub>   | 0 0 2 <sup>1</sup> / <sub>2</sub> |
| —, and for convoy-duty, — — — — — per 100 lbs.  | —                                 | 0 1 9                                | —                                 |
| —, not of British plantations, — — — — — per lb.  | 0 0 6                             | 0 0 6 <sup>12</sup> / <sub>20</sub>  | 0 0 5 <sup>1</sup> / <sub>2</sub> |
| —, and for convoy-duty, — — — — — per 100 lbs.  | —                                 | 0 1 9                                | —                                 |
| See Grocery.  |                                   |                                      |                                   |
| * Pinners' wares; not importable for sale by aliens. See Buckles.   |                                   |                                      |                                   |
| Pins, made in foreign parts, not importable for sale. See Bits.   |                                   |                                      |                                   |
| Pinsons, not importable for sale. See Anvils.   |                                   |                                      |                                   |
| Pipe-boards. See Boards.  |                                   |                                      |                                   |
| * Pistachias, or Nux Pistachia — — — — — per lb.  | 0 0 3                             | 0 0 3 <sup>0</sup> / <sub>20</sub>   | 0 0 2                             |
| * —, not from place of growth, — — — — — per lb.  | 0 0 9                             | 0 0 9 <sup>15</sup> / <sub>20</sub>  | 0 0 6                             |
| Pitch, [135] not the product of any British dominions or plantations, in Brit.-bt ships, per last             | 0 12 5                            | 0 13 7 <sup>15</sup> / <sub>20</sub> | 0 11 2                            |
| —, and for convoy-duty — — — — — per last   | —                                 | 0 3 0                                | —                                 |
| —, in foreign ships — — — — — per last  | 0 13 1                            | 0 14 4 <sup>15</sup> / <sub>20</sub> | 0 11 2                            |
| —, and for convoy-duty, — — — — — per last  | —                                 | 0 3 0                                | —                                 |

IMPORT-LAWS.

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

[135] Pitch, tar, and rosin, are not importable from Germany or the Netherlands, on forfeiture of the same and vessel: 13 and 14 Car. II. c. 11. From any other place, in British-built ships; or in British ships owned by British subjects; or in ships of the built

| IMPORTS.  | Old Duty. |       | Pref. Duties. |       | Drawback. |       |
|---|-----------|-------|---------------|-------|-----------|-------|
|   | £.        | s. d. | £.            | s. d. | £.        | s. d. |
| Pitch, being the product of any British dominions or plantations — per last | 0         | 11    | 0             | 12    | 1         | 9     |
| —, and for convoy-duty, per last  | —         | —     | 0             | 3     | 0         | —     |
| —, of American States, in British-built ships — per last                    | —         | —     | 0             | 12    | 1         | 9     |
| —, and for convoy-duty, per last  | —         | —     | 0             | 3     | 0         | —     |
| —, in American ships, per last  | —         | —     | 0             | 13    | 2         | 9     |
| —, and for con.-duty, per last  | —         | —     | 0             | 3     | 0         | —     |
| Pix Burgúndia — per cwt.  | 0         | 6     | 4             | 0     | 6         | 11    |

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\*Plaster

## IMPORT-LAWS.

built of the same country as the goods; or of some country in Europe belonging to the sovereignty of that European country of which the goods are the product; or of the usual ports of shipping for transportation; all legally navigated. 12 Car. II. c. 18, and 27 Geo. III. c. 19. The last contains 12 barrels, of 31½ gallons each. See, however, the note on *Naval Stores*, for the permission to import pitch and tar for a limited time from Hamburg, &c.

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

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

EXCEPT, as follows: By 27 Geo. III. c. 27, § 2, (made perpetual by 32 Geo. III. c. 37,) wool, cotton-wool, indigo, cochineal, drugs of all sorts, cocoa, logwood, fustic, and all sorts of woods for dyers, hides, skins, and tallow, beaver, and all sorts of furs, tortoise-shell, hard wood or mill timber, mahogany, and all other woods for cabinet-wares, horses, asses, mules, and cattle, (being the growth or product of any of the colonies or plantations in America, under the dominion of any foreign European state,) and all coin, bullion, and diamonds or precious stones; and also, by 33 Geo. III. c. 50, § 8, tobacco, being the growth or product of any West-India island or country on the American continent, belonging to any foreign European state; may be imported, from any of the said places, into the ports of Kingston, Savannah-la-Mer, Montego-Bay, and Santa Lucea, in Jamaica; and also into Port Antonio, in Jamaica, by 33 Geo. III. c. 50; into St. George, in Grenada; Roseau, in Dominica; and Nassau, in New Providence; and also into St. John's, in Antigua, until 10th July, 1801, by 33 Geo. III. c. 50, and 37 Geo. III. c. 99; into the port of Scarborough, in Tobago, by 36 Geo. III. c. 55; into San Josef, in Trinidad, by 37 Geo. III. c. 77; and into the port of Amsterdam, in the island of Curaçao, by 41 Geo. III. c. 23; in any foreign vessel whatever, of any tonnage, provided it have no more than one deck, and is either owned and navigated by the subjects of any foreign European state, or owned and navigated by any persons inhabiting any of the said countries on the continent of America, belonging to or under the dominion of any such foreign European state: 27 Geo. III. c. 27, § 2; 30 Geo. III. c. 29, § 1; and 31 Geo. III. c. 38, § 7. Sugar and coffee, likewise, the produce of any foreign colony or plantation, may be imported into Port Nassau, in New Providence, and into such other ports in the Bahama islands or Bermuda islands as may be approved of by the king in council, in such foreign vessel as just described, by 32 Geo. III. c. 43; and also into any of the islands called Caicos, by 33 Geo. III. c. 50. All other goods, so imported, together with the vessel, are forfeited: 27 Geo. III. c. 27, § 3.

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

To these exceptions may be added, that, by 28 Geo. III. c. 6, § 5, vessels of the United States of America, coming in ballast, may enter the ports of Turks' Islands,

for

| IMPORTS.  | Old Duty. |       | Pref. Duties. |       | Drawback. |       |
|---|-----------|-------|---------------|-------|-----------|-------|
|   | £.        | s. d. | £.            | s. d. | £.        | s. d. |
| *Plaster of Paris — per 100 lbs.                            | 0         | 1     | 1             | 0     | 1         | 2     |
| Plate of silver, ungilt — per oz. troy                      | 0         | 2     | 8             | 0     | 2         | 10    |
| —, and conv.-duty, per oz. troy                             | —         | —     | —             | —     | 0         | 0     |
| —, imp. by E.-India Co. duty on warehous. per cent. ad val. | —         | —     | —             | —     | 2         | 0     |
| —, home-com. dut. per oz. troy                              | 0         | 3     | 9             | 0     | 4         | 1     |

\* See East-India Goods imported.

Plate

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for the purpose of being laden with salt there, which they may thence export, each vessel paying previously a duty of 2s. 6d. per ton burthen of such vessel.

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

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

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

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

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

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

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

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

III. *Exportation of goods, not being British colonial produce, from British colonies.* — Any goods, the product of Europe, may be exported, in any British vessel owned and navigated according to law, from Grenada, Dominica, Antigua, and Trinidad, or from the Bahamas, to any British colony or plantation in America or the West Indies, by 38 Geo. III. c. 39, § 1.

Any goods, which have been legally imported, from any colony or plantation in America belonging to any foreign European state, into Grenada, Dominica, Jamaica, Antigua, Trinidad, or the Bahamas, may be exported thence in British vessels, owned and navigated according

I

according

| IMPORTS.                               | per oz. troy | Old Duty. |       | Pref. Duties. |                                  | Drawback. |       |
|--|--------------|-----------|-------|---------------|----------------------------------|-----------|-------|
|  |              | £.        | s. d. | £.            | s. d.                            | £.        | s. d. |
| Plate of silver, part gilt             | —            | 0         | 2 10  | 0             | 3 12 <sup>1</sup> / <sub>2</sub> | —         | —     |
| and for convoy-duty,                   | —            | —         | —     | —             | —                                | —         | —     |
| imported by East-Ind. Co.              | —            | —         | —     | 0             | 0 3                              | —         | —     |
| duty on warehousing, per cent. ad val. | —            | —         | —     | 2             | 0 0                              | —         | —     |
| home-consumpt. duty,                   | —            | —         | —     | —             | —                                | —         | —     |
| per oz. troy                           | —            | 0         | 4 1   | 0             | 4 5 <sup>1</sup> / <sub>2</sub>  | —         | —     |

See East-India Goods imported.

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according to law, to any British colony or plantation in America or the West Indies; by 38 Geo. III. c. 39, §. 2.

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

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

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

Tobacco, of American States, which may, in fair traffic, have been taken into any British West-India Islands may be thence exported to Great Britain: 29 Geo. III. c. 68.

IV. Importations into British colonies.

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

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

No tobacco, pitch, tar, turpentine, hemp, flax, masts, yards, bowsprits, staves, heading-boards, timber, shingles, or timber of any sort; bread, biscuit, flour, peas, beans, potatoes, wheat, rice, oats, barley, or grain of any sort; may be imported into any British West-India island (including the Bahama and Bermuda islands) from any foreign West-India island, nor from any colony or plantation on the continent of South America, belonging to any foreign European state, upon forfeiture thereof and of the vessel; 28 Geo. III. c. 6, §. 10; and 31 Geo. III. c. 38, §. 1.

EXCEPT that the governors of any British West-India island may, in cases of public emergency and for a limited time, authorize the importation of those articles, from any such foreign West-India island or foreign colony on the continent of South America, but only by British subjects, in British-built ships owned and navigated according to law; 28 Geo. III. c. 6, §. 11; and 31 Geo. III. c. 38, §. 1. And such articles may not be re-exported.

EXCEPT ALSO that, by 33 Geo. III. c. 50, any British-built ships, owned, navigated, and registered, according to law, may import into any British West-India islands, from any colony or plantation on the continent of South America under the dominion of any foreign European sovereign, or from Trinidad and Porto Rico in the West Indies, the following species of timber, viz. bully-tree, purple-heart, green-heart, black-heart, mastic, wallabaw, yellow saunders, locusts, or bastard mahogany, being of the growth of those colonies or islands.

No goods or commodities may be imported from the United States of America into the West-India islands, including the Bahama and Bermuda islands.

EXCEPT tobacco, pitch, tar, turpentine, hemp, flax, masts, yards, bowsprits, staves, heading-boards, timber, shingles, and lumber of any sort; neat-cattle, sheep, hogs, poultry, and live stock of any sort; bread, biscuit, flour, peas, beans, potatoes, wheat, rice, oats, barley, and grain of any sort; being the growth or product of the

| IMPORTS.  | per oz. troy | Old Duty. |                                 | Pref. Duties. |                                 | Drawback. |                                 |
|---|--------------|-----------|---------------------------------|---------------|---------------------------------|-----------|---------------------------------|
|   |              | £.        | s. d.                           | £.            | s. d.                           | £.        | s. d.                           |
| Plate of silver, gilt   | —            | 0         | 3 0                             | 0             | 3 3 <sup>1</sup> / <sub>2</sub> | —         | —                               |
| and for conv.-duty, per oz. troy  | —            | —         | —                               | 0             | 0 3 <sup>1</sup> / <sub>2</sub> | —         | —                               |
| imported by East-India Com.   | —            | —         | —                               | —             | —                               | —         | —                               |
| duty on warehousing, per cent. ad val.  | —            | —         | —                               | 2             | 0 0                             | —         | —                               |
| home-con. duty, per oz. troy  | —            | 0         | 4 4                             | 0             | 4 8 <sup>1</sup> / <sub>2</sub> | —         | —                               |
| See East-India Goods imported.  | —            | —         | —                               | —             | —                               | —         | —                               |
| of gold, wrought  | —            | 1         | 18 0                            | 2             | 1 4 <sup>1</sup> / <sub>2</sub> | —         | —                               |
| and for con.-duty, per oz. troy   | —            | —         | —                               | —             | —                               | —         | —                               |
| imported by East-India Com.   | —            | —         | —                               | —             | —                               | —         | —                               |
| duty on warehousing, per cent. ad val.  | —            | —         | —                               | —             | —                               | —         | —                               |
| home-con. duty, per oz. troy  | —            | 2         | 15 8                            | 3             | 0 10                            | —         | —                               |
| See East-India Goods imported.  | —            | —         | —                               | —             | —                               | —         | —                               |
| battered, fit only to be re-manufactured,   | —            | —         | —                               | —             | —                               | —         | —                               |
| work. See Gold or Silver Thread.  | —            | —         | —                               | —             | —                               | —         | —                               |
| Platters of wood  | —            | 0         | 2 9                             | 0             | 3 0 <sup>1</sup> / <sub>2</sub> | 0         | 2 6                             |
| Platting, or other manufactory, of bast, straw, chip, cane, or horse-hair, for making hats or bonnets | —            | 0         | 1 10                            | 0             | 2 0 <sup>1</sup> / <sub>2</sub> | 0         | 1 8                             |
| See the note on Bast hats.  | —            | —         | —                               | —             | —                               | —         | —                               |
| Plums, dried  | —            | 0         | 0 3                             | 0             | 0 3 <sup>1</sup> / <sub>2</sub> | 0         | 0 2 <sup>1</sup> / <sub>2</sub> |
| and for convoy-duty, per 100 lbs.   | —            | —         | —                               | —             | —                               | —         | —                               |
| See Grocery.  | —            | —         | —                               | —             | —                               | —         | —                               |
| Points. [137]   | —            | —         | —                               | —             | —                               | —         | —                               |
| * Polium Montanum   | —            | 0         | 0 1 <sup>1</sup> / <sub>2</sub> | 0             | 0 1 <sup>1</sup> / <sub>2</sub> | 0         | 0 1                             |
| * Polonia wool  | —            | —         | —                               | —             | —                               | —         | —                               |
| * Polypodium  | —            | 0         | 0 1                             | 0             | 0 1 <sup>1</sup> / <sub>2</sub> | 0         | 0 0 <sup>1</sup> / <sub>2</sub> |
| * Pomgranates   | —            | 0         | 8 10                            | 0             | 9 8 <sup>1</sup> / <sub>2</sub> | 0         | 7 10                            |
| * Pomgranate-peels  | —            | 0         | 4 8                             | 0             | 5 1 <sup>1</sup> / <sub>2</sub> | —         | —                               |
| * Pomice-stones   | —            | 0         | 3 0                             | 0             | 3 3 <sup>1</sup> / <sub>2</sub> | 0         | 2 8                             |
| * Pompholix   | —            | 0         | 0 1                             | 0             | 0 1 <sup>1</sup> / <sub>2</sub> | 0         | 0 0 <sup>1</sup> / <sub>2</sub> |
| Popish tokens. [138]  | —            | —         | —                               | —             | —                               | —         | —                               |

IMPORT-LAWS.

the United States; and imported only by British subjects, in British-built ships, owned and navigated according to law; 28 Geo. III. c. 6, §. 1.

No goods or commodities may be imported from the United States of America, by sea or coastwise, into Quebec or the countries or islands within that government or up the river St. Lawrence; nor at all into the provinces of Nova Scotia or New Brunswick, the islands of Cape Breton, St. John's, or Newfoundland, or any country or island within their respective governments; 28 Geo. III. c. 6, §. 12, 14.

EXCEPT that the governors of Nova Scotia, the islands of Cape Breton and St. John's, may, in cases of public emergency and for a limited time, authorize the import of scantling, planks, staves, heading-boards, shingles, hoops, or square timber of any sort; horses, neat-cattle, sheep, hogs, poultry, or live stock of any sort; bread, biscuit, flour, peas, beans, potatoes, wheat, rice, oats, barley, or grain of any sort. And ALSO EXCEPT that the governor of Newfoundland, being empowered by an order of council, may authorize, in cases of necessity, the importation of bread, flour, Indian corn, and live stock, into Newfoundland, for the then ensuing season; 28 Geo. III. c. 6, §. 13. And ALSO EXCEPT that the governor of Quebec may, in times of similar emergency, authorize the import, by sea or coastwise, into Quebec, of neat-cattle, sheep, hogs, poultry, or live stock of any sort, bread, biscuit, flour, peas, beans, potatoes, rice, oats, barley, or grain of any sort, or flour made thereof, from any of the United States of America, but only by British subjects in British-built ships, owned and navigated according to law, upon forfeiture of goods and vessel; 30 Geo. III. c. 8, §. 1. And ALSO EXCEPT that pitch, tar, and turpentine, of the United States of America, may be imported thence into Nova Scotia and New Brunswick, by British subjects, in British-built ships, owned and navigated according to law; by 33 Geo. III. c. 50.

[137] Points, made in foreign parts, are not importable for sale; see *Britt.* As to points, made of silk, see *Silk.* And point-makers' wares are not importable for sale, by *aliens.* See *Buckles.*

[138] Popish tokens, such as Agnes Dei, crosses, pictures, beads, and other superstitious things, may not be imported under the penalties of præmunire; 13 Eliz. c. 2.

\*Poppy-



| IMPORTS.   | Old Duty. | Prof. Duties. | Drawback. |
|--|-----------|---------------|-----------|
|  | £. s. d.  | £. s. d.      | £. s. d.  |
| * Poppy-seeds — — — — — per lb.  | 0 0 1½    | 0 0 1½        | 0 0 1     |
| * Porcelain, earthen-ware, and pottery (French or Dutch) — — — — — per cent. ad val. | 12 0 0    | 13 4 0        | —         |
| See FRANCE and HOLLAND.  |           |               |           |
| Pork. See Cattle, great; and also Provisions.  |           |               |           |
| PORTUGAL. See SPAIN.   |           |               |           |
| Portugal linen. See Spanish linen.   |           |               |           |
| * Potatoes (See Provisions) — — — — — per cwt.                                       | 0 3 8     | 0 4 0         | 0 3 3     |
| * Pots for melting — — — — — per 100   | 0 0 7     | 0 0 7½        | 0 0 6     |
| * Pouches; not importable for sale by aliens. See Buckles.                           |           |               |           |
| Poultry. See Provisions.   |           |               |           |
| * Powder of brags, for japanning — — — — — per oz.                                   | 0 0 2     | 0 0 2½        | 0 0 1½    |
| Precious stones. See Diamonds.   |           |               |           |
| * Prints, viz. Paper prints — — — — — per piece                                      | 0 0 6     | 0 0 6½        | —         |
| PRIZE-GOODS. [139]   |           |               | Pro-      |

IMPORT-LAWS.

[139] The act of 33 Geo. III. c. 34, made for the relief of the captors of prizes, contains the following regulations:

- §. 1. All prize-goods, upon condemnation, shall and may be warehoused, under the King's locks, at the expense of the captors; and for which, upon admission to such warehouses, there shall be paid the following duties, viz.
 

|  | £. s. d. |
|--|----------|
| Wine or vinegar — — — — — per tun of 252 gallons   | 3 0 0    |
| Brandy, taken by a ship of war — — — — — per tun   | 2 5 0    |
| — — — — —, taken by a private vessel — — — — — per tun   | 0 15 0   |
| Brown or Mulcovado sugar, taken by a ship of war, per cwt.   | 0 6 0    |
| — — — — —, taken by a private vess. per cwt.   | 0 2 0    |
| Coffee, taken by a ship of war — — — — — per cwt.  | 0 10 6   |
| — — — — —, taken by a private vessel — — — — — per cwt.  | 0 3 6    |
| Cocoa, taken by a ship of war — — — — — per cwt.   | 0 3 9    |
| — — — — —, taken by a private vessel — — — — — per cwt.  | 0 1 3    |
| All other goods, not particularly excepted, nor particularly charged with duty, if taken by a ship of war, per cent. ad val. | 7 10 0   |
| — — — — —, taken by a private vess. per cent. ad val.  | 2 10 0   |
- §. 2. No duties whatever are demandable for prize-goods, consisting of military or ships' stores, viz. sails, cordage, anchors, and cables; masts, yards, bowsprits, blocks, guns, gun-powder, shot, match, gun-carriages, cartridges, and other materials thereto belonging, and all timber and iron converted into and made fit for ship-building, or for any of the uses and purposes aforesaid; salted beef, pork, and butter; biscuit, small beer, peas, and oatmeal; sailors' clothes, hammocks, bedding, and apparatus and instruments belonging to surgeons, or for any goods which before 1 May, 1793, might be imported duty-free.
- §. 3. All prize wheat, wheat-meal or flour, rye, barley, beer or bigg, oats, oatmeal, peas, beans, Indian corn and maize, shall be liable to the same rules and duties as if it were imported by way of merchandize; for which see notes 44 and 45, on Corn.
- §. 4 and 9. All China and East-India goods, condemned as prize, shall be publicly sold in London, on such conditions, &c. as are practised at the sales of the East-India Company; and they shall be subject and entitled to such duties and drawbacks as those imported by the East-India Company.
- §. 5. Prize tobacco and snuff, brought into any ports not authorized for the import of tobacco, (which are enumerated in the note on tobacco,) must be removed to some one of those that are so authorized; where all tobacco and snuff shall, on condemnation, be warehoused in his Majesty's tobacco-warehouse, at the rate of one penny halfpenny per week for every hoghead or other package; and the same be exported thence without payment of any duty: or it may be taken out for home-consumption on payment of the same duties as on tobacco and snuff of British plantations in America.
- §. 6. Prize-goods, the growth, &c. of France, sold for home-consumption, are liable to the same duties as if they had been imported by way of merchandize.
- §. 7. Commissioners of the Customs may authorize warehoused prize-goods, (tobacco and snuff excepted,) to be removed to any Custom-house warehouse at any other port in Great Britain.

§. 8.

| IMPORTS.  | Old Duty. | Prof. Duties. | Drawback. |
|---|-----------|---------------|-----------|
|   | £. s. d.  | £. s. d.      | £. s. d.  |
| Provisions. [140]   |           |               |           |
| Prunes [141] — — — — — per cwt.                             | 0 12 5    | 0 13 7½       | 0 8 3     |
| — — — — —, and for convoy-duty, — — — — — per cwt.          | —         | 0 2 0         | —         |
| * Pruneloes — — — — — per lb.                               | 0 0 3     | 0 0 3½        | 0 0 2     |
| * Psyllium — — — — — per lb.                                | 0 0 1½    | 0 0 1½        | 0 0 1     |
| * Puddings or Sausages, (See Provisions,) — — — — — per lb. | 0 0 3½    | 0 0 3½        | 0 0 3     |
| Pulse. See Provisions.                                      |           |               |           |
| Pummels. [142]  |           |               |           |
| Purfses. [143]  |           |               |           |
| Q.  |           |               |           |
| QUARANTINE. [144]   |           |               | QUEBEC.   |

IMPORT-LAWS.

- §. 8. Prize-goods, condemned abroad, are entitled, on importation into Great Britain, to the same indulgences as if originally brought into British ports.
  - §. 10. Ships, taken and condemned as prize, if condemned abroad, shall pay the duty thereon, on first arrival at a port in Great Britain; and they are not entitled to the privileges of British-built ships, till such duty be paid. If not paid within three months after arrival, they may be sold by the Commissioners of Customs for the same, and the overplus paid to the proprietor. But, by 34 Geo. III. c. 78, ships of war and privateers taken from the enemy are not liable to any duty.
  - §. 11. Warehoused prize-goods may be exported on payment only of the duties before-mentioned in this act; upon bond being given that they shall not be re-landed in Great Britain, Guernsey, Jersey, Sark, or Man, or the islands of Ferro.
  - §. 12. Upon prize-goods taken out of warehouses for home-consumption, the remainder of the duties are to be paid, as if they had been imported by way of merchandize. To these regulations we may add this general observation: that all prize-goods are exempted from the requisitions of the Navigation-Act of 12 Car. II. c. 18, relative to importations only from places of their growth, &c.
- [140] By the act of 39 Geo. III. c. 87, a discretionary power is vested in his Majesty to authorize, by order of council, the free import, and to prohibit the export, of certain articles of provision; which power is continued, (by 41 Geo. III. c. 5,) till 40 days after the commencement of the first session of Parliament that shall be holden after 1 Sept. 1801. The following are the regulations:
- 1. Whatever may be the general average-price of corn, the exportation from England and Scotland respectively may be prohibited of any British or foreign wheat, rye, barley, beer or bigg, peas, beans, oats, or any meal or flour, or bread, biscuit, or malt, made thereof, or any Indian corn or maize, or meal or flour made thereof; and likewise the importation generally of any such articles may be permitted, in any British vessel, or in vessels belonging to states in amity, and navigated in any manner, without payment of any duty whatsoever, and the said articles may likewise, under such permission, be carried coastwise.
  - 2. His Majesty may likewise, by order in council, permit the importation into Great Britain, from any place whatever, in British or other vessels in amity, and navigated in any manner, kidney or French beans, tares, lentils, callivances, and all other sorts of pulse; and also bulls, cows, oxen, calves, sheep, lambs, and swine, beef, pork, mutton, veal, and lamb, whether salted or otherwise, bacon, hams, tongues, butter, cheese, potatoes, rice, sago, sago-powder, tapioca, vermicelli, millet-feed, poultry, fowls, eggs, game, and four crout, without payment of any duty; but such articles must be regularly entered, or else they will be forfeited.
- [141] Prunes are importable only in such vessels as are described under the article Raisins; and they are prohibited from Germany and the Netherlands. See Groceries.
- [142] Pummels, made in foreign parts, (not being French or Dutch, for which see FRANCE and HOLLAND,) are not importable for sale. See Bits.
- [143] Purfses are not importable for sale. See Andirons. And purfers' wares are not importable for sale by aliens. See Buckles.
- [144] By 39 and 40 Geo. III. c. 80, the owners of ships, which shall have performed quarantine, are to pay the following duties of Customs, viz.
- Having arrived from any part of Turkey, or from any place in Africa within the Straights of Gibraltar, or in the West Barbary on the Atlantic Ocean, with a clean bill of health, 7s. 6d. per ton burthen; and, having so arrived without a clean bill of health, 15s. per ton burthen. — Having arrived from any place whatever (except from any part of Turkey, or from any place in Africa within the Straights of Gibraltar, or in the West Barbary on the Atlantic Ocean,) with a clean bill of health, 3s. per ton burthen; and having so arrived

| IMPORTS.  | Old Duty. |                               | Pref. Duties. |                                | Drawback. |                               |
|---|-----------|-------------------------------|---------------|--------------------------------|-----------|-------------------------------|
|   | £.        | s. d.                         | £.            | s. d.                          | £.        | s. d.                         |
| <b>QUEBEC. [145]</b>  |           |                               |               |                                |           |                               |
| Quercitron, or Black Oak-bark. See <i>Oak-bark</i> .  |           |                               |               |                                |           |                               |
| * Quern-stones, large, 3 feet and not above 4 feet in diameter, and not above 6 inches thick — per last of 3 pair | 0 19      | 10                            | 1 1           | 9 <sup>1</sup> / <sub>2</sub>  | 0 17      | 6                             |
| * ———, small, under 3 feet diameter, and not above 6 inches thick, per last                                       | 0 9       | 11                            | 0 10          | 10 <sup>1</sup> / <sub>2</sub> | 0 8       | 9                             |
| Quicksilver. See <i>Argentum Sublime</i> .  |           |                               |               |                                |           |                               |
| Quills, goose — per 1000  | 0 0       | 6                             | 0 0           | 6 <sup>1</sup> / <sub>2</sub>  | 0 0       | 5                             |
| ———, and for convoy-duty, per 1000  | 0 10      | 0                             | 0 0           | 2 <sup>1</sup> / <sub>2</sub>  | 0 0       | 0                             |
| * ———, swan — per 1000  | 0 2       | 0                             | 0 2           | 2 <sup>1</sup> / <sub>2</sub>  | 0 1       | 8                             |
| * Quinces — per 100   | 0 1       | 10                            | 0 2           | 0 <sup>1</sup> / <sub>2</sub>  | 0 1       | 7                             |
| <b>R.</b>   |           |                               |               |                                |           |                               |
| * Raccoon-skins, undressed, (See <i>Skins</i> .) per 100 skins  | 0 13      | 9                             | 0 15          | 1 <sup>1</sup> / <sub>2</sub>  | 0 12      | 6                             |
| * Radix bistortæ — per cwt.   | 0 4       | 8                             | 0 5           | 1 <sup>1</sup> / <sub>2</sub>  | 0 3       | 2                             |
| * ——— cassunar or myfagon — per lb.   | 0 0       | 4                             | 0 0           | 4 <sup>1</sup> / <sub>2</sub>  | 0 0       | 2 <sup>1</sup> / <sub>2</sub> |
| * ——— contrayervæ — per lb.   | 0 0       | 6                             | 0 0           | 6 <sup>1</sup> / <sub>2</sub>  | 0 0       | 4                             |
| ———, imported by East-India Co. dut. on warehous. per cent. ad val.   |           |                               | 2             | 0                              | 0         | 0                             |
| ———, home-consump. duty, per lb.  |           |                               | 0             | 0                              | 6         | 0                             |
| See <i>East-India Goods imported</i> .  |           |                               |               |                                |           |                               |
| * ——— enulæ campanæ — per cwt.  | 0 6       | 4                             | 0 6           | 11 <sup>1</sup> / <sub>2</sub> | 0 4       | 2                             |
| * ——— eringii — per lb.   | 0 0       | 1 <sup>1</sup> / <sub>2</sub> | 0 0           | 1 <sup>1</sup> / <sub>2</sub>  | 0 0       | 1                             |
| * ——— esulæ — per lb.   | 0 0       | 2 <sup>1</sup> / <sub>2</sub> | 0 0           | 2 <sup>1</sup> / <sub>2</sub>  | 0 0       | 1 <sup>1</sup> / <sub>2</sub> |
| * ——— hypocacuanæ — per lb.   | 0 1       | 8                             | 0 1           | 10                             | 0 1       | 1                             |
| * ——— mei athamantici — per lb.   | 0 0       | 1 <sup>1</sup> / <sub>2</sub> | 0 0           | 1 <sup>1</sup> / <sub>2</sub>  | 0 0       | 1                             |
| * ——— phu — per lb.   | 0 0       | 1 <sup>1</sup> / <sub>2</sub> | 0 0           | 1 <sup>1</sup> / <sub>2</sub>  | 0 0       | 1                             |
| * ——— scorcionera — per lb.   | 0 0       | 3                             | 0 0           | 3 <sup>1</sup> / <sub>2</sub>  | 0 0       | 2                             |
| * ——— seneca — per lb.  | 0 0       | 2                             | 0 0           | 2 <sup>1</sup> / <sub>2</sub>  | 0 0       | 1 <sup>1</sup> / <sub>2</sub> |
| * ——— serpentariæ — per lb.   | 0 0       | 9                             | 0 0           | 9 <sup>1</sup> / <sub>2</sub>  | 0 0       | 6                             |
| * ——— tormentillæ — per lb.   | 0 3       | 2                             | 0 3           | 5 <sup>1</sup> / <sub>2</sub>  | 0 2       | 1                             |

## IMPORT-LAWS.

arrived without a clean bill of health, 10s. per ton burthen. — Having arrived in this kingdom, with a cargo which, in whole or part, shall consist of goods, wares, or merchandize, the growth, produce, or manufacture, of Turkey, or of any port or place in Africa, within the Straights of Gibraltar, or in the West Barbary on the Atlantic Ocean, and which shall have arrived from any place in Holland, or from any place whatever, at which there is not a regular establishment for the performance of quarantine, 7s. 6d. per ton burthen; and having so arrived under such circumstances as shall induce his majesty, by and with the advice of his privy council, to subject them to the like quarantine as ships arriving from Turkey without clean bills of health, 15s. per ton burthen. — Every ship or vessel, the cargo of which, or any part thereof, shall have performed quarantine in this kingdom, and which shall enter inwards in the port of London, an additional duty of 1s. per ton burthen. But no ship or vessel, arriving from any place whatever, (except from any part of Turkey, or from any place in Africa, within the Straights of Gibraltar, or in the West Barbary on the Atlantic Ocean, with a clean bill of health, in ballast, or whose cargo shall consist wholly of salt,) shall be liable to any duty under this act: and no ship or vessel, which shall, together with its cargo, have duly performed quarantine in either of the lazarets of Malta, Ancona, Venice, Messina, Leghorn, and shall sail and arrive thence in this kingdom, with proper documents attesting the same, shall be liable to or charged with any duty under this act. The Treasury may order the duties to be reduced, and afterwards raised again. No vessel, upon which the quarantine-duty is imposed, shall be declared inwards, unless it be first paid; and the tonnage is to be ascertained according to the register under 26 Geo. III. c. 60. The owners of vessels, who have paid the quarantine-duties, may demand from importers a proportion of those duties.

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

Rags,

| IMPORTS.   | Old Duty. |       | Pref. Duties. |                               | Drawback. |       |
|--|-----------|-------|---------------|-------------------------------|-----------|-------|
|  | £.        | s. d. | £.            | s. d.                         | £.        | s. d. |
| <b>IMPORTS.</b>  |           |       |               |                               |           |       |
| Rags, [146] old ropes or fishing-nets —  |           |       |               |                               |           |       |
| ———, but pay convoy-duty — per 20 cwt.   |           |       |               |                               | 0 13      | 3     |
| Raisins [147] of the sun, in Brit.-built ships, per cwt.                                 | 1 0       | 0     | 1 2           | 0                             | 0 18      | 10    |
| ———, and for convoy-duty, per cwt.   |           |       | 0 2           | 3                             |           |       |
| ———, in foreign ships, per cwt.  | 1 0       | 5     | 1 2           | 5 <sup>1</sup> / <sub>2</sub> | 0 18      | 10    |
| ———, and for conv.-dut. per cwt.   |           |       | 0 2           | 3                             |           |       |
| ———, Smyrna, in British-built ships, per cwt.  | 0 12      | 0     | 0 13          | 2 <sup>1</sup> / <sub>2</sub> | 0 11      | 5     |
| ———, and for convoy-duty, per cwt.   |           |       | 0 0           | 8                             |           |       |
| ———, in foreign ships, per cwt.  | 0 12      | 3     | 0 13          | 5 <sup>1</sup> / <sub>2</sub> | 0 11      | 5     |
| ———, and for conv.-duty, per cwt.  |           |       | 0 0           | 8                             |           |       |
| ———, Faro, in British-built ships, per cwt.  | 0 9       | 4     | 0 10          | 3 <sup>1</sup> / <sub>2</sub> | 0 9       | 0     |
| ———, and for convoy-duty, per cwt.   |           |       | 0 1           | 2                             |           |       |
| ———, in foreign ships, per cwt.  | 0 9       | 5     | 0 10          | 4 <sup>1</sup> / <sub>2</sub> | 0 9       | 0     |
| ———, and for convoy-duty, per cwt.   |           |       | 0 1           | 2                             |           |       |
| ———, Lexia, in British-built ships, per cwt.   | 0 9       | 4     | 0 10          | 3 <sup>1</sup> / <sub>2</sub> | 0 9       | 0     |
| ———, and for convoy-duty, per cwt.   |           |       | 0 1           | 6                             |           |       |
| ———, in foreign ships, per cwt.  | 0 9       | 5     | 0 10          | 4 <sup>1</sup> / <sub>2</sub> | 0 9       | 0     |
| ———, and for convoy-duty, per cwt.   |           |       | 0 1           | 6                             |           |       |
| ———, Lipra or Belvidere, in British-built ships, per cwt.                                | 0 9       | 4     | 0 10          | 3 <sup>1</sup> / <sub>2</sub> | 0 9       | 0     |
| ———, and for conv.-dut. per cwt.   |           |       | 0 1           | 2                             |           |       |
| ———, in foreign ships, per cwt.  | 0 9       | 6     | 0 10          | 5 <sup>1</sup> / <sub>2</sub> | 0 9       | 0     |
| ———, and conv.-dut. per cwt.   |           |       | 0 1           | 2                             |           |       |
| ———, Denia, and all other raisins not enumerated, in British-built ships, per cwt.       | 0 8       | 4     | 0 9           | 2                             | 0 8       | 1     |
| ———, and for convoy-duty, per cwt.   |           |       | 0 1           | 1                             |           |       |
| ———, in foreign ships, per cwt.  | 0 8       | 5     | 0 9           | 3 <sup>1</sup> / <sub>2</sub> | 0 8       | 1     |
| ———, and for conv.-duty, per cwt.  |           |       | 0 1           | 1                             |           |       |
| * Rape of grapes — per tun of 252 gall.  | 5 8       | 11    | 5 19          | 9 <sup>1</sup> / <sub>2</sub> | 4 8       | 11    |
| * Rape-cakes. [148]  |           |       |               |                               |           |       |
| ——— seed [149] — per quar.   | 0 13      | 3     | 0 14          | 6 <sup>1</sup> / <sub>2</sub> | 0 12      | 0     |
| ———, and for convoy-duty, per quar.  |           |       | 0 1           | 2                             |           |       |
| ——— [149] and all other seeds, for the extracting of oil therefrom, per last of 10 quar. | 0 1       | 0     | 0 1           | 1 <sup>1</sup> / <sub>2</sub> |           |       |
| ———, and for convoy-duty, per quar.  |           |       | 0 1           | 2                             |           |       |
| Rapiers. [150]   |           |       |               |                               |           |       |

## IMPORT-LAWS.

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

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

[148] By 30 Geo. III. c. 41, rape-cakes for manure, from British colonies in America, may be imported duty-free. And, by 36 Geo. III. c. 113, rape and linseed cakes may be imported by any persons, in British vessels legally navigated, from any foreign country, upon due entry, duty-free. Still farther to facilitate the importation of linseed and rape cakes, it is enacted; by 39 and 40 Geo. III. c. 64, that, till 1 January, 1804, they may be imported in any ships belonging to the subjects of any state in amity. But rape and linseed cakes, from whatever place imported, pay the convoy-duty 3 per cent. ad val.

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

[150] Rapiers, made in foreign parts, (not being French or Dutch cutlery, for which see **FRANCE** and **HOLLAND**;) are not importable for sale. See *Bits*. Raw

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Raw linen yarn, Razors, Red lead, Red mangrove-bark, Red wood, Red wool, Rennet, Refina jalapii, Scammonii, Rhubarb, Rhinehurt, Ribbands, Rice.

IMPORT-LAWS.

[151] By 29 Geo. II. c. 15, §. 13, 14. (continued by subsequent acts till 24 June, 1801.) any raw or brown linen yarns, made of flax, known by the names of Dutch yarn and French yarn; and of Spruce or Muscovia yarn, or any other foreign raw or brown linen yarns, made of flax, may be imported in British, Irish, or plantation, built vessels, legally navigated, free of duty, (except convoy,) if regularly entered and landed; otherwise liable to duty. [152] This convoy-duty is by 39 Geo. III. c. 61. [153] This convoy-duty is under the general Convoy-act, 38 Geo. III. c. 76. [154] Razors (not being French or Dutch cutlery, for which see FRANCE and HOLLAND) are not importable for sale. See Andirons. [155] Ribbands, laces, and girdles, foreign made, whether of silk alone, or of silk mixed with other materials, are prohibited, on penalty of 100l. on the importer, and the goods are to be burnt; 3 Geo. III. c. 21. [156] For the temporary free admission of rice, see Provisions. [157] When warehoused for exportation, and exported, it is free of convoy-duty. [158] By 5 Geo. III. c. 45, §. 21, and 12 Geo. III. c. 60, §. 10, British-plantation rice may be imported into either of the above ports for the purpose of immediate exportation; the importer thereof giving notice upon arrival to the collector of the Customs of his intention to export the whole cargo immediately, in the same ship, to foreign parts. The master is to report the cargo accordingly; and the importer is to give bond, with security, for payment of the remaining duties, within sixty days, for all such rice as shall be landed thereout; which bond shall be vacated either upon payment of the remaining duties, or upon the said rice being duly re-shipped and exported.

Rice

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Rice, of American States, Rings, Ropes, Rosa folis, Rosin, Round-wood, Rubies, Rum.

IMPORT-LAWS.

[159] By 37 Geo. III. c. 97, rice of American States may be warehoused, upon payment of 8d. per cwt.; and bond given for remainder of the duties in 18 months. In London, Bristol, Portsmouth, Cowes, Liverpool, Lancaster, Falmouth, Poole, Whitehaven, Hull, Greenock, and Glasgow) it may be warehoused without payment of the said 8d. When taken out for home-consumption, the duties and countervailing duty are to be paid; if taken out for exportation within 18 months, no duty is payable; if not exported within 18 months, duties must be paid, and not afterwards drawn back: if not exported, nor duties paid, within 18 months, it is to be sold; and, out of the produce of such sale, the expenses and duties are first to be satisfied, and the overplus paid to the proprietor. [160] Rings, of copper or of latten gilt, and rings for curtains, (not being French or Dutch hardware, for which see FRANCE and HOLLAND,) are not importable for sale. See Andirons.

Rum,

| IMPORTS.   | Old Duty. |    |                               | Pref. Duties. |    |                                | Drawback. |    |    |
|--|-----------|----|-------------------------------|---------------|----|--------------------------------|-----------|----|----|
|  | £.        | s. | d.                            | £.            | s. | d.                             | £.        | s. | d. |
| Rum, foreign, per gall.  | 0         | 0  | 7                             | 0             | 0  | 7 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 6  |
| and for convoy-duty, per 100 gall.   |           |    |                               | 0             | 15 | 0                              |           |    |    |
| Subject also to Excise. See Spirits.   |           |    |                               |               |    |                                |           |    |    |
| RUSSIA, [161] or MUSCOVY.  |           |    |                               |               |    |                                |           |    |    |
| Russia hides. See Hides.   |           |    |                               |               |    |                                |           |    |    |
| Russia linen; viz.   |           |    |                               |               |    |                                |           |    |    |
| — towelling and napkinning, not exceeding 22 <sup>1</sup> / <sub>2</sub> inches broad, in Brit.-built ships, per 120 ells  | 0         | 15 | 3                             | 0             | 16 | 11 <sup>1</sup> / <sub>2</sub> | 0         | 14 | 2  |
| — and for convoy-duty, per 120 ells  |           |    |                               | 0             | 1  | 10                             |           |    |    |
| —, in foreign ships, per 120 ells  | 0         | 16 | 1                             | 0             | 17 | 8 <sup>1</sup> / <sub>2</sub>  | 0         | 14 | 2  |
| — and for convoy-duty, per 120 ells  |           |    |                               | 0             | 1  | 10                             |           |    |    |
| — narrow linen, not otherwise enumerated, not exceeding 22 <sup>1</sup> / <sub>2</sub> inches broad, in British-built ships, per 120 ells                            | 0         | 16 | 5                             | 0             | 18 | 0 <sup>1</sup> / <sub>2</sub>  | 0         | 15 | 0  |
| — and for con.-duty, per 120 ells  |           |    |                               | 0             | 1  | 4 <sup>1</sup> / <sub>2</sub>  |           |    |    |
| —, in foreign ships, per 120 ells  | 0         | 17 | 2                             | 0             | 18 | 10 <sup>1</sup> / <sub>2</sub> | 0         | 15 | 1  |
| — and con.-duty, per 120 ells  |           |    |                               | 0             | 1  | 4 <sup>1</sup> / <sub>2</sub>  |           |    |    |
| — linen cloth and diaper, above 22 <sup>1</sup> / <sub>2</sub> inches broad, and not above 31 <sup>1</sup> / <sub>2</sub> inches, in Brit.-built ships, per 120 ells | 1         | 4  | 7                             | 1             | 7  | 0 <sup>1</sup> / <sub>2</sub>  | 1         | 2  | 7  |
| — and for convoy-duty, per 120 ells  |           |    |                               | 0             | 3  | 7                              |           |    |    |
| —, in foreign ships, per 120 ells  | 1         | 5  | 8                             | 1             | 8  | 2 <sup>1</sup> / <sub>2</sub>  | 1         | 2  | 7  |
| — and for co.-duty, per 120 ells   |           |    |                               | 0             | 3  | 7                              |           |    |    |
| —, above 31 <sup>1</sup> / <sub>2</sub> inches broad, and not above 36 inches, in Brit.-bld ships, per 120 ells  | 1         | 16 | 11                            | 2             | 0  | 7 <sup>1</sup> / <sub>2</sub>  | 1         | 13 | 11 |
| — and for conv.-duty, per 120 ells   |           |    |                               | 0             | 5  | 1                              |           |    |    |
| —, in foreign ships, per 120 ells  | 1         | 18 | 6                             | 2             | 2  | 4 <sup>1</sup> / <sub>2</sub>  | 1         | 13 | 11 |
| — and for co.-duty, per 120 ells   |           |    |                               | 0             | 5  | 1                              |           |    |    |
| —, above 36 inches broad, and not above 45 inches, in British-bld ships, per 120 ells  | 3         | 9  | 11                            | 3             | 16 | 10 <sup>1</sup> / <sub>2</sub> | 3         | 6  | 11 |
| — and for convoy-duty, per 120 ells  |           |    |                               | 0             | 6  | 4                              |           |    |    |
| —, in foreign ships, per 120 ells  | 3         | 11 | 6                             | 3             | 18 | 7 <sup>1</sup> / <sub>2</sub>  | 3         | 6  | 11 |
| — and for conv.-duty, per 120 ells   |           |    |                               | 0             | 6  | 4                              |           |    |    |
| —, above 45 inches broad, in British-bld ships, per 120 ells   | 4         | 14 | 5                             | 5             | 3  | 10 <sup>1</sup> / <sub>2</sub> | 4         | 9  | 5  |
| — and for conv.-duty, per 120 ells   |           |    |                               | 0             | 10 | 10                             |           |    |    |
| —, in foreign ships, per 120 ells  | 4         | 17 | 2                             | 5             | 6  | 10 <sup>1</sup> / <sub>2</sub> | 4         | 9  | 5  |
| — and for co.-duty, per 120 ells   |           |    |                               | 0             | 10 | 10                             |           |    |    |
| Rye, the same duties, &c. as Peas, which see.  |           |    |                               |               |    |                                |           |    |    |
| See Corn, and Provisions.  |           |    |                               |               |    |                                |           |    |    |
| —, ground. See Corn, ground, and Provisions.   |           |    |                               |               |    |                                |           |    |    |
| S.   |           |    |                               |               |    |                                |           |    |    |
| * Sable's skins, und. (See Skins,) per timber of 40 skins  | 8         | 5  | 0                             | 9             | 1  | 6                              | 7         | 10 | 0  |
| * — tails or tips, undress. (See Skins,) per piece   | 0         | 0  | 7                             | 0             | 0  | 7 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 6  |
| Saccharum Saturni, per lb.   | 0         | 0  | 3                             | 0             | 0  | 3 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 2  |
| — and for conv.-duty, per 100 lbs.   |           |    |                               | 0             | 4  | 0                              |           |    |    |
| Saddles. [162]   |           |    |                               |               |    |                                |           |    |    |
| * Saddle-trees, [162] and saddlers' wares.   |           |    |                               |               |    |                                |           |    |    |
| * Saddlery (French or Dutch) — per cent. ad val.   | 15        | 0  | 0                             | 16            | 10 | 0                              |           |    |    |
| See FRANCE and HOLLAND.  |           |    |                               |               |    |                                |           |    |    |
| Safflower, per lb.   | 0         | 0  | 1 <sup>1</sup> / <sub>2</sub> | 0             | 0  | 1 <sup>1</sup> / <sub>2</sub>  |           |    |    |
| — and for convoy-duty, per cwt.  |           |    |                               | 0             | 4  | 0                              |           |    |    |
| See Annotto.   |           |    |                               |               |    |                                |           |    |    |

IMPORT-LAWS.

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

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

Saffron

| IMPORTS.   | Old Duty. |    |    | Pref. Duties. |    |                                | Drawback. |    |                               |
|--|-----------|----|----|---------------|----|--------------------------------|-----------|----|-------------------------------|
|  | £.        | s. | d. | £.            | s. | d.                             | £.        | s. | d.                            |
| Saffron, per lb.   | 0         | 2  | 6  | 0             | 2  | 9                              | 0         | 1  | 8                             |
| — and for convoy-duty, per lb.   |           |    |    | 0             | 1  | 0                              |           |    |                               |
| * Sago (See Provisions), per lb.   | 0         | 0  | 3  | 0             | 0  | 3 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 2                             |
| —, imported by the East-India Company, duty on warehousing, per cent. ad val.  |           |    |    | 2             | 0  | 0                              |           |    |                               |
| —, home-consumption duty, per lb.  |           |    |    | 0             | 0  | 3 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| See East-India Goods imported.   |           |    |    |               |    |                                |           |    |                               |
| — powder, [163]  |           |    |    |               |    |                                |           |    |                               |
| Sail-cloth; viz. [164]   |           |    |    |               |    |                                |           |    |                               |
| * Sail-cloth, or duck, [165] (of Holland or France,) not above 36 inches broad, per 120 ells                         | 2         | 3  | 1  | 2             | 7  | 4 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| —, above 36 inches broad, per 120 ells   | 3         | 16 | 1  | 4             | 3  | 8 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| See FRANCE and HOLLAND.  |           |    |    |               |    |                                |           |    |                               |
| * — of Russia, not above 36 inches broad, in British-built ships, per 120 ells                                       | 2         | 1  | 9  | 2             | 5  | 11 <sup>1</sup> / <sub>2</sub> |           |    |                               |
| —, in foreign ships, per 120 ells  | 2         | 3  | 1  | 2             | 7  | 4 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| * —, above 36 inches broad, in Brit.-built ships, per 120 ells   | 3         | 14 | 9  | 4             | 2  | 2 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| —, in foreign ships, per 120 ells  | 3         | 16 | 1  | 4             | 3  | 8 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| * —, not otherwise enumerated, and not above 36 inches broad, per 120 ells   | 2         | 1  | 9  | 2             | 5  | 11 <sup>1</sup> / <sub>2</sub> |           |    |                               |
| —, above 36 inc. broad, per 120 ells   | 3         | 14 | 9  | 4             | 2  | 2 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| * Sails, ready-made, per cent. ad val.   | 45        | 0  | 0  | 49            | 10 | 0                              |           |    |                               |
| — (French or Dutch), per ct. ad val.   | 45        | 0  | 0  | 49            | 10 | 0                              |           |    |                               |
| See FRANCE and HOLLAND.  |           |    |    |               |    |                                |           |    |                               |
| — of prize-vessels. See Prize-Goods.   |           |    |    |               |    |                                |           |    |                               |
| * Sal alkali, per lb.  | 0         | 0  | 6  | 0             | 0  | 6 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 4                             |
| * — ammoniacum, per cwt.   | 0         | 4  | 8  | 0             | 5  | 1 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| See Annotto.   |           |    |    |               |    |                                |           |    |                               |
| * — gem, per cwt.  | 0         | 4  | 8  | 0             | 5  | 1 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| See Annotto.   |           |    |    |               |    |                                |           |    |                               |
| * — nitri, per lb.   | 0         | 0  | 4  | 0             | 0  | 4 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 2 <sup>1</sup> / <sub>2</sub> |
| * — prunella, per lb.  | 0         | 0  | 2  | 0             | 0  | 2 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 1 <sup>1</sup> / <sub>2</sub> |
| * — succini, per lb.   | 0         | 1  | 2  | 0             | 1  | 3 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 9                             |
| * — tamarisci, per lb.   | 0         | 1  | 2  | 0             | 1  | 3 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 9                             |
| * — tartari, per lb.   | 0         | 0  | 3  | 0             | 0  | 3 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 2                             |
| * — vitrioli, per lb.  | 0         | 0  | 3  | 0             | 0  | 3 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 2                             |
| * — volatile ammoniaci, per lb.  | 0         | 0  | 6  | 0             | 0  | 6 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 4                             |
| * — cornu cervi, per lb.   | 0         | 0  | 6  | 0             | 0  | 6 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 4                             |
| * Salep, or falop, from place of growth, per lb.   | 0         | 0  | 3  | 0             | 0  | 3 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 2                             |
| —, not from place of growth, per lb.   | 0         | 0  | 9  | 0             | 0  | 9 <sup>1</sup> / <sub>2</sub>  | 0         | 0  | 6                             |
| Salt, [166] to be used in curing of fish, imported in British-built ships, per wcy of 40 bushels, each bushel 84 lb. | 0         | 5  | 11 | 0             | 6  | 6 <sup>1</sup> / <sub>2</sub>  | 0         | 5  | 3                             |
| — and for convoy-duty, per wcy   |           |    |    | 0             | 0  | 9 <sup>1</sup> / <sub>2</sub>  |           |    |                               |
| —, in foreign ships, per wcy   | 0         | 6  | 3  | 0             | 6  | 10 <sup>1</sup> / <sub>2</sub> | 0         | 5  | 3                             |
| — and for convoy-duty, per wcy   |           |    |    | 0             | 0  | 9 <sup>1</sup> / <sub>2</sub>  |           |    |                               |

IMPORT-LAWS.

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

[164] All linen weighing above 17<sup>1</sup>/<sub>2</sub> oz. per square yard is deemed sail-cloth; but, if such linen be liable to a higher duty than that on sail-cloth, it will pay the higher duty.

[165] All foreign-made sail-cloth or canvas imported into Great Britain by way of merchandize, shall be stamped upon landing by the Commissioners of Customs. — 9 Geo. II. c. 37, continued by 39 and 40 Geo. III. c. 45, till 29 Sept. 1804, and thence to the end of the then next session of parliament.

[166] Salt is not importable from Germany or the Netherlands, on forfeiture of goods and vessel; 13 and 14 Car. II. c. 11. Nor, by 38 Geo. III. c. 89, may any salt or rock-salt, whether the produce of Great Britain or of any other country, be imported into Great

| IMPORTS.   |              | Old Duty. | Prof. Duties.                       | Drawback.                         |
|--|--------------|-----------|-------------------------------------|-----------------------------------|
|  |              | £. s. d.  | £. s. d.                            | £. s. d.                          |
| Salt, not for curing of fish, imported in British-built ships          | per cwt.     | 0 11 5    | 0 12 6 <sup>1</sup> / <sub>2</sub>  | 0 10 9                            |
| —, and for convoy-duty,  | per cwt.     | —         | 0 0 9 <sup>1</sup> / <sub>2</sub>   | —                                 |
| —, in foreign ships  | per cwt.     | 0 11 9    | 0 12 11 <sup>1</sup> / <sub>2</sub> | 0 10 9                            |
| —, and for conv.-duty,   | per cwt.     | —         | 0 0 9 <sup>1</sup> / <sub>2</sub>   | —                                 |
| ☞ Subject also to Excise.  |              |           |                                     |                                   |
| Salt-petre [167]   | per cwt.     | 0 0 3     | 0 0 3 <sup>1</sup> / <sub>2</sub>   | —                                 |
| —, and for convoy-duty   | per cwt.     | —         | 0 1 11 <sup>1</sup> / <sub>2</sub>  | —                                 |
| —, imported by East-India Co.  | per cwt.     | —         | 0 0 3 <sup>1</sup> / <sub>2</sub>   | —                                 |
| ☞ See East-India Goods imported.                                       |              |           |                                     |                                   |
| Sandracba. See Gum Sandrake.   |              |           |                                     |                                   |
| * Sanguis draconis, from place of growth,                              | per lb.      | 0 0 8     | 0 0 8 <sup>1</sup> / <sub>2</sub>   | 0 0 5 <sup>1</sup> / <sub>2</sub> |
| * —, not from place of growth,   | per lb.      | 0 2 0     | 0 2 2 <sup>1</sup> / <sub>2</sub>   | 0 1 4                             |
| * —, imported by East-India Co. duty on warehousing, per cent. ad val. | per lb.      | —         | 2 0 0                               | —                                 |
| —, home-consumpt. duty,  | per lb.      | —         | 0 0 8 <sup>1</sup> / <sub>2</sub>   | —                                 |
| ☞ See East-India Goods imported.                                       |              |           |                                     |                                   |
| * — hirci  | per lb.      | 0 0 2     | 0 0 2 <sup>1</sup> / <sub>2</sub>   | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| SARK. See ALDERNEY and CONVOY-DUTY.                                    |              |           |                                     |                                   |
| Sarsaparilla   | per lb.      | 0 0 8     | 0 0 8 <sup>1</sup> / <sub>2</sub>   | 0 0 5 <sup>1</sup> / <sub>2</sub> |
| —, and for convoy-duty,  | per 100 lbs. | —         | 0 5 0                               | —                                 |
| ☞ See Drugs.   |              |           |                                     |                                   |
| * Saffraas wood or roots   | per cwt.     | 0 2 4     | 0 2 6 <sup>1</sup> / <sub>2</sub>   | 0 1 7                             |
| * —, from American States in British-built ships                       | per cwt.     | —         | 0 2 6 <sup>1</sup> / <sub>2</sub>   | 0 1 7                             |
| * —, in Amer. ships, pays, including counterv. duty,                   | per cwt.     | —         | 0 2 9 <sup>1</sup> / <sub>2</sub>   | —                                 |
| ☞ See the note on Wood from America.                                   |              |           |                                     |                                   |
| * Saunders, red  | per cwt.     | 0 4 8     | 0 5 1 <sup>1</sup> / <sub>2</sub>   | —                                 |
| ☞ See Annotto.   |              |           |                                     |                                   |
| * —, white   | per lb.      | 0 0 3     | 0 0 3 <sup>1</sup> / <sub>2</sub>   | 0 0 2                             |
| * —, yellow  | per lb.      | 0 0 3     | 0 0 3 <sup>1</sup> / <sub>2</sub>   | 0 0 2                             |
| —, imported by East-India Co. duty on warehousing, per cent. ad val.   | per lb.      | —         | 2 0 0                               | —                                 |
| —, home-consumpt. duty,  | per lb.      | —         | 0 0 3 <sup>1</sup> / <sub>2</sub>   | —                                 |
| ☞ See East-India Goods imported.                                       |              |           |                                     |                                   |
| Scabbards. [168]   |              |           |                                     |                                   |
| Scaleboards. See Paper, fifth class.                                   |              |           |                                     |                                   |

IMPORT-LAWS.

Great Britain, from Guernsey, Jersey, Sark, Alderney, or Man, (excepting only 2 lbs. weight for the use of each seaman, and excepting fishing-vessels having salt necessary for curing fish,) upon forfeiture of the same, together with the ship and furniture, &c. Foreign salt may not be imported in vessels under 40 tons burthen, or otherwise than in bulk; nor is it importable in any other than British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the goods; or of some country in Europe belonging to the sovereign of that European country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated; on forfeiture of ship and goods: 12 Car. II. c. 18; and 27 Geo. III. c. 19. But, by 38 Geo. III. c. 25, from the fifth of April, 1798, during the present war, salt of Portugal may be imported in any ships belonging to states in amity.

By 26 Geo. III. c. 26, §. 10, the importer of foreign salt may give bond for payment of the whole duties of Customs within 12 months. If exported within that time, the bond is discharged. Upon payment of the full duties within the 12 months and exportation within the time limited by law, such drawbacks are allowed as are stated above in the column of drawbacks:

[167] These reduced duties are under the 31 Geo. III. c. 42, which permits the importation of salt-petre from any country whatever, and repeals all drawbacks upon this article. — Salt-petre is exempted from the warehousing-duty, if imported by the East-India Company, by 39 and 40 Geo. III. c. 38.

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

Scammony.

| IMPORTS.  |                   | Old Duty.                         | Prof. Duties.                      | Drawback.                         |
|---|-------------------|-----------------------------------|------------------------------------|-----------------------------------|
|   |                   | £. s. d.                          | £. s. d.                           | £. s. d.                          |
| Scammony, from place of growth,   | per lb.           | 0 2 6                             | 0 2 9 <sup>1</sup> / <sub>2</sub>  | 0 1 8                             |
| —, and for convoy-duty  | per lb.           | —                                 | 0 0 7                              | —                                 |
| —, not from place of growth,  | per lb.           | 0 7 6                             | 0 8 3                              | 0 5 0                             |
| —, and for convoy-duty,   | per lb.           | —                                 | 0 0 7 <sup>1</sup> / <sub>2</sub>  | —                                 |
| —, imported by the East-India Comp. duty on warehousing, per cent. ad val.  | per lb.           | —                                 | 2 0 0                              | —                                 |
| —, home-consumpt. duty,   | per lb.           | —                                 | 0 2 9                              | —                                 |
| Scarlet powder. See Grain-powder.   |                   |                                   |                                    |                                   |
| * Scincus marinus   | each              | 0 0 1                             | 0 0 1 <sup>1</sup> / <sub>2</sub>  | 0 0 0 <sup>1</sup> / <sub>2</sub> |
| Scissors. [169]   |                   |                                   |                                    |                                   |
| * Scoops of woods   | per doz.          | 0 0 11                            | 0 1 0 <sup>1</sup> / <sub>2</sub>  | 0 0 10                            |
| * Scordium  | per lb.           | 0 0 1                             | 0 0 1 <sup>1</sup> / <sub>2</sub>  | 0 0 0 <sup>1</sup> / <sub>2</sub> |
| Seamsters; not importable for sale. See Andirons.   |                   |                                   |                                    |                                   |
| * Sea-horse or sea-morse teeth  | per lb.           | 0 0 8                             | 0 0 8 <sup>1</sup> / <sub>2</sub>  | 0 0 7                             |
| * Seal-skins, undressed   | per skin          | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 5                             |
| * —, taken by the inhabitants of British colonies in America, carrying on any fishery thence, and imported in British-built ships | per skin          | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1                             |
| * —, taken by inhabitants of Amer. States, carrying on any fishery thence, and imported in British-built ships,                   | per skin          | —                                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1                             |
| * —, in American ships, including the countervailing duty,  | per skin          | —                                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1                             |
| ☞ See the note on Oil, train.   |                   |                                   |                                    |                                   |
| * Sebestines  | per lb.           | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| * Seeds for gardens, (except onion-seed,)   | per lb.           | 0 0 1 <sup>1</sup> / <sub>2</sub> | 0 0 1 <sup>1</sup> / <sub>2</sub>  | 0 0 1                             |
| * Seler montanus  | per lb.           | 0 0 1 <sup>1</sup> / <sub>2</sub> | 0 0 1 <sup>1</sup> / <sub>2</sub>  | 0 0 1                             |
| * Semen cucumeris, cucurb. citroi, melon,   | per lb.           | 0 0 1 <sup>1</sup> / <sub>2</sub> | 0 0 1 <sup>1</sup> / <sub>2</sub>  | 0 0 1                             |
| Sena, from place of growth  | per lb.           | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| —, and for convoy-duty  | per lb.           | —                                 | 0 0 11 <sup>1</sup> / <sub>2</sub> | —                                 |
| —, not from place of growth   | per lb.           | 0 1 6                             | 0 1 7 <sup>1</sup> / <sub>2</sub>  | 0 1 0                             |
| —, and for convoy-duty,   | per lb.           | —                                 | 0 0 11 <sup>1</sup> / <sub>2</sub> | —                                 |
| —, imported by East-India Company, duty on warehousing, per cent. ad val.   | per lb.           | —                                 | 2 0 0                              | —                                 |
| —, home-consumpt. duty  | per lb.           | —                                 | 0 0 6 <sup>1</sup> / <sub>2</sub>  | —                                 |
| ☞ See East-India Goods imported.  |                   |                                   |                                    |                                   |
| Shaving for hats. See Plating.  |                   |                                   |                                    |                                   |
| Shears for tailors. [169]   |                   |                                   |                                    |                                   |
| Sheaths; not importable for sale. See Andirons.   |                   |                                   |                                    |                                   |
| Sheep. See Cattle, great; and also Provisions.  |                   |                                   |                                    |                                   |
| * — guts, dried, to make whips,   | per 12 doz.       | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 5                             |
| * — skins, undressed, in the wool   | per doz.          | 0 0 10                            | 0 0 11                             | 0 0 9                             |
| * —, dressed in oil   | per doz.          | 0 4 9                             | 0 5 2 <sup>1</sup> / <sub>2</sub>  | 0 2 6                             |
| * —, otherwise dressed  | per doz.          | 0 2 6                             | 0 2 9                              | 0 1 8                             |
| ☞ See Skins.  |                   |                                   |                                    |                                   |
| * — wool  | —                 | —                                 | —                                  | duty-free.                        |
| * Sheets of linen, old  | per piece         | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 5                             |
| * Ships and all their tackle, (except sails,)   | per cent. ad val. | 5 10 0                            | 6 1 0                              | —                                 |
| —, taken as prize. See Prize-goods.   |                   |                                   |                                    |                                   |
| Shoes; not importable for sale. See Andirons.   |                   |                                   |                                    |                                   |
| * Shovels of wood, unshod   | per doz.          | 0 2 9                             | 0 3 0 <sup>1</sup> / <sub>2</sub>  | 0 2 6                             |
| * Shruoff, or old brags, for re-manufacture,  | per cwt.          | 0 13 3                            | 0 14 6 <sup>1</sup> / <sub>2</sub> | 0 11 9                            |
| Shumac  | per cwt.          | 0 1 5                             | 0 1 6 <sup>1</sup> / <sub>2</sub>  | —                                 |
| —, and for convoy-duty,   | per cwt.          | —                                 | 0 0 8                              | —                                 |
| ☞ See Annotto.  |                   |                                   |                                    |                                   |
| Silesia linen. See German linen.  |                   |                                   |                                    |                                   |
| Silk, embroidered. See Embroidery.  |                   |                                   |                                    |                                   |

IMPORT-LAWS.

[169] Scissors, and shears for tailors, (not being French or Dutch, for which see FRANCE and HOLLAND,) are not importable for sale; see *Andirons*.

Silk

| IMPORTS.   | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d.           | Drawback.<br>£. s. d.             |
|--|-----------------------|-------------------------------------|-----------------------------------|
| Silk gauzes. See <i>Gauzes</i> .                                       |                       |                                     |                                   |
| gloves. See <i>Gloves</i> .  |                       |                                     |                                   |
| * knubs, or husks of silk — per lb.                                    | 0 1 6                 | 0 1 7 <sup>16</sup> / <sub>20</sub> | 0 1 5 <sup>1</sup> / <sub>2</sub> |
| mits. See <i>Gloves</i> .  |                       |                                     |                                   |
| needle-work. See <i>Needle-work</i> .                                  |                       |                                     |                                   |
| organzine, [170] and all thrown silk, in the gum — per lb. of 16 oz.   | 0 7 4                 | 0 8 0 <sup>16</sup> / <sub>20</sub> | —                                 |
| —, and for convoy-duty — per lb.                                       | —                     | 0 0 7                               | —                                 |
| —, exported to Ireland, drawback, per lb.                              | —                     | —                                   | 0 6 11                            |
| —, to any other place, drawback, per lb.                               | —                     | —                                   | 0 6 5                             |
| —, raw [171] — per lb.   | 0 3 0                 | 0 3 3 <sup>16</sup> / <sub>20</sub> | —                                 |
| —, and, if for Turkey, for conv.-duty, per lb.                         | —                     | 0 0 5 <sup>16</sup> / <sub>20</sub> | —                                 |
| —, raw, if of other countries, for conv.-duty, per lb.                 | —                     | 0 0 6                               | —                                 |
| —, exported to Ireland, drawback, per lb.                              | —                     | —                                   | 0 2 10                            |
| —, to any other place, drawback, per lb.                               | —                     | —                                   | 0 2 0                             |
| —, imported by East-India Comp. duty on warehousing, per cent. ad val. | —                     | 2 0 0                               | —                                 |
| —, home-consumption duty, per lb.                                      | —                     | 0 3 3 <sup>16</sup> / <sub>20</sub> | —                                 |
| See <i>East-India Goods imported</i> .                                 |                       |                                     |                                   |
| ribbands. See <i>Ribbands</i> .  |                       |                                     |                                   |
| stockings. See <i>Gloves</i> .   |                       |                                     |                                   |
| * thrown, dyed — per lb.   | 1 4 9                 | 1 7 2 <sup>16</sup> / <sub>20</sub> | —                                 |
| —, exported to Ireland, drawback, per lb.                              | —                     | —                                   | 1 2 3                             |
| —, to any other place, drawback, per lb.                               | —                     | —                                   | 1 1 9                             |
| —, waste, not otherwise enumerated, per lb.                            | 0 1 6                 | 0 1 7 <sup>16</sup> / <sub>20</sub> | 0 1 4                             |
| —, and for convoy-duty, per lb.  | —                     | 0 0 1 <sup>16</sup> / <sub>20</sub> | —                                 |
| —, imported by East-India Comp. duty on warehousing, per cent. ad val. | —                     | 2 0 0                               | —                                 |
| —, home-consumption duty, per lb.                                      | —                     | 0 1 7 <sup>16</sup> / <sub>20</sub> | —                                 |
| See <i>East-India Goods imported</i> .                                 |                       |                                     |                                   |
| Silk, wrought. [172]   |                       |                                     | *Silk,                            |

## IMPORT-LAWS.

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

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

[172] Foreign wrought silks or velvets (except from the East Indies, and crapes and tiffanies of Italy, and except French or Dutch silk gauzes) may not be imported on penalty of forfeiture and fool, by 6 Geo. III. c. 28, continued till 14 June, 1802, and thence

| IMPORTS.   | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d.            | Drawback.<br>£. s. d.               |
|--|-----------------------|--------------------------------------|-------------------------------------|
| *Silk, wrought, viz. crapes and tiffanies of Italy, in British-built ships, [173] per lb.            | 1 13 5                | 1 16 9 <sup>16</sup> / <sub>20</sub> | —                                   |
| —, in other ships, per lb.   | 1 15 9                | 1 19 3 <sup>16</sup> / <sub>20</sub> | —                                   |
| Silver. See <i>Bullion and Plate</i> ; and see also <i>Gold or Silver Thread</i> .                   |                       |                                      |                                     |
| * —, beaten, wrought in papers for painters; not importable for sale by aliens. See <i>Buckles</i> . |                       |                                      |                                     |
| * Sifters' thread — per lb.  | 0 12 9                | 0 3 0 <sup>16</sup> / <sub>20</sub>  | 0 2 4 <sup>16</sup> / <sub>20</sub> |
| * Skeets for whiffers — per sheet  | 0 0 3                 | 0 0 3 <sup>16</sup> / <sub>20</sub>  | 0 0 2 <sup>16</sup> / <sub>20</sub> |
| * Skins and furs. [174]  |                       |                                      |                                     |
| * —, and pieces of skins, tanned or dressed, not otherwise enumerated, per cent. ad val.             | 77 0 0                | 84 14 0                              | 25 0 0                              |
| Slate. See <i>Stone</i> .  |                       |                                      |                                     |
| * Slick-stones — per 100   | 0 13 4                | 0 13 8                               | 0 3 0                               |
| * Slude — per lb.  | 0 0 6                 | 0 0 6 <sup>16</sup> / <sub>20</sub>  | 0 0 5                               |
| * Smalts — per lb.   | 0 0 4                 | 0 0 4 <sup>16</sup> / <sub>20</sub>  | 0 0 3 <sup>16</sup> / <sub>20</sub> |
| —, and for convoy-duty, per 100 lbs.   | —                     | 0 4 0                                | —                                   |
| * Snuff, [175] from British plantations in America, or from Spanish West Indies, per lb.             | 0 0 6                 | 0 0 6 <sup>16</sup> / <sub>20</sub>  | —                                   |
| * —, from any other place, (except from American States, and by East-India Company,) per lb.         | 0 0 10                | 0 0 11                               | —                                   |
| —, from American States, in British-built ships — per lb.  | —                     | 0 0 11                               | —                                   |
| * —, in American ships, including the countervailing duty — per lb.                                  | —                     | 0 1 0                                | —                                   |
| —, imported by the East-India Comp. duty on warehousing, per cent. ad val.                           | —                     | 2 10 0                               | —                                   |
| —, home-consumption duty, per lb.  | —                     | 0 1 4 <sup>16</sup> / <sub>20</sub>  | —                                   |
| See <i>East-India Goods imported</i> .   |                       |                                      |                                     |
| —, work, prohibited. See <i>Tobacco</i> .  |                       |                                      |                                     |
| * Soap, hard [176] — per cwt.  | 2 4 0                 | 2 8 4 <sup>16</sup> / <sub>20</sub>  | —                                   |
| * —, soft [176] — per cwt.   | 1 17 5                | 2 1 1 <sup>16</sup> / <sub>20</sub>  | —                                   |
| * Soapers' waste [177] — duty-free.  | —                     | —                                    | —                                   |
| Sour-croût? See <i>Provisions</i> .  |                       |                                      |                                     |
| SPAIN. [178]   |                       |                                      |                                     |
| Spanish wool [179] — duty-free.  | —                     | —                                    | —                                   |
| —, and free of convoy-duty.  | —                     | —                                    | —                                   |

## IMPORT-LAWS.

thence to the end of the next session of parliament, by 35 Geo. III. c. 38. See *East-India wrought silks*. The prohibition on foreign silks was likewise enacted by very old statutes; for, by 19 Hen. VII. c. 21, silk wrought by itself, or with other stuffs, in foreign parts, in ribbands, corsets, laces, girdles, cauls, corsets of tiffie or points, may not be imported for sale, on penalty of forfeiture, or their value; but as to ribbands, laces, and girdles, see other penalties under the word *Ribbands*.

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

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

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

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

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

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

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

\* Spanish

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include items like Spanish or Portugal linen, Spars, Speckled wood, Spelter, Spices, Spikenard, Spinal.

IMPORT-LAWS.

[180] For the free import-regulations, see the article Oil, train. [181] The duties and drawbacks on the articles comprehended under this denomination will be found under their respective names. Here only it may be observed that spicery is not importable from Germany or the Netherlands...

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include items like Spinnel, Spirits, Spices, Spikes, Spoons, Spurge-yarn, Spurs, Squilla.

IMPORT-LAWS.

[182] The duties and drawbacks on the articles comprehended under this denomination will be found under their respective names. But spirits of the British settlement at the Cape of Good Hope are, by the 39 and 40 Geo. III. c. 60, put on the same footing and rendered liable to the same duties and drawbacks both of custom and excise, as rum or spirits of the British sugar-plantations in the West Indies.

\* Squinanthum,

| IMPORTS.   | Old Duty. |    |    | Pref. Duties. |    |                                  | Drawback. |    |                               |
|--|-----------|----|----|---------------|----|----------------------------------|-----------|----|-------------------------------|
|  | £.        | s. | d. | £.            | s. | d.                               | £.        | s. | d.                            |
| *Squinanthum, from place of growth, per lb.  | 0         | 0  | 4  | 0             | 0  | 4 <sup>20</sup> / <sub>20</sub>  | 0         | 0  | 2 <sup>1</sup> / <sub>2</sub> |
| *Squinanthum, not from place of growth, per lb.  | 0         | 1  | 0  | 0             | 1  | 1 <sup>20</sup> / <sub>20</sub>  | 0         | 0  | 8                             |
| *Squirrel-skins. See <i>Catabar-skins</i> .  |           |    |    |               |    |                                  |           |    |                               |
| *Starch [184] — — — — — per cwt.   | 5         | 5  | 8  | 5             | 16 | 21 <sup>10</sup> / <sub>20</sub> |           |    |                               |
| *Staves; [185] not exceeding 36 inches long, from Europe, in British-built ships, per 120                                    | 0         | 4  | 0  | 0             | 4  | 7 <sup>10</sup> / <sub>20</sub>  | 0         | 3  | 10                            |
| *Staves, in foreign ships — — — — — per 120  | 0         | 4  | 1  | 0             | 4  | 8 <sup>20</sup> / <sub>20</sub>  | 0         | 3  | 10                            |
| *Staves, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120          |           |    |    | 0             | 0  | 4 <sup>10</sup> / <sub>20</sub>  |           |    |                               |
| *Staves, above 36 and not exceeding 50 inches long, from Europe, in British-built ships, per 120                             | 0         | 7  | 6  | 0             | 8  | 7 <sup>10</sup> / <sub>20</sub>  | 0         | 7  | 3                             |
| *Staves, in foreign ships — — — — — per 120  | 0         | 7  | 7  | 0             | 8  | 8 <sup>10</sup> / <sub>20</sub>  | 0         | 7  | 3                             |
| *Staves, from American States, in British-built ships, are free; but, in American, pay countervailing duty — — — — — per 120 |           |    |    | 0             | 0  | 9                                |           |    |                               |
| *Staves, above 50 and not exceeding 60 in. long, from Europe, in British-built ships, per 120                                | 0         | 10 | 0  | 0             | 11 | 6                                | 0         | 9  | 8                             |
| *Staves, in foreign ships — — — — — per 120  | 0         | 10 | 1  | 0             | 11 | 7 <sup>20</sup> / <sub>20</sub>  | 0         | 9  | 8                             |
| *Staves, from American States, in British-built ships are free; but, in American, pay countervailing duty, per 120           |           |    |    | 0             | 1  | 0                                |           |    |                               |
| *Staves, above 60 and not exceeding 72 in. long, from Europe, in British-built ships, per 120                                | 0         | 15 | 0  | 0             | 17 | 3                                | 0         | 14 | 6                             |
| *Staves, in foreign ships — — — — — per 120  | 0         | 15 | 1  | 0             | 17 | 4 <sup>20</sup> / <sub>20</sub>  | 0         | 14 | 6                             |
| *Staves, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120          |           |    |    | 0             | 1  | 6                                |           |    |                               |
| *Staves, above 72 inches long, from Europe, in British-built ships — — — — — per 120   | 0         | 17 | 6  | 1             | 0  | 13 <sup>10</sup> / <sub>20</sub> | 0         | 16 | 8                             |
| *Staves, in foreign ships — — — — — per 120  | 0         | 17 | 7  | 1             | 0  | 2 <sup>10</sup> / <sub>20</sub>  | 0         | 16 | 8                             |
| *Staves, from American States, in British-built ships, are free; but, in American, pay countervailing duty, per 120          |           |    |    | 0             | 1  | 9                                |           |    |                               |
| See the note on <i>Wood from America</i> .   |           |    |    |               |    |                                  |           |    |                               |
| *Staves-acre — — — — — per cwt.  | 0         | 8  | 9  | 0             | 9  | 7 <sup>10</sup> / <sub>20</sub>  | 0         | 5  | 10                            |
| *Stechados — — — — — per lb.   | 0         | 0  | 2  | 0             | 0  | 2 <sup>20</sup> / <sub>20</sub>  | 0         | 0  | 1 <sup>1</sup> / <sub>2</sub> |
| *Steel: gad-steel — — — — — per cwt.   | 2         | 5  | 2  | 2             | 9  | 8 <sup>20</sup> / <sub>20</sub>  | 2         | 0  | 8                             |
| *Steel: long steel — — — — — per cwt.  | 0         | 12 | 8  | 0             | 13 | 11 <sup>10</sup> / <sub>20</sub> | 0         | 11 | 11                            |
| *Steel: wisp-steel — — — — — per cwt.  | 0         | 12 | 8  | 0             | 13 | 11 <sup>20</sup> / <sub>20</sub> | 0         | 11 | 11                            |
| *Steel: wire — — — — — per lb.   | 0         | 0  | 10 | 0             | 0  | 11                               | 0         | 0  | 9                             |
| *Stirrups. [186] — — — — — per 120   | 0         | 2  | 1  | 0             | 2  | 3 <sup>10</sup> / <sub>20</sub>  | 0         | 1  | 4                             |
| *Stock-fish (See <i>Fish</i> ) — — — — — per 120   | 0         | 2  | 1  | 0             | 2  | 3 <sup>10</sup> / <sub>20</sub>  | 0         | 1  | 4                             |
| *Stock-locks; not importable for sale by aliens. See <i>Buckles</i> .  |           |    |    |               |    |                                  |           |    |                               |
| *Stone and Slate, of Guernsey, Jersey, Alderney, Sark, or Man, imported thence, per cent. ad val.                            | 20        | 0  | 0  | 22            | 0  | 0                                |           |    |                               |
| *Storax calamita; from place of growth, per lb.  | 0         | 0  | 9  | 0             | 0  | 9 <sup>10</sup> / <sub>20</sub>  | 0         | 0  | 6                             |
| *Storax calamita; not from place of growth, per lb.  | 0         | 2  | 3  | 0             | 2  | 5 <sup>10</sup> / <sub>20</sub>  | 0         | 1  | 6                             |
| *Storax calamita; imported by the East-Ind. Com. duty on warehousing, per cent. ad val.                                      |           |    |    | 2             | 0  | 0                                |           |    |                               |
| *Storax calamita; home-consumpt. duty, per lb.   |           |    |    | 0             | 0  | 9 <sup>10</sup> / <sub>20</sub>  |           |    |                               |
| See <i>East-India Goods imported</i> .   |           |    |    |               |    |                                  |           |    |                               |

IMPORT-LAWS.

[184] Starch is not importable in packages of less than 224lbs. net weight. — The duty above-mentioned upon starch was, by 41 Geo. III. c. 19, reduced till 1st October, 1801, to 3<sup>1</sup>/<sub>2</sub>d. per lb. avoirdupois.

[185] Staves pay duty according to their several lengths above-mentioned, being not above 3 inches thick, nor above 7 inches broad. If they are above 3 inches thick, or above 7 inches broad, and not exceeding 5 feet 3 inches long, they are deemed *clap-boards*, and pay duty accordingly. If above 3 inches thick, or above 7 inches broad, and exceeding 5 feet 3 inches long, they are deemed *pipe-boards*, and pay duty accordingly.

[186] Stirrups made in foreign parts (not being French or Dutch) are not importable for sale. See *Bits*. \*Storax

| IMPORTS.   | Old Duty. |    |    | Pref. Duties.                   |    |                                 | Drawback. |    |                               |
|--|-----------|----|----|---------------------------------|----|---------------------------------|-----------|----|-------------------------------|
|  | £.        | s. | d. | £.                              | s. | d.                              | £.        | s. | d.                            |
| *Storax liquida, from place of growth, per lb.                                       | 0         | 0  | 4  | 0                               | 0  | 4 <sup>20</sup> / <sub>20</sub> | 0         | 0  | 2 <sup>1</sup> / <sub>2</sub> |
| *Storax liquida, not from place of growth, per lb.                                   | 0         | 1  | 0  | 0                               | 1  | 1 <sup>20</sup> / <sub>20</sub> | 0         | 0  | 8                             |
| *STREIGHTS, or LEVANT SEAS. [187]  |           |    |    |                                 |    |                                 |           |    |                               |
| *Stuffs, made of or mixed with wool, per yard  | 0         | 5  | 6  | 0                               | 6  | 0 <sup>10</sup> / <sub>20</sub> | 0         | 4  | 10                            |
| —, prohibited. See <i>Calicoes</i> .   |           |    |    |                                 |    |                                 |           |    |                               |
| *Sturgeon (See <i>Fish</i> ) — — — — — per keg                                       | 0         | 3  | 4  | 0                               | 3  | 8                               | 0         | 2  | 11                            |
| Succades, wet or dry — — — — — per lb.   | 0         | 0  | 8  | 0                               | 0  | 8 <sup>10</sup> / <sub>20</sub> | 0         | 0  | 7                             |
| —, and for convoy-duty — — — — — per lb.   |           |    |    | 0                               | 0  | 1 <sup>10</sup> / <sub>20</sub> |           |    |                               |
| —, imported by the East-India Company, duty on warehousing, per cent. ad val.        |           |    |    | 2                               | 0  | 0                               |           |    |                               |
| —, home-consumption duty, per lb.  |           |    |    | 0                               | 1  | 7 <sup>10</sup> / <sub>20</sub> |           |    |                               |
| See <i>East-India Goods imported</i> .   |           |    |    |                                 |    |                                 |           |    |                               |
| Succinum. See <i>Carrabe</i> .   |           |    |    |                                 |    |                                 |           |    |                               |
| Succus liquoritizæ. See <i>Liquorice-juice</i> .                                     |           |    |    |                                 |    |                                 |           |    |                               |
| Sugar, viz. [188]  |           |    |    |                                 |    |                                 |           |    |                               |
| Sugar, refined — — — — — per cwt.  |           | 5  | 3  | 7 <sup>20</sup> / <sub>20</sub> |    |                                 | 4         | 7  | 8                             |
| —, and for convoy-duty, per cwt.   |           | 0  | 1  | 10                              |    |                                 |           |    |                               |
| —, brown, muscovado, and clayed, not of British plantations [189] — — — — — per cwt. |           | 1  | 12 | 2                               |    |                                 | 1         | 2  | 8                             |
| —, and for convoy-duty, — — — — — per cwt.   |           | 0  | 1  | 10                              |    |                                 |           |    |                               |
| —, brown and muscovado, not clayed, of British plantations — — — — — per cwt.        |           | 0  | 18 | 2                               |    |                                 | 0         | 11 | 0                             |
| —, and for convoy-duty, — — — — — per cwt.   |           | 0  | 1  | 10                              |    |                                 |           |    |                               |
| —, clayed, of Brit. plantations, — — — — — per cwt.                                  |           | 1  | 1  | 6                               |    |                                 | 0         | 11 | 0                             |
| —, and for convoy-duty, — — — — — per cwt.   |           | 0  | 1  | 10                              |    |                                 |           |    |                               |

IMPORT-LAWS.

[187] Commodities of the Levant Seas are importable from the usual places of lading there, in British-built ships, legally navigated, although the said commodities be not of the growth of those places; 12 Car. II. c. 18: except raw silk and mohair yarn of Asia, for which see *Silk, raw*. Goods from the Levant are liable to retain the infection of the plague; and therefore ships from those seas are subjected to the Quarantine-laws, which are fully given in the SHIPMASTER'S ASSISTANT.

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

[189] Sugar, not of British plantations, upon importation into Great Britain in British-built ships, owned, navigated, and registered according to law, from any country not in Europe, shall and may, upon importation into London, Bristol, Liverpool, Lancaster, Glasgow, or Leith, be warehoused, at the expense of the importer, free of duty, except convoy-duty, which is 1s. 10d. per cwt.; and may be exported from such warehouses, upon payment of 2s. 6d. per cwt. besides the convoy-duty outwards; but, if taken out for home-consumption, the full duties must be first paid: 32 Geo. III. c. 43, §. 11; and 39 Geo. III. c. 63. Sugar, from American States, pays no convoy-duty upon importation, nor upon exportation after having been warehoused. See the note [136] on PLANTATIONS, BRITISH, for the ports into which and whence sugar may be carried; and as to what sugar is deemed foreign, although imported from British plantations.

L 2

Sugar,



| IMPORTS.  | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|---|-----------------------|------------------------------------|-----------------------------------|
| Sugar, imported by the East-India Comp. duty on warehousing, <i>per cent. ad val.</i>                                 | —                     | 2 0 0                              | —                                 |
| —, if exported thence, [190] <i>per cwt.</i>  | —                     | 0 6 6                              | —                                 |
| —, if taken out for home-consumption, <i>per cent. ad val.</i>  | —                     | 37 16 3                            | —                                 |
| —, and additional, <i>per cwt.</i>  | —                     | 0 2 6                              | —                                 |
| —, and for con.-duty, <i>per cent. ad val.</i>  | —                     | 3 0 0                              | —                                 |
| See <i>East-India Goods imported.</i>   |                       |                                    |                                   |
| * Sugar-candy, brown, <i>per cwt.</i>   | 2 15 0                | 3 0 6                              | 2 10 0                            |
| —, imported by E.-India Co. duty on warehousing, <i>per cent. ad val.</i>   | —                     | 2 0 0                              | —                                 |
| —, home-confu. duty, <i>per cwt.</i>  | —                     | 5 8 10 <sup>1</sup> / <sub>2</sub> | —                                 |
| See <i>East-India Goods imported.</i>   |                       |                                    |                                   |
| * —, white, <i>per cwt.</i>   | 4 2 6                 | 4 10 9                             | 3 15 0                            |
| —, imported by E.-India Co. duty on warehousing, <i>per cent. ad val.</i>   | —                     | 2 0 0                              | —                                 |
| —, home-confum. duty, <i>per cwt.</i>   | —                     | 8 3 4 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See <i>East-India Goods imported.</i>   |                       |                                    |                                   |
| * Sulphur vivum, <i>per cwt.</i>  | 0 6 8                 | 0 7 4                              | 0 4 5                             |
| * Swan-skins, undressed, (See <i>Skins</i> ), <i>per piece</i>  | 0 0 11                | 0 1 0 <sup>1</sup> / <sub>2</sub>  | 0 0 10                            |
| * Sweet-wood, <i>per cwt.</i>   | 0 5 6                 | 0 6 0 <sup>1</sup> / <sub>2</sub>  | 0 4 10                            |
| —, from American States, in British-built ships, is free; but, in American, pays countervailing duty, <i>per cwt.</i> | —                     | 0 0 6 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See the note on <i>Wood from America.</i>   |                       |                                    |                                   |
| Swine. See <i>Cattle, great</i> ; and <i>Provisions.</i>  |                       |                                    |                                   |
| * Swingles, <i>per 12 doz.</i>  | 0 16 6                | 0 18 1 <sup>1</sup> / <sub>2</sub> | 0 15 0                            |
| Switzerland linen. See <i>German linen.</i>   |                       |                                    |                                   |
| T.  |                       |                                    |                                   |
| Tables of marble. See <i>Marble basins.</i>   |                       |                                    |                                   |
| * — of slate, without frames, <i>per piece</i>  | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 5                             |
| * Tails of cows, <i>per 100</i>   | 0 2 9                 | 0 3 0 <sup>1</sup> / <sub>2</sub>  | 0 2 6                             |
| * Talc, green or white, <i>per lb.</i>  | 0 0 2                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| Tallow (See <i>Grease</i> ), <i>per cwt.</i>  | 0 9 2                 | 0 10 1                             | —                                 |
| —, and for convoy-duty, <i>per cwt.</i>   | —                     | 0 1 6                              | —                                 |
| Tamarinds, <i>per lb.</i>   | 0 0 2                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| —, and for convoy-duty, <i>per cwt.</i>   | —                     | 0 0 10                             | —                                 |
| —, imported by East-India Company, duty on warehousing, <i>per cent. ad val.</i>                                      | —                     | 2 0 0                              | —                                 |
| —, home-consumption duty, <i>per lb.</i>  | —                     | 0 0 2 <sup>1</sup> / <sub>2</sub>  | —                                 |
| See <i>East-India Goods imported.</i>   |                       |                                    |                                   |
| Tapioca (See <i>Provisions</i> ), <i>per lb.</i>  | 0 0 2                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| Tar, not the product of dominions or plantations of Great Britain, in Brit.-bld ships, [191] <i>per last</i>          | —                     | 0 10 3 <sup>1</sup> / <sub>2</sub> | 0 8 4                             |
| —, and for convoy-duty, <i>per last</i>   | —                     | 0 2 5                              | —                                 |
| —, in foreign ships, <i>per last</i>  | —                     | 0 11 0                             | 0 8 4                             |
| —, and for convoy-duty, <i>per last</i>   | —                     | 0 2 5                              | —                                 |
| —, of British dominions or plantations, <i>per last</i>   | —                     | 0 9 0 <sup>1</sup> / <sub>2</sub>  | 0 7 3                             |
| —, and for convoy-duty, <i>per last</i>   | —                     | 0 2 5                              | —                                 |
| —, from American States, in British-built ships, <i>per last</i>  | —                     | 0 11 0                             | 0 7 3                             |
| —, and for convoy-duty, <i>per last</i>   | —                     | 0 2 5                              | —                                 |
| —, in American ships, including the countervailing duty, <i>per last</i>  | —                     | 0 12 1 <sup>1</sup> / <sub>2</sub> | 0 7 3                             |
| —, and for convoy-duty, <i>per last</i>   | —                     | 0 2 5                              | —                                 |
| See <i>Pitch and Naval Stores.</i>  |                       |                                    |                                   |

IMPORT-LAWS.

[190] This additional duty on export is by 39 Geo. III. c. 63.  
[191] These duties upon tar are regulated by 39 and 40 Geo. III. c. 51.

Tarcs.

| IMPORTS.  | Old Duty.<br>£. s. d.             | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|---|-----------------------------------|------------------------------------|-----------------------------------|
| Tarcs. See <i>Provisions.</i>   |                                   |                                    |                                   |
| * Tarras, <i>per bushel</i>   | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 5                             |
| * Tartarum Vitriolatum, <i>per lb.</i>  | 0 0 3                             | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| * Taxels, <i>per 1000</i>   | 0 1 2                             | 0 1 3 <sup>1</sup> / <sub>2</sub>  | 0 1 0                             |
| Tea [192], <i>per cent. ad val.</i>   | —                                 | 5 0 0                              | —                                 |
| —, exported, [193] drawback, <i>per cent. ad val.</i>   | —                                 | —                                  | 5 0 0                             |
| * Terra Japonica, <i>per lb.</i>  | 0 0 4                             | 0 0 4 <sup>1</sup> / <sub>2</sub>  | 0 0 2 <sup>1</sup> / <sub>2</sub> |
| * — Lemnia or Sigillata, <i>per lb.</i>   | 0 0 6                             | 0 0 6 <sup>1</sup> / <sub>2</sub>  | 0 0 4                             |
| * Thlaspii Semen, <i>per lb.</i>  | 0 0 2                             | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| Thread. For the different species of thread, see <i>Bruges thread, Crossbow-thread, Outnal thread, Packthread, Sifers' thread, and Whited-brown thread.</i> |                                   |                                    |                                   |
| Thread-work. See <i>Needle-work.</i>  |                                   |                                    |                                   |
| * Thrums of linen or fustian, <i>per lb.</i>  | 0 0 1 <sup>1</sup> / <sub>2</sub> | 0 0 1 <sup>1</sup> / <sub>2</sub>  | —                                 |
| * — woollen, <i>per lb.</i>   | 0 0 3                             | 0 0 3 <sup>1</sup> / <sub>2</sub>  | 0 0 1                             |
| * Tiger-skins, undressed, (See <i>Skins</i> ), <i>per piece</i>   | 0 2 9                             | 0 3 0 <sup>1</sup> / <sub>2</sub>  | 0 0 2                             |
| * Tiles, not particularly enumerated or described, <i>per 1000</i>  | 0 1 10                            | 0 2 0 <sup>1</sup> / <sub>2</sub>  | 0 2 6                             |
| Timber, fir. See <i>Fir timber.</i>   |                                   |                                    |                                   |
| Timber, oak. See <i>Oak timber.</i>   |                                   |                                    |                                   |
| * — of all sorts, not otherwise particularly enumerated and described, being 8 inches sq. or upwards, from Europe, in British-built ships, <i>per load</i>  | 0 10 0                            | 0 11 0                             | 0 9 8                             |
| * —, in foreign ships, <i>per load</i>  | 0 10 2                            | 0 11 2 <sup>1</sup> / <sub>2</sub> | 0 9 8                             |
| * —, from American States, in British-bld ships, is free; but, in American, pays countervailing duty, <i>per load</i>                                       | —                                 | 0 1 0                              | —                                 |
| See <i>Wood</i> ; and the note on <i>Wood from America.</i>   |                                   |                                    |                                   |
| * Tin, <i>per cwt.</i>  | 2 13 0                            | 2 18 3 <sup>1</sup> / <sub>2</sub> | —                                 |
| * Tingtals, <i>per cwt.</i>   | 0 13 3                            | 0 14 6 <sup>1</sup> / <sub>2</sub> | 0 11 9                            |
| Tires of silk or gold are not importable for sale. See <i>Andirons.</i>   |                                   |                                    |                                   |
| Tissue. See <i>Silk, wrought.</i>   |                                   |                                    |                                   |
| Tobacco, [194] of the plantations or dominions of Spain or Portugal, <i>per lb.</i>   | 0 1 6                             | 0 1 6 <sup>1</sup> / <sub>2</sub>  | —                                 |
| —, and for convoy-duty, <i>per 100 lbs.</i>   | —                                 | 0 2 6                              | —                                 |

Tobacco,

IMPORT-LAWS.

[192] Tea is importable only from the place of its growth, unless on license, as mentioned in the note on *East-India Goods prohibited*. It is subject also to a duty of Excise, and is not comprehended in the regulations for warehousing East-India goods, under the 39 Geo. III. c. 50, as mentioned in the note on *East-India Goods imported*.  
[193] This drawback is allowed upon exportation to Ireland, Jersey, Guernsey, Gibraltar, or any place on the continent of Europe where a British consul resides, or to British colonies in America; and it is payable upon conforming to the regulations contained in the 21 Geo. II. c. 14, viz. it is to be exported from the warehouses in the package in which it was originally imported, and in the entire lot fold at the sale of the East-India Company, upon bond being given for its due exportation; the certificate of landing in Ireland, Jersey, or Guernsey, to be produced in six months; of landing in America in eighteen months; and landing at Gibraltar or other place in Europe in twelve months; in order to discharge that bond. Certificates being produced to the warehouse-keeper that an entry has been made and security given, the tea is delivered out, with a permit to accompany it till shipped; which permit is to be delivered to the searchers, and the outside package marked in four places by the searchers. This drawback is likewise allowed on export to the coast of Africa; and proof of its landing there is to be made by oath of the master or mate, &c. within three years from the date of the bond. 25 Geo. III. c. 74, and 29 Geo. III. c. 59. — Tea is not to be exported to Ireland in ships of less burthen than 80 tons, by 12 Geo. III. c. 60.  
[194] The 29 Geo. III. c. 68, and 31 Geo. III. c. 47, are the two acts which regulate the tobacco and snuff trade, from which the following is extracted: — Tobacco may be imported only from British plantations in America, the United States of America, the Spanish and

| IMPORTS.   | Old Duty. |       | Pref. Duties. |       | Drawback. |                |
|--|-----------|-------|---------------|-------|-----------|----------------|
|  | £.        | s. d. | £.            | s. d. | £.        | s. d.          |
| Tobacco, of the places just before mentioned, having been warehoused without duty, pays, when taken out for exportation, <i>per lb.</i>                                    | —         | —     | 0             | 0     | 1         | $\frac{1}{20}$ |
| —, of British plantations in Amer. <i>per lb.</i>  | 0         | 0     | 0             | 0     | 6         | $\frac{5}{20}$ |
| —, and for convoy-duty, <i>per 100 lbs.</i>  | —         | —     | 0             | 2     | 6         | —              |
| —, of American States in British-blt ships, <i>per lb.</i>   | —         | —     | 0             | 0     | 6         | $\frac{5}{20}$ |
| —, and for convoy-duty, <i>per 100 lbs.</i>  | —         | —     | 0             | 2     | 6         | —              |
| —, in American ships, <i>per lb.</i>   | —         | —     | 0             | 0     | 6         | $\frac{5}{20}$ |
| —, and for counter. duty, <i>per 100 lbs.</i>  | —         | —     | 0             | 1     | 6         | —              |
| —, and also for convoy-duty, <i>per 100 lbs.</i>   | —         | —     | 0             | 2     | 6         | —              |
| —, if exported, is free of convoy-duty.  | —         | —     | —             | —     | —         | —              |
| —, short-cut, roll, shag, and carrot-tobacco, manufactured from tobacco delivered out for home-consumption, and exported, except to Faro islands, <i>drawback, per lb.</i> | —         | —     | —             | —     | 0         | 0              |
| <b>TONNAGE-DUTY FOR CONVOY, [195]</b> payable for every vessel entering outwards or inwards, to or from the following places, viz.   | —         | —     | —             | —     | 0         | 0              |
| — Africa, any place there not otherwise described — <i>per ton</i>   | —         | —     | 0             | 1     | 0         | —              |
| — Alderney, Isle of — <i>per ton</i>   | —         | —     | 0             | 0     | 6         | —              |
| — American British islands or colonies, or any other part of America not otherwise described — <i>per ton</i>  | —         | —     | 0             | 1     | 0         | —              |
| — American States — <i>per ton</i>   | —         | —     | 0             | 1     | 0         | —              |
| — Baltic, any places within it, <i>per ton</i>   | —         | —     | 0             | 1     | 0         | —              |
| — Cape Breton, Island of — <i>per ton</i>  | —         | —     | 0             | 0     | 6         | —              |
| — Cape of Good Hope — <i>per ton</i>   | —         | —     | 0             | 2     | 6         | —              |
| — East-India Company's limits of trade, <i>per ton</i>   | —         | —     | 0             | 3     | 0         | —              |
| — Europe, places in it not otherwise described — <i>per ton</i>  | —         | —     | 0             | 1     | 0         | —              |
| — Gibraltar, places within the Streights of, <i>per ton</i>  | —         | —     | 0             | 1     | 0         | —              |
| — Greenland Seas — <i>per ton</i>  | —         | —     | 0             | 0     | 6         | —              |

IMPORT-LAWS.

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

[195] This tonnage-duty for convoy is payable on the admeasured tonnage of ships and vessels entering inwards or outwards, (except in ballast,) in any port of Great Britain, to or from foreign parts. It is additional to the duties for convoy charged on certain articles of merchandize. See note [44.] on CONVOY-DUTY.

TONNAGE-

| IMPORTS.  | Old Duty. |       | Pref. Duties. |       | Drawback. |                   |
|---|-----------|-------|---------------|-------|-----------|-------------------|
|   | £.        | s. d. | £.            | s. d. | £.        | s. d.             |
| <b>TONNAGE-DUTY FOR CONVOY,</b> as before-mentioned, payable for every vessel entering outwards or inwards, to or from the following places, viz. | —         | —     | —             | —     | —         | —                 |
| — Guernsey — <i>per ton</i>   | —         | —     | 0             | 0     | 6         | —                 |
| — Ireland — <i>per ton</i>  | —         | —     | 0             | 0     | 6         | —                 |
| — Jersey — <i>per ton</i>   | —         | —     | 0             | 0     | 6         | —                 |
| — Labradore, coast of — <i>per ton</i>  | —         | —     | 0             | 0     | 6         | —                 |
| — Man, Isle of — <i>per ton</i>   | —         | —     | 0             | 0     | 6         | —                 |
| — Newfoundland — <i>per ton</i>   | —         | —     | 0             | 0     | 6         | —                 |
| — Ruffia — <i>per ton</i>   | —         | —     | 0             | 1     | 0         | —                 |
| — Sark, Isle of — <i>per ton</i>  | —         | —     | 0             | 0     | 6         | —                 |
| — St. John, Isle of, (Newfound.) <i>per ton</i>   | —         | —     | 0             | 0     | 6         | —                 |
| — Southern Whale-Fishery — <i>per ton</i>   | —         | —     | 0             | 0     | 6         | —                 |
| <b>TONNAGE-DUTY (not for convoy) ON AMERICAN VESSELS</b> arriving within the limits of any port in Great Britain, [196] <i>per ton burthen</i>    | —         | —     | 0             | 2     | 0         | —                 |
| <b>TONNAGE-DUTY FOR QUARANTINE.</b> See QUARANTINE.   | —         | —     | —             | —     | —         | —                 |
| Tongs, (fire-tongs,) not importable for sale. See <i>Andirons.</i>  | —         | —     | —             | —     | —         | —                 |
| Tongues. See <i>Neat's tongues,</i> and <i>Provisions.</i>  | —         | —     | —             | —     | —         | —                 |
| Tortoise-shell — <i>per lb.</i>   | 0         | 1     | 3             | 0     | 1         | 4 $\frac{10}{20}$ |
| —, and for convoy-duty, <i>per lb.</i>  | —         | —     | —             | —     | 0         | 4                 |
| Tow — <i>per cwt.</i>   | 0         | 2     | 9             | 0     | 3         | 0 $\frac{6}{20}$  |
| —, and for convoy-duty <i>per 20 cwt.</i>   | —         | —     | —             | —     | 0         | 11                |
| —, of Ruffia, in foreign ships — <i>per cwt.</i>  | 0         | 2     | 11            | 0     | 3         | 2 $\frac{10}{20}$ |
| —, and for convoy-duty, <i>per 20 cwt.</i>  | —         | —     | —             | —     | 0         | 11                |
| * Toys — <i>per cent. ad val.</i>   | 33        | 0     | 0             | 36    | 6         | 0                 |
| * Trays of wood — <i>per shock of 60</i>  | 0         | 4     | 5             | 0     | 4         | 10 $\frac{6}{20}$ |
| * Treacle, common — <i>per lb.</i>  | 0         | 0     | 4             | 0     | 0         | 4 $\frac{7}{20}$  |
| * —, of Venice — <i>per lb.</i>   | 0         | 1     | 6             | 0     | 1         | 7 $\frac{10}{20}$ |
| * Trenchers of wood — <i>per 12 doz.</i>  | 0         | 0     | 11            | 0     | 1         | 0 $\frac{20}{20}$ |
| * Trunnels or Treenails — <i>per 1000</i>   | 0         | 2     | 3             | 0     | 2         | 5 $\frac{10}{20}$ |
| Truffles — <i>per lb.</i>   | 0         | 2     | 3             | 0     | 2         | 5 $\frac{10}{20}$ |
| —, and for convoy-duty <i>per lb.</i>   | —         | —     | —             | —     | 0         | 0                 |
| * Tubs of wood — <i>per doz.</i>  | 0         | 0     | 5             | 0     | 0         | 5 $\frac{10}{20}$ |
| * Turbith, from place of growth — <i>per lb.</i>  | 0         | 1     | 0             | 0     | 1         | 1 $\frac{4}{20}$  |
| * —, not from place of growth, <i>per lb.</i>   | 0         | 3     | 0             | 0     | 3         | 3 $\frac{10}{20}$ |
| —, imported by the East-India Company, duty on warehousing, <i>per cent. ad val.</i>  | —         | —     | —             | —     | 2         | 0                 |
| —, home-consump. duty, <i>per lb.</i>   | —         | —     | —             | —     | 0         | 1                 |
| — See <i>East-India Goods imported.</i>   | —         | —     | —             | —     | 0         | 1                 |
| * — thapsia — <i>per lb.</i>  | 0         | 0     | 5             | 0     | 0         | 5 $\frac{10}{20}$ |
| Turbots, duties-free, as lobsters. See <i>Lobsters.</i>   | —         | —     | —             | —     | —         | —                 |
| <b>TURKEY.</b> [197]  | —         | —     | —             | —     | —         | —                 |
| * Turkey or Alexandria linen, plain, not above 1 yard wide — <i>per ell</i>   | 0         | 0     | 7             | 0     | 0         | 7 $\frac{14}{20}$ |
| —, above 1 yard wide — <i>per ell</i>   | 0         | 0     | 10            | 0     | 0         | 11                |
| * Turmeric — <i>per lb.</i>   | 0         | 0     | 2             | 0     | 0         | 2 $\frac{4}{20}$  |
| —, and for convoy-duty, <i>per 100 lbs.</i>   | —         | —     | —             | —     | 0         | 2                 |
| —, imported by the East-India Company, duty on warehousing, <i>per cent. ad val.</i>  | —         | —     | —             | —     | 2         | 0                 |
| —, home-consumption duty, <i>per lb.</i>  | —         | —     | —             | —     | 0         | 0                 |
| — See <i>East-India Goods imported.</i>   | —         | —     | —             | —     | 0         | 2                 |

IMPORT-LAWS.

[196] This duty is created by 37 Geo. III. c. 97. See note 3, on AMERICAN STATES.  
 [197] Goods, of the growth, product, or manufacture, of the Turkish or Ottoman empire, are importable only in British-built ships; or in ships of the built of the country of which the goods are the produce; or of the usual ports of shipping for transportation; all legally navigated, on forfeiture of ship and goods: 12 Car. II. c. 18: 27 Geo. III. c. 19, §. 10.

Turnery-

| IMPORTS.   | Old Duty.<br>£. s. d. | Pref. Duties.<br>£. s. d.          | Drawback.<br>£. s. d.             |
|--|-----------------------|------------------------------------|-----------------------------------|
| Turnery-wares (French or Dutch). See <i>Cabinet-ware</i> .   |                       |                                    |                                   |
| Turnets; not importable for sale by aliens. See <i>Buckles</i> .   |                       |                                    |                                   |
| * Turnfol or Tornial — — — per cwt.  | 0 4 8                 | 0 5 11 <sup>1</sup> / <sub>2</sub> | —                                 |
| Turpentine, common — — — per cwt.  | 0 2 3                 | 0 2 5 <sup>1</sup> / <sub>2</sub>  | 0 1 6                             |
| — — —, and for convoy-duty, per cwt.   | —                     | 0 0 1                              | —                                 |
| — — —, from American States, in British-built ships, per cwt.  | —                     | 0 2 5 <sup>1</sup> / <sub>2</sub>  | 0 1 6                             |
| — — —, and for conv.-duty, per cwt.  | —                     | 0 0 1                              | —                                 |
| — — —, in Amer. ships, including countervail duty, per cwt.  | —                     | 0 2 8 <sup>1</sup> / <sub>2</sub>  | 0 1 6                             |
| — — —, and for conv.-duty, per cwt.  | —                     | 0 0 1                              | —                                 |
| * — — —, of Venice, Scio, or Cyprus, per lb.   | 0 0 4                 | 0 0 4 <sup>1</sup> / <sub>2</sub>  | 0 0 2 <sup>1</sup> / <sub>2</sub> |
| * — — —, of Germany, or of any other place not otherwise enumerated, per cwt.  | 0 12 9                | 0 14 0 <sup>1</sup> / <sub>2</sub> | 0 8 6                             |
| * Twine — — — per cwt.   | 0 11 0                | 0 12 1 <sup>1</sup> / <sub>2</sub> | 0 9 9                             |
| U.   |                       |                                    |                                   |
| * Ufers, under 5 inches square, and under 24 feet in length, from Europe, in British-built ships, — — — per 120                    | 1 11 11               | 1 15 1 <sup>1</sup> / <sub>2</sub> | 1 10 11                           |
| * — — —, in foreign ships — — — per 120  | 1 12 5                | 1 15 7 <sup>1</sup> / <sub>2</sub> | 1 10 11                           |
| * — — —, from American States, in British-blt ships, are free; but, in American, pay countervailing duty — — — per 120             | —                     | 0 3 2 <sup>1</sup> / <sub>2</sub>  | —                                 |
| * — — —, 5 inches square and under 8 inches, or if 24 feet in length or upwards, from Europe, in British-built ships — — — per 120 | 3 19 6                | 4 7 5 <sup>1</sup> / <sub>2</sub>  | 3 17 0                            |
| * — — —, in foreign ships — — — per 120  | 4 0 11                | 4 9 0 <sup>1</sup> / <sub>2</sub>  | 3 17 0                            |
| * — — —, from American States, in British-blt ships, are free; but, in American, pay countervailing duty — — — per 120             | —                     | 0 7 11 <sup>1</sup> / <sub>2</sub> | —                                 |
| See the notes on <i>Wood</i> , and <i>Wood from America</i> .  |                       |                                    |                                   |
| * Umber — — — per cwt.   | 0 4 5                 | 0 4 10 <sup>1</sup> / <sub>2</sub> | 0 2 11                            |
| * Ungulae alcis — — — per 100 hoofs  | 0 3 3                 | 0 3 6 <sup>1</sup> / <sub>2</sub>  | 0 2 2                             |
| Usquebaugh (See <i>Spirits</i> ) — — — per gallon  | 0 2 10                | 0 3 1 <sup>1</sup> / <sub>2</sub>  | 0 2 7                             |
| — — —, and for convoy-duty, per gallon   | —                     | 0 0 2 <sup>1</sup> / <sub>2</sub>  | —                                 |
| Subject also to Excise.  |                       |                                    |                                   |
| Utensils of war. See <i>Arms</i> .   |                       |                                    |                                   |
| V.   |                       |                                    |                                   |
| Valonia (See <i>Annotto</i> ) — — — per cwt.   | 0 1 2                 | 0 1 3 <sup>1</sup> / <sub>2</sub>  | —                                 |
| — — —, and for convoy-duty — — — per cwt.  | —                     | 0 0 9                              | —                                 |
| * Varnish — — — per cwt.   | 0 8 9                 | 0 9 7 <sup>1</sup> / <sub>2</sub>  | 0 5 10                            |
| Veal. See <i>Cattle, great</i> ; and <i>Provisions</i> .   |                       |                                    |                                   |
| * Vellum — — — per skin  | 0 3 2                 | 0 3 5 <sup>1</sup> / <sub>2</sub>  | —                                 |
| Velvets. See <i>Silk, wrought</i> .  |                       |                                    |                                   |
| Verdegriis, common — — — per lb.   | 0 0 3                 | 0 0 3 <sup>1</sup> / <sub>2</sub>  | —                                 |
| — — —, and for con.-dut. per 100 lbs.  | —                     | 0 6 9                              | —                                 |
| — — —, crytallized — — — per lb.   | 0 1 0                 | 0 1 1 <sup>1</sup> / <sub>2</sub>  | —                                 |
| — — —, and for con.-dut. per 100 lbs.  | —                     | 0 7 6                              | —                                 |
| * Vermicelli, (See <i>Provisions and Sago-powder</i> ) per lb.   | 0 0 2                 | 0 0 2 <sup>1</sup> / <sub>2</sub>  | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| Vermilion. See <i>Cinabrium</i> .  |                       |                                    |                                   |
| * Vinegar [198] — — — per tun  | 32 18 10              | 36 4 8 <sup>1</sup> / <sub>2</sub> | 7 14 11                           |
| * — — — French or Dutch — — — per tun  | 32 18 10              | 36 4 8 <sup>1</sup> / <sub>2</sub> | 7 14 11                           |
| See FRANCE and HOLLAND.  |                       |                                    |                                   |
| * Vinelloes — — — per lb.  | 0 8 3                 | 0 9 0 <sup>1</sup> / <sub>2</sub>  | 0 7 6                             |
| * Virginal wire, of brass and copper, — — — per cwt.   | 7 6 11                | 8 1 7 <sup>1</sup> / <sub>2</sub>  | 6 12 11                           |
| * — — —, of iron — — — per cwt.  | 7 8 0                 | 8 2 9 <sup>1</sup> / <sub>2</sub>  | 6 4 0                             |
| * Viscus quercinus — — — per lb.   | 0 0 10                | 0 0 11                             | 0 0 7                             |

IMPORT-LAWS.

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

| IMPORTS.  | Old Duty.<br>£. s. d. | Pref. Duties.<br>£. s. d.            | Drawback.<br>£. s. d.             |
|---|-----------------------|--------------------------------------|-----------------------------------|
| Vifney (See <i>Spirits</i> ) — — — per gallon   | 0 2 10                | 0 3 1 <sup>1</sup> / <sub>2</sub>    | 0 2 7                             |
| — — —, and for convoy-duty — — — per gallon   | —                     | 0 0 2 <sup>1</sup> / <sub>2</sub>    | —                                 |
| Subject also to excise.   |                       |                                      |                                   |
| * Vitriolum Romanum, from place of growth, per lb.  | 0 0 2                 | 0 0 2 <sup>1</sup> / <sub>2</sub>    | 0 0 1 <sup>1</sup> / <sub>2</sub> |
| * — — —, not from place of growth, per lb.  | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>    | 0 0 4                             |
| W.  |                       |                                      |                                   |
| * Wafers — — — per lb.  | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>    | 0 0 5                             |
| Waincot-boards. See <i>Boards</i> .   |                       |                                      |                                   |
| * Waincot-logs, 8 inches square or upwards, in Brit.-built ships — — — per load                                 | 0 9 11                | 0 10 10 <sup>1</sup> / <sub>2</sub>  | 0 9 2                             |
| * — — —, in foreign ships, — — — per load   | 0 10 4                | 0 11 4 <sup>1</sup> / <sub>2</sub>   | 0 9 2                             |
| * — — —, from American States, in Brit.-blt ships, are free; but, in Amer. pay countervail duty, — — — per load | —                     | 0 0 11 <sup>1</sup> / <sub>2</sub>   | —                                 |
| See the note on <i>Wood from America</i> .  |                       |                                      |                                   |
| Waste paper. See <i>Paper, waste</i> .  |                       |                                      |                                   |
| Watches, French. See note 81, on <i>Goods, wares, and merchandize, not particularly enumerated</i> .            |                       |                                      |                                   |
| Water cordial. See <i>Cordial Waters</i> .  |                       |                                      |                                   |
| * Spa or Pymont, and all mineral or natural waters — — — per doz. bottles or flasks, each not above 3 pints     | 0 1 10                | 0 2 0 <sup>1</sup> / <sub>2</sub>    | 0 1 8                             |
| Wax, bees-wax, white or manufactured, per cwt.  | 3 2 4                 | 3 8 6 <sup>1</sup> / <sub>2</sub>    | 3 1 4                             |
| — — —, and for con.-dut. per cwt.   | —                     | 0 6 0                                | —                                 |
| — — —, unmanufactured, — — — per cwt.   | 1 11 7                | 1 14 8 <sup>1</sup> / <sub>2</sub>   | 1 10 7                            |
| — — —, and for con.-duty, per cwt.  | —                     | 0 4 9                                | —                                 |
| * — — —, hard wax — — — per lb.   | 0 1 3                 | 0 1 4 <sup>1</sup> / <sub>2</sub>    | 0 1 1                             |
| * — — —, myrtle or bay wax — — — per lb.  | 0 0 4                 | 0 0 4 <sup>1</sup> / <sub>2</sub>    | 0 0 3 <sup>1</sup> / <sub>2</sub> |
| * Weasel-skins, undressed, (See <i>Skins</i> ), — — — per 120   | 0 0 11                | 0 1 0 <sup>1</sup> / <sub>2</sub>    | 0 0 10                            |
| Weavers' wares; not importable for sale by aliens. See <i>Buckles</i> .   |                       |                                      |                                   |
| * Weld — — — per cwt.   | 0 0 10                | 0 0 11                               | 0 0 8 <sup>1</sup> / <sub>2</sub> |
| Whale-bone, cut. [199]  |                       |                                      |                                   |
| * Whale-fins, of foreign fishing — — — per ton  | 97 18 0               | 107 13 9 <sup>1</sup> / <sub>2</sub> | 88 18 0                           |
| * — — —, of the fisheries of the Amer. States, impor. thence in Brit.-bt ships, per ton                         | —                     | 107 13 9 <sup>1</sup> / <sub>2</sub> | 88 18 0                           |
| * — — —, in American ships, (including the countervailing duty,) — — — per ton                                  | —                     | 117 9 7 <sup>1</sup> / <sub>2</sub>  | 88 18 0                           |
| * — — —, of British fishing, [200] imported in shipping of the British colonies, per ton                        | 2 15 0                | 3 0 6                                | 1 10 0                            |
| * — — —, of British fishing, imported in British shipping — — — per ton   | 1 7 6                 | 1 10 3                               | 0 15 0                            |
| Wheat, when the price at the place of importation shall be under 50s. per quarter, — — — per quar.              | 1 4 3                 | 1 6 8 <sup>1</sup> / <sub>2</sub>    | —                                 |
| — — —, at or above 50s. but under 54s. per quarter, — — — per quar.   | 0 2 6                 | 0 2 9                                | —                                 |
| — — —, at or above 54s. per quarter, — — — per quar.  | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>    | —                                 |
| — — —, when imported from Ireland or British colonies, if under 48s. per quar. — — — per quar.                  | 1 4 3                 | 1 6 8 <sup>1</sup> / <sub>2</sub>    | —                                 |
| — — —, if 48s. but under 52s. per quarter — — — per quar.   | 0 2 6                 | 0 2 9                                | —                                 |
| — — —, if at or above 52s. per quarter — — — per quar.  | 0 0 6                 | 0 0 6 <sup>1</sup> / <sub>2</sub>    | —                                 |
| See <i>Corn</i> , and <i>Provisions</i> .   |                       |                                      |                                   |
| — — — flour or meal, when the price of wheat shall be under 50s. per quarter, — — — per cwt.                    | 0 6 6                 | 0 7 1 <sup>1</sup> / <sub>2</sub>    | —                                 |
| — — —, when wheat shall be at or above 50s. but under 54s. per quarter, — — — per cwt.                          | 0 1 6                 | 0 1 7 <sup>1</sup> / <sub>2</sub>    | —                                 |
| — — —, when wheat shall be at or above 54s. per quarter — — — per cwt.  | 0 1 0                 | 0 1 1 <sup>1</sup> / <sub>2</sub>    | —                                 |

IMPORT-LAWS.

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

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

M

Wheat-

Table with columns: IMPORTS, Old Duty, Pref. Duties, Drawback. Rows include Wheat-flour, Whetstones, Whipcord, White-boards, Whited-brown thread, Wick-yarn, and Wines.

IMPORT-LAWS.

[201] Wine is importable, as to ships, only in British-built ships; or in British ships owned by British subjects; or in ships of the built of the same country as the wine; or of some country in Europe belonging to the sovereign of that European country of which the wine is the produce; or of the usual ports of shipping for transportation; all legally navigated; on forfeiture of ship and goods: 12 Car. II. c. 18; and 27 Geo. III. c. 19. And they must be vessels of above 60 tons; in smaller than which no wine is allowed, except two gallons per man (wine and spirits together) for the ship's use, on forfeiture of ship and goods; 24 Geo. III. c. 47; and 26 Geo. III. c. 59. As to the casks: French, Spanish, and Portuguese, wine must be in casks not smaller than a hoghead, of 63 gallons, unless for private use and not for merchandize; or unless it be French wine in bottles, from France, Guernsey, Jersey, or Alderney, and in packages of 3 doz. such quart-bottles, which are admitted till 10 May, 1800: 18 Geo. III. c. 27; and 25 Geo. III. c. 69. Other wines are not to be in flasks, bottles, or casks, containing less than 25 gallons; except wine of Tuscany, in open-flasks; wine of Turkey, or the Levant-Seas; and wine for private use, and not merchandize: 1 Geo. II. st. 2, c. 17; and 25 Geo. III. c. 69. As to places whence it may be brought: wine, other than Rhenish, is not importable from Germany or the Netherlands, on forfeiture of ship and goods: 13 and 14 Car. II. c. 11. But wine of Hungary may be imported from Hamburg; and any wine of Hungary, the Austrian dominions, or any part of Germany, may be imported from the Austrian Netherlands, or from any place subject to the Emperor of Germany or house of Austria: 1 Anne, st. 1, c. 12; and 22 Geo. III. c. 78. By the 39 and 40 Geo. III. c. 83, (notwithstanding that the time limited by the act of 27 Geo. III. c. 13, for the importation of French wines has expired) French wines, in bottles or flasks, as well for sale as for private use, may be imported from Guernsey, Jersey, or Alderney, in British-built ships, owned and navigated according to law, upon payment of the duties of Customs and Excise specified as above. But, by 27 Geo. III. c. 32, §. 9, the flasks, in which wine or oil are imported, are duty-free.

Wines;

Table with columns: IMPORTS, Duty, Drawback. Rows include Wines; French, imp. for priage into London, in British ships, in foreign ships, colonies in America, or to East-Indies, imported (for priage or not) pay also convoy-duty, Portugal, Cape of Good Hope, Madeira, and Spanish, wines pay and drawback the following duties, imp. into G. Britain, in foreign ships, and exp. to Brit. col. in Amer., imported for priage into G. Britain, in foreign ships, and exp. to Brit. col. in Amer., Portugal, Cape of Good Hope, Madeira, and Spanish, wines pay and drawback the following duties, imp. into London, in foreign ships, and exp. to Brit. col. in Amer., imp. into out-ports, in foreign ships, and exp. to Brit. col. in Amer., imp. for priage into London, in foreign ships, and exp. to Bri. co. in Am., imp. for priage into out-ports, in foreign ships, and exp. to Bri. co. in Am., Portugal, and Cape of Good Hope, imp. (for priage or not) pay also convoy-duty, Madeira, imp. (for priage or not) pay also con.-duty, Spanish, imp. (for priage or not) pay also con.-duty, wines of Tuscany, and all other wines not otherwise described, pay and drawback the following duties, imp. into London, in foreign ships, and exp. to Brit. colon. in America, or to East-Indies.

IMPORT-LAWS.

[202] By 39 and 40 Geo. III. c. 69, wines of the British settlement at the Cape of Good Hope are put upon the same footing as Portugal wines.

M 2

Wines;

| IMPORTS.   | Pref. Duties. |       | Drawback. |                                  |
|--|---------------|-------|-----------|----------------------------------|
|  | £.            | s. d. | £.        | s. d.                            |
| Wines; <i>Wines of Tuscany, &amp;c.</i> imp. into out-ports, in British ships  | 45            | 4 0   | —         | —                                |
| —, in foreign ships  | 49            | 8 0   | —         | —                                |
| —, and exp. to Brit. colon. in America, or to East-Indies  | —             | —     | 45        | 4 0                              |
| —, to any other place  | —             | —     | 40        | 9 6                              |
| —, imp. for <i>prifage</i> into London, in British ships   | 41            | 11 10 | —         | —                                |
| —, in foreign ships  | 44            | 6 9   | —         | —                                |
| —, and exp. to Brit. colonies in America, or to East-Indies  | —             | —     | 41        | 11 10                            |
| —, to any other place  | —             | —     | 37        | 17 1                             |
| —, imp. for <i>prifage</i> into outports, in British ships, per tun of 252 gall.   | 38            | 16 10 | —         | —                                |
| —, in foreign ships  | 41            | 11 10 | —         | —                                |
| —, and exp. to British colon. in America, or to East-Indies  | —             | —     | 38        | 16 10                            |
| —, to any other place  | —             | —     | 35        | 0 7                              |
| —, imp. (for <i>prifage</i> or not) pay also convoy-duty, Wine-lees, subject to the same duties as wine; but no drawback for any lees exported.              | 1             | 12 0  | —         | —                                |
| Wire. [203] See the different species under the articles <i>Brass or copper wire, Iron wire, Latten-wire, Steel wire, Virginal wire, Blanch-iron-thread.</i> | Old Duty.     |       |           |                                  |
|  | £. s. d.      |       |           |                                  |
| *Wire-mongers' wares are not importable for sale by aliens. See <i>Buckles.</i>  |               |       |           |                                  |
| *Wolf-skins, tawed (See <i>Skins</i> ) — per piece   | 0             | 8 3   | 0         | 9 0 <sup>1</sup> / <sub>2</sub>  |
| *—, untawed or undressed, (See <i>Skins</i> ) — per piece  | 0             | 6 4   | 0         | 6 11 <sup>1</sup> / <sub>2</sub> |
| *Wolverings, undressed (See <i>Skins</i> ) — per skin  | 0             | 3 6   | 0         | 3 10 <sup>1</sup> / <sub>2</sub> |
| Wood. [204]  |               |       |           |                                  |
| — from America. [205]  |               |       |           |                                  |

IMPORT-LAWS.

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

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

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

[205] By 8 Geo. I. c. 12, (continued by subsequent acts till 29 Sept. 1802, and thence to the end of the then next session of parliament,) any sort of wood, plank, or timber, whatsoever, wrought or unwrought, or any of the goods called lumber, such as deals of several sorts, timber-balks of several sizes, barrel-boards, clap-boards, pipe-boards or pipe-holt, white-boards for shoe-makers, boom and cant spars, bow-staves, capravens, clap-holt, ebony wood, headings for pipes, and for hogheads and barrels, hoops for coopers, oars, pipe and hoghead staves, barrel-staves, firkin-staves, trunnels, speckled wood, sweet wood, small

| IMPORTS.   | Old Duty. |       | Pref. Duties. |                                   | Drawback. |       |
|--|-----------|-------|---------------|-----------------------------------|-----------|-------|
|  | £.        | s. d. | £.            | s. d.                             | £.        | s. d. |
| *Wood, for dyers, not otherwise enumerated, per cwt.   | 0         | 1 8   | 0             | 1 10                              | —         | —     |
| *—, unmanufactured, not otherwise enumerated, import. from any part of Europe, per cent. ad val. | 33        | 0 0   | 36            | 6 0                               | 30        | 10 0  |
| Wood-knives. See <i>Knives.</i>  |           |       |               |                                   |           |       |
| Wool. [206]  |           |       |               |                                   |           |       |
| Woolen caps, not importable for sale. See <i>Andirons.</i>                                       |           |       |               |                                   |           |       |
| Wool-cards. See <i>Wire.</i>   |           |       |               |                                   |           |       |
| *Woolen cloths — per yard  | 1         | 17 5  | 2             | 1 11 <sup>1</sup> / <sub>2</sub>  | 1         | 13 1  |
| *—, manufactures of all sorts, including hosiery, (French or Dutch,) per cent. ad val.           | 12        | 0 0   | 13            | 4 0                               | —         | —     |
| — See <i>FRANCE</i> and <i>HOLLAND.</i>  |           |       |               |                                   |           |       |
| —, stuffs. See <i>Stuffs made of or mixed with wool.</i>   |           |       |               |                                   |           |       |
| *—, yarn or bay yarn — per cwt.  | 0         | 14 8  | 0             | 16 11 <sup>1</sup> / <sub>2</sub> | 0         | 13 0  |
| *Worm-seeds, from place of growth, per lb.   | 0         | 0 6   | 0             | 0 6 <sup>1</sup> / <sub>2</sub>   | 0         | 0 4   |
| *—, not from place of growth, per lb.  | 0         | 1 6   | 0             | 1 7 <sup>1</sup> / <sub>2</sub>   | 0         | 1 0   |
| *—, imported by the East-India Comp. duty on warehousing, per cent. ad val.                      | —         | —     | 2             | 0 0                               | —         | —     |
| —, home-consumpt. duty, per lb.  | —         | —     | 0             | 0 6 <sup>1</sup> / <sub>2</sub>   | —         | —     |
| — See <i>East-India Goods imported.</i>  |           |       |               |                                   |           |       |
| *Worsted yarn, being of two or more threads, twisted or thrown — per lb.                         | 0         | 0 10  | 0             | 0 11                              | 0         | 0 9   |
| Y.   |           |       |               |                                   |           |       |
| Yarn. [207]  |           |       |               |                                   |           |       |
| Z.   |           |       |               |                                   |           |       |
| *Zedoaria, from place of growth — per lb.  | 0         | 0 6   | 0             | 0 6 <sup>1</sup> / <sub>2</sub>   | 0         | 0 4   |
| *—, not from place of growth — per lb.   | 0         | 1 6   | 0             | 1 7 <sup>1</sup> / <sub>2</sub>   | 0         | 1 0   |
| *—, imported by the East-India Com. duty on warehousing, per cent. ad val.                       | —         | —     | 2             | 0 0                               | —         | —     |
| —, home-consumpt. duty, per lb.  | —         | —     | 0             | 0 6 <sup>1</sup> / <sub>2</sub>   | —         | —     |
| — See <i>East-India Goods imported.</i>  |           |       |               |                                   |           |       |

IMPORT-LAWS.

small spars, oak, plank, and waicoot, being of the growth and product of any of the British plantations in America, except masts, yards, and bowsprits, may be imported by any person directly thence, in any vessels which may lawfully trade to or from the said plantations or colonies, navigated according to law, free of all duties. By 11 Geo. III. c. 41, (passed to explain the preceding act,) the liberty to import is extended; for, it is enacted that any sort of unmanufactured wood, the growth and product of any part of America, except masts, yards, and bowsprits, may be imported into Great Britain, by any person, from any part of America, in British vessels, navigated according to law, free of duty, if regularly entered and landed, otherwise they are to pay duty. Lignum vitæ is expressly included within this permission of free import, by 1 Geo. II. st. 2, c. 17, §. 5. During the operation, however, of the convoy-duty, the above articles will be subject to it; see *CONVOY-DUTY*. The countervailing duties payable upon importation of wood from the American States, in American vessels, will be found under the several sorts of wood. See, likewise, the article *AMERICAN STATES*.

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

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

A TABLE OF THE CUSTOM-DUTIES

PAYABLE ON

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

\*\* For Convoy-Duty on Exports, see the word CONVOY-DUTY, in this Table.

| EXPORTS.   |                      | Old Duty. | Prof. Duties. |
|--|----------------------|-----------|---------------|
|  |                      | £. s. d.  | £. s. d.      |
| AGARICK, trimmed or pared, foreign   | per lb.              | 0 0 3     | 0 0 3 1/2     |
| —, rough or untrimmed, foreign   | per lb.              | 0 0 1     | 0 0 1 1/2     |
| Alum, British  | per cwt.             | 0 1 2     | 0 1 3 1/2     |
| Ammunition. See Arms.  |                      |           |               |
| Anchor. See Naval stores.  |                      |           |               |
| Annotto, foreign   | per lb.              | 0 0 1     | 0 0 1 1/2     |
| Antimonium crudum, foreign   | per cwt.             | 0 0 3     | 0 0 3 1/2     |
| Aqua fortis, foreign   | per gall.            | 0 0 4     | 0 0 4 1/2     |
| Argol, foreign   | per lb.              | 0 0 8     | 0 0 8 1/2     |
| Arms. [208]  |                      |           |               |
| Arsenic, foreign   | per lb.              | 0 0 0 1/2 | 0 0 0 1/2     |
| Bar-iron. See Naval stores.  |                      |           |               |
| Bayberries, foreign  | per cwt.             | 0 0 2     | 0 0 2 1/2     |
| Beaver-wool  | per lb.              | 0 1 8     | 0 1 10        |
| Bell-metal. See Metal.   |                      |           |               |
| Biscuit, or Bread. See Corn.   |                      |           |               |
| Bowspits. See Naval stores.  |                      |           |               |
| Boxes for clocks or watches. See Clocks.   |                      |           |               |
| Brass. See Metal.  |                      |           |               |
| Brazil or Fernambucca wood, foreign  | per cwt.             | 0 1 0     | 0 1 1 1/2     |
| Brazilletto or Jamaica wood, foreign   | per cwt.             | 0 0 8     | 0 0 8 1/2     |
| Bugle. See note 21 in page 12.   |                      |           |               |
| Bullion. [209]   |                      |           |               |
| Cables. See Naval stores.  |                      |           |               |
| Calves' skins. See Skins.  |                      |           |               |
| Cambrics and French lawns, [210] having been warehoused, (as mentioned in note 27, page 14.) pay, upon export to British colonies in America | per piece of 13 ells | 0 3 4     | 0 3 8         |
| Cards; viz. wool-cards, new, British   | per doz.             | 0 0 7     | 0 0 7 1/2     |
| —, old, British  | per doz.             | 0 0 4     | 0 0 4 1/2     |
| Cases for clocks and watches. See Clocks.  |                      |           |               |
| Clocks. [211]  |                      |           |               |

EXPORT-LAWS.

[208] Arms or ammunition, when prohibited by proclamation, are not exportable, on forfeiture, and 100l. for every 25 arms, and 100l. for every 2 cwt. of such ammunition; by 29 Geo. II. c. 16. Arms and ammunition (by order of Council of 3d Dec. 1800) are prohibited for six months, from 7 Dec. 1800, to be exported without leave of the Privy-Council.

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

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

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

CUSTOM-DUTIES AND EXPORT-LAWS.

| EXPORTS.   |                   | Old Duty. | Prof. Duties. |
|--|-------------------|-----------|---------------|
|  |                   | £. s. d.  | £. s. d.      |
| Cloth; viz. white woollen cloth, called broad cloth,   | per piece         | 0 5 6     | 0 6 0 1/2     |
| Coals, usually sold by measure; viz.   |                   |           |               |
| —, exported to Ireland or the Isle of Man, per chal. of 36 bush.   |                   | 0 1 2     | 0 1 3 1/2     |
| —, to any British colony in America, per chald.  |                   | 0 2 3     | 0 2 5 1/2     |
| —, to American States, in Brit.-b't ships, per chald.  |                   | 1 0 0     | 1 2 0         |
| —, in foreign ships, per chald.  |                   | 1 12 1    | 1 15 3 1/2    |
| —, to any other place, in Brit.-b't ships, per chald.  |                   | 1 0 0     | 1 7 0 1/2     |
| —, in foreign ships, per chald.  |                   | 1 12 1    | 1 2 0 4       |
| —, from Newcastle and Swansea [212] to Jersey, Guernsey, and Alderney  | per chald.        | 0 11 0    | 0 12 1 1/2    |
| —, usually sold by weight; viz.  |                   |           |               |
| —, exp. to Ireland or the Isle of Man, per ton of 20 cwt.  |                   | 0 0 9     | 0 0 9 1/2     |
| —, to any British colony in America, per ton   |                   | 0 1 6     | 0 1 7 1/2     |
| —, to Amer. States, in Brit.-b't ships, per ton  |                   | 0 7 0     | 0 7 8 1/2     |
| —, in foreign ships, per ton   |                   | 0 11 0    | 0 12 1 1/2    |
| —, to any other place, in Brit.-b't ships, per ton   |                   | 0 7 0     | 0 9 8 1/2     |
| —, in foreign ships, per ton   |                   | 0 11 0    | 0 14 1 1/2    |
| Cochineal, foreign   | per lb.           | 0 0 3     | 0 0 3 1/2     |
| Coin. [213]  |                   |           |               |
| CONVOY-DUTY. [214]   |                   |           |               |
| All goods, wares, and merchandize, of the growth, product, or manufacture, of Great Britain, (except refined sugar, and other goods exempted therefrom, as mentioned in note 44, page 19,) upon exportation to any part of Europe, or to any place within the Straits of Gibraltar, in addition to all other duties, pay for conv.-duty, per cent. ad val. |                   |           | 0 10 0        |
| —, expor. to any other place, (not being in Europe, nor within the Straits of Gibraltar, nor within the limits of the East-India Company's trade,) per cent. ad val.   |                   |           | 2 0 0         |
| Copper. See Metal.   |                   |           |               |
| Coppers, British   | per cent. ad val. | 5 10 0    | 6 1 0         |
| Cordage. See Naval stores.   |                   |           |               |
| Corn. [215]  |                   |           |               |

Cotton-

EXPORT-LAWS.

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

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

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

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

[214] For the general exemptions from this duty, see note 44 in page 19; all particular exemptions, as well as particular convoy-duties, being subjoined to the articles so exempted or charged; and, for the TONNAGE-DUTY FOR CONVOY outwards, see that article in page 78.

[215] The exportation of corn, British or foreign, is (by 31 Geo. III. c. 30) regulated by the prices at the place of exportation; viz. when wheat is at or above 46s. per quarter; then wheat and meal, flour, malt, bread or biscuit, made thereof, are not exportable. — When rye, peas, and beans, are at or above 30s. per quarter; then rye, peas, beans, and meal, flour, bread or biscuit, made thereof, are not exportable. — When barley, beer, or bigg, are at or above 23s. per quarter; then barley, beer, bigg, and meal, flour, malt, bread or biscuit, made thereof, are not exportable. — When oats are at or above 15s. per quarter; then oats and malt, bread or biscuit, made thereof, are not exportable. — When oatmeal is at or above 14s. per boll; then it is not exportable. Penalty of 20s. for every bushel

| EXPORTS.   | Old Duty. |       | Pref. Duties. |                                 |
|--|-----------|-------|---------------|---------------------------------|
|  | £.        | s. d. | £.            | s. d.                           |
| Cotton-wool, of Brit. plantations in Amer. [216] per cent. ad val. | 5         | 10 0  | 6             | 1 0                             |
| Cream of tartar, foreign — per cwt.                                | 0         | 1 2   | 0             | 1 3 <sup>3</sup> / <sub>4</sub> |

EXPORT-LAWS.

busnel of such corn, and 12d. for every pound of such biscuit or bread, exported contrary to these regulations, are incurred by the exporter, besides the forfeiture of ship and furniture. But, whatever may be the prices of corn, the following expositions may take place at any time, viz. corn, or any of the above articles, necessary for the ship's use on the voyage out and home, both for the mariners, passengers, and sustenance of the live stock; or for the king's ships; or for the victualling of British garrisons: beans for British castles, factories, &c. in Africa, or for the use of British ships trading upon that coast. In addition to these exemptions, the following quantities of corn, &c. may be exported, in one year, to the following places, notwithstanding their prices may be higher than those above-mentioned; viz.

To GIBRALTAR; from London, wheat, wheat meal or flour, rye, barley, malt, or peas, not exceeding in all 2500 quarters.

To GUERNSEY, JERSEY, and ALDERNEY; from Southampton, wheat, wheat meal or flour, rye, barley, malt, bread, biscuit, or peas, not exceeding, in all, 9800 quarters.

To the ISLE OF MAN; from Kirkcubright, wheat, wheat meal or flour, barley, or oats, not above 500 quarters; from Liverpool, not above 1000 quarters; and from Whitehaven, not above 1000 quarters.

To ST. HELENA, BENCOOLEN, and EAST-INDIA SETTLEMENTS; from Great Britain, by the East-India Company, wheat, wheat meal, flour, rye, barley, or malt, in all, not above 1500 quarters.

To BRITISH PORTS, &c. in AFRICA; by the African Company, of wheat-flour, not above 33 tons, and, of biscuit, not above 15 tons.

To BRITISH WEST-INDIA SUGAR-COLONIES, including Bahama and Bermuda islands; from such ports and in such portions to each island as are directed by the Lords of trade, of barley, 5000 quarters; beans, 20000 quarters; oats, 25000 quarters; oatmeal, 600 tons; peas, 4000 quarters; rye, 500 quarters; wheat, 1000 quarters; wheat-flour, 3220 tons; biscuit, 950 tons; groats, 25 tons. The Lords of trade, however, may (by 34 Geo. III. c. 71) authorize, during the present war and for six months after, double these quantities of exported corn, &c. to the British West Indies, to be exported thither, and to such French West-India islands as may be in the possession of Great Britain.

To the BAY OF HONDURAS, or YUCATAN; from such ports as directed by the Lords of trade, flour, not above 250 tons; biscuit, 50 tons; peas, 20 tons; oatmeal, 20 tons; barley, 115 quarters.

To HUDSON'S BAY, for the Company; from London, wheat meal or flour, not above 500 tons; oats, oatmeal, groats, barley, peas, beans, malt, and biscuit, not above 1000 quarters.

To SIERRA LEONE, for the Company; from London, wheat-flour and oatmeal, not above 21 tons; barley and peas, not above 25 quarters.

To NEWFOUNDLAND; from London, peas, 500 quarters; biscuit, 500 tons; flour, 64 tons: — from Bristol, peas, 450 quarters; biscuit, 500 tons; flour, 48 tons: — from Poole, peas, 1300 quarters; biscuit, 1400 tons; flour, 400 tons: — from Dartmouth, peas, 850 quarters; biscuit, 850 tons; flour, 240 tons: — from Topsham and Teignmouth, in the whole from both places, peas, 1200 quarters, biscuit, 900 tons; flour, 240 tons: — from Liverpool, peas, 280 quarters, biscuit, 300 tons; flour, 48 tons: — from Weymouth, peas, 240 quarters; biscuit, 120 tons; flour, 32 tons: — from Plymouth, peas, 200 quarters; biscuit, 200 tons; flour, 40 tons: — from Chester, peas, 240 quarters; biscuit, 200 tons; flour, 48 tons: — from Port-Glasgow and Greenock, in the whole from both places, peas, 100 quarters; biscuit, 150 tons: — from Barnstaple, peas, 150 quarters; biscuit, 150 tons; flour, 64 tons: — from Southampton, peas or flour, 300 quarters; biscuit, 150 tons: — from Corves, peas or flour, 300 quarters; biscuit, 120 tons.

To NOVA SCOTIA; from London, peas, 600 quarters; biscuit, 400 tons flour, 48 tons: — from Bristol, peas, 400 quarters; biscuit, 350 tons; flour, 32 tons: — from Poole, peas, 200 quarters; biscuit, 200 tons; flour, 32 tons: — from Dartmouth, peas, 300 quarters; biscuit, 300 tons; flour, 48 tons: — from Topsham and Teignmouth, in the whole from both places, peas, 400 quarters; biscuit, 400 tons; flour, 48 tons: — from Plymouth, peas, 300 quarters; biscuit, 300 tons; flour, 40 tons.

| EXPORTS.  | Old Duty. |       | Pref. Duties. |                                 |
|---|-----------|-------|---------------|---------------------------------|
|   | £.        | s. d. | £.            | s. d.                           |
| Culm, exported to Lisbon, [217] in Brit.-bld ships, per chalders                      | 0         | 1 2   | 0             | 1 3 <sup>3</sup> / <sub>4</sub> |
| —, in foreign ships, per chalders   | 0         | 1 8   | 0             | 1 10                            |
| Dial-plates. See Clocks.  |           |       |               |                                 |
| East-India wrought silks. [218]   |           |       |               |                                 |
| Flour. See Corn.  |           |       |               |                                 |
| Frames or engines for making stockings, &c. [219]                                     |           |       |               |                                 |
| Fullers' earth. See Wool.   |           |       |               |                                 |
| Fustick, foreign — per cwt.   | 0         | 0 2   | 0             | 0 2 <sup>3</sup> / <sub>4</sub> |
| Galls, foreign — per cwt.   | 0         | 1 2   | 0             | 1 3 <sup>3</sup> / <sub>4</sub> |
| Glue, British — per cwt.  | 0         | 0 11  | 0             | 1 0 <sup>3</sup> / <sub>4</sub> |
| Gum Arabic, foreign [220] — per cwt.  | 1         | 18 4  | 1             | 16 8                            |
| — Senega, foreign [220] — per cwt.  | 0         | 5 10  | 0             | 6 5                             |
| Gunpowder. [221]  |           |       |               |                                 |
| Hair; viz. harts' hair — per cwt.   | 0         | 1 10  | 0             | 2 0 <sup>3</sup> / <sub>4</sub> |
| —, horse-hair — per cwt.  | 0         | 6 8   | 0             | 7 4                             |
| —, ox or cow hair — per cwt.  | 0         | 2 3   | 0             | 2 5 <sup>1</sup> / <sub>2</sub> |
| —, not particularly enumerated, and not prohibited to be exported — per cent. ad val. | 5         | 10 0  | 6             | 1 0                             |

EXPORT-LAWS.

To BAY CHALEUR; from London, peas, 500 quarters; biscuit, 400 tons; flour, 80 tons: — from Bristol, peas, 400 quarters; biscuit, 300 tons; flour, 32 tons: — from Poole, peas, 200 quarters; biscuit, 200 tons; flour, 48 tons: — from Dartmouth, peas, 300 quarters; biscuit, 300 tons; flour, 48 tons: — from Topsham and Teignmouth, in all from both places, peas, 400 quarters; biscuit, 400 tons; flour, 48 tons: — from Plymouth, peas, 300 quarters; biscuit, 300 tons; flour, 30 tons.

To LABRADOR; from London, peas, 500 quarters; biscuit, 400 tons; flour, 32 tons: — from Bristol, peas, 400 quarters; biscuit, 300 tons; flour, 32 tons: — from Poole, peas, 200 quarters; biscuit, 200 tons; flour, 32 tons: — from Dartmouth, peas, 300 quarters; biscuit, 300 tons; flour, 56 tons: — from Topsham and Teignmouth, in all from both places, peas, 400 quarters; biscuit, 400 tons; flour, 48 tons: — from Plymouth, peas, 200 quarters; biscuit, 300 tons; flour, 30 tons.

To PORTUGAL OR ELSEWHERE; from Kirkwall, under such restrictions as directed by the Lords of trade, beer or higg, the growth of the Orkney-Isles, 5000 quarters. In cases of exigency, his Majesty in council may allow to be exported farther quantities than those above stated, not exceeding in one year 6000 quarters of each sort of unground corn, and 3000 tons of each sort of ground corn or biscuit.

N. B. 56 lb. avoirdupois of wheat-meal, and 45 lb. avoirdupois of wheat-flour, are respectively equal to one bushel of unground wheat; and 22 lb. avoirdupois of oatmeal equal to one bushel of oats.

[216] By 19 Geo. III. c. 53, cotton-wool of British plantations in America may be exported in British-built ships, legally navigated, free of duty, if regularly entered and shipped; otherwise it is liable to this duty.

[217] The editor has continued these duties in the table, although the acts of 31 Geo. II. c. 15, and 13 Geo. III. c. 70, permitting this exportation, and which were continued, by 34 Geo. III. c. 36, till the 25th of March, 1795, and thence to the end of the then next session of parliament, seem to have been suffered to expire.

[218] East-India wrought silks, Bengals, and stuffs mixed with silk or herba, of the manufacture of Persia, China, or East India, and calicoes, printed, painted, stained, or dyed, there, are not exportable to the Isle of Man; 5 Geo. III. c. 39. See farther, as to their export, note 62, in page 26.

[219] Frames or engines for the making and knitting of worsted or silk stockings, gloves, waistcoats, &c. are not exportable, upon forfeiture thereof and of 40l.; 7 and 8 Will. III. c. 20, §. 8.

[220] These gums may, by 6 Geo. III. c. 46, be exported from Great Britain to Ireland, by natives of either Kingdom, being British subjects, by license from the Lords of the Treasury, so that the quantity of both gums exported in one year do not exceed 30 tons weight avoirdupois.

[221] Gunpowder is not exportable when the price exceeds 5l. per barrel, by 12 Car. II. c. 4, §. 11. Nor is gunpowder or salt-petre exportable, when their export is prohibited by proclamation, (by 29 Geo. II. c. 16,) on forfeiture thereof, and of 100l. for every cwt. Gunpowder and salt-petre (by order of Council) are prohibited to be exported without leave of the Privy-Council.

| EXPORTS.   | Old Duty. |                                 | Pref. Duties. |                                 |
|--|-----------|---------------------------------|---------------|---------------------------------|
|  | £.        | s. d.                           | £.            | s. d.                           |
| Hemp. See <i>Naval stores</i> .  |           |                                 |               |                                 |
| Hides. [222]   |           |                                 |               |                                 |
| Horns, British [223]   |           |                                 |               |                                 |
| Horses, mares, or geldings — — — — — each  | 0         | 5 6                             | 0             | 6 0 <sup>1</sup> / <sub>2</sub> |
| Indigo, of all sorts, foreign — — — — — per lb.                                      | 0         | 0 1 <sup>1</sup> / <sub>2</sub> | 0             | 0 1 <sup>1</sup> / <sub>2</sub> |
| Isinglass, foreign — — — — — per cwt.  | 0         | 0 11                            | 0             | 1 0 <sup>1</sup> / <sub>2</sub> |
| Lambs, alive; see <i>Wool</i> . For lamb-skins; see <i>Skins</i> .                   |           |                                 |               |                                 |
| Lapis calaminaris — — — — — per cent. ad val.  | 5         | 10 0                            | 6             | 1 0                             |
| Latten. See <i>Metal</i> .   |           |                                 |               |                                 |
| Lawns. See <i>Cambries</i> .   |           |                                 |               |                                 |
| Lead, cast or uncast — — — — — per foder or ton of 30 cwt.                           | 2         | 5 2                             | 2             | 9 8 <sup>1</sup> / <sub>2</sub> |
| — — — — —, and addition by 41 Geo. III. c. 28, per ton                               |           |                                 | 1             | 0 0                             |
| — — — — — orc — — — — — per cent. ad val.  | 5         | 10 0                            | 6             | 1 0                             |
| Leather of all sorts, tanned, tawed, or dressed — — — — — per cwt.                   | 0         | 1 2                             | 0             | 1 3 <sup>1</sup> / <sub>2</sub> |
| Lignum vitæ. [224]   |           |                                 |               |                                 |
| Litharge of lead — — — — — per cwt.  | 0         | 0 3                             | 0             | 0 3 <sup>1</sup> / <sub>2</sub> |
| Litmus, foreign — — — — — per cwt.   | 0         | 0 7                             | 0             | 0 7 <sup>1</sup> / <sub>2</sub> |
| Logwood, foreign [225]   |           |                                 |               |                                 |
| LONDON PORT-DUTY See this duty in pages 42 and 43, and see also note 102 in page 42. |           |                                 |               |                                 |
| Madder, foreign — — — — — per cwt.   | 0         | 0 10                            | 0             | 0 11                            |
| — — — — — roots, foreign — — — — — per lb.   | 0         | 0 0 <sup>1</sup> / <sub>2</sub> | 0             | 0 0 <sup>1</sup> / <sub>2</sub> |
| Malt. See <i>Corn</i> .  |           |                                 |               |                                 |
| MAN, ISLE OF. See note 106 in page 44.   |           |                                 |               |                                 |
| Masts. See <i>Naval stores</i> .   |           |                                 |               |                                 |
| Meal. See <i>Corn</i> .  |           |                                 |               |                                 |
| Metal. [226]   |           |                                 |               |                                 |
| Mortlings. See <i>Wool</i> .   |           |                                 |               |                                 |
| Mundick metal. See <i>Metal</i> .  |           |                                 |               |                                 |
| Naval stores. [227]  |           |                                 |               |                                 |

Nicaragua-

EXPORT-LAWS.

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

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

[224] By order of Privy-Council, dated Dec. 3, 1800, lignum vitæ is prohibited to be exported (for six months from Dec. 10, 1800) to foreign parts; except to Ireland, Guernsey, Jersey, Alderney, Sark, or Man; or to British colonies in America or the West Indies, Newfoundland, the British forts and settlements in Africa, the island of St. Helena, and the British settlements in the East Indies; and also except what may be necessary for the ships' use.

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

[226] Brads, copper, latten, bell-metal, pan-metal, gun-metal, shruff-metal, clean or mixed, (except tin and lead, and also except copper and mundick metal made of British ore, and foreign copper in bars,) may not be exported on forfeiture of double the value, and 10l. for every thousand weight; 2 and 3 Edw. VI. c. 37; 5 and 6 Will. and Mary, c. 17. But, by an order of Council, dated Feb. 11, 1801, sheet-copper, copper in bolts, staves, bars, sheets, rings, and nails, or copper in such state as is easily convertible into naval stores, may not, for six months from Feb. 12, 1801, be exported without leave of the Privy-Council, on penalty of forfeiture, besides treble the value thereof and the ship; 33 Geo. III. c. 2.

[227] By order of Council, dated Jan. 14, 1801, pig-iron, bar-iron, kemp, pitch, tar, rosin, turpentine, anchors, cables, cordage, masts, yards, bowsprits, oars, oakum, oker, sheet-copper, or other naval stores, are prohibited to be exported (for six months from Jan. 14, 1801) without leave of the Privy-Council, under the penalties of forfeiture, besides treble the value thereof, and the ship, as enacted by 33 Geo. III. c. 2. Except in king's ships, or such as may be necessary for the use of other ships; and except to Ireland, the king's yards or garrisons, British colonies in America or the West Indies, Newfoundland,

| EXPORTS.  | Old Duty. |                                 | Pref. Duties. |                                  |
|---|-----------|---------------------------------|---------------|----------------------------------|
|   | £.        | s. d.                           | £.            | s. d.                            |
| Nicaragua-wood, foreign — — — — — per 20 cwt.                       | 0         | 4 5                             | 0             | 4 10 <sup>1</sup> / <sub>2</sub> |
| Oakum. See <i>Naval stores</i> .                                    |           |                                 |               |                                  |
| Oars. See <i>Naval stores</i> .                                     |           |                                 |               |                                  |
| Oker. See <i>Naval stores</i> .                                     |           |                                 |               |                                  |
| Orchal, foreign — — — — — per cwt.                                  | 0         | 1 2                             | 0             | 1 3 <sup>1</sup> / <sub>2</sub>  |
| Orchelia, foreign — — — — — per cwt.                                | 0         | 0 7                             | 0             | 0 7 <sup>1</sup> / <sub>2</sub>  |
| Pan-metal. See <i>Metal</i> .                                       |           |                                 |               |                                  |
| Pearl or pot-ashes, [228]   |           |                                 |               |                                  |
| Pig-iron. See <i>Naval stores</i> .                                 |           |                                 |               |                                  |
| Pitch. See <i>Naval stores</i> .                                    |           |                                 |               |                                  |
| Pomgranate-peels, foreign — — — — — per cwt.                        | 0         | 0 5                             | 0             | 0 5 <sup>1</sup> / <sub>2</sub>  |
| Provisions. [229]   |           |                                 |               |                                  |
| Rams, alive. See <i>Wool</i> .                                      |           |                                 |               |                                  |
| Red or Guinea wood, foreign — — — — — per cwt.                      | 0         | 0 10                            | 0             | 0 11                             |
| Rice. [230]   |           |                                 |               |                                  |
| Rock-salt. [231]  |           |                                 |               |                                  |
| Rosin. See <i>Naval stores</i> .                                    |           |                                 |               |                                  |
| Safflower, foreign — — — — — per lb.                                | 0         | 0 1                             | 0             | 0 1 <sup>1</sup> / <sub>2</sub>  |
| Sal ammoniacum, foreign — — — — — per lb.                           | 0         | 0 0 <sup>1</sup> / <sub>2</sub> | 0             | 0 0 <sup>1</sup> / <sub>2</sub>  |
| — — — — — gem, foreign — — — — — per lb.                            | 0         | 0 0 <sup>1</sup> / <sub>2</sub> | 0             | 0 0 <sup>1</sup> / <sub>2</sub>  |
| Salt-petre. See <i>Gunpowder</i> .                                  |           |                                 |               |                                  |
| Sapan-wood, foreign — — — — — per cwt.                              | 0         | 0 4                             | 0             | 0 4 <sup>1</sup> / <sub>2</sub>  |
| Saunders, red, foreign — — — — — per cwt.                           | 0         | 0 9                             | 0             | 0 9 <sup>1</sup> / <sub>2</sub>  |
| Sheep, alive; see <i>Wool</i> . For Sheep-skins; see <i>Skins</i> . |           |                                 |               |                                  |
| Shortlings. See <i>Wool</i> .                                       |           |                                 |               |                                  |
| Shruff-metal. See <i>Metal</i> .                                    |           |                                 |               |                                  |
| Shumac, foreign — — — — — per cwt.                                  | 0         | 0 5                             | 0             | 0 5 <sup>1</sup> / <sub>2</sub>  |
| Silver, molten. See <i>Bullion</i> .                                |           |                                 |               |                                  |
| Skins; viz.   |           |                                 |               |                                  |
| — — — — — badger-skins — — — — — per piece                          | 0         | 0 1                             | 0             | 0 1 <sup>1</sup> / <sub>2</sub>  |

EXPORT-LAWS.

foundland, British settlements in Africa, the island of St. Helena, or British settlements in the East Indies.

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

[229] By 41 Geo. III. c. 2, his Majesty may, by order in Council, prohibit, from time to time, the exportation of any article used as food for man. If, contrary thereto, any provision be laid on board for exportation, the offender shall forfeit treble the value, and the vessel may be seized. But this is not to extend to the carrying out of provisions for the ships' use, nor to the carrying coastwise, &c. — In pursuance of this power thus vested in the king in Council, it was ordered, by proclamation of the 10th of Dec. 1800, that, until the 1st of Oct. 1801, the following articles of provision shall not be exported; viz. bulls, cows, oxen, calves, sheep, lambs, swine, beef, pork, mutton, veal, lamb, whether salted or otherwise; bacon, butter, cheese, onions, potatoes, and pulse of any sort, barley hulled or pearl-barley. White and red herrings are likewise prohibited for the same time, by order of the 31st of Dec. 1800. — These prohibitions do not extend to exports of these articles to Ireland; by order of the 31st of Dec. 1800.

[230] By 41 Geo. III. c. 1, the exportation of rice is prohibited till the 1st of Nov. 1801; but it may be carried to sea, as provision for the ships' use, and may also be carried coastwise.

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



| EXPORTS.  | Old Duty. |       | Pref. Duties. |       |
|---|-----------|-------|---------------|-------|
|   | £.        | s. d. | £.            | s. d. |
| Skins; beaver-skins — — — — — per skin or piece   | 0         | 0     | 8             | 0     |
| —, beavers' wombs or wool — — — — — per lb.   | 0         | 1     | 8             | 0     |
| —, calves' skins, tanned, raw, or dress. (See Hides,) per cwt.  | 0         | 1     | 2             | 0     |
| —, cat-skins — — — — — per 100  | 0         | 1     | 6             | 0     |
| —, coney-skins, dressed or tawed — — — — — per 120  | 0         | 1     | 2             | 0     |
| —, black, with or without silver hairs, dressed or tawed — — — — — per 120  | 0         | 3     | 0             | 0     |
| —, British, undressed or untawed. [232]   | 0         | 0     | 2             | 0     |
| —, dog-skins — — — — — per doz.   | 0         | 1     | 2             | 0     |
| —, elk-skins, raw — — — — — per piece   | 0         | 1     | 10            | 0     |
| —, fitches — — — — — per timber of 40 skins   | 0         | 0     | 1             | 0     |
| —, fox-skins — — — — — per piece  | 0         | 0     | 1             | 0     |
| —, hare-skins. See Coney-skins.   |           |       |               |       |
| —, kid-skins, in the hair — — — — — per 100   | 0         | 0     | 7             | 0     |
| —, dressed — — — — — per 100  | 0         | 0     | 9             | 0     |
| —, otter-skins, raw — — — — — per piece   | 0         | 0     | 0             | 4     |
| —, tawed — — — — — per piece  | 0         | 0     | 1             | 0     |
| —, sheep and lamb-skins, dressed without the wool, per 120  | 0         | 2     | 9             | 0     |
| —, sheep-skins, tanned, tawed, or dressed — — — — — per cwt.  | 0         | 1     | 2             | 0     |
| —, squirrel-skins — — — — — per 1000  | 0         | 2     | 9             | 0     |
| —, swan-skins — — — — — per piece   | 0         | 0     | 2             | 0     |
| —, wolf-skins, tawed — — — — — per piece  | 0         | 0     | 4             | 0     |
| —, not particularly enumerated, nor prohibited to be exported — — — — — per cent. ad val.   | 5         | 10    | 0             | 6     |
| Stick-lac, foreign — — — — — per lb.  | 0         | 0     | 0             | 4     |
| Stocking-frames. See Frames.  |           |       |               |       |
| Sugar, unrefined, imported by the East-India Company, pays on exportation for convoy-duty, per cent. ad val.  |           |       | 2             | 10    |
| —, of American States, imported thence, warehoused, and exported, is, on such exportation, free of convoy-duty.   |           |       |               |       |
| —, all other sorts, (not imported by the East-Ind. Com. nor being such sugar of Amer. States,) pays on exportation for convoy-duty, per cwt.  |           |       | 0             | 1     |
| —, refined, called bastard, and ground and powdered sugar, and refined loaf-sugar broken in pieces, and all sugar-candy, (not being sugar of Amer. States, imported thence, warehoused, and export.) pays on export. for co.-duty, per cwt. |           |       | 0             | 1     |
| —, of Amer. States, imported thence, warehoused, and exported, is, on such exportation, free of convoy-duty.  |           |       |               |       |
| —, all other sorts; (not being such American sugar,) pays, on exportation, for convoy-duty, per cwt.  |           |       | 9             | 2     |
| See the article CONVOY-DUTY, note 44, in page 19.   |           |       |               |       |
| Tallow. [233]   |           |       |               |       |
| Tar. See Naval stores.  |           |       |               |       |
| Thrums. See Wool.   |           |       |               |       |
| Tin, unwrought [234] — — — — — per cwt.   | 0         | 3     | 4             | 0     |
| Tobacco-pipe clay: See Wool.  |           |       |               |       |
| TONNAGE-DUTY for Convoy. See this duty in page 75.  |           |       |               |       |
| Tools. [235]  |           |       |               |       |

EXPORT-LAWS.

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

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

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

[235] Tools or utensils, machines, engines, presses, paper, implements, or any model or plan thereof, used in the cotton, linen, silk, or woollen manufactures, may not be shipped, unless to be directly landed again in Great Britain or Ireland, on penalty of forfeiture, 200l. and one year's imprisonment: 23 Geo. II. c. 13; 14 Geo. III. c. 7; and

Turnsole,

| EXPORTS.  | Old Duty. |       | Pref. Duties. |       |
|---|-----------|-------|---------------|-------|
|   | £.        | s. d. | £.            | s. d. |
| Turnsole, foreign — — — — — per lb.   | 0         | 0     | 0             | 4     |
| Turpentine. See Naval Stores.   |           |       |               |       |
| Yalonia, foreign — — — — — per 20 cwt.  | 0         | 3     | 11            | 0     |
| Verdegris, foreign — — — — — per lb.  | 0         | 0     | 1             | 0     |
| Watches. See Clocks.  |           |       |               |       |
| Wool. [236]   |           |       |               |       |
| — beavers'. See Beaver-wool.  |           |       |               |       |
| — cards. See Cards.   |           |       |               |       |
| — hare-wool or coney-wool, British. See Coney-skins.  |           |       |               |       |
| Woollen-yarn. See Wool.   |           |       |               |       |
| Worsted. See Wool.  |           |       |               |       |
| Yards. See Naval stores.  |           |       |               |       |
| All other goods, wares, or merchandize, the product or manufacture of Great Britain, the exportation of which is not prohibited, are exportable without payment of duty, (except convoy-duty,) if regularly entered and shipped; otherwise they pay — — — — — per cent. ad val. | 5         | 10    | 0             | 6     |

EXPORT-LAWS.

and 21 Geo. III. c. 37. But not to extend to wool-cards not exceeding in value 4s. per pair, and spinners' cards not above 1s. 6d. per pair, exported to any British colony in America, by 15 Geo. III. c. 5.

Neither may the following tools and utensils, made use of in the iron and steel manufactures, be exported, under similar penalties, viz. hand-stamps, dog-head stamps, pulley-stamps, stamps of all sorts, hammers and anvils for stamps, screws for stamps, iron rods for stamps, presses of all sorts, in iron, steel, or other metal; which are used for giving impressions to metal, or any parts of these articles; presses of all sorts, called cutting-out presses, beds and punches to be used therewith; piercing-presses of all sorts, beds and punches to be used therewith, either in parts or fitted together; iron or steel dies, to be used in stamps or presses, either with or without impressions; rollers of cast iron, wrought iron, or steel, for rolling of metal, and frames for the same; flasks or casting-moulds, and boards used therewith; lathes of all sorts, for turning, burnishing, polishing, either the whole together, or in separate parts; lathe-strings, polishing-brushes, scoring or shading engines, presses for horn buttons, dies for horn buttons, sheers for cutting of metal, rolled steel, rolled metal with silver plate thereon, parts of buttons not fitted up into buttons, or in an unfinished state, engines for chasing, stocks for casting buckles, buttons, and rings, cast-iron anvils, and hammers for forging-mills for iron and copper; rolls, slitters, beds, pillars, and frames, for slitting-mills; die-sinking tools of all sorts; engines for making button-shanks; laps of all sorts; drilling-engines; tools for pinching of glass; engines for covering whips, polishing brushes; bars of metal covered with gold or silver; iron or steel screw-plates, pins and stocks for making screws, or any other tools whatsoever that may be used in the iron or steel manufactures of Great Britain, or any models thereof: 25 Geo. III. c. 67.

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

CUSTOM-

CUSTOM-DUTIES AND DRAWBACKS,

Articles carried Coastwise, or from Port to Port, in Great Britain. [237]

| COASTWISE.  | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d.          | Drawback.<br>£. s. d. |
|---|-----------------------|------------------------------------|-----------------------|
| CINDERS, of pit-coal, [238] to any port in Great Britain — per chald. —                                 | 0 5 6                 | 0 6 0 <sup>3</sup> / <sub>4</sub>  | —                     |
| Coal, [238] (except charcoal made of wood,) into any port except London, if sold by weight, — per ton — | 0 3 8                 | 0 3 10 <sup>3</sup> / <sub>4</sub> | 0 3 8                 |
| —, if sold by measure [239] — per chald. —  | 0 5 6                 | 0 5 9 <sup>3</sup> / <sub>4</sub>  | 0 5 6                 |
| —, into London, if sold by weight, — per ton —  | 0 7 0                 | 0 7 4 <sup>3</sup> / <sub>4</sub>  | 0 4 0                 |
| —, if sold by measure, per chald. —   | 0 8 10                | 0 9 3 <sup>3</sup> / <sub>4</sub>  | 0 5 10                |
| —, for Chelsea-Hospital, not exceeding 100 chalders per ann. — per chald. —                             | 0 5 6                 | 0 5 9 <sup>3</sup> / <sub>4</sub>  | —                     |
| —, used for melting copper, tin, or lead, ores. [240] — per chald. —                                    | 0 1 2                 | 0 1 3 <sup>3</sup> / <sub>4</sub>  | 0 1 2                 |
| Culm, [238] into any port except London, — per chald. —   | 0 4 5                 | 0 4 10 <sup>3</sup> / <sub>4</sub> | 0 1 5                 |
| —, into London — per chald. —   | 0 1 2                 | 0 1 3 <sup>3</sup> / <sub>4</sub>  | —                     |
| —, to be used for the burning of lime, [241] — per chald. —   | 0 1 2                 | 0 1 3 <sup>3</sup> / <sub>4</sub>  | —                     |

COASTWISE LAWS.

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

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

[239] The dimensions and contents of the coal-bushel are fixed (by 12 Anne, ft. 2, c. 17) at 19<sup>1</sup>/<sub>2</sub> inches from outside to outside, containing one Winchester bushel and one quart of water. The Winchester bushel is a round measure with a plain and even bottom, 18<sup>1</sup>/<sub>2</sub> inches wide throughout, and 8 inches deep. The chald. of coals contains 36 bushels, Winchester measure.

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

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

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

| COASTWISE.   | Old Duty.<br>£. s. d. | Prof. Duties.<br>£. s. d. | Drawback.<br>£. s. d. |
|--|-----------------------|---------------------------|-----------------------|
| LONDON PORT-DUTY. [242] —, vessels trading coastwise between London and any part of Great Britain, the Orkneys, Shetland, or Western Islands of Scotland, for every voyage in and out of the port of London, inclusive, each vessel, — per ton — | —                     | 0 0 1                     | —                     |
| Slate and Stone, the produce of Great Britain, [243] — per cent. ad val. —   | 20 0 0                | 22 0 0                    | —                     |
| Wines, [244] viz. —, French, Cape, or Tuscan — per tun —   | 4 4 6                 | 4 4 0                     | —                     |
| —, all others, except Rhenish, German, or Hungary' — per tun —   | 2 16 0                | 2 16 0                    | —                     |

COASTWISE LAWS.

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

[242] See more particularly with respect to this duty, and also the exemptions from it, in note 102, page 42.

[243] The following are exempted from this duty, viz. marble, lime-stone, or iron-stone; stone cut into mill-stones, grind-stones, or whet-stones; stone manufactured into posts and caps for corn-stacks or mow-heads, troughs, gate-posts, or other articles used for the purpose of husbandry; Gowan stone, or stone called China-stone, or any stone used in the manufacture of porcelain or pottery, if accompanied with the usual coast-dispatches, and the proprietor or consignee make a due entry thereof. If such China-stone, or any other stone to be used in porcelain or pottery, be applied to other uses, the same shall be forfeited, and the owner thereof forfeit for every ton weight 20s. Nor is this duty chargeable on any slate, brought for the sole purpose of being exported, the proprietor or consignee making a proper entry; and, if such slate shall afterwards be used in this kingdom, the owner not having first paid the duty, the same shall be forfeited, and the owner forfeit for every ton weight 20s. Nor on any slate the value of which shall not exceed 20s. the ton, or any stone not exceeding 6s. the ton, if accompanied with the usual coast-dispatches: 34 Geo. III. c. 51, §. 6. — And by the 39 and 40 Geo. III. c. 51, there are also exempted from this duty the following; viz. all stone manufactured into burr-stones, and all stones used for paving or for making or mending of roads.

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

Wine

| COASTWISE.              | Old Duty. | Prof. Duties. | Drawback. |
|-------------------------|-----------|---------------|-----------|
|                         | £. s. d.  | £. s. d.      | £. s. d.  |
| Wool. [245]             |           |               |           |
| Worsted articles. [245] |           |               |           |

COASTWISE LAWS.

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

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

A TABLE

A TABLE

OF THE

DUTIES OF EXCISE,

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

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

| EXCISE-DUTIES.   | Duty.    |
|--|----------|
|  | £. s. d. |
| ALE. See BEER.   |          |
| AUCTIONS. [246] For every 20s. of purchase-money, payable for sale by auction of any interest in freehold, copyhold, or leasehold, property; annuities, or sums of money charged thereon; utensils in husbandry or farming-stock; ships and vessels; reversionary interest in the funds; plate or jewels | 0 0 6    |
| of furniture, fixtures, pictures, books, horses, and carriages; and all other goods whatsoever   | 0 0 10   |

EXCISE-LAWS.

[246] The exemptions from the above duties are as follow, by the 19 Geo. III. c. 56: Sales by order of the court of Chancery or Exchequer, before the masters in Chancery, or deputy-remembrancer of the Exchequer, by the East-India Company, Hudson's-Bay Company, commissioners of Customs or Excise, Board of Ordnance, commissioners of the Navy or Victualling, by the sheriff in execution of judgements, goods distrained for rent or non-payment of tithes, goods and effects of bankrupts by order of assignees. — Goods imported as merchandize from any British colony or plantation in America, on the first sale by or for the account of the original importer, to whom consigned, and by whom entered at the Custom-house at the port of importation, if sold within twelve months after imported. — Ships, or their tackle, apparel, and furniture, or the cargoes taken and condemned as prize, sold for the benefit of the captors; ships or goods wrecked or stranded, sold for the benefit of the insurers or proprietors, or sold free of duty to pay salvage. — Sales for the benefit of creditors by direction of any deed, and sales by trustees chosen pursuant to an act of the 12 Geo. III. c. 23. — Effects bought in by the owner or agent, previous notice having been given to the auctioneer in writing, signed by the owner and person authorized to bid. — Sales of estates to be held by lease or copy of court-roll, for life or years; and of woods, coppices, the produce of mines or quarries, and for cutting or working the same, and sales of materials used in working the same; and of cattle, live or dead stock, and unmanufactured produce of lands, sold by the proprietors or their agents. — Sales by lords of manors for granting of copyhold or customary estates, for life or years, and by the owners for life or years; and of woods, coppices, the produce of mines or quarries, or concerning the same, or the cutting or working thereof, and of cattle, alive or dead. — If the sale of an estate is void through defect of title, the commissioners of Excise, or justices of the peace in the country, may relieve, on oath, for the duties paid; but, by the 28 Geo. III. c. 37, §. 19, claim must be made within twelve months after the sale, if rendered void within that time; or, if not rendered void within that time, within three months after the discovery. — Skins from East and West Florida, being the produce thereof, within twelve months from the time of importation; by the 28 Geo. III. c. 37. — Piece-goods by the manufacturer or first purchaser, the same having been wove or fabricated in this kingdom, being sold in a place entered with the proper officer of Excise, also openly shewn and exposed at the time and place of sale; by the 29 Geo. III. c. 93. — Goods imported as merchandize from Yucatan in South America, on the first sale, by or for the account of the original importer, to whom consigned, if sold within twelve months from the time of importation; by 30 Geo. III. c. 26.

BEER,

| EXCISE-DUTIES.   |                 | Duty.     |
|--|-----------------|-----------|
|  |                 | £. s. d.  |
| BEER, or ALE; [247] being above 6s. per barrel, exclusive of the duty, (and not being twopenny-ale, mentioned in the 7th article of the Treaty of Union, nor table-beer made for sale according to regulations of the 22 Geo. III. c. 68,) brewed in Great Britain by a common brewer, or by persons who sell the same | per barrel      | 0 8 0     |
| Allowance thereon to the brewer, if made for sale by retail within London, Westminster, or bills of mortality,   | per barrel      | 0 1 4     |
| in any other part of England,  | per bar.        | 0 1 8     |
| in Scotland  | per barrel      | 0 1 0     |
| Bounty on exportation thereof, when barley is at or under 24s. per quarter   | per barrel      | 0 1 0     |
| Drawback on exportation thereof, after deducting 3d. per tun for charges of officers   | per barrel      | 0 8 0     |
| of 6s. per barrel or under   | per barrel      | 0 1 4     |
| Allowance thereon to the brewer, if made for sale by retail in England   | per barrel      | 0 0 4     |
| in Scotland  | per barrel      | 0 0 3     |
| being TABLE-BEER, above 6s. and not above 13s. per barrel, brewed in England for sale, according to the regulations of 22 Geo. III. c. 68  | per barrel      | 0 3 0     |
| being TWOPENNY-ALE, brewed in Scotland   | per barrel      | 0 3 4 1/2 |
| Allowance thereon to the brewer  | per barrel      | 0 0 6     |
| or MUM, not being French, imported   | per barrel      | 0 17 3    |
| being French   | per barrel      | 0 8 0     |
| <b>BRICKS and TILES.</b>   |                 |           |
| Bricks   | per 1000        | 0 5 0     |
| Plain tiles  | per 1000        | 0 4 10    |
| Pan-tiles, or ridge-tiles  | per 1000        | 0 12 10   |
| Paving-tiles, not above 10 inches square,  | per 100         | 0 2 5     |
| above 10 inches square   | per 100         | 0 4 10    |
| Tiles, all others not particularly describ. [248]  | per 1000        | 0 4 10    |
| Drawback upon exportation the whole duties.  |                 |           |
| CANDLES of tallow, and all sorts, (except wax and spermaceti),   | per lb. avoird. | 0 0 1     |
| of wax or spermaceti   | per lb. avoird. | 0 0 3 1/2 |
| Drawback upon exportation the whole duties.  |                 |           |
| <b>CARRIAGES. See COACHES.</b>   |                 |           |
| <b>CHOCOLATE. See COCOA-NUTS.</b>  |                 |           |
| CIDER or PERRY, sold by retail in Great Britain, to be paid by the retailer,   | per hhd.        | 0 14 7    |
| made and sold in quantities of 20 gallons or more, by any dealer or retailer, from fruit of his own growth, to be paid by such dealer  | per hhd.        | 0 6 11    |
| last-mentioned, when received into the possession of any person to be sold, to be paid by such person,   | per hhd.        | 0 7 8     |
| configned to any agent to sell, to be paid by such agent,  | per hhd.        | 0 19 2    |

**EXCISE-LAWS.**  
 [247] By 12 Car. II. c. 23, the barrel of beer is to contain 36, and that of ale 32, gallons; and, by 1 Will. and Mary, sess. 1. c. 24, this measure is limited within the bills of mortality. — By 1 Will. and Mary, sess. 1. c. 24, the barrel of beer and ale, brewed in any part of England, Wales, or Berwick-upon-Tweed, (but not within London, Westminster, and bills of mortality,) is to contain 34 gallons. — By 27 Geo. III. c. 31, the barrel of French beer, ale, or mum, is to contain 36 gallons. — By 31 Geo. III. c. 82, the duty continued of two-pennies Scots, or one-sixth part of a penny sterling, upon every Scots pint of ale and beer, which shall be brewed for sale, brought into, tapped, or sold, within the town of Kirkaldy and liberties thereof.  
 [248] Tiles of the following description, for draining wet or marshy lands, are, by 34 Geo. III. c. 15, exempted from duty; viz. tiles, 19 1/8 inches in length, 13 1/8 inches in breadth, bent into a semi-elliptical form, the inside of the crown of the arch thereof being not less than 7 inches perpendicular, from a straight line drawn from side to side after the same is bent, and the sides not being more than 5 inches asunder on the inside.

CIDER

| EXCISE-DUTIES.   |                   | Duty.      |
|--|-------------------|------------|
|  |                   | £. s. d.   |
| CIDER or PERRY, imported into Great Britain  | per tun           | 17 16 6    |
| Drawback upon such as was made in Great Britain, the whole duties, except 3d. per tun for charges.   |                   |            |
| COACHES or Carriages, with 4 wheels, built for sale  | each              | 1 0 0      |
| with 2 wheels  | each              | 0 10 0     |
| COCOA-NUTS, of British colonies in America, having been warehoused upon importation, pay, when taken out for home-consump.   | per lb.           | 0 1 10     |
| the produce of any other places  | per lb.           | 0 5 10     |
| Drawback on export of chocolate, made from cocoa-nuts of British plantations   | per lb.           | 0 0 10     |
| made from cocoa of other places,   | per lb.           | 0 2 8      |
| COFFEE of British colonies in America, having been warehoused upon importation, pays, when taken out for home-consumption,   | per lb.           | 0 1 1      |
| the produce of any other places  | per lb.           | 0 2 2 1/2  |
| <b>DISTILLERIES, Scotch; see STILLS.</b>   |                   |            |
| <b>GLASS; viz.</b>   |                   |            |
| materials for making all plate, flint, enamel, stained, paste, or phial, glafs   | per cwt.          | 1 12 2 1/2 |
| Drawback on exportation of plate-glafs, per sq. foot superfi.  |                   | 0 2 2 1/2  |
| of flint-glafs, or enamelled, stained, paste, or phial, glafs,   | per cwt.          | 2 3 6      |
| materials for making spread window-glafs, called broad glafs, per cwt.   |                   | 0 8 0 1/2  |
| Drawback on exportation of such glafs  | per cwt.          | 0 8 1      |
| materials for making all other window-glafs, (not being spread-glafs,) whether flashed or otherwise manufactured, and called crown-glafs, or German sheet-glafs                      | per cwt.          | 1 4 2      |
| Drawback on exportation of such glafs  | per cwt.          | 1 9 9      |
| materials for making common bottles, (not being phials,) vessels for chemical laboratories, garden-glasses, and all vessels made of common bottle-metal                              | per cwt.          | 0 4 0 1/2  |
| Drawback on exportation of such bottles, &c.   | per cwt.          | 0 4 0 1/2  |
| French plate-glafs, imp. from France or elsewhere, per square foot super.  |                   | 0 2 2 1/2  |
| French flint-glafs, or French enamelled, stained, paste, or phial, glafs, imported as before-mentioned   | per cwt.          | 2 3 6      |
| French spread window-glafs, called broad glafs, imported as before-mentioned   | per cwt.          | 0 8 1      |
| French window-glafs of other sorts, (not being spread-glafs,) whether flashed or otherwise manufactured, and called crown-glafs, or German sheet-glafs, imported as before-mentioned | per cwt.          | 1 9 9      |
| Plate-glafs, and all other glafs manufactures, not before-described, (not being bottles, other than phials,) imported as before-mentioned  | per cwt.          | 2 2 0      |
| <b>HIDES and SKINS; viz.</b>   |                   |            |
| Hides of what kind soever, calf-skins, kips, hogs' skins, dogs' skins, seal-skins, tanned; and sheep and lamb-skins, tanned for gloves and bazils                                    | per lb.           | 0 0 1 1/2  |
| Goats' skins, tanned with shumach to resemble Spanish leather,   | per doz.          | 0 4 0      |
| Sheep-skins, tanned for roans  | per doz.          | 0 2 3      |
| All other skins, and pieces of hides and skins, tanned, not before-described   | per cent. ad val. | 30 0 0     |
| Hides of horses, mares, and geldings, dressed in alum and salt or meal, or otherwise tawed   | per hide          | 0 1 6      |
| Hides of steers, cows, or any other hides whatsoever, so dressed or tawed  | per hide          | 0 3 0      |
| Calf-skins, kips, and seal-skins, so dressed or tawed,   | per lb. avoird.   | 0 0 1 1/2  |
| Slink calf-skins, so dressed or tawed, with the hair on,   | per doz.          | 0 3 0      |
| Slink calf-skins, without hair, dog-skins, and kid-skins, so dressed or tawed [249]  | per doz.          | 0 1 0      |

**EXCISE-LAWS.**  
 [249] Kid-skins, tawed in Great Britain, are made subject to this duty by 39 and 40 Geo. III. c. 63; which repealed the former exception in favour of such kid-skins as paid the full duty upon importation.

O 2

HIDES.

| EXCISE-DUTIES.   |  | Duty. |       |
|--|--|-------|-------|
|  |  | £.    | s. d. |
| HIDES.   | Buck and doe skins, (except such as paid the full duty on importation,) so dressed or tawed — — — — — per lb. avoird.  | 0     | 0 6   |
| —  | Goat-skins and beaver-skins, so dressed or tawed — — — — — per doz.  | 0     | 2 0   |
| —  | Sheep-skins and lamb-skins, so dressed or tawed, — — — — — per lb. avoird.   | 0     | 0 1½  |
| —  | All other skins, and pieces of hides and skins, not before-described, and so dressed or tawed — — — — — per cent. ad val.  | 30    | 0 0   |
| <i>Drawbacks on exportation; viz.</i>  |  |       |       |
| —  | All hides and calf-skins, sheep and lamb-skins, tanned, tawed, or dressed, two-thirds of their respective duties.  |       |       |
| —  | Hides and calf-skins, curried — — — — — per lb.  | 0     | 0 1   |
| —  | Seal-skins, tanned or tawed — — — — — per lb.  | 0     | 0 1   |
| —  | Tanned leather, chargeable with duties by weight, drawback when manufactured into goods and exported — — — — — per lb.   | 0     | 0 1½  |
| —  | Boots, shoes, gloves, or other manufactures, made of any tawed or dressed leather, paying duty by weight, a drawback upon exportation of two-thirds of those duties. |       |       |
| —  | Buck, deer, and elk, skins, dressed in oil — — — — — per lb. avoird.   | 0     | 1 0   |
| —  | Sheep and lamb-skins, dressed in oil — — — — — per lb. avoird.   | 0     | 0 3   |
| —  | All other hides and skins, and pieces thereof, dress. in oil, per lb. avoird.  | 0     | 0 6   |
| <i>Drawbacks on exportation; viz.</i>  |  |       |       |
| —  | Buck, deer, and elk-skins, so dressed in oil, whether made up into goods or not — — — — — per lb.  | 0     | 1 0   |
| —  | Sheep and lamb-skins, so dressed in oil, and made up into goods — — — — — per lb.  | 0     | 0 3   |
| —  | All other hides and skins, so dressed in oil, and made up into goods — — — — — per lb.   | 0     | 0 6   |
| —  | Sheep-skins, and all other hides and skins, (except lamb-skins) so dressed in oil, and exported as merchandize, drawback, two-thirds of their respective duties.     |       |       |
| —  | Vellum — — — — — per doz. skins  | 0     | 3 5½  |
| —  | Parchment — — — — — per doz. skins   | 0     | 1 8¼  |
| HOPS,  | cured for use [250] — — — — — per lb.  | 0     | 0 1½  |
| <i>Drawback on exportation to Ireland — — — — — per lb. 0 0 1½</i>   |  |       |       |
| MALT,  | made of barley or other grain, in England — — — — — per bushel   | 0     | 0 9½  |
| —  | — — — — — in Scotland — — — — — per bushel   | 0     | 0 4½  |
| —  | — — — — — brought from Scotland to England, with certificate of having paid the preceding duty — — — — — per bushel  | 0     | 0 4½  |
| —  | — — — — — brought from Scotland to England, without such certificate, per bushel   | 0     | 0 9½  |
| <i>Allowance on malt made and locked up for exportation, and exported, according to 12 Geo. I. c. 4, §. 48 — — — — — per quar. 0 0 3</i> |  |       |       |
| METHEGLIN, or MEAD,  | made for sale — — — — — per gall.  | 0     | 1 0½  |
| PAPER, made in Great Britain; viz. [251]   |  |       |       |
| —  | First class: paper for writing, drawing, or printing, and all elephant and cartridge papers — — — — — per lb.  | 0     | 0 5   |
| —  | Second class: coloured papers and whited-brown papers, (except elephant and cartridge,) fit for wrapping up goods, and not for writing, &c. — — — — — per lb.        | 0     | 0 2   |
| —  | Third class: brown paper, fit for wrapping up goods, and not for writing, &c. — — — — — per lb.  | 0     | 0 1   |
| —  | Fourth class: every kind of paper not before-described, except sheathing-paper, and button-paper or button-board — — — — — per lb.                                   | 0     | 0 5   |
| —  | Fifth class: pasteboard, [251] millboard, and scaleboard, — — — — — per cwt.   | 1     | 1 0   |
| —  | — — — — — glazed paper for clothiers and hot-pressers, — — — — — per cwt.  | 0     | 6 0   |

EXCISE-LAWS.

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

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

PAPER.

| EXCISE-DUTIES.   |   | Duty. |       |
|--|---|-------|-------|
|  |   | £.    | s. d. |
| PAPER.   | <i>Drawback on exportation of all the duties charged on such paper, if inclosed in the wrapper; and the officer is to take off the Excise-marks, when it is packed up for exportation.</i>  |       |       |
| —  | — — — — — on printed books, bound or unbound, if the paper has the water-mark of 1794, or after, — — — — — per lb.  | 0     | 0 2   |
| —  | — — — — —, and farther drawback if the paper has the water-mark of 1801, or after, — — — — — per lb.  | 0     | 0 2   |
| —  | — — — — —, on account-books, ruled or plain, with the same water-mark — — — — — per lb.   | 0     | 0 2   |
| —  | — — — — —, and farther drawback if the paper has the water-mark of 1801, or after — — — — — per lb.   | 0     | 0 2   |
| —  | — — — — — of all the duty on paper used in printing books in the Latin, Greek, Oriental, or Northern, languages, within the universities of Great Britain, by permission of the principals of the same.   |       |       |
| —  | — — — — — on paper having the water-mark of 1801, or after, used in the universities of Oxford and Cambridge, or by the king's printers in England and Scotland, for printing bibles, testaments, &c. — — — — — per lb.   | 0     | 0 2   |
| —  | Paper printed, painted, or stained, to serve for hangings, beside the duties payable before stained — — — — — per yard square   | 0     | 0 1½  |
| <i>Drawback on exportation of this article, all the duties.</i>  |   |       |       |
| PARCHMENT. See HIDES.  |   |       |       |
| PERRY. See CIDER.  |   |       |       |
| PRINTED GOODS.   |   |       |       |
| — — — — — For painted or stained paper, see PAPER.   |   |       |       |
| —  | calico and muslin, foreign, printed, stained, painted, or dyed, in Gr. Brit. except dyed throughout of one colour, per yd. of yd.-wide  | 0     | 0 7   |
| —  | linens and stuffs, made either of cotton or linen mixed with other materials; fustians; velvets; velvets; dimities; and other figured stuffs made of cotton and other materials mixed, or wholly made of cotton-wool, woven in Great Britain; which shall be printed, stained, painted, or dyed, in Great Britain (except dyed throughout of one colour only, and except stuffs made of woollen, or whereof the greatest part in value shall be woollen,) — — — — — per yard of yard-wide | 0     | 0 3½  |
| —  | stuffs, wholly made of cotton-wool woven in Great Britain, called British manufactory, and British muslins, printed, stained, painted, or dyed, in Great Britain (except dyed throughout of one colour only) — — — — — per yard of yard-wide  | 0     | 0 3½  |
| —  | stuffs, not before enumerated, (except such thereof as shall be dyed throughout of one colour only, and except stuffs made of woollen, or whereof the greatest part in value shall be woollen,) printed, stained, painted, or dyed, in Great Britain, per yard of yard-wide   | 0     | 0 3½  |
| —  | silks, printed, stained, or painted, in Great Britain, (silk handkerchiefs excepted,) beside the duties payable on importation thereof, — — — — — per yard of half-yard wide  | 0     | 1 1½  |
| —  | silk handkerchiefs, printed, stained, painted, or dyed, in Great Brit. beside the duties payable on importation thereof, per sq. yd.  | 0     | 0 4½  |
| <i>Drawback on exportation, the whole of the duties on all the above goods, printed, &amp;c. in Great Britain.</i> |   |       |       |
| —  | French printed, stained, painted, or dyed, calicoes and muslins, (except dyed throughout of one colour only,) imported into Great Britain [252] — — — — — per yard of yard-wide   | 0     | 0 7   |

PRINTED

EXCISE-LAWS.

[252] By 27 Geo. III. c. 31, it is required, that, within 30 days after the report of any vessel bringing French printed calicoes, fustians, linen, velvet, dimity, or other figured stuffs; or French beer, ale, or rum, (in respect whereof any duty of Excise is imposed by the said act,) an entry shall be made, on oath, of the contents, with the collector, and the duty of Excise paid before the said goods are landed, otherwise the whole

| EXCISE-DUTIES.   |                       | Duty.    |
|--|-----------------------|----------|
|  |                       | £. s. d. |
| <b>PRINTED GOODS.</b>  |                       |          |
| French printed, stained, painted, or dyed, <i>linens and stuffs</i> , made either of cotton or linen mixed with other materials, <i>fustians, velvets, velverets, dimities</i> , and other <i>figured stuffs</i> made of cotton and other materials mixed, or wholly made of cotton-wool, (except dyed throughout of one colour only,) imported into Great Britain [252] | per yard of yard-wide | 0 0 3½   |
| <b>SALT; viz. [253]</b>  |                       |          |
| foreign, imported into Great Britain   | per bushel            | 0 13 4   |
| or rock-salt, made at any salt-work, or taken out of any salt-pit, in England or Wales   | per bushel            | 0 10 0   |
| Drawback on such salt, (except rock-salt,) exp.  | per bushel            | 0 10 0   |
| or rock-salt, made at any salt-work, or taken out of any salt-pit, in Scotland   | per bushel            | 0 4 0    |
| Drawback on such salt, except rock-salt, expor.  | per bushel            | 0 4 0    |
| Allowance on such salt used in making oxygenated muriatic acid in Scotland for bleaching   | per bushel            | 0 4 0    |
| Glauber or Epsom salts, made in Great Britain  | per bushel            | 0 10 0   |
| Drawback on exportation  | per bushel            | 0 5 0    |
| mineral alkali, or flux for glass, made of rock-salt, or from brine or sea-water   | per ton               | 1 0 0    |
| rock-salt, upon exportation, pays  | per bushel            | 0 0 1    |
| or rock-salt, imported from Scotland into England or Wales, accompanied by certificate of having paid there the duty of 4s. per bushel, pays, on importation   | per bushel            | 0 6 0    |
| <b>SKINS. See HIDES.</b>   |                       |          |
| SNUFF, [254] imported by the East-India Company  | per lb.               | 0 3 0    |
| from British plantations in America, or Spanish West Indies,   | per lb.               | 0 1 6    |
| from American States, or any other place   | per lb.               | 0 1 11   |
| <b>SOAP; viz.</b>  |                       |          |
| hard cake-soap, or ball-soap, made in Great Britain  | per lb.               | 0 0 2½   |
| Allowance for hard or ball soap, used in making cloths, serges, bays, stockings, or manufactures of sheep or lambs' wool only, or in manufactures in which the greatest part of the value of materials shall be wool, or in finishing or preparing the wool for the same,  | per lb.               | 0 0 1½   |
| used in whitening of new linen, in the piece   | per lb.               | 0 0 1¼   |
| Drawback on exportation  | per lb.               | 0 0 2½   |

EXCISE-LAWS.

is forfeited. Calicoes to be stamped to denote the payment of duty; and all persons counterfeiting such stamps, as also those who sell calicoes with counterfeit stamps, are by this act to suffer death. French calicoes, unstamped, found in any place, except shipped for exportation, are forfeited, and a penalty inflicted of 100l.

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

By 41 Geo. III. c. 21, salt may be taken on-board any vessel employed in the catching and curing of herrings, pilchards, mackerel, or any other sort of wholesome fish, duty free, but not in greater proportion than 10 bushels to every ton burthen. The allowance of salt to each species of fish so cured is, to every cran of herrings, consisting of 34 gallons, 65lbs. of salt; to every barrel of pilchards or mackerel, containing 50 gallons, 95lbs. of salt; to every cwt. of all other fish, 22lbs. of salt. These free regulations are to continue till 15 Oct. 1801.

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

SOAP.

| EXCISE-DUTIES.  |                             | Duty.    |
|---|-----------------------------|----------|
|   |                             | £. s. d. |
| <b>SOAP, soft soap, made in Great Britain</b>   |                             |          |
| Allowance on soft soap, used in the wollen manufactures described under the allowance for hard soap,  | per lb.                     | 0 0 1½   |
| used in whitening of new linen in the piece   | per lb.                     | 0 0 0½   |
| Drawback on exportation   | per lb.                     | 0 0 1¼   |
| <b>SPIRITS; foreign; viz.</b>   |                             |          |
| brandy, single, imported  | per gall.                   | 0 8 5    |
| above proof, imported   | per gall.                   | 0 16 5   |
| rum, spirits, or aqua vitæ, of British colonies, imported, [255]  | per gall.                   | 0 6 11   |
| above proof, imported,  | per gall.                   | 0 13 4   |
| single spirits, or aqua vitæ, not before enumerated, imported   | per gall.                   | 0 8 5    |
| spirits, or aqua vitæ, not before enumerated, being above proof, imported   | per gall.                   | 0 16 5   |
| <b>SPIRITS, British; viz.</b>   |                             |          |
| fermented wort or wash, brewed in England for extracting of spirits, for home-consumption, from malt, corn, grain, or tilts, or any mixture therewith   | per gall.                   | 0 0 11   |
| cider or perry, or any other wash or liquor, brewed as aforesaid from any British materials, (except from such as are before-mentioned,) for extracting spirits for home-consumption  | per gall.                   | 0 0 10   |
| wash, brewed in England from melasses or sugar, or any mixture therewith, for extracting spirits from home-consumption, after 1 June, 1800, [256]   | per gall.                   | 0 1 4½   |
| wash, brewed as aforesaid from foreign refused wine or foreign cider, or wash prepared from foreign materials, (except from melasses or sugar,) for extracting spirits for home-consumption   | per gall.                   | 0 1 10   |
| wash, made by Sir George Bishop and Co. at Maidstone, for every 96 gallons thereof, produced from 112 lb. of malt or other corn, spirits, 1 to 10 over hydrometer-proof, (and so in proportion, according to the strength,) made in Scotland, for consumption in Scotland, (not exceeding the number of gallons limited to be distilled in each still respectively,) over and above the duty on the still and on the wash | per gall.                   | 0 0 6    |
| worts or wash brewed in Scotland (except in the Highlands) for extracting of spirits for consumption in Scotland, from malt, corn, grain, tilt, cider, or perry, or any other worts or wash made from British materials   | per gall.                   | 0 0 2½   |
| worts or wash brewed in Scotland, for extracting of spirits for consumption in Scotland, from melasses or sugar, or any mixture therewith, or from foreign refused wines, or foreign cider, or wash prepared from foreign materials   | per gall.                   | 0 0 2½   |
| spirits, not exceeding 1 to 10 over hydrometer-proof, (and so in proportion according to the strength,) distilled in England and imported into Scotland   | upon importation, per gall. | 0 3 0    |
| and additional, per 41 Geo. III. c. 29,   | per gall.                   | 0 1 0    |

EXCISE-LAWS.

[255] Rum or spirits of the British sugar-plantations, upon importation, may be warehoused, at the expense of the importer, and bond given for payment of excise-duty, either when the same are sold, or at the end of six months at farthest. This regulation was made by 15 Geo. II. c. 25; and continued by 39 & 40 Geo. III. c. 45, till 29 September 1805, and thence to the end of the then next session of parliament.

Spirits of the British settlement at the Cape of Good Hope are, by 39 & 40 Geo. III. c. 60, put on the same footing as spirits of the British sugar-plantations in the West Indies.

[256] Of this duty upon wort brewed from melasses or sugar, a part has been reduced or taken off for a limited time; viz. 4½d. is taken off (leaving a duty payable of 11½d.), till 40 days after the commencement of the first session of parliament which shall be holden after 1st September, 1801.— 39 Geo. III. sess. 2. c. 8.; — 39 & 40 Geo. III. c. 61; — 41 Geo. III. c. 5.

SPIRITS,

| EXCISE-DUTIES.  |  | Duty.    |
|---|--|----------|
|   |  | £. s. d. |
| SPIRITS, British spirits, not exceeding from 1 to 10 over hydrometer-proof, manufactured in Scotland, and imported into any other part of Great Britain, paid on importation — per gall.  |  | 0 3 10   |
| —, if of greater strength than from 1 to 10 over hydrometer-proof, and not exceeding 3 per cent. above 1 to 10 over hydrometer-proof, additional on importation as aforesaid, per gall.   |  | 0 2 0    |
| —, and also a farther duty proportioned to the degree of strength in which such spirits shall exceed the said strength of 1 to 10 over hydrometer-proof   |  | —        |
| Bounty on every tun of British spirits exported. —  |  | 3 12 0   |
| STARCH, made in Great Britain, of any sort. — per lb.   |  | 0 0 3½   |
| Allowance on starch used in finishing new linen in the piece for sale — per lb.   |  | 0 0 3    |
| Drawback on starch exported — per lb.   |  | 0 0 3½   |
| STILLS, Scotch; for every gallon, English wine measure, of the cubical content of each still, (including the head and every part thereof, and any horn, pipe, tube or other apparatus therewith connected, as high as the steam can ascend, and until the top of the head turn downwards and form an angle of 45 degrees,) which shall be used for the following purposes, viz. |  | —        |
| —, for distilling low wines or spirits for consumption in Scotland, from corn, grain, malt, tilts, cider, or perry, or other wash or liquor brewed from any sort of British materials in Scotland (except in the Highlands) [257 and 261] — per ann.  |  | 108 0 0  |
| —, for distilling of the same from melasses or fugar, or any mixture therewith, in Scotland [258 and 261] — per ann.  |  | 670 0 0  |
| —, for distilling of the same from foreign refused wines or foreign cider, or wash prepared from foreign materials (except melasses and fugar) or any mixture therewith, in Scotland, [259 and 261] — per ann.  |  | 760 0 0  |
| —, for rectifying, compounding, or mixing, any kind of strong waters or spirits, in Scotland, [257 and 261] — per ann.  |  | 108 0 0  |
| —, for distilling of spirits, from the barley, beer, or bigg, of the growth of, and in, the Highlands of Scotland, [260 and 261,] — per ann.  |  | 6 10 0   |
| SWEETS, [262] commonly called made-wines, made for sale from fruit or fugar, together or mixed with other materials — per barrel.   |  | 2 2 0    |
| TEA, under 2s. 6d. per lb. according to the sale-price at the East-India Company's sales — per cent. ad val.  |  | 15 0 0   |

EXCISE-LAWS.

[257] This license duty extends to permit the distilling of not more than 2025 gallons of spirits, for every gallon of cubical content of the still, in one year, of the strength of 1 to 10 over hydrometer-proof.

[258] This license duty extends to permit the distilling of not more than 4050 gallons of spirits for every gallon of cubical content of the still, in one year, of the strength of 1 to 10 over hydrometer-proof. — This duty, however, is lowered, till 40 days after the commencement of the first session of parliament held after 30 April, 1801, to £. 3 16, by 41 Geo. III. c. 29, § 4.

[259] This license duty extends to permit the distilling of not more than 3645 gallons of spirits for every gallon of cubical content of the still, in one year, of the strength of 1 to 10 over hydrometer-proof.

[260] This license duty extends to permit the distilling of not more than 52 gallons of spirits for every gallon of cubical content of the still, in one year, of the strength of 1 to 10 over hydrometer-proof.

[261] If more than the licensed quantities (specified respectively in notes 257, 258, 259, 260,) be distilled in one year; then the surplus quantities pay the following duties, over and above the license-duties, viz. if distilled from malt, corn, or British materials, 3s. per gallon; if distilled from melasses or fugar, 4s. 9d. per gallon; if distilled from other foreign materials, 5s. 9d. per gallon. — However, till 40 days after the commencement of the 1st session of parliament held after 30 April, 1801, the duty upon surplus quantities, distilled from melasses or fugar, is reduced to 3s. per gallon; by 41 Geo. III. c. 29, § 5.

[262] The barrel contains 31½ gallons.

TEA,

| EXCISE-DUTIES.  |  | Duty.    |
|---|--|----------|
|   |  | £. s. d. |
| TEA, of 2s. 6d. or upwards per lb. according to the sale-price of the East-India Company's sales — per cent. ad val.                                  |  | 45 0 0   |
| Drawback of the whole duties on tea exported to places mentioned in note 193, page 77.  |  | —        |
| TOBACCO, [263] of plantations or dominions of Spain or Portugal, imported — per lb.   |  | 0 3 0    |
| —, if warehoused, pays on delivery for exportation, per lb.   |  | 0 0 3    |
| —, of Ireland, British plantations in America, or Amer. States, per lb.   |  | 0 1 1    |
| Drawback on the export of the following species of tobacco, manufactured from tobacco, delivered out for home-consumption, viz.                       |  | —        |
| On short-cut or roll tobacco — per lb.  |  | 0 1 1    |
| On shag-tobacco — per lb.   |  | 0 0 11½  |
| On carrot-tobacco — per lb.   |  | 0 0 11½  |
| VELLUM. See HIDES.  |  | —        |
| VERJUICE, made for sale in Great Britain — per hog sheaf of 63 gall.  |  | 0 7 8    |
| VINEGAR, vinegar-beer, or liquors preparing for vinegar, made in Great Britain, for sale — per barrel   |  | 0 10 0½  |
| WINES; Rhenish, German, or Hungary — per tun  |  | 37 17 0  |
| Drawback on export thereof to British colony or plantation in America — per tun   |  | 34 17 0  |
| — to East-Indies — per tun  |  | 29 17 0  |
| — to any other place, per tun   |  | 25 13 0  |
| —, Portugal, Cape of Good Hope, [264] Madeira, or Spanish, per tun  |  | 31 18 0  |
| Drawback on export thereof to British colony or plantation in America — per tun   |  | 29 11 4  |
| — to East Indies — per tun  |  | 26 11 4  |
| — to any other place, per tun   |  | 23 15 4  |
| —, French — per tun   |  | 47 17 0  |
| Drawback on export thereof to British colony or plantation in America or to East-Indies — per tun   |  | 44 7 0   |
| — to any other place, per tun   |  | 35 13 0  |
| —, all other wines — per tun  |  | 37 17 0  |
| Drawback on export thereof to British colony in America or East-Indies — per tun  |  | 34 7 0   |
| — to any other place, per tun   |  | 25 13 0  |
| WIRE; gilt wire made in Great Britain — per oz. troy  |  | 0 0 9½   |
| Drawback on export of gold thread, lace, or fringe, made of plate-wire spun upon silk, such plate-wire being made of the said gilt wire — per lb.     |  | 0 7 8    |
| —; silver wire made in Great Britain — per oz. troy   |  | 0 0 7    |
| Drawback on export of silver thread, lace, or fringe, made of plate-wire spun upon silk, such plate-wire being made of the said silver wire — per lb. |  | 0 5 9    |

EXCISE-LAWS.

[263] Tobacco may be warehoused free of duty; and the duties are not payable until delivered out of such warehouses.

[264] By 39 & 40 Geo. III. c. 60, Wines of the British settlement at the Cape of Good Hope are put on the same footing as Portugal wines.

P

BOUNTIES,

**BOUNTIES, PREMIUMS, AND ALLOWANCES.**

**PART I.**

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

| BOUNTIES, &c.  |   | £. | s.                         | d. |   |    |
|--|---|----|----------------------------|----|---|----|
| <b>CORDAGE</b> , [265] manufactured in Great Britain from foreign rough or British hemp, (except hemp of the British colonies in America, or of the American States, or in less quantity than three tons weight) exported to any part of Europe, (except the Isle of Man, the Islands of Faro or Ferro, Madeira, the Canaries, or the Azores or Western Islands,) <i>bounty per cwt.</i> |   |    |                            |    |   |    |
| —  |   | 0  | 2                          | 4½ |   |    |
| <b>Corn</b> ; bounties on exportation thereof, viz. [266]  |   |    |                            |    |   |    |
| —  | Barley, beer, or bigg, if under 22s. per quarter  | —  | <i>bounty, per quarter</i> | 0  | 2 | 6  |
| —  | Malt made therefrom, when barley, &c. is under said price, <i>bounty per qua.</i>   | —  |                            | 0  | 2 | 6  |
| —  | Barley-meal, beer-meal, and bigg-meal, when barley, &c. is under the said price   | —  | <i>bounty per cwt.</i>     | 0  | 0 | 10 |
| —  | Oats, when under 14s. per quarter   | —  | <i>bounty per quarter</i>  | 0  | 2 | 0  |
| —  | Oatmeal, when under 13s. per boll   | —  | <i>bounty per boll</i>     | 0  | 1 | 6  |
| —  | Rye, when under 28s. per quarter  | —  | <i>bounty, per quarter</i> | 0  | 3 | 0  |
| —  | Rye-meal and flour, when rye is under the said price, <i>bounty, per cwt.</i>   | —  |                            | 0  | 0 | 9  |
| —  | Wheat, when under 44s. per quarter  | —  | <i>bounty per quarter</i>  | 0  | 5 | 0  |
| —  | Wheat-meal, when wheat is under the said price  | —  | <i>bounty per cwt.</i>     | 0  | 1 | 3  |
| —  | Wheat-flour, and biscuit made of wheat, when wheat is under the said price  | —  | <i>bounty, per cwt.</i>    | 0  | 1 | 6  |
| <b>Linen</b> , made of hemp or flax, in Great Britain, Ireland, or the Isle of Man, and exported to Africa, America, Spain, Portugal, Gibraltar, the Island of Minorca, or the East Indies, until June 24, 1801, and thence to the end of the then next session of parliament, the following bounties, viz.  |   |    |                            |    |   |    |
| —  | —, being 25 inches or more in breadth, and under the value of 5d. the yard  | —  | <i>per yard</i>            | 0  | 0 | 0½ |
| —  | —, value 5d. and under 6d. the yard   | —  | <i>per yard</i>            | 0  | 0 | 1  |
| —  | —, value 6d. and not exceeding 1s. 6d. the yd, <i>per yard</i>  | —  |                            | 0  | 0 | 1½ |
| —  | —, British checked or striped linen, 25 inches or more in breadth, not exceeding 1s. 6d. and not under 7d. per yard                                     | —  | <i>per yard</i>            | 0  | 0 | 0½ |
| —  | —, diaper, huckabacks, sheeting, and other species of linen, upwards of one yard English in breadth, and not exceeding 1s. 6d. the square yard in value | —  | <i>per square yard</i>     | 0  | 0 | 1½ |

**LAWS AND REGULATIONS.**

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

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

Linen,

**BOUNTIES, PREMIUMS, &c.**

| BOUNTIES, &c.   |  | £. | s. | d. |
|---|--|----|----|----|
| Linen, British and Irish buckrams or tilletings [267]   | — <i>per yard</i>                        | 0  | 0  | 0½ |
| —, British and Irish linens, and British calicoes and cottons, or cotton mixed with linens printed, painted, or stained, in Great Britain, of the breadth of 25 inches or more, which before the printing, &c. thereof, shall be under the value of 5d. per yard, [267] | — <i>per yard</i>                        | 0  | 0  | 0½ |
| —, of the value of 5d. and under 6d. per yard, [267]  | — <i>per yard</i>                        | 0  | 0  | 1  |
| —, of the value of 6d. and not exceeding 8d. per yard, [267]  | — <i>per yd.</i>                         | 0  | 0  | 1½ |
| —, fail-cloth, British-made, [268] exported under the regulations required by law   | — <i>bounty, per ell</i>                 | 0  | 0  | 2  |
| Plate, silver wrought or manufactured in Great Britain, and exported, [269]   | — <i>per oz. troy</i>                    | 0  | 0  | 6  |
| —, gold wrought or manufactured in Great Britain, and exported, [269]   | — <i>per oz. troy</i>                    | 0  | 8  | 0  |
| <b>Salted beef and pork</b> , exported for sale, salted in England or Wales, with salt which has paid the duty, or salted in Scotland with foreign salt having paid the duties  |  |    |    |    |
| — white herrings, exported [270]  | — <i>bounty, per barrel of 32 galls.</i> | 0  | 5  | 0  |
| — full red herrings, exported   | — <i>bounty, per barrel of 32 galls.</i> | 0  | 2  | 8  |
| — red, clean, shotten herrings, exported, <i>bounty, per barrel of 32 galls.</i>  |  | 0  | 1  | 9  |
| — dried ling, cod, and hake, called haberdines, being 14 inches long and upwards, from the bone in the fin to the third joint in the tail, and exported   | — <i>bounty, per cwt.</i>                | 0  | 1  | 0  |
| — wet ling, cod, and hake, exported, <i>bounty, per barrel of 32 galls.</i>   |  | 0  | 3  | 0  |
| — pilchards or scads, exported, [271]   | — <i>bounty, per cask of 50 galls.</i>   | 0  | 2  | 0  |
| —, and an additional bounty till 24 June, 1805  | — <i>per cask</i>                        | 0  | 7  | 0  |
| — salmon, exported  | — <i>bounty, per barrel of 42 galls.</i> | 0  | 1  | 6  |
| — dried red sprats, exported  | — <i>bounty, per last of 10,000</i>      | 0  | 4  | 6  |
| <b>Silk</b> British manufactures hereafter-mentioned, exported, the following bounties are to be allowed to June 24, 1802.  |  |    |    |    |
| — ribbons and stuffs of silk only; silk gauzes, 3 of the weight of which is allowed for gum; and silk crapes, 1 of the weight of which is allowed for dress   | — <i>per lb. avoird.</i>                 | 0  | 1  | 0  |
| —, silk and ribbons of silk mixed with gold or silver,  | — <i>per lb. avoird.</i>                 | 0  | 5  | 0  |
| — stockings, silk gloves, silk fringes, silk laces, stitching or sewing silk,   | — <i>per lb. avoird.</i>                 | 0  | 6  | 8  |
| —, <i>per lb. avoird.</i>   |  | 0  | 3  | 0  |
| —, <i>per lb. avoird.</i>   |  | 0  | 1  | 2  |
| —, <i>per lb. avoird.</i>   |  | 0  | 1  | 8  |

**LAWS AND REGULATIONS.**

[267] By the 21 Geo. III. c. 46; 23 Geo. III. c. 21; and 24 Geo. III. c. 14; these bounties are to be paid during the continuance of an act passed in Ireland in the 20th year of his present Majesty's reign, by which certain bounties were granted on the exportation of linens, buckrams, and tilletings, of the manufacture of that kingdom.

[268] This bounty is by 12 Anne, c. 16; but, by 29 Geo. III. c. 55, the bounty is not to be paid for fails exported, unless they are stamped, before shipping; but no bounty is payable on export to Ireland. — It is continued, by 39 & 40 Geo. III. c. 45, till 29 September, 1804, and thence to the end of the then next session of parliament.

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

[270] This bounty on white herrings is discontinued, by 41 Geo. III. c. 21. §. 31, till 15 October, 1801.

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

But no bounties are allowed upon any fish (except red herrings) that has been salted or cured with salt *duty-free*, under the provisions of the act of 41 Geo. III. c. 21, which is to continue till 15 October, 1801. See the note on SALT, under the head of EXCISE-DUTIES.



| BOUNTIES, &c.   |                 | £. | s. | d. |
|---|-----------------|----|----|----|
| Stuffs of silk and worsted  | per lb. avoird. | 0  | 0  | 10 |
| Sugar refined, from sugar of the produce of the British plantations, and exported, the following bounties are allowed, viz.                       |                 |    |    |    |
| in loaves complete and whole, and in lumps duly refined, exported, in British ships   | per cwt.        | 0  | 19 | 0  |
| in foreign ships  | per cwt.        | 0  | 18 | 0  |
| called bastards, ground, or powdered sugar, loaf-sugar broken in pieces, and all sugar called candy, properly refined, exported, in British ships | per cwt.        | 0  | 11 | 0  |
| in foreign ships  | per cwt.        | 0  | 10 | 0  |

BOUNTIES, PREMIUMS, AND ALLOWANCES.

PART II.

\*\* The bounties contained in this part are such as are paid, for the encouragement of the several Fisheries, &c. and also upon the IMPORTATION of certain articles.

BOUNTIES, &c.

BRITISH WHITE-HERRING FISHERY.

The bounties hereafter-mentioned are allowed annually.

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

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

British Deep-Sea Fishery.

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

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

Vessels, returning with less than their proper number of men, unless the default was occasioned by death, sickness, or desertion, and without a full cargo of herrings, are not entitled

BOUNTIES, &c.

entitled to a bounty. By a subsequent act, 27 Geo. III. a full cargo of herrings is deemed to be in proportion as 4 barrels once packed to 3 barrels twice packed for every ton burthen. By the above subsequent act, all decked vessels, of not less than 15 tons, are entitled to the bounties of 20s. per ton, and 1s. per barrel, mentioned by the act 26 Geo. III. before-recited, provided they take, in one year, in the Deep-Sea Fishery, the proportion of 6 barrels of herrings, when cured, for every ton burthen; although they may not have fitted out with the quantity of nets, salt, and barrels, required by the said act. If herrings are packed in casks not branded with the name of the curer, such casks, with the fish, are forfeited.

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

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

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

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

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

| £. | s. | d. |
|----|----|----|
| 0  | 1  | 0  |

And the said inhabitants of the Isle of Man are also entitled, upon exportation, to the allowances upon white herrings of 2s. 8d. per barrel, and on red herrings of 1s. 9d. per barrel of 32 gallons.

The duties formerly payable on herrings, imported into Great Britain from the Isle of Man, are, by the preceding acts, to cease.

IRISH WHITE-HERRING FISHERY.

By the acts of the Irish legislature, now in force, the owners of every vessel, being Irish property, who resort to the fishery of that kingdom, are entitled to a bounty

| £. | s. | d. |
|----|----|----|
| 1  | 10 | 0  |

Viz. 10s. per ton on the vessel, and 20s. per ton on the cargo, and in proportion for any quantity of herrings they cure; whether the same are caught by the ship's crew, or purchased of the native fishermen.

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

For every ship or vessel which shall have proceeded on the said fishery, (the several provisions and directions relating thereto being complied with,) between Dec. 25, 1795, and Dec. 25, 1801, a bounty, per ton, of

| £. | s. | d. |
|----|----|----|
| 1  | 0  | 0  |

N. B. The acts which regulate this fishery are abstracted and arranged in the *Ship-Master's Assistant*, published by DAVID STEEL, book-seller, Union-row, Little Tower-hill.

FISHERY ON THE BANKS OF NEWFOUNDLAND.

The several bounties hereafter-mentioned are allowed annually, till 1 January, 1802, for a certain number of vessels employed in this fishery, under certain regulations and restrictions, as provided by law, viz. such British-built ships, fitted and cleared out (from Great Britain and Ireland, and the British dominion in Europe, and owned by his Majesty's subjects residing therein) after the 1st of January, 1787, and after that day in each succeeding year, which shall proceed to the banks of Newfoundland; and, having caught a cargo of fish upon those banks, consisting of not less than 10,000 by tale, shall land the same at one of the ports on the north, east, or south side of Newfoundland, between Cape St. John and Cape-Raye, on or before the 15th of July in each year, and shall make one more trip, at least, to the said Banks, and return with another cargo of fish, caught there, to the same port; in which case,

| BOUNTIES, &c.   |    | £. | s. | d. |
|---|----|----|----|----|
| The 100 vessels first arriving at the said island of Newfoundland, from the Banks thereof, with a cargo containing as before-mentioned; and, after landing the same at one of the ports within the limits before-mentioned, in Newfoundland, shall proceed again to the said Banks, and return to the said island with another cargo, containing 10,000 fish, as before-mentioned, and navigated with not less than 12 men; shall be entitled to, each vessel |    |    |    |    |
|   | 40 | 0  | 0  | 0  |
| if less than 12, and not less than 7, men, each vessel  |    |    |    |    |
|   | 25 | 0  | 0  | 0  |
| But, provided any of the 100 vessels to first arriving shall be navigated by not less than 12 men, who go out on shares of the profits in lieu of wages, they shall be entitled to, each vessel   |    |    |    |    |
|   | 50 | 0  | 0  | 0  |
| if less than 12, and not less than 7, men, each vessel  |    |    |    |    |
|   | 35 | 0  | 0  | 0  |
| The 100 vessels which shall so next arrive, under the same regulations and restrictions, navigated with not less than 12 men, shall be entitled to, each vessel   |    |    |    |    |
|   | 25 | 0  | 0  | 0  |
| if less than 12, and not less than 7, men, each vessel  |    |    |    |    |
|   | 18 | 0  | 0  | 0  |
| But, provided any of the 100 vessels so arriving shall be navigated by no less than 12 men, who go out on shares in lieu of wages, shall be entitled to, each vessel  |    |    |    |    |
|   | 35 | 0  | 0  | 0  |
| if less than 12, and not less than 7, men, each vessel  |    |    |    |    |
|   | 21 | 0  | 0  | 0  |
| N. B. The acts which regulate this fishery are abstracted and arranged in the <i>Ship-Master's Assistant</i> , to be had of the publisher of this book.   |    |    |    |    |

SOUTHERN WHALE-FISHERY.

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

|  |     |   |   |
|--|-----|---|---|
| To each of four ships, cleared out between 1 January and 31 December, 1799, (and between 1 January and 31 December in each of the years 1800 and 1801,) and which shall carry on the said fishery, to the southward of the equator, and return before the 1st December, in the year subsequent to that of clearing out, with the greatest quantity of oil or head-matter, not less than 20 tons in each ship   | 300 | 0 | 0 |
| To each of four other such ships, arriving with the next greatest quantity, not less than 20 tons in each ship   | 200 | 0 | 0 |
| To each of four other such ships, arriving with the next greatest quantity, not less than 20 tons in each ship   | 100 | 0 | 0 |
| To each of four other ships, cleared out between 1 January and 31 December, 1799, (and between 1 January and 31 December in the years 1800 and 1801,) and which shall proceed to the southward of the 36th degree of south latitude, there fish, and not return till after 14 calendar-months from the day of clearing out, but before the 31st of December, in the second year after clearing out, with the greatest quantity of oil or head-matter, not less than 20 tons in each ship   | 400 | 0 | 0 |
| To one other ship, cleared out between 1 January and 31 December, 1799, (and between 1 January and 31 December in each of the six succeeding years,) and which shall double Cape-Horn, or pass through the Straights of Magellan into the South Seas, and fish during four months to the westward of Cape-Horn in those seas; or which shall double the Cape of Good Hope, and fish during four months to the eastward of 105 degrees of east longitude from London; and not return till after 16 calendar-months from the day of clearing out, but before the 31st of December in the second year after clearing out, and having the greatest quantity of oil or head-matter, not less than 30 tons | 600 | 0 | 0 |
| To each of nine other such ships, arriving with the next greatest quantity, not less than 30 tons in each ship   | 500 | 0 | 0 |

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

BOUNTIES

BOUNTIES, &c.

BOUNTIES (by 41 Geo. III. c. 10.) on the importation of foreign WHEAT, BARLEY, RYE, OATS, INDIAN CORN and MEAL, PEASE, BEANS, WHEATEN FLOUR, and RICE, before 1 October, 1801, in British ships or ships in amity, viz.

|  |   | £.      | s.    | d. |
|--|---|---------|-------|----|
| Wheat, of 424lbs. weight per quarter,  | } a bounty equal to the sum by which their respective average-prices shall be less, per quarter, than | 5       | 0     | 0  |
| Barley, of 352lbs. _____   |   | 2       | 10    | 0  |
| Rye, of 408lbs. _____  |   | 3       | 5     | 0  |
| Oats, of 264lbs. _____   |   | 2       | 0     | 0  |
| Pease, _____   |   | 3       | 15    | 0  |
| Beans, _____   |   | 2       | 10    | 0  |
| Wheaten flour, (except American) every 28lbs.  | } similar bounties respectively as above, upon one quarter of   |         |       |    |
| Barley-meal, 196lbs. _____   |   | Wheat.  |       |    |
| Rye-meal, 224lbs. _____  |   | Barley. |       |    |
| Oat-meal, 176lbs. _____  |   | Rye.    |       |    |
| Superfine wheaten flour, (American) a bounty so as to make its sale-price equal to 3l. 10s. per barrel of 196lbs.  |   |         | Oats. |    |
| Fine wheaten flour, (American) a bounty so as to make its sale-price equal to 3l. 8s. per barrel.  |   |         |       |    |
| Indian corn, or maize, a bounty so as to make its sale-price equal to 2l. 15s. per quarter; 364lbs. of Indian meal being deemed equal to one quarter of Indian corn. |   |         |       |    |
| Rice from America, or East-Indies, a bounty so as to make its sale-price equal to 1l. 15s. per cwt.  |   |         |       |    |

HEMP,

|   |    |    |                       |
|---|----|----|-----------------------|
| Water-rotted, bright and clean, or flax rough and undressed, imported directly from British colonies or plantations in America, until June 24, 1806 [272] | £. | s. | d.                    |
|   |    |    | bounty, per ton 4 0 0 |

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

DUTIES

## DUTIES PAYABLE UPON IMPORTS

INTO

### GREAT BRITAIN AND IRELAND,

From either Country, respectively, in consequence of the Union of the Two Countries.

THE act of parliament, (39 and 40 Geo. III. c. 67.) which incorporated Great Britain and Ireland into one empire, the 1st January, 1801, has made material alterations in the duties, &c. payable upon the commercial intercourse between those islands. These alterations are contained in the following article of the Union; viz. That it be the sixth article of Union, that his Majesty's subjects of Great Britain and Ireland shall, from 1st January, 1801, be entitled to the same privileges, and be on the same footing, as to encouragements and bounties on the like articles being the growth, produce, or manufacture, of either country respectively, and generally in respect of trade and navigation in all ports and places in the united kingdom and its dependencies; and that, in all treaties made with any foreign power, his Majesty's subjects of Ireland shall have the same privileges, and be on the same footing, as his Majesty's subjects of Great Britain.

That, from 1st January, 1801, all prohibitions and bounties on the export of articles, the growth, produce, or manufacture, of either country, to the other, shall cease and determine; and that the said articles shall thenceforth be exported, from one country to the other, without duty or bounty on such export.

That all articles, the growth, produce, or manufacture, of either country, (not herein-after enumerated as subject to specific duties,) shall from thenceforth be imported into each country from the other, free from duty, other than such countervailing duties on the several articles enumerated in the Schedule No. I. A. and B. hereunto annexed, as are therein specified, or to such other countervailing duties as shall hereafter be imposed by the parliament of the united kingdom, in the manner herein-after provided; and that, for the period of twenty years from the Union, the articles enumerated in the Schedule No. II. hereunto annexed, shall be subject, on importation into each country from the other, to the duties specified in the said Schedule No. II. and the woollen manufactures, known by the names of *old, and new drapery*, shall pay, on importation into each country from the other, the duties now payable on importation into Ireland; salt and hops, on importation into Ireland from Great Britain, duties not exceeding those which are now paid on importation into Ireland; and coals, on importation into Ireland from Great Britain, shall be subject to burthens not exceeding those to which they are now subject.

That calicoes and mullins shall, on importation into either country from the other, be subject and liable to the duties now payable on the same on the

the importation thereof from Great Britain into Ireland, until the 5th January, 1808; and, from and after the said day, the said duties shall be annually reduced, by equal proportions as near as may be in each year, so as that the said duties shall stand at ten *per centum* from and after the 5th January, 1816, until the 5th January, 1821: and that cotton yarn and cotton twist, shall, on importation into either country from the other, be subject and liable to the duties now payable upon the same on the importation thereof from Great Britain into Ireland, until the 5th January, 1808; and, from and after the said day, the said duties shall be annually reduced, by equal proportions as near as may be in each year, so that as that all duties shall cease on the said articles from the 5th January, 1816.

That any articles of the growth, produce, or manufacture, of either country, which are or may be subject to internal duty, or to duty on the materials of which they are composed, may be made subject, on their importation into each country respectively from the other, to such *countervailing duty* as shall appear to be just and reasonable in respect of such internal duty or duties on the materials; and that, for the said purposes, the articles specified in the said Schedule No. I. A. and B. shall be subject to the duties set forth therein, liable to be taken off, diminished, or increased, in the manner herein specified; and that, upon the export of the said articles from each country to the other respectively, a drawback shall be given equal in amount to the countervailing duty payable on such articles on the import thereof into the same country from the other; and that in like manner in future it shall be competent to the United Parliament to impose any new or additional countervailing duties, or to take off or diminish such existing countervailing duties, as may appear, on like principles, to be just and reasonable in respect of any future or additional internal duty on any article of the growth, produce, or manufacture, of either country, or of any new or additional duty on any materials of which such article may be composed, or of any abatement of duty on the same; and that, when any such new or additional countervailing duty shall be so imposed on the import of any article into either country from the other, a drawback, equal in amount to such countervailing duty, shall be given in like manner on the export of every such article respectively from the same country to the other.

That all articles, the growth, produce, or manufacture, of either country, when exported through the other, shall in all cases be exported subject to the same charges as if they had been exported directly from the country of which they are the growth, produce, or manufacture.

That all duty charged on the import of foreign or colonial goods into either country shall, on their export to the other, be either drawn back, or the amount, (if any be retained,) shall be placed to the credit of the country to which they shall be so exported, so long as the expenditure of the united kingdom shall be defrayed by proportionate contributions: Provided always, that nothing herein shall extend to take away any duty, bounty, or prohibition, which exists with respect to corn, meal, malt, flour, or biscuit; but that all duties, bounties, or prohibitions, on the said articles, may be regulated, varied, or repealed, from time to time, as the United Parliament shall deem expedient.

Q

S C H E

SCHEDULE, No. I.

Articles to be charged with Countervailing Duties upon Importation from Ireland into Great Britain, and from Great Britain into Ireland, respectively, according to the Sixth Article of Union.

A.

On Importation into Great Britain from Ireland.

Table with columns for Articles, Customs (L. s. d.), and Excise (L. s. d.). Includes items like BEER, BRICKS and TILES, CANDLES, CHOCOLATE, CORDAGE, CIDER and PERRY, GLASS, IRISH WINDOW-GLASS, HOPS, and LEATHER UNMANUFACTURED.

LEATHER

DUTIES ON IMPORTATION, &c.

Table with columns for Articles, Customs (L. s. d.), and Excise (L. s. d.). Includes sections for LEATHER UNMANUFACTURED, LEATHER MANUFACTURED into goods and wares, MEAD or METHUELIN, and PAPER.

Q 2

PAPER

| ARTICLES.  | Customs. |          | Excise. |         |
|--|----------|----------|---------|---------|
|  | £.       | s. d.    | £.      | s. d.   |
| <b>PAPER.</b> — <i>Irish</i> pasteboard, millboard, and scaleboard, per cwt. — and addition. by 41 Geo. III. c. 48, per lb. avoird.  | —        | —        | 0       | 10 6    |
| — <i>Irish</i> glazed papers for clothiers and hot-pressers, per cwt.  | —        | —        | 0       | 10 6    |
| — Books, bound or unbound, and maps or prints, imported into Great Britain directly from Ireland, per lb. avoird.  | —        | —        | 0       | 6 0     |
| — and addition. by 41 Geo. III. c. 8, per lb. avoird.  | —        | —        | 0       | 0 2     |
| <b>PRINTED GOODS.</b> — <i>Irish</i> printed, painted, or stained, papers, to serve for hangings or other uses, per yard square  | —        | —        | 0       | 0 2     |
| — and addition. by 41 Geo. III. c. 8, per yard square  | —        | —        | 0       | 0 1     |
| — Foreign calicoes and foreign mullins, printed, painted, stained, or dyed, in Ireland, (except such as shall be dyed throughout of one colour,) over and above any duty of customs payable on the importation of foreign calicoes and mullins, per yard of yard-wide  | —        | —        | 9       | 0 7     |
| — <i>Irish</i> printed, painted, stained, or dyed, <i>Irish</i> -made calicoes, mullins, linens, and stuffs, made either of cotton or linen, mixed with other materials, fustians, velvets, velvets, dimities, and other figured stuffs, made of cotton and other materials, mixed or wholly made of cotton-wool (except such as shall be dyed throughout of one colour only), per yard of yard-wide | —        | —        | 0       | 0 3 1/2 |
| — <i>Irish</i> printed, stained, painted, or dyed, <i>Irish</i> -made stuffs, not before enumerated or described (except such as shall be dyed throughout of one colour only, and except stuffs made of woolen, or whereof the greatest part in value shall be woolen), per yard of yard-wide  | —        | —        | 0       | 0 3 1/2 |
| — <i>Irish</i> printed, stained, painted, or dyed, silks, (silk handkerchiefs excepted,) over and above any duty of customs payable on the importation of silk, per yard of yard-wide  | —        | —        | 0       | 1 1 1/4 |
| — <i>Irish</i> printed, stained, painted, or dyed, silk handkerchiefs, (and so in proportion for wide or narrow silk handkerchiefs,) over and above every duty of customs payable on silk, per yard square   | —        | —        | 0       | 0 4 1/2 |
| <b>SALT.</b> — <i>Irish</i> salt, or <i>Irish</i> Glauber or <i>Irish</i> Epsom salt, per 56 lb. avoird.   | —        | —        | 0       | 10 0    |
| — <i>Irish</i> rock-salt, per bushel of 65 lb. avoird.   | —        | —        | 0       | 10 0    |
| <b>SILK.</b> — Manufactures of ribbons and stuffs of silk only, per lb. of 16 oz.  | 0        | 5 0      | —       | —       |
| <i>Note.</i> — Two-thirds of the weight of gauze, and one-third of the weight of crape, is to be deducted for gum and drefs.   | —        | —        | —       | —       |
| — Silk and ribbons of silk, mixed with gold or silver, per lb.   | 0        | 6 8      | —       | —       |
| — Silk stockings, silk gloves, silk fringe, silk laces, stitching or sewing silk, per lb.  | 0        | 3 0      | —       | —       |
| — Silk, manufactures of, not otherwise described, per lb.  | 0        | 4 0      | —       | —       |
| — Stuffs of silk and program yarn, per lb.   | 0        | 1 2      | —       | —       |
| — Stuffs of silk mixed with incl or cotton, per lb.  | 0        | 1 8      | —       | —       |
| — Stuffs of silk and worsted, per lb.  | 0        | 0 10     | —       | —       |
| — Stuffs of silk mixed with any other material, per lb.  | 0        | 1 3      | —       | —       |
| <b>SOAP.</b> — <i>Irish</i> hard, cake, or ball, soap, per lb. avoird.   | —        | —        | 0       | 0 2 1/2 |
| — <i>Irish</i> soft soap, per lb. avoird.  | —        | —        | 0       | 0 1 1/4 |
| <b>SPIRITS, BRITISH.</b> — Spirits, aqua vitæ, or strong waters, distilled or made in Ireland, and imported at a strength not exceeding one to ten over hydrometer-proof [273]   | —        | —        | 0       | 5 1 1/4 |
| <b>STARCH.</b> — <i>Irish</i> starch, or hair-powder, of what kind soever, per lb.   | —        | —        | 0       | 0 3 1/2 |
| <b>SUGARS.</b> — Refined; viz. called <i>bastards</i> , whole or ground, per cwt.  | 0        | 18 2     | —       | —       |
| — Lumps, per cwt.  | 1        | 14 0 1/4 | —       | —       |
| — Single loaf, per cwt.  | 1        | 16 4     | —       | —       |

[273] Spirits above the strength of one to ten will be charged in proportion; and, on sweetened or compounded spirits, the duty will be computed upon the highest degree of strength at which such spirits can be made.

| ARTICLES.  | Customs. |          | Excise. |          |
|--|----------|----------|---------|----------|
|  | £.       | s. d.    | £.      | s. d.    |
| <b>SUGARS.</b> — Powder-loaf and double loaf, per cwt.   | 1        | 19 1     | —       | —        |
| — Sugar-candy, brown, per cwt.   | 1        | 14 0 1/4 | —       | —        |
| — Sugar-candy, white, per cwt.   | 1        | 19 1     | —       | —        |
| — Sugar, refined, of any other sort, per cwt.  | 1        | 19 1     | —       | —        |
| <b>SWEETS.</b> — <i>Irish</i> sweets, or other <i>Irish</i> liquor, made by infusion, fermentation, or otherwise, from fruit or sugar, or from fruit or sugar mixed with any other materials or ingredients whatsoever, commonly called <i>sweets</i> , or called or distinguished by the name of <i>made-wines</i> , per barrel of 31 1/2 gall. | —        | —        | 2       | 2 0      |
| <b>TOBACCO and SNUFF.</b> — Unmanufactured tobacco, of the growth or produce of Ireland, over and above any duty of customs, per lb. avoird.   | —        | —        | 0       | 1 1      |
| — <i>Irish</i> -manufactured short-cut tobacco, or tobacco manufactured into what is commonly known by the name of <i>Spanish</i> , per lb. avoird.  | —        | —        | 0       | 1 7      |
| — <i>Irish</i> -manufactured shag-tobacco, per lb. avoird.   | —        | —        | 0       | 1 5 1/4  |
| — <i>Irish</i> -manufactured roll-tobacco, per lb. avoird.   | —        | —        | 0       | 1 7      |
| — <i>Irish</i> -manufactured carrot-tobacco, per lb. avoird.   | —        | —        | 0       | 1 5 1/2  |
| — Every other sort of <i>Irish</i> -manufactured tobacco, not before enumerated or described, per lb. avoird.  | —        | —        | 0       | 1 7      |
| — <i>Irish</i> -manufactured rappee-snuff, per lb. avoird.   | —        | —        | 0       | 1 4 1/4  |
| — <i>Irish</i> -manufactured Scotch snuff, per lb. avoird.   | —        | —        | 0       | 1 10 1/2 |
| — <i>Irish</i> -manufactured brown Scotch snuff, per lb. avoird.   | —        | —        | 0       | 1 3 1/4  |
| — <i>Irish</i> -manufactured tobacco-stalk-flour, per lb. avoird.  | —        | —        | 0       | 1 9      |
| — Every other sort or kind of <i>Irish</i> -manufactured snuff, or snuff-work, not before enumerated or described, per lb. avoird.   | —        | —        | 0       | 1 10 1/2 |
| — Tobacco manufactured, per lb.  | 0        | 0 6 1/20 | —       | —        |
| <b>VERJUICE.</b> — <i>Irish</i> verjuice, per hogsh. of 63 gall.   | —        | —        | 0       | 7 8      |
| <b>VINEGAR.</b> — <i>Irish</i> vinegar, per barrel of 34 gall.   | —        | —        | 0       | 12 8 1/4 |
| <b>WIRE.</b> — <i>Irish</i> -gilt wire, per oz. troy   | —        | —        | 0       | 0 9 1/4  |
| — <i>Irish</i> silver wire, per oz. troy   | —        | —        | 0       | 0 7      |
| — <i>Irish</i> gold thread, gold lace, or gold fringe, made of plate-wire spun upon silk, per lb. avoird.  | —        | —        | 0       | 7 8      |
| — <i>Irish</i> silver thread, silver lace, or silver fringe, made of plate-wire spun upon silk, per lb. avoird.  | —        | —        | 0       | 5 9      |

On

SUGARS.

B.

On Importation into Ireland from Great Britain.

| ARTICLES.   | Customs.<br>£. s. d. |
|---|----------------------|
| BEER, imported from Great Britain — per barrel of 32 gall.  | 0 4 6                |
| GLASS BOTTLES — for each reputed quart  | 0 0 0½               |
| LEATHER, UNMANUFACTURED. — Every hide or skin, or piece thereof, of what kind or denomination soever, other than such as are herein-after described.                              | 0 0 1                |
| — Each hide of horses, mares, or geldings — per lb.   | 0 1 0                |
| — All skins called veal-skins, and all skins of hogs — per doz.   | 0 5 0                |
| — Skins for shoes, and other like purposes, and all seal-skins — per doz.   | 0 2 6                |
| — Skins for bookbinders' use — per doz.   | 0 1 0                |
| — Goat-skins tanned with shumack, or otherwise, to resemble Spanish leather, and all sheep-skins tanned for roans, being after the nature of Spanish leather — per lb. avoird.    | 0 0 1                |
| — Sheep and lamb skins tanned for gloves and basils — per lb. avoird.   | 0 0 0½               |
| LEATHER DRESSED IN OIL. — Every hide and skin, and piece thereof, other than such as are herein-after mentioned or described, per lb. avoird.                                     | 0 0 2                |
| — Deer-skins, goat-skins, and beaver-skins — per lb. avoird.  | 0 0 3                |
| — Calf-skins — per lb. avoird.  | 0 0 2                |
| — Sheep and lamb skins — per lb. avoird.  | 0 0 0½               |
| VELLUM and PARCHMENT. — For every dozen skins of vellum —   | 0 0 6                |
| — For every dozen skins of parchment —  | 0 0 3                |
| LEATHER MANUFACTURED INTO GOODS AND WARES. — For all tanned leather manufactured into goods and wares, whereof leather is the most valuable part, the following duties: viz.      |                      |
| — Tanned leather, manufactured and actually made into goods and wares in Great Britain, of leather only, or of which leather makes the most valuable part — per lb. avoird.       | 0 0 1                |
| — Tawed or dressed leather, manufactured in Great Britain, as before-mentioned — per lb. avoird.  | 0 0 1                |
| — Buck and deer skins, and elk-skins dressed in oil, and manufactured in Great Britain, as before-mentioned — per lb. avoird.   | 0 0 3                |
| — Sheep and lamb skins, dressed in oil, and manufactured in Great Britain, as before-mentioned — per lb. avoird.  | 0 0 0½               |
| — All other hides and skins, not herein-before enumerated or described, dressed in oil, and manufactured in Great Britain, as before-mentioned, per lb. avoird.                   | 0 0 2                |
| PAPER. — Paper for writing, drawing, or printing, and all elephant and cartridge paper — per lb. avoird.  | 0 0 2½               |
| — Coloured whited-brown papers (except elephant and cartridge) for wrapping-up goods, and not for writing, drawing, or printing, and also except paper-hangings — per lb. avoird. | 0 0 1                |
| — Brown paper for wrapping-up goods, and not for writing, drawing, or printing — per lb. avoird.  | 0 0 0½               |
| — Glazed paper for clothiers and hotpressers — per cut.   | 0 5 0                |
| — Pasteboard, millboard, and scaleboard — per cut.  | 0 10 0               |
| — Every sort of paper, not before described, (except sheathing-paper, and button-paper or button-board, and paper-hangings,) — per lb. avoird.                                    | 0 0 2½               |
| STAINED PAPER. — Printed, painted, or stained, paper, for hangings or other uses — per square yard  | 0 0 1                |
| BOOKS, bound or unbound, and maps or prints, imported into Ireland from Great Britain — per lb. avoird.   | 0 0 2                |
| CARDS. — Printed, painted, or playing, cards, made in Great Britain, And a farther duty of 2½d. per pound weight. — per pack  | 0 1 5                |
| DICE. — For every pair of dice made in Great Britain —  | 0 10 0               |
| WROUGHT PLATE. — Gold or silver plate, wrought in Great Britain and imported into Ireland — per oz. troy  | 0 0 6                |

SILK

| ARTICLES.  | Customs.<br>£. s. d. |
|--|----------------------|
| SILK MANUFACTURE. — Silks of the manufacture of Great Britain, and imported directly thence, the following duties; viz.  |                      |
| — Ribbons and stuffs of silks only — per lb. of 16 oz.   | 0 2 1                |
| — Silk and ribbons of silk, mixed with gold or silver — per lb.  | 0 2 9                |
| — Silk stockings, silk gloves, silk fringe, silk laces, stitching and sewing silk, — per lb.   | 0 1 3                |
| — Manufactures of silk, not otherwise enumerated or described, — per lb.   | 0 1 8                |
| — Stuffs of silk and grogram yarn — per lb.  | 0 0 6                |
| — Stuffs of silk mixed with incl or cotton — per lb.   | 0 0 9                |
| — Stuffs of silk and worsted mixed — per lb.   | 0 0 4                |
| — Stuffs of silk mixed with any other material — per lb.   | 0 0 6½               |
| SPIRITS. — Spirits of the manufacture of Great Britain, and imported thence — per gall.  | 0 3 7                |
| SUGAR, refined, the manufacture of Great Britain, and imported directly thence, the following duties; viz.   |                      |
| — Bastards, white or ground — per cwt.   | 0 19 8               |
| — Lumps — per cwt.   | 1 16 10½             |
| — Single loaf-sugar — per cwt.   | 1 19 4               |
| — Powder-loaf and double loaf — per cwt.   | 2 2 4                |
| — Sugar-candy, brown — per cwt.  | 1 16 10              |
| — Sugar-candy, white — per cwt.  | 2 2 4                |
| — Sugar refined of any other sort — per cwt.   | 2 2 4                |
| SWEETS. — British sweets, or other British liquor made by infusion, fermentation, or otherwise, from fruit or sugar, or from fruit and sugar mixed with any other material or ingredients whatsoever, commonly called sweets, or called or distinguished by the name of made-wines, — per bar. of 32 gall. | 0 10 0               |
| MEAD or METHUEGLIN — per gall.   | 0 0 4                |
| VINEGAR — per barrel of 32 gall.   | 0 3 0                |
| TOBACCO and SNUFF. — Unmanufactured tobacco, of the growth or produce of Great Britain, over and above any duty of customs now payable, — per lb. avoird.  | 0 0 5                |
| — British-manufactured short-cut tobacco, or tobacco manufactured into Spanish — per lb.   | 0 1 0½               |
| — British-manufactured shag-tobacco, cut — per lb.   | 0 0 11               |
| — British-manufactured roll-tobacco — per lb.  | 0 1 0½               |
| — British-manufactured carrot-tobacco — per lb.  | 0 0 11               |
| — British-manufactured tobacco, not herein-before enumerated or described, — per lb.   | 0 1 0½               |
| — British-manufactured rappee-snuff — per lb.  | 0 0 10½              |
| — British-manufactured snuff called Scotch snuff — per lb.   | 0 1 4                |
| — British-manufactured snuff called brown-Scotch snuff — per lb.   | 0 0 9½               |
| — British-manufactured stalk-flour — per lb.   | 0 1 3                |
| — British-manufactured snuff, or snuff-work, not herein-before enumerated or described: — per lb.  | 0 1 4                |

SCHEDULE,

SCHEDULE, No. II.

Articles charged with the Duties specified, upon Importation into Great Britain and Ireland respectively, according to the Sixth Article of Union.

| ARTICLES.  | Customs.<br>£. s. d. |
|--|----------------------|
| Apparel; brags wrought, cabinet-ware, coaches and other carriages; copper, wrought; cottons, other than calicoes and mullins; glass; haberdashery; hats; tin plates, wrought iron and hard ware; gold and silver lace, gold and silver thread, bullion for lace, pearl, and spangles; millinery; paper stained; pottery; saddlery and other manufactured leather; silk manufacture; stockings; on importation into Great Britain or Ireland respectively, from either ———— per cent. ad val. | 10 0 0               |
| Calicoes, plain (imp. into either country from the other till 5 January, 1808) ———— per cent. ad val.  | 12 14 1              |
| ———, and additional, ———— per yard   | 0 0 8                |
| ———, printed, painted, or stained (imp. into either country from the other till 5 January, 1808) ———— per yard   | 0 1 4                |
| Coals (imp. into Ireland from Great Britain) ———— per ton  | 0 10 1½              |
| ———, additional if into the port of Dublin ———— per ton  | 0 1 0                |
| Cotton twist (imp. into either country from the other till 5 January, 1808) ———— per cent. ad val.   | 12 14 1              |
| ——— yarn (imp. into either country from the other till 5 January, 1808) ———— per 112 lbs.  | 1 6 0¼               |
| Drapery, (imp. into either country from the other,) viz. [274]   |                      |
| ———, old drapery ———— per yard   | 0 0 8½               |
| ———, new drapery ———— per yard   | 0 0 2¾               |
| Hops (imp. into Ireland from Great Britain) ———— per 112 lbs.  | 1 6 8                |
| Mullins, plain white (imp. into either country from the other till 5 January, 1808) ———— per square yard   | 0 1 0                |
| ———, worked or figured, but not printed or stained (imp. into either country from the other till 5 January, 1808) ———— per cent. ad val.   | 12 14 1              |
| ———, and additional ———— per square yard   | 0 0 8                |
| Salt, white (imp. into Ireland from Great Britain) ———— per bushel   | 0 2 0                |
| ———, rock (imp. into Ireland from Great Britain) ———— per ton  | 3 0 0                |

DUTIES, &c.

[274] All manufactures made of wool, which are milled in the tuck-mill or other machine, whether twilled or plain, as coatings, cassimers, kerseys, druggets, German ferges, ratteen, and such like, by whatever particular name now denominated, shall fall under the description of, and pay duty as, *old drapery*.

THE

THE DUTIES

OF Scavage, Package, Balliage, and Portage, PAYABLE TO THE CITY OF LONDON, For all the Goods and Merchandise of Aliens, or of Denizens, being the Sons of Aliens.

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

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

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

| ALUM                                    | s. d.           | Books, unbound, per basket or maund,        | s. d.   |
|---|-----------------|---|---------|
| Andirons. See Brags.                    | per 112 lb. 0 2 | *Bow-staves ———— per 120,                   | 0 2     |
| Annotto ———— per 100 lb.                | 0 4             | Brags Andirons, layer-cocks, cha-           |         |
| *Aqua Vita ———— per hhd.                | 0 6             | ging-dishes, and all other brags or         |         |
| Argol, white or red ———— per 112 lb.    | 0 1½            | latten wrought ———— per 100 lb.             | 0 3     |
| *Athes, pot ———— per 20s. of the rate,  | 0 1             | Brimstone ———— per 112 lb.                  | 0 0½    |
| Babies' Heads ———— per doz.             | 0 0½            | Brittles ———— per doz. lb.                  | 0 0½    |
| Bacon ———— per 112 lb.                  | 0 3             | Buckrams, viz.                              |         |
| Band-strings ———— per doz. knots,       | 0 0¼            | ——— of Germany, per doz. pieces,            | 0 3     |
| *Balks, great ———— per 120,             | 1 6             | ——— of France, per doz. pieces,             | 0 2     |
| ——— middle ———— per 120,                | 0 9             | Buffins, Liles, or Mocadoes, viz.           |         |
| ——— small ———— per 120,                 | 0 4             | ——— Narrow, per single piece, not           |         |
| Barilla, or Saphora, per bar. of 2 cwt. | 0 4             | above 15 yds,                               | 0 1     |
| *Barlings ———— per 120,                 | 0 4             | ——— Broad, per single piece, not            |         |
| *Barley ———— per quarter,               | 0 0½            | above 15 yds,                               | 0 2     |
| Basket-rods ———— per dozen bundles,     | 0 4             | Bullrushes ———— per load,                   | 0 1     |
| Bast-ropes ———— per 112 lb.             | 0 0½            | Burs for mill-stones ———— per 100,          | 0 3     |
| Battery, bathrones, or kettles,         |                 | Butter ———— per 112 lb.                     | 0 1     |
| per 112 lb.                             | 0 6             | Cable-ropes for cordage, per 112 lb.        | 0 1     |
| *Beans ———— per gr.                     | 0 0½            | Cabinets, viz. great ———— per piece,        | 0 2     |
| Beef ———— per barrel,                   | 0 1             | ——— small ———— per piece,                   | 0 1     |
| Bell-metal ———— per 112 lb.             | 0 2             | Caddas, or cruel ribbon, per doz.           |         |
| Bermillians. See Fustians.              |                 | pieces, each of 36 yards,                   | 0 1     |
| Blacking, or lamp-black, per 112 lb.    | 0 3             | Candlewick ———— per 112 lb.                 | 0 1     |
| Bottles of all sorts ———— per doz.      | 0 0½            | Candles of tallow ———— per doz lb.          | 0 0¼    |
| *Boards; Barrel-boards, per 1000,       | 0 4             | Capers ———— per 100 lb.                     | 0 2     |
| ——— Clap-boards, per 120,               | 0 1             | *Capravens ———— per 120,                    | 0 3     |
| ——— Pipe-boards, per 120,               | 0 1             | Cards, viz.                                 |         |
| Boratoes, or bombazines, viz.           |                 | ——— Playing, per 12 doz. packs,             | 0 2     |
| ——— Narrow, per single piece not        |                 | ——— Wool-cards, per doz. pair,              | 0 0¼    |
| above 15 yards,                         | 0 2             | Carpets, viz.                               |         |
| ——— Broad, per single piece not         |                 | ——— Turkey, Persia, East-India, and         |         |
| above 15 yards,                         | 0 3             | ——— Venice, long ———— per piece,            | 0 6     |
|   |                 | ——— of same or like sort, short, per piece, | 0 4     |
|   |                 | R   | Carpets |

RATES OF SCAVAGE.

Table listing various goods and their rates. Items include Carpets, Cafes, Catlings, Chamlets, Cheese, Cherries, Cloth, Cochineal, Combs, Copper bricks, Corals, Cordage, Cork, Corn, Deal boards, Dogs of earth, Durance, Drugs, Earthen ware, Fish, Furs, Galley-dishes, Galls, Glaifs, Looking-glasses, Penny-ware, Plates, Soap, Stone-plates, and various oils and wines.

RATES OF SCAVAGE.

Table listing various goods and their rates. Items include Grogram, Gunpowder, Gum Arabic, Hair, Hawks, Hats, Hemp, Hides, Honey, Hops, Indigo, Iron, Juice of lemons, Lamp-black, Latten, Lace, Linfeed, Leaves of gold, Lures, Leather, Lutes, Mimikins, Mocado ends, Mohairs, Oars, Oats, Oils, Olives, and Onions.



RATES OF SCAVAGE.

|   | s.           | d. |       | s.   | d.               |
|---|--------------|----|-------|--|------------------|
| Onion-feed - - - - -  | per 112 lb.  | 0  | 3     | Silks,   |                  |
| Oranges - - - - -   | per 1000,    | 0  | 1     | - Satins of Bolonia, Lukes, Jeans,   |                  |
| Orchial - - - - -   | per 112 lb.  | 0  | 1 1/2 | - others of like making, p. 12 yds,  | 0 6              |
| Packthread - - - - -  | per 100 lb.  | 0  | 1 1/2 | - Bridges, China, and Turkey,  |                  |
| Pans, viz.  |              |    |       | - satin - - - - -  | per 12 yds,      |
| - Dripping or frying-pans, per 112 lb.  |              | 0  | 1 1/2 | - Saricnets of Bolonia or Florence,  |                  |
| - Warming-pans - - - - -  | per doz.     | 0  | 1 1/2 | - of China - - - - -   | per 12 ells,     |
| Paper, brown, per 100 bundles,  |              | 0  | 6     | - wrought, viz.  |                  |
| - of all other forts, per 100 reams,  |              | 1  | 8     | - Sypers of silk, broad, per 12 yds,                                       |                  |
| Pears. See Apples.  |              |    |       | - of silk, narrow, - - - - -   | per 24 yds,      |
| *Peas - - - - -   | per quarter, | 0  | 0 1/2 | - Taffety, ell-broad, per 12 yds,  | 0 2              |
| Pitch or tar - - - - -  | per last,    | 0  | 3     | - China and Levant, per 12 yds,  | 0 0 1/2          |
| Plates, single, white or black, per 100,  |              | 0  | 1     | - Velvets, China velvets, per 12 yds,                                      | 0 1              |
| - double, white or black, per 100,  |              | 0  | 2     | - all other velvets or plushes,  | per 12 yds,      |
| Pomegranates - - - - -  | per 1000,    | 0  | 2     | Skins, viz.  |                  |
| Pork - - - - -  | per barrel,  | 0  | 1 1/2 | - Cordivant skins, - - - - -   | per doz.         |
| Pots, earth or stone, covered, p. 100,  |              | 0  | 1     | - Goat-skins in the hair, per doz.   | 0 1              |
| - earth or stone, uncovered, per 100 casks, containing a gallon to every cask, whether in one pot or not  |              |    | 0 2   | - Kid-skins of all forts, per 100,   | 0 2              |
| Quails - - - - -  | per doz.     | 0  | 0 1/2 | Smalts - - - - -   | per 100,         |
| Quicksilver - - - - -   | per 100 lb.  | 0  | 10    | *Spars.—Boomspar - - - - -   | per 120,         |
| Quinces - - - - -   | per 100,     | 0  | 0 1/2 | - Cantspars - - - - -  | per 120,         |
| Rape-seed - - - - -   | per quarter, | 0  | 1     | - small spars - - - - -  | per 120,         |
| *Rofin - - - - -  | per ton,     | 0  | 8     | *Spirits, as Brandy, &c. for every 20s. of their rates or values, on oath, | 0 1              |
| Rice - - - - -  | per 112 lb.  | 0  | 1     | Stockings of silk. See Silk.   |                  |
| *Rye - - - - -  | per quarter, | 0  | 0 1/2 | Stones.—Dog-stones - - - - -   | per last,        |
| Runs for sieves - - - - -   | per 12 doz.  | 0  | 0 1/2 | - Marble stones, - - - - -   | per ton,         |
| *Ruffia. All goods of Muscovy or Ruffia, for every 20s. of their rates or values, on oath,  |              | 0  | 1     | - Mill-stones - - - - -  | per piece,       |
| Saffron - - - - -   | per lb.      | 0  | 0 1/2 | - Quern-stone, - - - - -   | per last,        |
| Safflower - - - - -   | per 100 lb.  | 0  | 4     | Sword-blades - - - - -   | per doz.         |
| *Salt - - - - -   | per wey,     | 0  | 2     | *Staves; pipe or hogheads staves, per 1000,                                | 0 6              |
| Salt-petre - - - - -  | per 112 lb.  | 0  | 1 1/2 | - Barrel-staves, per 1000,   | 0 3              |
| Says, viz.  |              |    |       | - Firkin-staves, per 1000,   | 0 1 1/2          |
| - Double says, or Flanders serges, per piece,   |              | 0  | 3     | Steel; long steel, whip-steel, and such like - - - - -                     | per 112 lb.      |
| - Haunscot and mild says, per piece,  |              | 0  | 2     | - Gad-steel - - - - -  | per half-barrel, |
| Shumac - - - - -  | per 112 lb.  | 0  | 1 1/2 | Sturgeon. See Fish.  |                  |
| Silk, viz. Bridges, Granados, Naples, Organzine, Pole, and Spanish satin-silk, sleeve-silk fine, and thrown silk - - - - -                                    | per 16 oz.   | 0  | 1     | Succades, wet or dry, per 100 lb.  | 0 10             |
| - Raw China silk - - - - -  | per 24 oz.   | 0  | 1     | *Syder - - - - -   | per tun,         |
| - Ferret or floret silk, Fillozol, sleeve-silk, coarse, per 16 oz.  |              | 0  | 0 1/2 | Tallow - - - - -   | per 112 lb.      |
| - Raw long silk - - - - -   | per 24 oz.   | 0  | 0 1/2 | Tapestry, viz.   |                  |
| - Raw short silk and raw Morea silk - - - - -   | per 24 oz.   | 0  | 0 1/2 | - with hair, per 100 Flemish ells,   | 0 4              |
| Silk stockings - - - - -  | per pair,    | 0  | 0 1/2 | - with wool, per 100 Flemish ells,   | 0 6              |
| Silks, wrought, viz.  |              |    |       | - with caddas, per 100 Flemish ells,                                       | 1 0              |
| - Boratos of silk, Catalopher, China, damask, silk Chamlet, China, gograms, tabby gograms, Philofellos, narrow tabbies of silk, Towers taffety, per doz. yds, |              | 0  | 2     | Tarras - - - - -   | per barrel,      |
| - Silk gograms narrow, silk Say, Callimanco, and Philofellos broad, - - - - -   | per 12 yds,  | 0  | 3     | Teazels - - - - -  | per 1000,        |
| - Gograms broad, caffia, or damask - - - - -  | per 12 yds,  | 0  | 4     | Tykes of all forts - - - - -   | per tyke,        |

RATES OF PACKAGE.

|   | s.             | d. |       | s.  | d.               |
|---|----------------|----|-------|---|------------------|
| Tiles; Pan-tills or Flanders tiles, per 1000,   |                | 0  | 2     | Wood; viz.  |                  |
| *Timbers, for every 20s. of their rates or values, on oath,                                       |                | 0  | 1     | - *Box-wood - - - - -   | per 1000 pieces, |
| Tow - - - - -   | per 112 lb.    | 0  | 0 1/2 | - Brazil or Fernambuco wood,                                      |                  |
| Tripe See Fustians.   |                |    |       | - Braziletto, or Jamaica wood,                                    |                  |
| *Turkey goods, for every 20s. of their rates or values, on oath,                                  |                | 0  | 1     | - Fustick - - - - -   | per 112 lb.      |
| Vellure. See Fustians.  |                |    |       | - Red or Guinea wood, per 112 lb.                                 | 0 2              |
| Vinegar. See Wine Eager.  |                |    |       | - Sweet wood, West India, per 112 lb.                             | 0 1              |
| Wax - - - - -   | per 112 lb.    | 0  | 4     | - All other forts, for every 20s. of the rates or value, on oath, | 0 1              |
| *Wainscots - - - - -  | per 100,       | 0  | 6     | Wool; Beaver-wool - - - - -                                       | per lb.          |
| Whale-fins - - - - -  | per doz. fins, | 0  | 1     | - Cotton-wool - - - - -   | per 100 lb.      |
| *Wheat - - - - -  | per quarter,   | 0  | 1     | - Irish, combed - - - - -   | per 100 lb.      |
| *Wine, viz. Eager - - - - -   | per tun,       | 0  | 6     | - uncombed - - - - -  | per 112 lb.      |
| - Gascoigne, French wines, all other wines of the growth of the French king's dominions, per tun, |                | 2  | 0     | - Estridge-wool - - - - -   | per 112 lb.      |
| - Rhenish wine - - - - -  | per avom,      | 0  | 6     | - Polonia wool - - - - -  | per 112 lb.      |
| - Muscadel, and all other wines of the Levant - - - - -   | per but,       | 1  | 0     | - French wool - - - - -   | per 112 lb.      |
| - Sacks, Canaries, Malagas, Madeiras, Romneys, Ballard's, Tents, and Alicants, per but or pipe,   |                | 1  | 0     | - Lamb's wool - - - - -   | per 112 lb.      |
| Wire; latten and other wire, per 112 lb.  |                | 0  | 4     | - Spanish wool - - - - -  | per 112 lb.      |
| Wood; Island wood - - - - -   | per tun,       | 1  | 0     | - Red wool - - - - -  | per lb.          |
| - Tholofe wood - - - - -  | per 112 lb.    | 0  | 1     | Yarn; Cable-yarn - - - - -  | per 112 lb.      |

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

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

PACKAGE-RATES OUTWARDS,

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

|   | s.           | d. |       | s.  | d.             |
|---|--------------|----|-------|---|----------------|
| ANNOTTO - - - - -   | per 100 lb.  | 0  | 3     | Buttons; hair buttons, per 144 doz.             | 0 1            |
| Aqua Vitæ, per hog-head,                                    |              | 0  | 4     | - Silk buttons - - - - -                        | per 144 doz.   |
| Argol, white or red - - - - -                               | per 112 lb.  | 0  | 1 1/2 | - Thread buttons - - - - -                      | per 144 doz.   |
| Ashes; pot-ashes - - - - -                                  | per 2 cwt.   | 0  | 2     | Buckweed - - - - -                              | per quarter,   |
| - Soap-ashes - - - - -                                      | per last,    | 1  | 0     | Buckrams of all forts, per doz. pieces,         | 0 2            |
| Awl-blades, for shoemakers, per 1000,                       |              | 0  | 0 1/2 | Caps for sailors, Monmouth and others - - - - - | per doz.       |
| Barilla, or Saphora, per bar. of 2 cwt.                     |              | 0  | 4     | Canary-feed - - - - -                           | per bushel,    |
| Beer - - - - -  | per tun,     | 0  | 6     | Cloaks, old - - - - -                           | per piece,     |
| Birding shot-lead - - - - -                                 | per 112 lb.  | 0  | 2     | Cloths. See Woollen-Draperly.                   |                |
| Books - - - - -   | per maund,   | 1  | 0     | Coals. See Sea-Coal.                            |                |
| Bottles, glass, covered with leather, per doz.              |              | 0  | 1     | Cobweb-lawns - - - - -                          | each 12 yards, |
| Brimstone - - - - -   | per 112 lb.  | 0  | 1     | Cochineal; viz.                                 |                |
| Brushes - - - - -   | per doz.     | 0  | 0 1/2 | - Silvester, or Campechia, per lb.              | 0 0 1/2        |
| Broken glass - - - - -                                      | per barrel,  | 0  | 0 1/2 | - of all other forts - - - - -                  | per lb.        |
| Buttons; brass, steel, copper, or latten, buttons - - - - - | per 144 doz. | 0  | 1     | Combs, ivory. See Ivory.                        |                |
|   |              |    |       | Copperas - - - - -                              | per 112 lb.    |

Drugs



RATES OF BALLIAGE.

|   | s. | d. |  | s. | d. |
|---|----|----|--|----|----|
| Waistcoats; viz.  |    |    | Woollen-drapery, viz.                          |    |    |
| — of kersey of flannel, per doz.                                    | 0  | 2  | — Baize — per single piece,                    | 0  | 2  |
| — of woollen, knit — per doz.                                       | 0  | 4  | — — — per double piece,                        | 0  | 4  |
| — of worsted, knit — per piece,                                     | 0  | 0½ | — Minikins baize — per piece,                  | 0  | 6  |
| — wrought with crucial, — per piece,                                | 0  | 0¼ | — Broad cloth, per short p. of 24 yds,         | 0  | 6  |
| — wrought with silk — per piece,                                    | 0  | 1  | — — — per long p. of 32 yds,                   | 0  | 8  |
| Wax; British wax — per 112 lb.                                      | 0  | 4  | — Cottons, of all sorts, per 100 goods,        | 0  | 6  |
| — British hard wax — per 100 lb.                                    | 0  | 8  | — Devonshire dozens, — per piece,              | 0  | 1  |
| Wine; French wines — per tun,                                       | 0  | 8  | — Frizadoes — per piece,                       | 0  | 3  |
| — Muscadel & Levant wines, per but,                                 | 0  | 6  | — Kerseys of all sorts, — per piece,           | 0  | 2  |
| — Sacks, Canaries, Madeiras, Romney, and Hullocks, per but or pipe, | 0  | 6  | — Lift of cloth, per 1000 yards,               | 0  | 6  |
| Wood; Box-wood — per 112 lb.  | 0  | 0½ | — Northern dozens, single, p. piece,           | 0  | 3  |
| — Brazil wood — per 112 lb.   | 0  | 3  | — — — double, p. piece,                        | 0  | 6  |
| — Ebony wood — per 112 lb.  | 0  | 1½ | — Spanish cloth, British-making, per 20 yards, | 0  | 6  |
| — Fustick wood — per 112 lb.  | 0  | 0½ | — Penistones — per piece,                      | 0  | 2  |
| — Red wood — per 112 lb.  | 0  | 1½ | Worm-feed — per 100 lb.                        | 0  | 6  |
| — Wool; cotton wool, per 100 lb.                                    | 0  | 3  | Yarn; cotton yarn, per 100 lb.                 | 0  | 4  |
| — Estridge wool — per 112 lb.                                       | 0  | 2  | — Grogram or mohair yarn, per 100 lb.          | 1  | 6  |
| — French wool — per 112 lb.   | 0  | 2  | — Raw linen yarn, of all sorts, per 100 lb.    | 0  | 4  |
| — Spanish wool — per 112 lb.  | 0  | 4  |  |    |    |

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

BALLIAGE-DUTIES OUTWARDS,

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

|  | s. | d. |   | s. | d. |
|--|----|----|---|----|----|
| <b>B</b> EEER — per tun,                     | 0  | 4  | Grocery; viz. cloves, mace, nutmegs, or cinnamon, per 100 lb. | 0  | 6  |
| Canvas — per 120 ells,                       | 0  | 2  | — Pepper or ginger, per 100 lb.                               | 0  | 2  |
| Cloths. See Drapery.                         |    |    | — Raisins — per piece or frail,                               | 0  | 0½ |
| Coals — per chalden,                         | 0  | 1  | — Raisins folis — per 112 lb.                                 | 0  | 1  |
| Cochineal. See Dying Commodities.            |    |    | Hemp. See Flax.   |    |    |
| Drapery of woollen or worsted, viz.          |    |    | Indigo. See Dying Commodities.                                |    |    |
| — Broad cloth — per piece,                   | 0  | 1½ | Iron, unwrought — per ton,                                    | 0  | 6  |
| — Kerseys of all sorts, — per piece,         | 0  | 0½ | — wrought — per 112 lb.                                       | 0  | 1  |
| — Perpetuanas — per piece,                   | 0  | 0½ | Lamprens — per 1000,  | 0  | 0½ |
| — Stuffs — per single piece,                 | 0  | 0½ | Lead — per fother,  | 0  | 6  |
| — — — per double piece,                      | 0  | 1  | Linen. See Canvas.  |    |    |
| Dying Commodities, viz.                      |    |    | Pewter. See Tin.  |    |    |
| — Cochineal — per 100 lb.                    | 1  | 0  | Saffron — per lb.   | 0  | 0½ |
| — Indigo — per 100 lb.                       | 0  | 4  | Salt — per wcy,   | 0  | 2  |
| — Wood, of all sorts, for dyers, per 112 lb. | 0  | 1  | Saltpetre — per 112 lb.                                       | 0  | 1  |
| Fur. See Skins.                              |    |    | Silk; raw or thrown filk, per 16 oz.                          | 0  | 0½ |
| Fustians, British-making, per 15 yards,      | 0  | 0½ | Skins and furs, viz.  |    |    |
| Flax or hemp — per 112 lb.                   | 0  | 1  | — Beaver-skins, — per 100,                                    | 1  | 6  |

RATES OF PORTAGE.

|  | s. | d. |   | s. | d. |
|--|----|----|---|----|----|
| Skins and furs, viz.                   |    |    | 10 to 12 cloths, 12 or 14 baize, or to the like proportion in friezes, cottons, or other goods, | 1  | 0  |
| — badger-skins — per 100,              | 0  | 6  | A bale containing 3 or 4 cloths, 4 or 5 baize, or the like proportion in other goods —          | 0  | 6  |
| — coney-skins, black, — per 120,       | 0  | 2  | For a great maund, or great basket,   | 0  | 8  |
| — cat-skins — per 100,                 | 0  | 2  | — small maund, or basket, weighing 300 weight or under —  | 0  | 4  |
| — calve-skins — per 100,               | 0  | 2  | — hamper or coffer, weighing 200 weight or under —  | 0  | 3  |
| — fox-skins — per 100,                 | 0  | 6  | — but or pipe —   | 0  | 8  |
| — fitches — per timber,                | 0  | 1  | — hoghead or puncheon —   | 0  | 4  |
| — morkins — per 120,                   | 0  | 2  | — barrel —  | 0  | 2  |
| — otter-skins — per 100,               | 0  | 6  | — firkin —  | 0  | 1  |
| — sheep or lamb skins, — per 120,      | 0  | 2  | — dry fat —   | 0  | 8  |
| — squirrel-skins — per 1000,           | 0  | 1  | — drum-fat —  | 0  | 4  |
| Stuffs. See Drapery.                   |    |    | — bale —  | 0  | 6  |
| Tin or pewter — per 112 lb.            | 0  | 2  | — great chest or great case —   | 0  | 8  |
| Wax — per 112 lb.                      | 0  | 2  | — small chest or case, of 3 cwt. or under —   | 0  | 4  |
| Wood for dyers. See Dying Commodities. |    |    | — small box —   | 0  | 2  |
| Wood of all sorts — per 112 lb.        | 0  | 2  | — great trunk —   | 0  | 6  |
|  |    |    | — small trunk, not above 2 cwt. —   | 0  | 3  |
|  |    |    | — bag or sack —   | 0  | 4  |
|  |    |    | — feron —   | 0  | 3  |

Other merchandise, liquid or dry, that are not particularly rated in this table, pay balliage-duties outwards, by their bulk, as follows, viz.

A great packet or fardle, containing between 15 and 20 cloths, or other goods to that proportion, 1 6  
An ordinary pack, trufs, or fardle, containing, in bignets, about

PORTAGE-DUTIES.

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

|  | s. | d. |   | s. | d. |
|--|----|----|---|----|----|
| <b>F</b> OR a but of currants —              | 1  | 4  | For a bale of madder —                            | 0  | 8  |
| — a carateel of currants —                   | 0  | 8  | — a bale of ginger or shumac, containing 4 cwt. — | 0  | 8  |
| — a quarterole of currants —                 | 0  | 4  | — a faggot of steel —                             | 0  | 1  |
| — a bag of currants —                        | 0  | 4  | — any ferons — the piece,                         | 0  | 4  |
| — pieces of raisins — the ton,               | 1  | 8  | — fat of pot-ashes —                              | 0  | 8  |
| — a barrel of raisins —                      | 0  | 4  | — a last of soap-ashes —                          | 1  | 0  |
| — all sorts of puncheons —                   | 0  | 6  | — a last of pitch or tar —                        | 1  | 0  |
| — a barrel of figs —                         | 0  | 2  | — a last of fish —                                | 1  | 0  |
| — tapnets and frails of figs, the ton,       | 1  | 8  | — waincoats — per 120,                            | 5  | 0  |
| — Brazil or other wood for dying, the ton,   | 1  | 8  | — clapboards — per 120,                           | 0  | 6  |
| — iron — the ton,                            | 1  | 2  | — deal boards — per 120,                          | 1  | 4  |
| — copperas — the ton,                        | 1  | 2  | — a great mast —                                  | 5  | 0  |
| — oil, wine, or vinegar, the ton,            | 1  | 2  | — a middle mast —                                 | 2  | 6  |
| — hemp and flax — the last,                  | 1  | 8  | — a small mast —                                  | 1  | 3  |
| — loose flax and tow — the cwt.              | 0  | 2  | — great balks — per 120,                          | 5  | 0  |
| — a great bag of tow —                       | 0  | 8  | — middle balks — per 120,                         | 2  | 6  |
| — a small bag of tow —                       | 0  | 4  | — small balks — per 120,                          | 1  | 3  |
| — a great bag of hops —                      | 0  | 8  | — a mill-stone —                                  | 5  | 0  |
| — a packet or little bag of hops —           | 0  | 4  | — a dog-stone —                                   | 2  | 6  |
| — packs, truffs, fats, or maunds, per piece, | 0  | 8  | — a wolf-stone —                                  | 2  | 0  |
| — a great chest —                            | 0  | 8  | — a yard-stone —                                  | 0  | 3  |
| — a small chest —                            | 0  | 4  | — a grind-stone —                                 | 1  | 0  |
| — all cases, barrels, or bales, p. piece,    | 0  | 4  | — a step-stone or grave-stone —                   | 0  | 8  |
|  |    |    | — quern-stones — the last,                        | 1  | 0  |

For

RATES OF PORTAGE.

|                              | s.                | d.      |                                       | s.              | d.    |
|------------------------------|-------------------|---------|---------------------------------------|-----------------|-------|
| For emery-stones             | the ton,          | 1 2     | For a thousand of tips of horns,      | 0               | 6     |
| — ten cwt. of Holland cheefe | the ton,          | 1 0     | — a thousand shank-bones              | 1               | 0     |
| — Rosin                      | the ton,          | 1 2     | — Brimstone                           | the ton, loofe, | 1 3   |
| — Woad                       | the ton,          | 1 2     | — a fother of lead                    | 1               | 2     |
| — a chest of fugar           | per 120,          | 0 6     | — Rims of sieves                      | per load,       | 1 0   |
| — Half-wainfcots             | per 120,          | 2 6     | — a load of fans                      | 1               | 0     |
| — raw hides                  | per 100,          | 5 0     | — a load of bullrushes                | 0               | 8     |
| — Boom-spars                 | per 120,          | 0 6     | — 100 reams of paper, loofe           | 1               | 0     |
| — small spars                | per 120,          | 0 4     | — a barrel of tarras                  | 0               | 2     |
| — Ends of boom-spars,        | per 120,          | 0 9     | — a barrel of lings                   | 0               | 2     |
| — a horse, gelding, or mare  | per 120,          | 2 6     | — a keg of furgeon                    | 0               | 0 1/2 |
| — Alum                       | the tun,          | 1 8     | — iron backs for chimnies, per piece, | 0               | 1     |
| — Heath for brushes,         | per 112 lb.       | 0 1     | — One hundred-weight of elephants     | tee             | 0 1   |
| — iron pots                  | the dozen,        | 0 3     | — Copper and iron plates, per piece,  | 0               | 0 1/2 |
| — Rings of wire, loofe,      | the ring,         | 0 0 1/2 | — 100 small barrels of blacking,      | 1               | 0     |
| — Pipe-staves                | per 1000,         | 2 6     | — a dozen of scales                   | 0               | 1     |
| — Rhenish wine               | the awm,          | 0 6     | — a hundred of oars                   | 2               | 6     |
| — Bur-stones                 | per 100,          | 2 6     | — every twenty fugar-flags            | 0               | 4     |
| — half-packs of teazels,     | the piece,        | 0 4     | — a barrel of shot                    | 0               | 4     |
| — Wicker bottles             | the doz.          | 0 0 1/2 | — a bundle of canes                   | 0               | 1     |
| — Stone pots                 | per 100,          | 0 1     | — a cage of quails                    | 0               | 4     |
| — loofe fish                 | per 100, landing, | 0 3     | — a cage of pheafants                 | 0               | 4     |
| — a barrel of falmon         | per 100,          | 0 2     | — a cage of hawks                     | 0               | 4     |
| — a barrel of stub-eels      | per 100,          | 0 2     | — a winch of cable-yarn               | 0               | 4     |
| — a bundle of basket-rods    | per 100,          | 0 0 1/2 | — a firkin of shot                    | 0               | 2     |
| — a ton of cork              | per 100,          | 1 8     |                                       |                 |       |
| — a thousand of ox-bones     | per 100,          | 1 0     |                                       |                 |       |

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

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

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

DUTIES

DUTIES PAYABLE AT THE SOUND.

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

|   | Rix-doll. |
|---|-----------|
| To the director of the customs                    | —         |
| — four chamberlains                               | —         |
| — Seal-presser, for stamped paper and his trouble | —         |
| — Toll-inspector, for himself and three boatmen   | —         |

By another Placard, 1701.

|   | Rix-doll. |
|---|-----------|
| To the director of the customs                    | —         |
| — four chamberlains                               | —         |
| — Seal-presser, for stamped paper and his trouble | —         |

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

To the before-mentioned should be added:

|  | Rix-doll. | Laden. | In Ball. |
|--|-----------|--------|----------|
| Light-money for ship and cargo, in crowns  | —         | 5 3    | 2 25     |
| Pafs, seal, writing-money, and fees        | —         | 2 12   | 2 12     |
| Guard-ship both ways, 4 stivers each time. | —         |        |          |
| British poor, upwards of 24 stivers.       | —         |        |          |
| Commission                                 | —         | 0 24   | 0 24     |

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

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

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

|                                      | Rix-d. Sti. |  | Rix-d. Sti. |
|--------------------------------------|-------------|--|-------------|
| ALE or beer, the 8 hhd. at 4 1/2     | 0 36        | Beef, salted, the last of 12 barrels,  | 0 36        |
| — Alegar                             | 0 36        | Books, printed, the 100 lb. valued at  | —           |
| Alum, the schippont                  | 0 12        | 36 rix-dollars                         | 0 18        |
| Almonds, the 100 lb.                 | 0 9         | Brafs or brafs wire, the schippont,    | 0 24        |
| Apples, the last of 22 barrels       | 0 12        | —, wrought, the 100 lb. valued at      | —           |
| Apothecaries' drugs, the liefpont,   | —           | 36 rix-dollars                         | 0 18        |
| valued at 36 rix-dollars             | 0 18        | Brimstone, the last of 12 schippont,   | 1 0         |
| Anniseeds, the 100 lb.               | 0 9         | Brandy, French or Spanish, the hhd,    | 0 24        |
| Antimony, the schippont              | 0 12        | —, corn, the barrel                    | 0 6         |
| Anchor and locks, the schocks of 60, | 1 0         | —, Rhenish, the ault                   | 0 24        |
| Argol, the schippont                 | 0 6         | Bay-berries, the 200 lb.               | 0 9         |
| Arsenic, the schippont               | 0 12        | Biscuit, or bread of wheat, 4 barrels, | 0 6         |
| Ashes, weed, the last of 12 barrels, | —           | — of rye                               | 0 4         |
| or 12 schippont                      | 0 12        | Butter, the barrel                     | 0 5         |
| — Pot, the last of 12 barrels, or    | 1 0         | Brazil wood, the 500 lb.               | 0 15        |
| 12 schippont                         | 0 9         | Bristles, the schippont, valued at 36  | —           |
| Auri pigmentum, the 100 lb.          | 0 9         | rix-dollars                            | 0 18        |
| Bacon, the schippont                 | 0 9         | Cables, cordage, or cable-yarn, the    | —           |
| Balks, great, of oak, the piece      | 0 3         | schippont                              | 0 6         |
| —, fir, 4 ditto                      | 0 6         | Calicoes, the 8 pieces                 | 0 15        |
| —, small, ditto, 20 ditto            | 0 13        | Capers, the pipe, or two hogheads,     | 0 18        |
| Baize, the single piece              | 0 3         | Cards, for playing or for wool, the    | —           |
| —, the double piece                  | 0 6         | 10 dozen                               | 0 6         |

S 2

Copper,

DUTIES PAYABLE AT THE SOUND.

Table of duties payable at the sound, page 132. Columns include item descriptions (e.g., Copper, Cheefe, Cork), values in Rix-d. Sti., and other notes.

DUTIES PAYABLE AT THE SOUND.

Table of duties payable at the sound, page 133. Columns include item descriptions (e.g., Juniper-berries, Lace, Lemons), values in Rix-d. Sti., and other notes.

|   | Rix-d. Sti. |  | Rix-d. Sti. |
|---|-------------|--|-------------|
| Stockings of worsted, fiorett, and sayett, the 50 pair                      | 0 30        | Wax, the schippont   | 0 36        |
| the 200 pair  | 0 30        | Wire, iron or brass, the schippont                         | 0 24        |
| Succad, the 50 lb.  | 0 12        | steel, the 100 lb.   | 0 24        |
| Sarsaparilla, the 50 lb.  | 0 18        | gold and silver, the lb.                                   | 0 5         |
| Sugar-candy or confectionary, the 100 lb.                                   | 0 18        | Wool, beaver, the 50 lb.                                   | 1 0         |
| loaves, powder, or Muscovado, the 200 lb.                                   | 0 18        | Spanish, or fine, the 4 schipponts                         | 0 36        |
| Stuffs, woollen, the 8 pieces   | 0 12        | coarse or Scotch, the 6 schipponts                         | 0 30        |
| Sword-blades, the 50  | 0 12        | flock or cutting wool, the 2 schipponts                    | 0 9         |
| hilt, the 50  | 0 18        | Scotch shirts, the 50 pieces                               | 0 15        |
| Sweet wood, the 100 lb.   | 0 9         | shifts, the 8 pieces                                       | 0 10        |
| Tallow, the schippont   | 0 6         | Wooden shovels, the 10 schocks                             | 0 9         |
| Terras, the last, 6 schipponts, or 12 barrels                               | 0 36        | dishes or trays, the 5 schocks                             | 0 9         |
| Tar, great band, the last of 12 barrels, small band, the last of 12 barrels | 0 9         | plates, the 5 schocks                                      | 0 9         |
| Thread, white and coloured, the 50 lb.                                      | 0 30        | nails, the 20,000  | 0 18        |
| gold and silver, the lb.  | 0 5         | Wine, Bourdeaux, the ton, or 4 hogheads, at 52 rix-dollars | 1 36        |
| Tin, the schippont  | 0 9         | Picardin, Hoogland, Muscat, and Frontinac, the 2 hogheads  | 1 0         |
| Tobacco, the 100 lb.  | 0 9         | Spanish or Portuguese, the pipe                            | 1 24        |
| Treacle, the pipe or 2 hogheads   | 0 36        | Italian and Levant, the pipe                               | 2 0         |
| Turpentine, the schippont   | 0 6         | Rhenish, the auln  | 0 40        |
| Verdegris, the 100 lb.  | 0 9         | Wainfoot-boards, the schock                                | 0 24        |
| Vermillion, the 100 lb.   | 0 36        | Yarn, cotton, the 50 lb.                                   | 0 36        |
| Velvet, fine, the piece   | 0 9         | linen, the schippont, or 40 schocks                        | 0 36        |
| with thread, the 2 pieces   | 0 9         | tow, the 4 schipponts                                      | 0 36        |
| Vinegar of wine, the hoghead  | 0 12        | sail, the schippont  | 0 35        |
| beer, ale, or cider, the 2 hogheads   | 0 9         | all sorts of woollen, the 50 lb.                           | 0 36        |

The following articles are forbidden to be imported. — Brimstone or buckram into Copenhagen or the island of Sialand; cloth, corn, earthen ware, dried fish, or salt cod; woollen stuffs of all kinds, and ketties, oil of linseed, hemp and rape seed; flannel, and iron in bars are prohibited, but allowed an oplug (which is a privilege granted to Copenhagen and Ellinore, where all foreign goods may be landed and exported duty-free within a year) for exportation; brandy, salt, tobacco, and wine, may not be brought into any port in Denmark but Copenhagen; wool-cards are not importable into Sialand, but admitted any where else.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RULES AND REGULATIONS FOR PILOTAGE.

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

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

The following Pilotage-Table is from the 16th of March to the 16th of October: but, from the 16th of October to the 16th of March,  $\frac{1}{4}$  more in and out. When the outer rocks do not exceed 1 mile from the port, only single pilotage is paid.

For every foot above 18, one rix-dollar is paid more than 5 dollars.

Pilotage to sea 1-3d less than from sea. Nothing charged for  $\frac{1}{4}$ ,  $\frac{1}{2}$ , and  $\frac{3}{4}$ , of a foot.

Pilotage is paid by the mile, if not exceeding 4; if exceeding 4 and not above 8, 1-3d less; and, for every mile above,  $\frac{1}{4}$  less.

From the 16th of March to the 16th of October, as the table; from the 16th of March,  $\frac{1}{4}$  more, in and out.

| Feet Water. | Norway Money. |        | Sterling. |          |
|-------------|---------------|--------|-----------|----------|
|             | Rd.           | ro. s. | £. s. d.  | £. s. d. |
| 4           | 1             | 0 0    | 0 4 0     | 0 1 8    |
| 5           | 1             | 0 0    | 0 4 0     | 0 1 8    |
| 6           | 1             | 0 0    | 0 4 0     | 0 1 8    |
| 7           | 1             | 1 8    | 0 5 4     | 0 1 12   |
| 8           | 1             | 2 16   | 0 6 8     | 0 1 12   |
| 9           | 2             | 0 0    | 0 8 0     | 0 1 16   |
| 10          | 2             | 1 8    | 0 9 4     | 0 1 16   |
| 11          | 2             | 2 16   | 0 10 8    | 0 1 20   |
| 12          | 3             | 0 0    | 0 12 0    | 0 1 20   |
| 13          | 3             | 1 8    | 0 13 4    | 0 2 0    |
| 14          | 3             | 2 16   | 0 14 8    | 0 2 0    |
| 15          | 4             | 0 0    | 0 16 0    | 0 2 8    |
| 16          | 4             | 1 8    | 0 17 0    | 0 2 8    |
| 17          | 4             | 2 16   | 0 18 8    | 0 2 8    |
| 18          | 5             | 0 0    | 1 0 0     | 0 2 16   |

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

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

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

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

THE

THE DUTIES

PAYABLE UPON IMPORTATION OF GOODS INTO

THE UNITED STATES OF AMERICA,

Whether in American or Foreign Vessels:

TOGETHER WITH

An ABSTRACT of the REVENUE-LAWS of AMERICA, and Directions for the CUSTOM-HOUSE BUSINESS there,

TO WHICH ARE ADDED,

A LIST of the OFFICERS of the CUSTOMS in the several Districts and Ports:

A LIST of PORTS where Vessels are permitted to enter:

The FEES payable to the CUSTOM-HOUSE OFFICERS:

The ESTABLISHED COINS of the UNITED STATES:

The Rate of Foreign Coins for estimating the Duties:

A Table of the Value and Weight of Foreign Coins, as they pass in the respective States:

A Table shewing the Cents, and Parts of Cents, in any Number of Shillings, less than a Dollar, in the Currencies of the different States:

And a Table shewing the Value of Dollars, from 1 to 10,000, in the Currencies of the different States.

OFFICERS of the CUSTOMS, with their respective DISTRICTS & PORTS.

| NEW HAMPSHIRE.                |                  |                 |                 |                 |
|-------------------------------|------------------|-----------------|-----------------|-----------------|
| Districts.                    | Ports.           | Collectors.     | Naval Officers. | Surveyors.      |
| Portsmouth                    | PORTSMOUTH       | Jof. Whipple    | Eleazer Ruffel  | Tho. Martin     |
| VERMONT.                      |                  |                 |                 |                 |
| Vermont                       | South Hero*      | Stephen Keys    |                 |                 |
| MASSACHUSETTS.                |                  |                 |                 |                 |
| Newbury-port                  | NEWBURY-POR      | D. Atkins Tyng  | Jona. Titcomb   | Mich. Hodge     |
| Gloucester                    | GLOUCESTER       | Wm Tuck         |                 | S. Whettmore    |
| Salem and Beverly             | SALEM            |                 |                 |                 |
|                               | BEVERLY          | Joseph Hiller   | Wm Pickman      | Bart. Putham    |
| Ipswich                       | Ipswich          | Afa Andrews     |                 | Jof. Batchelder |
| Marblehead                    | Marblehead*      | S. Ruffel Gerry |                 | Tho. Melvill    |
| Boston & Charles-T.           | BOSTON           | Benj. Lincoln   | James Lovell    |                 |
| Plymouth                      | Plymouth*        | Wm Watton       |                 |                 |
| Barnstable                    | Barnstable       | Joseph Otis     |                 |                 |
| Nantucket                     | Sherburne*       | Steph. Huffey   |                 |                 |
| Edgarton                      | Edgarton         | John Pease      |                 |                 |
| New Bedford                   | New Bedford*     | Edw. Pope       |                 |                 |
| Dighton                       | Dighton*         | Hodijah Baylies |                 |                 |
| York                          | York             | Jof. Tucker     |                 |                 |
| Biddeford and Pepperelborough | Biddeford        | Jerem. Hill     |                 |                 |
| Portland and Falmouth         | PORTLAND         | Nath. Fofdieck  |                 |                 |
|                               | FALMOUTH         |                 |                 | James Lurt      |
| Bath                          | Bath*            | Wm Webb         |                 |                 |
| Wiscasset                     | Wiscasset*       | Francis Cook    |                 |                 |
| Penobscot                     | Penobscot*       | John Lee        |                 |                 |
| Frenchman's Bay               | Frenchman's Bay* | Melat. Jordan   |                 |                 |
| Machias                       | Machias*         | Steph. Smith    |                 |                 |
| Pasamaquady                   | Pasamaquady      | De Lefdernier   |                 |                 |
| Waldoborough                  |                  | Waterman T.     |                 |                 |

RHODE

OFFICERS OF THE CUSTOMS, &c.

| RHODE-ISLAND.      |                        |                 |                 |                 |
|--------------------|------------------------|-----------------|-----------------|-----------------|
| Districts.         | Ports.                 | Collectors.     | Naval Officers. | Surveyors.      |
| Newport            | NEWPORT                | Wm Ellery       | Robert Crooke   | Dan. Lyman      |
|                    | North Kington          |                 |                 | Dan. E. Updike  |
|                    | East Greenwich         |                 |                 | Tho. Arnold     |
|                    | Warren and Barrington  |                 |                 | Nath. Philip    |
|                    | Bristol                |                 |                 | Sam. Bosworth   |
| Providence         | Pawcatuck-River        |                 |                 | Geo. Stillman   |
|                    | PROVIDENCE             | Jerem. Olney    | Eb. Thompson    | Win Barton      |
|                    | Patuxet                |                 |                 | Jof. Abonre     |
| CONNECTICUT.       |                        |                 |                 |                 |
| New London         | NEW LONDON             | J. Huntington   |                 | Nath. Richards  |
|                    | Stonington             | Geo. Phillips   |                 | Jonath. Palmer  |
|                    | Middletown             |                 |                 | Comfort Sage    |
| New Haven          | NEW HAVEN              | David Austin    |                 | Wm Munson       |
|                    | Fairfield              | Sam. Smedley    |                 |                 |
| NEW YORK.          |                        |                 |                 |                 |
| Sagg-Harbour       | Sagg-Harbour           | H. P. Dering    |                 |                 |
| New York           | NEW YORK               | Joshua Sands    | Rich. Rogers    | John Lasher     |
|                    | Albany                 |                 |                 | H. J. Bogart    |
|                    | Hudson                 | Hen. Malcomb    |                 | J. C. Ten Brock |
| Champlain          | Champlain*             | M. L. Woolsey   |                 |                 |
| NEW JERSEY.        |                        |                 |                 |                 |
| Perth-Amboy        | PERTH-AMBOY            | John Halsted    |                 |                 |
| Burlington         | Burlington*            | Mof. Kempton    |                 |                 |
| Little-Egg Harbour | Tuckerton              | E. Tucker, jun. |                 | Eben. Tucker    |
| Bridgetown         | Bridgetown             | Eli Elmer       |                 |                 |
| Great-Egg Harbour  | Somers' Island         | Conf. Somers    |                 |                 |
| PENNSYLVANIA.      |                        |                 |                 |                 |
| Pennsylvania       | PHILADELPHIA           | Sharp Delany    | W.M. Pherfon    | Wm Jackson      |
| DELAWARE.          |                        |                 |                 |                 |
| Delaware           | WILMINGTON             | Allen M. Lane   |                 |                 |
| MARYLAND.          |                        |                 |                 |                 |
| Baltimore          | BALTIMORE              | Rt Purviance    | Nath. Ramfay    | Dan. Delozier   |
| Chester            | Chester                | Jerem. Nichols  |                 |                 |
| Oxford             | Oxford*                | Rt Banning      |                 |                 |
| Vienna             | Vienna*                | James Frazier   |                 |                 |
| Snow-Hill          | Snow-Hill*             | Wm Selby        |                 |                 |
| Annapolis          | ANNAPOLIS              | John Randall    |                 |                 |
| Havre de Grace     | Havre de Grace         | Roger Bayce     |                 |                 |
| Nottingham         | Nottingham*            | George Biscoe   |                 | Chs Chilton     |
| Nanjemoy           | Cedar Point*           | John C. Jones   |                 |                 |
|                    | Saint Mary's           |                 |                 | Robert Chesley  |
|                    | Lewellensburg          |                 |                 | Richard Jordan  |
| George-Town        | GEORGE-TOWN            | Js M. Lingan    |                 |                 |
| VIRGINIA.          |                        |                 |                 |                 |
| Hampton            | Hampton*               | Wm Kerbey       |                 |                 |
| Norfolk and        | NORFOLK                | Wm Lindfay      | Ph. Gatewood    | Dan Biddinger   |
|                    | Suffolk                |                 |                 | Tho. Swepton    |
| Portsmouth         | Smithfield             |                 |                 | Copel Parker    |
| Bermuda Hundred    | Bermuda Hundred*       | Wm Heth         |                 | Rob. Walker     |
|                    | Petersburg             |                 |                 | Js Gibbon       |
| Yorktown           | Richmond & Winchester  |                 |                 | Js Rowland      |
|                    | Yorktown*              | Wm Reynolds     |                 |                 |
| Rappahannock       | W. Point & Cumberland* |                 |                 | Step. Bingham   |
|                    | Rappahannock*          | Lawr. Mufe      |                 |                 |
|                    | Urbanna*               |                 |                 | Peter Kemp      |
| Yeocomico          | Port-Royal*            |                 |                 | George Catlet   |
|                    | Fredericksburg         |                 |                 | Tho. Moffat     |
| Dumfries           | Yeocomico              | Js A. Thompson  |                 |                 |
| Alexandria         | ALEXANDRIA             | Dav. W. Scott   |                 |                 |
| Foly-Landing       | Accomack Court-House   | Jn Fitzgerald   |                 | Vincent Gray    |
| Cherrystone        | Cherrystone            | Wm Gibb         |                 |                 |
| South Quay         | South Quay             | Nath. Wilkins   |                 |                 |
| Louisville         | Louisville             | Tho. Bowne      |                 |                 |
|                    |                        | Rich. Taylor    |                 |                 |

NORTH

OFFICERS OF THE CUSTOMS, &c.

| NORTH CAROLINA.    |                 |               |                 |                |
|--------------------|-----------------|---------------|-----------------|----------------|
| Districts.         | Ports.          | Collectors.   | Naval Officers. | Surveyors.     |
| Wilmington         | WILMINGTON      | James Read    | John Walker     | Tho. Calder    |
|                    | NEWBERN         | John Daves    |                 |                |
| Washington         | Beaufort        |               |                 | John Easton    |
|                    | Swainsborough   |               |                 | Jn M. Cullough |
|                    | WASHINGTON      | Nath. Keais   |                 |                |
|                    | EDENTON         | Sam. Tredwell |                 |                |
|                    | Hertford        |               |                 | Steph. Skinner |
| Camden             | Winton          |               |                 | Law. Moorey    |
|                    | Bennet's Creek  |               |                 | Eben. Graham   |
|                    | Plymouth        |               |                 | Levy Blount    |
|                    | Windfor         |               |                 | Wm Benson      |
|                    | Shewarkey       |               |                 | Henry Hunter   |
|                    | Marfreesborough |               |                 | Hardy Murfre   |
|                    | Plankbridge*    | Enoch Sawyer  |                 |                |
|                    | Nixonton        |               |                 | Hugh Knox      |
|                    | Indian Town     |               |                 | Tho. Williams  |
|                    | Currutuck Inlet |               |                 | Sam. Jasper    |
| Paquotanker Bridge |                 |               | M. E. Sawyer    |                |
| Newbiggin Creek    |                 |               | F. B. Sawyer    |                |
| SOUTH CAROLINA.    |                 |               |                 |                |
| George-Town        | GEORGE-TOWN     | Charles Brown |                 |                |
| Charles-Town       | CHARLES-TOWN    | James Simons  | Win Storr       | Edw. Weyman    |
| Beaufort           | BEAUFORT        | John Grayson  |                 |                |
| GEORGIA.           |                 |               |                 |                |
| Savannah           | SAVANNAH        | Jn Habersham  | Lach M. Intoh   | Edw. White     |
| Sunbury            | SUNBURY         | Geo. Forter   |                 |                |
| Brunswick          | Brunswick*      | John M. Intoh |                 |                |
| Saint Mary's       | Saint Mary's*   | Js Seagrove   |                 |                |
| Hardwick           | Hardwick        | Sim. Maxwell  |                 |                |
| Tennessee          |                 | Morgan Brown  |                 |                |

N. B. The Ports distinguished by \*, (together with Newcastle and Port Penn, in the state of Delaware; Chestertown, Digges Landing, and Carrollborough, in Maryland; Kinfale, Newport, and Rockets Landing, in Virginia; and Frederica, in Georgia,) are ports to which foreign vessels are restricted; and those distinguished by capitals, ports to which vessels, arriving from the Cape of Good Hope, or from beyond it, are restricted.

List of American Ports where Vessels are permitted to enter.

No vessel, not wholly belonging to a citizen or citizens of the United States, shall be admitted to unload at any port or place except the following, to wit:

NEW HAMPSHIRE. — Portsmouth.

MASSACHUSETTS. — Portland, Falmouth, New Bedford, Deighton, Salem, Beverly, Gloucester, Newbury-Port, Marblehead, Sherburne, Boston, and Charles-Town, Bath, Frenchman's Bay, Plymouth, Wiscasset, Machias, Penobscot.

RHODE-ISLAND. — Newport and Providence.

CONNECTICUT. — New London and Newhaven.

NEW YORK. — New York.

NEW JERSEY. — Perth-Amboy and Burlington.

PENNSYLVANIA. — Philadelphia.

DELAWARE. — Wilmington, Newcastle, Port Penn.

MARYLAND. — Baltimore, Annapolis, Vienna, Oxford, George-Town on Potomack, Chester-Town, Nottingham, Cedar-Point, Town-Creek, Nanjemoy, Digges's Landing, Snow-Hill, and Carrollburgh, now the City of Washington.

VIRGINIA. — Alexandria, Kinfale, Newport, Rappahannock, Port-Royal, Frederickburgh, Urbanna, York-Town, West Point, Hampton, Bermuda-Hundred, City-Point, Rocket's Landing, Norfolk, Portsmouth.

NORTH CAROLINA. — Wilmington, Newbern, Washington, Edenton, and Plankbridge.

SOUTH CAROLINA. — Charles-Town, George-Town, Beaufort.

GEORGIA. — Savannah, Sunbury, Brunswick, St. Mary, and Frederica.

Nor shall any vessel from the Cape of Good Hope, or beyond the same, be admitted to enter, except at the ports, in the above list, which are distinguished by Italics.

N. B. The Towns of Alexandria, Carrollburg, (now Washington,) and George-Town, on Potomack-River, are within the free and federal district of Columbia, which is a square of ten miles.



# DUTIES

Payable by Law on all Goods, Wares, and Merchandise, imported into the UNITED STATES OF AMERICA, after the 1st Day of April, 1797.

The inner Column exhibits the Rates payable on Goods imported in Ships or Vessels of the United States, and the outward Column the Rates payable in foreign Ships or Vessels, including the additional Duties to which the respective Articles are liable. — The Duties are calculated in Cents, per Cent. *ad valorem*, except expressed otherwise.

|  | Cents       | Cents |  | Cents   | Cents |     |
|--|-------------|-------|--|---|-------|-----|
| <b>A</b> RMS, fire and side, not otherwise enumerated, or parts thereof                                      | 15          | 16½   | Chintzes and coloured calicoes, or muslins, and all printed, stained, or coloured, goods or manufactures of cotton or of linen, or of both, or of which cotton or linen is the material of chief value | 12½   | 13½   |     |
| Apparatus, philosophical, especially imported for any seminary of learning                                   | free.       | free. | Cocoa  | 4   | 4½    |     |
| Ale, beer, and porter, in casks or bottles   | 8           | 8½    | Chocolate  | 3   | 3½    |     |
| On value of the bottles  | 10          | 11    | Clogs and goloshoes, per pair, See shoes   | 15  | 16½   |     |
| Artificial flowers, feathers, and other ornaments for women's head-dresses                                   | 15          | 16½   | Cordage, tarred, per cwt.  | 180   | 198   |     |
| Anniseed   | 15          | 16½   | and yarn untarred  | 125   | 147½  |     |
| Articles of all kinds of the growth, product, or manufactures, of the United States, spirits excepted, free. | free.       | free. | Cosmetics  | 15  | 16½   |     |
| Anchors  | 10          | 11    | Coal   | 5   | 5½    |     |
| BRASS cannon   | 15          | 16½   | Colours  | See painters  | 15    | 16½ |
| iron, or steel, locks, hinges, hoes, anvils, and vices   | 10          | 11    | Copper-manufactures  | 15  | 16½   |     |
| All other manufactures of brass  | 15          | 16½   | in plates, pigs, and bars, free.   | free.   | free. |     |
| Balls and balsams (See powders, pastes, &c.)   | 15          | 16½   | Compositions for the teeth or gums   | See dentifrice  | 15    | 16½ |
| Bricks and tiles   | 15          | 16½   | Coffee   | per lb.   | 5     | 5½  |
| Bonnets, caps, and hats, of every kind   | 15          | 16½   | Cotton   | 3   | 3½    |     |
| Boots  | per pair    | 75    | 82½  | Cotton or linen manufactures, or of both, or of which cotton or linen is the material of chief value, being stained or coloured | 12½   | 13½ |
| Books, blank   | 10          | 11    | Cotton not printed, stained, or coloured   | 10  | 11    |     |
| Books of persons who come to reside in the United States   | free.       | free. | Clocks and watches or parts of either  | 15  | 16½   |     |
| Buttons of every kind  | 15          | 16½   | Coaches, chariots, phaetons, chairs, chaises, foles, or other carriages, or parts of carriages   | 20  | 22    |     |
| Buckles, shoe and knee   | 15          | 16½   | Clothing ready-made  | 10  | 11    |     |
| Brushes  | 10          | 11    | Cloaths, books, household-furniture, and the tools or implements of the trade or profession of persons who come to reside in the United States   | free.   | free. |     |
| Bullion  | free.       | free. | Cutlasses  | 15  | 16½   |     |
| Burgundy wine  | 40          | 44    | DATES and figs   | 15  | 16½   |     |
| CANNON, of brass   | 15          | 16½   | Dentifrice-powders, tinctures, preparations, and compositions, for the teeth or gums   | 15  | 16½   |     |
| Carriages  | See coaches | 20    | 22   | Dolls, dressed or undressed, or parts thereof   | 15    | 16½ |
| Cards, playing   | per pack    | 25    | 27   | Drugs, medicinal, except those commonly used for dyeing   | 15    | 16½ |
| wool and cotton, per doz.  | 50          | 55½   | and woods for dyeing   | free.   | free. |     |
| Cables and tarred cordage, per cwt.  | 180         | 198   | EARTHEN and stone wares  | 15  | 16½   |     |
| Cabinet-wares  | 15          | 16½   | Egences, See powders, pastes, &c.  | 15  | 16½   |     |
| Caps and bonnets   | See hats    | 15    | 16½  | FANS, or parts thereof  | 15    | 16½ |
| Carpets and carpeting  | 15          | 16½   | Fayal wine   | per gal.  | 20    | 22  |
| Cartridge-paper  | 15          | 16½   |  |   |       |     |
| Candles of tallow  | per lb.     | 2     |  |   |       |     |
| of wax or spermaceti   | 6           | 6½    |  |   |       |     |
| Champagne wine   | 40          | 44    |  |   |       |     |
| Capers   | 15          | 16½   |  |   |       |     |
| Canes, walking-sticks, and whips   | 10          | 11    |  |   |       |     |
| Cambrics   | 10          | 11    |  |   |       |     |
| Cheese   | per lb.     | 7     |  |   |       |     |
| China ware   | 15          | 16½   |  |   |       |     |
| Cinnamon, cloves, currants, and comfits  | 15          | 16½   |  |   |       |     |

Feathers

# AMERICAN DUTIES

|   | Cents               | Cents |  | Cents   | Cents |     |
|---|---------------------|-------|--|---|-------|-----|
| Feathers and other ornaments for women's head-dresses   | 15                  | 16½   | Jewellery and paste-work   | 15  | 16½   |     |
| Fringes commonly used by upholsterers, coach-makers, and saddlers   | 15                  | 16½   | LACE of gold and silver  | 15  | 16½   |     |
| Figs  | 15                  | 16½   | Laces and Lawns  | 10  | 11    |     |
| Flowers, artificial   | 15                  | 16½   | Laces, lines, fringes, tassels, and trimmings, commonly used by upholsterers, coach-makers, and saddlers   | 15  | 16½   |     |
| Floor-cloths and mats, or parts of either   | 15                  | 16½   | Lamp-black   | 10  | 11    |     |
| Fruits of all kinds   | 15                  | 16½   | Lapis calaminaris  | free.   | free. |     |
| Furs of every kind, undressed   | free.               | free. | Leather, tanned and tawed, and all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated | 15  | 16½   |     |
| GLASS, black quart bottles  | 10                  | 11    | Lead and musket ball, per lb.  | 1   | 1½    |     |
| window-glass  | 15                  | 16½   | All other manufactures of lead, or in which lead is the chief article  | 1   | 1½    |     |
| All other glass and manufactures thereof  | 20                  | 22    | Lemons and limes   | 15  | 16½   |     |
| Glauber-salts   | per cwt.            | 900   | 220  | Linen or cotton manufactures, or of both, or of which cotton or linen is the material of chief value, printed, stained, or coloured | 12½   | 13½ |
| Gauze   | 10                  | 11    | Linen not printed, stained, or coloured  | 10  | 11    |     |
| Geneva, See spirits   | 15                  | 16½   | Lithon and Oporto wines, per gall.   | 25  | 27½   |     |
| Ginger  | 15                  | 16½   | Looking-glass  | 20  | 22    |     |
| Girandoles, or parts thereof  | 20                  | 22    | MANUFACTURES of tin, pewter, and copper  | 15  | 16½   |     |
| Goloshoes   | per pair, See shoes | 15    | 16½  | of iron, steel, or brass, not otherwise particularly enumerated   | 15    | 16½ |
| Gloves and mittens of every kind  | 15                  | 16½   | not otherwise particularly enumerated  | 15  | 16½   |     |
| Gold, silver, and plated, ware  | 15                  | 16½   | of lead, not otherwise particularly enumerated   | 1   | 1½    |     |
| Gold and silver lace  | 15                  | 16½   | of cotton or linen, or of both, printed, stained, or coloured  | 12½   | 13½   |     |
| Goods, wares, and merchandise, imported directly from China or India in ships or vessels not of the United States, except teas, china ware, and all other articles, liable to higher rates of duties  | 12½                 | 13½   | of ditto, not printed, stained, or coloured  | 10  | 11    |     |
| Goods, wares, and merchandise, intended to be re-exported to a foreign port or place, in the same ship or vessel in which they shall be imported, and all articles of the growth, product, or manufactures, of the United States, spirits excepted  | free.               | free. | of glass, See glass.   |   |       |     |
| Goods, wares, and merchandise, not herein otherwise particularly enumerated and described   | 10                  | 11    | of tobacco, See snuff and tobacco  |   |       |     |
| Glue  | 15                  | 16½   | of wood, See cabinet wares and woods.  |   |       |     |
| Gunpowder   | 10                  | 11    | of the United States, spirits excepted   | free.   | free. |     |
| HANGERS, or parts thereof   | 15                  | 16½   | Mats and floor-cloths, or parts of either  | 15  | 16½   |     |
| Hair-powder   | 15                  | 16½   | Malt   | per bushel  | 10    | 11  |
| Hats, caps, and bonnets, of every kind  | 15                  | 16½   | Marble, slate, and other stone, bricks, tiles, tables, mortars, and other utensils, of marble or slate, and generally all stone and earthen ware     | 15  | 16½   |     |
| Hemp  | per cwt.            | 100   | 105  | Madeira wine, See wines.  |       |     |
| Hides, raw  | free.               | free. | Malaga wine  | per gall.   | 20    | 22  |
| Household-furniture of persons who come to reside in the United States  | free.               | free. | Mace   | 15  | 16½   |     |
| IMPLEMENTS of the trade or profession of persons who come to reside in the United States  | free.               | free. | Medicinal drugs, except those commonly used in dyeing  | 15  | 16½   |     |
| Indigo  | per lb.             | 25    | 27½  | Merchandise, goods, and wares, imported directly from China   |       |     |
| Iron wire   | free.               | free. |  |   |       |     |
| steel, or brass, locks, hinges, hoes, anvils, and vices, cast, slit, and rolled, and all other manufactures of iron, steel, or brass, or of which either of these metals is the article of chief value, not being otherwise particularly enumerated | 15                  | 16½   |  |   |       |     |

or

AMERICAN DUTIES.

Table of American duties listing items like 'Merchandise, goods, and wares', 'NAILS', 'ORANGES', 'PAPER', 'SILVER', 'STEEL', 'SUGAR', etc., with columns for 'Cents' and 'Cents'.

AMERICAN DUTIES.

Table of American duties listing items like 'From grain, Second proof, per gall.', 'Spirits, distilled in the United States', 'Teas, from China and India', 'Waxes', 'Tallow candles', etc., with columns for 'Cents' and 'Cents'.

AMERICAN DUTIES.

Table with columns for Cents and Cents, listing various goods like watches, wines, and spirits with their respective duty rates.

TONNAGE.

By Act of July 20, 1790, to be paid in Ten Days after Entry and before Clearance.

Table detailing tonnage duties for vessels of the United States and other vessels, including entry and clearance fees.

FEES to COLLECTOR and NAVAL OFFICER.

Table listing fees for collector and naval officer, such as entry of a vessel, clearance, and permit to land goods.

FEES to SURVEYOR.

Table listing fees for surveyor, including measurement of a vessel and duties on goods subject to duty.

DUTIES PAYABLE IN

Table listing duties payable in gold coins of Great Britain, France, and Spain, and crowns of France.

Rate of foreign Coins for estimating Duties.

Table showing the rate of foreign coins for estimating duties, including pound sterling, Dutch florin, and others.

AMERICAN DUTIES, &c.

A GENERAL ABSTRACT from the REVENUE-LAWS; wherein the several Parts of the ACTS are digested, and transposed under distinct Heads, agreeably to the Subjects with which they have Relation.

1. Of the Duty of Masters of Vessels.

Every master of a vessel, bound to the district of Nottingham, must, on penalty of five hundred dollars, deposit, for the surveyor of the port of Town-Creek, a manifest of the cargo, unless he shall have previously delivered one to some officer of the customs coming on-board; bound to the district of Rappahannock, with the surveyor of the port of Urbanna; to the district of Bermuda-Hundred, or City-Point, with the collector of Norfolk and Portsmouth, or of Hampton; to the district of South Quay, with the collector of Edenton. Which manifests the respective collectors and surveyors must, after registry, transmit, duly certified, to the officer with whom entry is to be made.

Also, every master of a vessel, belonging wholly or in part to citizens of the United States, must, on arrival from any foreign country, have an accurate and true manifest of the cargo on-board; and, in default thereof, he forfeits the value of all goods not included in such manifest, unless due proof be made that no part of the cargo had been unshipped since taken on-board, and that such manifest had been lost, or mislaid, or defaced, by accident, or was incorrect by mistake. Which manifest every master of a vessel, as aforesaid, must, on penalty of a sum not exceeding five hundred dollars, produce to the first officer of the customs who shall appear on-board after his arrival within four leagues of the coasts of the United States; and also to the first such officer who shall appear on-board after his arrival in a district in which any part of his cargo is to be discharged; delivering, in either case, a copy thereof, by himself subscribed. The production of the manifest, and receipt of the copy, such officer must certify respectively, on penalty of five hundred dollars, certifying, on the original, the day and year when produced, and the delivery of a copy; and, on the copy, the day and year it was delivered. He must also transmit the said copy to the collector of the district to which such vessel is bound.

If any part of the cargoes of such vessels as are laden with goods, and, bound to the United States, have arrived within four leagues of the coast, be unladen previous to their coming into port and being legally authorized to unlade, all the goods so unladen, and any vessel or boat into which they may be put, are forfeited; and the master and mate of the vessel so unladen forfeit, each, one thousand dollars; and every other person aiding and assisting, treble the value of the goods unladen. Their forfeitures are not, however, incurred in case of unavoidable accident, necessity, or distress of weather, if duly notified and strictly proved.

Also: if, after any ship or vessel has arrived within the limits of a district of the United States, from a foreign country, she leaves or attempts to leave it, (unless to proceed to a more interior district,) previous to report and entry made, the master forfeits four hundred dollars. And the collector, naval officer, surveyor, or any revenue-cutter, may arrest and bring her back; unless the departure was occasioned by distress of weather, distress of enemies, or other necessity, which, in either case, must be strictly proved.

Farther; every master of a vessel (ships of war and public packets excepted) must, within twenty-four hours after his arrival in any port of the United States, (if the usual hours of business will permit,) make report thereof to the chief officer of the customs at the port, and, within forty-eight hours, a farther report of the cargo, and deliver a manifest to the collector. In default of which, he forfeits one thousand dollars.

But masters of vessels, whereof only part of the cargoes is destined to any particular port of the United States, may, after paying or securing the duties of such part, and giving bond equal to the amount of the duties on the remainder, that no part thereof shall be landed in the United States without due entry, proceed to the port or place of their destination.

And, when the cargoes of any vessels are destined to ports in different districts, the master thereof may proceed from district to district, paying, in each district, the duties on such goods as may be delivered therein, and giving bond, to the collector of the district where they first arrived, for their due entry in every other district, and also obtaining, from the respective collectors, to whom any part of their cargoes may be reported, copies of such reports, and certificates of the quantity and particulars of the goods delivered. Any master, in default of obtaining such copy and certificate, or neglecting to produce them to any subsequent collector, forfeits five hundred dollars. But, in case of spirits, such certificate must be had from, and produced to, the officers of inspection.

Sea-stores, being exempt from duty, must be designated as such in the master's report; and, if excessive, the duty may be estimated on the excess, the value whereof is forfeited unless such duty be paid; as also treble the value of any article thereof, if landed for sale. Vessels, not bound to the United States, but putting in in distress, the master and mate must, within twenty-four hours, make protest, setting forth the circumstances of the distress, before a notary-public, or other person duly authorized; and, within forty-eight hours, report of the cargo as in other cases; and, the distress being duly certified by the wardens of the

the port, permits may, if necessary, be granted for unloading; the collectors causing the goods unladen to be stored, and, if damaged, or if necessary, in repairing the ship, allowing them (the duties thereon being first paid) to be sold.

Masters of vessels bound to foreign ports, previous to obtaining a clearance, must deliver, to the collectors of the district from which they are about to sail, manifests of their cargoes; and any master departing without a clearance forfeits two hundred dollars.

The penalty of false-swearing, as well of masters of vessels as of the owners or consignees of goods, or their factors or agents, is fine or imprisonment, or both; not exceeding, in case of the former, one thousand dollars; of the latter, one year.

No master of a vessel, arriving at any port where there is a post-office, may report or make entry, till he has delivered to the post-master all letters in his possession directed to any person within the United States.

2. Of the Duty of the Owners or Consignees of Goods.

Within fifteen days after the master of any vessel shall have made report to the collector, the owners or consignees, or their factors or agents, must, on oath or affirmation, make entry, with the said collector, of the goods consigned to them, particularizing the marks, numbers, and contents, of each package; or, if in bulk, the quantity and quality; producing the original invoices, documents, and bills of lading, and declaring, that, should any other goods afterwards appear to be consigned to them, they will make it known, in order to a due entry thereof.

Articles exempt from duty, as clothes, books, household-furniture, &c. must be separately and distinctly entered by their owner or his agent; who, according to the best of his knowledge, must make oath respecting such owner, his occupation, arrival, or expected arrival; and that the said articles are really intended for his or his family's use, and not for sale; which oath, being indorsed on the entry, must be subscribed by the person making it. And, in case such person be not the real owner of the goods, he must give bond, that a like oath shall, within a year, be had of the real owner, either taken before the collector with whom the entry is made, or produced to him duly executed. A copy of which oath and entry must be transmitted to the secretary of the treasury.

Report and entry must also be made on the re-importation of articles of the growth or manufactures of the United States. Such articles being duty-free, their identity must be carefully proved. For which purpose, the oaths of such persons as have knowledge of the facts are required, relative to the time of their exportation, the ship in which, and the person by whom, exported; and, if imported into any other district than that from which they were exported, a certificate from the collector of the district, certifying their exportation: such certificate, however, being dispensed with, where it cannot be immediately produced, on giving bond for its production within four months.

No goods imported from a foreign country may be unladen till the duties, agreeably to an estimate made by the collector and naval officer, (where there is one at the port,) are paid or secured; and a permit, signed by the said collector, and countersigned by the said naval officer, (where there is one at the port,) granted; nor in any case, except by special license, unless between sun-rise and sun-set. Goods unladen in violation of these restrictions (as also the vessel and her tackle, where the value of the goods amount to four hundred dollars) are forfeited; and every person concerned therein incurs a penalty of four hundred dollars, of being advertised in the public papers, and incapacity of holding office for seven years. Also, goods requiring to be weighed or gauged may not, on penalty of forfeiture, be removed from the wharf where first landed, without the presence of a proper officer, till it be done.

Goods, whereof the entry does not specify the particulars, are required to be stored till the particulars are ascertained and the duties adjusted. And, in all cases, where the final adjustment of the duties exceeds the estimate thereof before taken, the difference is to be paid to the collector; and, where it is less than such estimates, the party having paid or secured them agreeably thereto, to be refunded or credited, as the case may be.

3. Of the Duty of the Officers of the Customs.

The officers of the customs are required to take oath and give bond for the faithful discharge of the duties of their respective offices; and, for default of the former, they incur a penalty of two hundred dollars.

The collectors are empowered, in presence of the naval officer, where there is one, to administer the necessary oaths to masters of vessels, the owners of goods, &c. And collectors, naval officers, and surveyors of ports, may, in case of absence or sickness, act by deputy.

To superintend the delivery of goods, inspectors may be put and kept on-board of vessels, while lying in port; or, while going from district to district, may prohibit any goods from being unladen without a permit, and, after sun-set, secure the hatches, which may not be opened, except in their presence, on penalty of two hundred dollars. In like manner, the officers of the customs, including those of the revenue cutters, may, as well without

as within their respective districts, go on-board all such vessels as, bound to the United States, have arrived within four leagues of the coast, may demand manifests, examine the cargoes, and designate any trunk or package, being separate from the rest of the cargo, sealing the same, if thought proper, and transmitting to the collectors of the districts to which such vessels are bound, a particular account thereof; and any such trunk or package, on arrival, not appearing, or the seal being broken, subjects the master to a penalty of two hundred dollars. Such officers may, in like circumstances, make seizures where goods are legally forfeited, and if, in any case, impeded or resisted in the execution of their duty, the person offending forfeits a sum not exceeding four hundred dollars.

Entries on the delivery of the cargoes of vessels must, when such a delivery is completed, be compared with the entries of the owners or consignees, and the result indorsed on the respective entries, and subscribed by the officers making the comparison. And, in case any package which shall have been reported be missing, the master forfeits five hundred dollars; but may save the penalty by making due proof, before proper authority, that no part of his cargo, since taken on-board, had been unshipped, except as contained in his report, or that such disagreement was by accident or mistake.

In case any goods, other than salt and coal, remain on-board any vessel fifteen days after the master's report is required to be made, the same must, by the inspectors, be delivered into the custody of the collector; who, keeping them at the risk of the owner, may, at the expiration of nine months, if claim be not previously made, cause them to be appraised by two reputable merchants, (to ascertain the duties thereof,) and sold at public auction, retaining the duties and paying the overplus, if any, for the use of the owner, into the treasury of the United States. And, when goods are damaged, or not accompanied with the original invoice, the duties may be ascertained by appraisement of two merchants, the collector choosing one, and the owner the other; or goods, not accompanied with invoices, may, at the option and risk of the owner, be kept by the collector till the invoice be obtained. But goods entered and not invoiced are forfeited; and any collector, suspecting invoices to be not according to the true value of the goods, may cause an appraisement thereof to be made, as in case of damaged goods.

On suspicion of fraud, packages, whereof entry has been made, may, in the presence of two or more reputable merchants, be opened and examined; and, in case of disagreement, unless it be proved to have been by accident or mistake, such articles as disagree with their respective entries are subject to forfeiture. And any person, purchasing goods liable to seizure, knowing them to be such, forfeits double their value.

Officers of the customs, demanding or receiving other than legal fees, incur a penalty of two hundred dollars; and, accepting a bribe or reward for conniving at a false entry of vessels or goods, a penalty of not less than two hundred, nor greater than two thousand, dollars. And persons giving or offering such bribe or reward incur a like penalty.

4. Of the Payment of Duties, &c.

In all cases where the duties do not exceed fifty dollars, they must be paid immediately; but, where they exceed that sum, they may be either paid immediately or secured by bond, for their payment, if accruing on West-India goods, other than salt, in four months; on salt in nine months; on wines in twelve months; and on all other articles, teas excepted, one half in six, one quarter in nine, and the remainder in twelve, months; which bond may, at the option of the obligor, either include one or more sureties, or, without sureties, be accompanied with a deposit of part of the goods. And the duties on teas may be secured, by bond with sureties, payable in one year; or by bond without sureties, in double their amount, payable in two years; the teas being deposited, at the risk and expense of importers, in warehouses agreed on between them and an inspector. And, in case of deposit, any part of teas may be delivered to the owners, on paying, or farther securing the payment of the duties, by bond, with sureties, to be paid, where the duties do not exceed one hundred dollars, in four months; where they exceed one hundred, and do not exceed five hundred dollars, in eight months; or, where they exceed five hundred dollars, in twelve months. But the credit by the last-mentioned bond must not exceed two years from the deposit of the teas; the collector, then, having power to cause so much thereof to be sold, at public auction, as will discharge the arrears of duties still due, with costs of sale.

Bonds for duties not being paid at the time they become due, the collectors are required to institute suits for their recovery; and, in case of insolvency, the debts due to the United States have priority.

5. Of the Manner in which Goods must be Imported.

Spirits, wines, and teas, must, on pain of forfeiture, at least of the two former, be landed under the superintendency of some officer of inspection, to whom all permits from collectors for their landing must be previously produced.

Distilled spirits may not be imported in any cask which shall not have been marked pursuant to any law respecting such spirits, on pain of forfeiture of the ship or vessel importing them. Nor may any distilled spirits, except arrack and sweet cordials, be imported

in casks of less capacity than ninety gallons, on pain of forfeiture. Ale, beer, or porter, may not be imported in less casks than of the capacity of forty gallons, or in less packages than six dozen bottles, on pain of forfeiture thereof, and of the ship or vessel importing them.

No goods, other than household-furniture and clothes of persons coming into the United States for the purpose of becoming inhabitants, may be brought from a foreign country into any district thereof, Louisville, Champlain, and South-Hero excepted, in any other manner than by sea, nor by sea in vessels less than thirty tons burthen, on pain of forfeiture of all such goods, and the carriages, teams, or vessels, by which conveyed.

No refined loaf or lump sugar shall be imported into the United States from any foreign port or place, except in ships or vessels of the burthen of one hundred and twenty tons and upwards, and in casks or packages containing each not less than six hundred pounds, on pain of forfeiting the said ships or vessels, and the loaf and lump sugar imported therein, except in such casks or packages as aforesaid.

|   |              |    |          |    |       |
|---|--------------|----|----------|----|-------|
| Allowance on draft on C.                              | 1            | or | 112 lb.  | at | 1 lb. |
|   | 1            | to | 2 cwt.   |    | 2     |
|   | 2            |    | 3        |    | 3     |
|   | 3            |    | 10       |    | 4     |
|   | 10           |    | 18       |    | 7     |
|   |              |    | above 18 |    | 9     |
| Tare on chest bohea tea                               | —            | —  | —        | —  | 70    |
| Half-chest  | —            | —  | —        | —  | 36    |
| Quarter-chest   | —            | —  | —        | —  | 20    |
| Chests of hyson or green, weighing 70 lb. and upwards | —            | —  | —        | —  | 20    |
| Gunpowder   | —            | —  | —        | —  | 20    |
| Other chests of tea, 50 to 70 lb.                     | —            | —  | —        | —  | 18    |
| All others according to invoice.                      |              |    |          |    |       |
| Coffee, in bags,                                      | 2 per cent.  |    |          |    |       |
| Bales,  | 3 per cent.  |    |          |    |       |
| Casks,  | 12 per cent. |    |          |    |       |
| Pepper in Bales,                                      | 5 per cent.  |    |          |    |       |
| Casks,  | 12 per cent. |    |          |    |       |
| Sugars, (other than loaf,) in casks,                  | 12 per cent. |    |          |    |       |
| Boxes,  | 15 per cent. |    |          |    |       |
| All other goods according to the invoice thereof.     |              |    |          |    |       |
| Leakage, 2 per cent. on liquors in casks.             |              |    |          |    |       |

BOUNTIES.

On every barrel of pickled fish exported, of the fisheries of the United States, 18 cents. On every barrel of salted provisions exported, salted within the United States, 15 cents. And, from and after the first day of January, 1793, an addition of 20 per centum to the allowances respectively granted to the ships or vessels employed in the bank or other cod fisheries.

DRAWBACKS.

Goods, imported into the United States, may be exported from any of the ports at which ships and vessels from the Cape of Good Hope, or from places beyond the same, may enter, under the following conditions:

Twenty-four hours notice to be given before shipping the goods.

Goods, entered in one district, and intended to be exported from another district, must be accompanied by a certificate from the collector of the district into which such goods were imported, specifying the marks, numbers, and descriptions, of the casks or packages, with the names of the master and vessel in which, the time when, and the place whence, they were imported; and, where they pay duties by weight or measure, the quantity of each, and in all cases the amount of the duties paid or secured thereon.

To obtain the above certificate, an entry must be made out by the person applying, specifying the marks, numbers, and descriptions, of the casks or packages, and their contents, the names of the master and vessel in which, the time when, and the place whence, imported; the names of the master and vessel into which they are intended to be laden, and the district of the United States to which they are destined; and shall make oath or affirmation to the truth of such entry; such goods to be entered with the collector of the district into which they shall be brought previous to the unloading of the same. — See Form of Entry, (A.)

Coffee in casks or other packages, liquors in casks, or any unrefined sugars, may be filled up out of other casks or packages, included in the original importation, or into new casks or packages,

packages, in case the original casks or packages shall be so injured as to be rendered unfit for exportation, provided it be done under the inspector of the port from which such merchandise is intended to be exported.

Where goods, entitled to drawback, shall be intended for exportation from any district other than the one into which they were imported, besides producing the certificate before-directed, the person shall make an entry, and the goods shall undergo the same examination as is by law required, relative to goods intended for exportation.

For all goods entitled to drawback, exported from the district into which they were originally imported, the exporter shall receive from the collector of such district a debenture or debentures for the amount of such drawback, payable at the exact time or times on which the duties on such goods will become due; except the same shall be within three months, in which case, the said debenture shall be payable in three months.

Where goods are exported from any district, other than the one such goods were imported into, the collector to grant the exporter a certificate of such exportation: and such certificate shall entitle the possessor thereof to receive, from the collector of the district where the duties on such goods were secured or paid, a debenture or debentures, for the amount of the drawback expressed in the said certificate, payable in the same manner as before-mentioned. Provided that no drawback be allowed on goods where the duties on exportation do not amount to twenty dollars, or on distilled spirits to less than one hundred and fifty gallons; or on any tobacco, snuff, or refined sugar, imported into the United States from any foreign port; and, in case the exporter is the original importer, the drawback is not to be paid until the duties on the exportation thereof shall have been first received.

Bonds to be given by the exporter previous to a certificate being granted or debentures issued, with security to the satisfaction of the collector, in a sum double the amount of such debenture or certificate; to produce the proofs required by law, in respect of their being landed within the limits of the United States, within one year, if exported to any port of Europe or America; or within two years, if to any port of Asia or Africa; which certificate shall be under the hand of the consignee at the foreign port or place to whom such goods shall have been addressed, particularly setting forth and describing the articles so exported, with their quantities and amount, and declaring the same to have been delivered from on-board the vessel in which they were exported at the said place; also a certificate confirming the truth of the foregoing certificate, under the hand and seal of the consul or agent of the United States, residing at the said place; together with the oath of the master and mate, if living, or, in case of their death, the oath of the two principal officers of the vessel in which the exportation shall be made.

In case no consul or agent of the United States reside at the place of delivery, the certificate of the consignee to be confirmed by that of two respectable American merchants at such place; if there be no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the facts are, to their knowledge, true, or that such consignee's certificate is, in their opinion, worthy of full credit. In cases of capture, loss at sea, or other unavoidable accidents, to offer for consideration such proofs as they may have in their power to produce.

Form of the Certificate to be returned by the Consignee, to whom Goods exported for Drawback are addressed.

WE, or I, merchant, residing at do hereby certify, that there has been landed and left here from on-board the master, from the following merchandise, (here particularise the packages, marks, numbers, and contents,) which said goods were consigned to me by merchant, Witness our hands and seals, at this day of The above certificate to be accompanied by one under the hand and seal of the American consul or agent (if any there); in lieu of this, a certificate of the following purport from two respectable American merchants, (if any resident there,) or, if not, of two reputable foreign merchants.

WE, (American) merchants, residing at do certify, that the contents of the within certificate, or above certificate, (as may be,) is, to our knowledge, just and true.

Or, where the facts are not actually within their own knowledge: WE, (American) merchants, residing at do certify, that from our knowledge of (the consignee,) we think full faith and credit ought to be given to the within certificate.

Drawback to be allowed upon snuff manufactured within the United States, and sugar refined within the same, and which shall be exported to any foreign port or place, provided the same shall amount to twelve dollars and upwards.

Form

(A.)

Form of an Entry, to be made out by a Person applying for a Certificate to accompany Goods sent to another District for the Purpose of being exported to a foreign Port from such District.

|                      |                          |                |                       |       |         |                                    |          |                               |                |       |           |
|----------------------|--------------------------|----------------|-----------------------|-------|---------|------------------------------------|----------|-------------------------------|----------------|-------|-----------|
| Date of Importation. | To what Vessel Imported. | Master's Name. | From whence imported. | Mark. | Numbers | Indication and Number of Packages. | Content. | Vessel's Name in which laden. | Master's Name. | Port. | District. |
|----------------------|--------------------------|----------------|-----------------------|-------|---------|------------------------------------|----------|-------------------------------|----------------|-------|-----------|

Form of an Entry outward for the Benefit of Drawback.

ENTRY of merchandise intended to be shipped by \_\_\_\_\_ on-board the \_\_\_\_\_ master for \_\_\_\_\_ for the benefit of drawback.

New York,

1796.

| Date of Import. | In what Vessel. | Master's Name. | From whence. | By whom imported. | Marks and Numbers. | Packages and Contents. | Number of Articles. | Cost of ad-val. Articles. | Amount of Duty. |
|-----------------|-----------------|----------------|--------------|-------------------|--------------------|------------------------|---------------------|---------------------------|-----------------|
|-----------------|-----------------|----------------|--------------|-------------------|--------------------|------------------------|---------------------|---------------------------|-----------------|

Oath to be taken by the Exporter where he is the Importer also.

I do solemnly \_\_\_\_\_ that the several articles specified in the above entry were imported by me, or consigned to me, (as the case may be,) in the \_\_\_\_\_ master, from \_\_\_\_\_ that they were duly entered by me at the custom-house of this port, and the duties paid or secured to be paid thereon (as the case may be); that they are the same in quantity, quality, and package, (and value, if articles paying an *ad-valorem* duty,) as at the time of importation, and are now actually laden on-board the \_\_\_\_\_ master; and that they are truly intended to be exported by me, in the said vessel, to the port of \_\_\_\_\_ and are not intended to be re-landed within the United States. So help me, God.

Oath to be taken by the Importer, when the Goods are sold and to be exported by another.

I do solemnly \_\_\_\_\_ that the several articles, specified in the above entry, were imported by me, or consigned to me, (as the case may be,) in the \_\_\_\_\_ master, from \_\_\_\_\_ that they were duly entered by me at the custom-house of this port, and the duties thereon paid, or secured to be paid (as the case may be); that they were the same in quantity, quality, and package, and value, (if articles paying an *ad-valorem* duty,) at the time of sale, to \_\_\_\_\_ as at the time of importation. So help me, God.

Where Goods are exported by a Person not the Importer.

I do solemnly \_\_\_\_\_ that the several articles, specified in the above entry, were by me purchased of \_\_\_\_\_ that they are now in quantity, quality, and package, (and value, (if articles paying an *ad-valorem* duty,) the same as at the time of purchase; that they are now actually laden on-board the \_\_\_\_\_ master; and that they are truly intended to be exported by me, in the said vessel, to the port of \_\_\_\_\_ and are not intended to be re-landed within the United States. So help me, God.

Any goods, subject to duty, being entered after the last day of May, 1795, by any agent, factor, or person, other than the *bona-fide* owner, or consignee, of such merchandise, the person so entering them is to give bond, in the sum of one thousand dollars, over and above what the duties may amount to, with condition, that the *bona-fide* owner or consignee of such merchandise shall, on or before the first period of the payment of said bond becomes due, deliver to the collector a correct account of said merchandise, in legal manner and form, in respect to an entry previous to the landing of any merchandise, to be verified, as in the case of an entry, by a like oath, or affirmation, before any judge of the United States, or the judge of any court of record of a state, or before a collector of the customs; and, in case the duties are paid at the time of entry by such agent or factor, to give bond in the penal sum of one thousand dollars, that such an account, from the *bona-fide* owner or consignee, as above required, shall be delivered to the said collector within ninety days.

Duties on goods imported to be paid as follows, where the sum, payable by one person or copartnership, shall amount to more than fifty dollars.

On all articles, the produce of the West Indies, (salt excepted,) the one half in three months and the other half in six.

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On all goods, &c. from Europe, (wine, salt, and teas excepted,) one-third in eight months, one-third in ten months, and the remaining third in twelve months, from the time of each respective importation.

The valuation of goods, subject to the payment of duties *ad valorem*, shall be made upon the actual cost at the place of exportation, including all charges (commissions, outside packages, and insurance, only excepted).

The duties on wines shall not be less than ten cents per gallon. Bottles, in which liquors are imported, to pay the same duty as empty bottles.

All parts of articles to be subject to the same duties as the entire article is subject to.

The master or commander of any vessel that shall obstruct or hinder (or be the cause of obstructing or hindering) any officer of the revenue in going on-board his ship or vessel, for the purpose of carrying into effect any of the revenue-laws of the United States, shall forfeit a sum not exceeding five hundred, and not less than fifty, dollars.

Drawbacks of six cents per lb. allowed on snuff, manufactured within the United States after the last day of March, 1795, provided the quantity exported, at any one time, by the same person, shall amount to three hundred pounds, and the same be exported from any of the ports, at which ships or vessels from the Cape of Good Hope, or from any place beyond the same, are admitted to make entry.

Before removal from the mill or warehouse, an entry must be made out, specifying the outward packages, in which the same is intended to be exported; the name of the manufacturer, the marks and numbers of each, the quantity of snuff in each package, and the number of bottles, canisters, bladders, or other packages, containing the same; the name of the vessel and master, in which the said snuff is intended to be exported; and the truth of such entry must be sworn to; and that the snuff therein specified, was manufactured in the United States after the last day of March, 1795, and the name of the person by whom, and the mill where, it was manufactured, and that the same is truly and *bona-fide* intended to be exported out of the United States, and that no part thereof is intended to be re-landed therein. The goods are then to be inspected and laden on-board, as in the cases of other exportations.

Bonds to be given by the exporter, with one or more sureties, in a sum double the amount of drawback; conditioned that the same shall not be re-landed within the United States, and the master of the vessel in which such snuff is shipped shall swear, that the packages specified in the outward entry are actually laden on-board his vessel, and that the same, or any part thereof, shall not be re-landed within the United States. The above conditions being complied with, a debenture or debentures to be granted for the amount of the drawback on such snuff, payable in twelve months from the time of granting the same, to be paid by the collector issuing such debenture; provided the person, demanding the same, shall produce to the collector the oath or affirmation of the master and mate of the vessel in which the snuff for which such debenture was granted was exported; declaring that it was actually landed in some foreign port or place, and was not, or any part thereof, to the best of their knowledge and belief, re-landed or brought back to the United States; and the person, demanding such payment, shall likewise swear that the snuff, for which such debenture was granted, was not, according to his best knowledge and belief, re-landed or brought back to the United States.

Snuff, exported for drawback, if re-landed, or attempted to be re-landed, to be forfeited, together with the ship or vessel from which the same is unladen, and the vessel or boat in which it shall be put; and the master of the ship or vessel shall forfeit and pay five hundred dollars.

Form of the Entry for Exportation of Snuff.

ENTRY of Snuff intended to be exported by \_\_\_\_\_ in the \_\_\_\_\_ master, for \_\_\_\_\_ New York.

|        |                     |  |                                    |                      |                     |                |                         |
|--------|---------------------|--|------------------------------------|----------------------|---------------------|----------------|-------------------------|
| Marks. | Number of Packages. | Number of Bottles, Canisters, or Bladders. | Quantity of Snuff in each Package. | Manufacturer's Name. | Name of the Vessel. | Master's Name. | To what Place exported. |
|--------|---------------------|--|------------------------------------|----------------------|---------------------|----------------|-------------------------|

Drawback of five cents per lb. allowed on sugar refined within the United States. The exporter to give notice of such exportation to the inspector of the port, and make entry thereof; and to make oath before the collector that the sugar, so laden on-board the vessel specified in such entry, is truly intended to be exported to the place mentioned in such entry; and that they believe the duties thereupon have been truly paid, or secured to be paid, and shall give bond to the collector with two sureties; one of whom shall be the master.

master of the ship or vessel, in which said sugar shall be intended to be exported, in the full value of said sugar, with condition, that such sugar shall be really and truly exported to and landed in some port, or place, without the limits of the United States; such drawback not to be paid until nine months after exportation.

The bond, as above given, to be cancelled, by producing, within one year from the date thereof, if shipped to any part of Europe or America, and within two years, if shipped to any part of Asia or Africa, a certificate of the consul, or other agent of the United States, if any reside at the port or place where delivered; if no consul or agent, a certificate of two known and reputable American merchants residing at such place; if there be not two such merchants, then a certificate of any other two reputable merchants, testifying the delivery of such sugar at the said place; which certificate shall be confirmed by the oath of the master and mate, or like officer, of such vessel: and, when the certificate shall be from any other than a consul, or agent, or merchants, of the United States, it shall be a part of the oath of the master and mate, that there were not, upon diligent inquiry, to be found two merchants of the United States at the said place.

Sugar so laden for exportation, if re-landed or unshipped within four leagues of the coast of the United States, unless in case of necessity or distress, notice whereof shall be immediately given to the principal officer of the customs residing nearest to which such vessel may be, shall be forfeited, together with the ship or vessel on-board of which the same shall have been shipped, with her furniture, &c. and the vessel, &c. into which such sugar shall be unshipped or put.

*Form of a Manifest for an American Vessel.*

REPORT and manifest of the cargo on-board the \_\_\_\_\_ laden at the port of \_\_\_\_\_  
 master, burthen \_\_\_\_\_ tons, built at \_\_\_\_\_ in the state of \_\_\_\_\_  
 and belonging to \_\_\_\_\_ merchants at \_\_\_\_\_ and bound for New York.

| Marks. | Numbers. | Packages and Contents. | By whom shipped. | To whom consigned. |
|--------|----------|------------------------|------------------|--------------------|
|        |          |                        |                  |                    |

N. B. When an American vessel has goods on-board for more than one port, they must be placed separately on the manifest.

When the consignees are not known, the shippers must be given.

*Form of a Manifest for a foreign Vessel.*

REPORT and manifest of the cargo on-board the \_\_\_\_\_ laden at the port of \_\_\_\_\_  
 master, during the voyage, and \_\_\_\_\_ now master, built, burthen,  
 tons, last from \_\_\_\_\_ and bound to New York.

| Marks. | Numbers. | Packages and Contents. | By whom shipped. | To whom consigned. | Place of Residence. |
|--------|----------|------------------------|------------------|--------------------|---------------------|
|        |          |                        |                  |                    |                     |

N. B. When the consignees are not known, the shippers must be given.

*Oath to be taken by the Master on coming to an Entry.*

Respecting the delivery of his letters at the post-office.

I do solemnly \_\_\_\_\_ that I have delivered, to the post-master of this city, all letters directed to any person or persons within the United States, which, under my care, or within my power, have been brought in the \_\_\_\_\_ myself master, from \_\_\_\_\_ those directed for the owner or owners, consignee or consignees, of the vessel-excepted. So help me, God.

On presenting his manifest.

I do solemnly \_\_\_\_\_ that the report or manifest, now delivered by me to the collector of this district, contains, to the best of my knowledge and belief, a true account of all the goods, wares, and merchandise, which were on-board the \_\_\_\_\_ at the time of her sailing from the port of \_\_\_\_\_ or at any time since, and of which vessel I am at present master; and that no part of her loading has been unladen, landed, or otherwise removed from on-board, since her departure from said port, except such as is now specified and declared; and I do farther \_\_\_\_\_ that the several articles, therein specified as sea-stores, are truly such, and were *bona fide* put on-board the said vessel, for the use of the officers, crew, and passengers, thereof, and have not been brought, and are not intended, by way of merchandise, or for sale; and that, if I shall hereafter discover or know of any other or greater quantity of goods, wares, or merchandise, on-board the said vessel, than is contained in the said report or manifest, I will forthwith make due report thereof to the said collector. And I do farther \_\_\_\_\_ that all matters whatsoever, in the said manifest expressed, are, to the best of my knowledge and belief, just and true. So help me, God.

Form

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*Form of Entry by an American Vessel.*

ENTRY of merchandise imported by \_\_\_\_\_ in the \_\_\_\_\_  
 master, from \_\_\_\_\_ New York, \_\_\_\_\_ 1796.

| Marks. | Numbers. | Packages and Contents. | 7½        | 10        | 15        | 15½       | 40        | Free Goods and Charges. | Cost per Invoice. |
|--------|----------|------------------------|-----------|-----------|-----------|-----------|-----------|-------------------------|-------------------|
|        |          |                        | per cent. | per cent. | per cent. | per cent. | per cent. |                         |                   |
|        |          |                        |           |           |           |           |           |                         |                   |

*Form of Entry by a Foreign Vessel.*

ENTRY of merchandise imported by \_\_\_\_\_ in the \_\_\_\_\_  
 from \_\_\_\_\_ New York, \_\_\_\_\_ 1796. \_\_\_\_\_ master,

| Marks. | Numbers. | Packages and Contents. | 8         | 8½        | 10½       | 10½       | 11        | 15½       | 16        | 16½       | 17½       | 40 | Free Goods & Charges. | Cost per Invoice. |
|--------|----------|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----|-----------------------|-------------------|
|        |          |                        | per cent. | per cent. | per cent. | per cent. | per cent. | per cent. | per cent. | per cent. | per cent. |    |                       |                   |
|        |          |                        |           |           |           |           |           |           |           |           |           |    |                       |                   |

*Oath to be taken on making either of the above Entries.*

I do solemnly \_\_\_\_\_ that the entry, now delivered by me to the collector of this district, contains, to the best of my knowledge and belief, a true account of all the goods, wares, and merchandise, imported by me, or consigned to me, in the \_\_\_\_\_ master, from the port of \_\_\_\_\_ and that the said entry also contains a true account of the neat prime-cost thereof; and that the invoice and bill of lading, herewith produced, are the true and genuine ones by me received of the said goods, wares, and merchandise. And if I shall hereafter discover any other or greater quantity of merchandise than is contained in the entry aforesaid, I will forthwith make due report of the same to the said collector. And I farther \_\_\_\_\_ that all matters whatsoever, in the said entry expressed, are, to the best of my knowledge and belief, just and true. So help me, God.

*Form of an Entry for Baggage, Household-Furniture, and Implements of Trade, &c. of Persons coming to reside in the United States.*

ENTRY of wearing-apparel, \_\_\_\_\_ imported by \_\_\_\_\_ in the \_\_\_\_\_  
 master, from \_\_\_\_\_ New York, \_\_\_\_\_ 1796.  
 [Here insert the particulars of the packages and their contents in gross.]

*Oath to be taken on making such Entry.*

I do solemnly \_\_\_\_\_ that the entry now exhibited by me, and delivered to the collector of this district is true; and that the said entry contains, to the best of my knowledge and belief, a just account of all the wearing apparel, \_\_\_\_\_ imported by me in the \_\_\_\_\_ master, from \_\_\_\_\_ and that the articles contained in the several packages, designated in the said entry, are truly intended for the sole use of myself, (and family, when any,) and are not directly or indirectly imported or intended for sale. So help me, God.

*Form of an Entry for Goods intended to be transported across the Jersey to Philadelphia.*

ENTRY of merchandise intended to be transported by \_\_\_\_\_ of the city of \_\_\_\_\_  
 merchant, across the State of New Jersey, to Philadelphia.

| Marks. | Numbers. | Number and Description of Packages. | Contents. | By whom sent. | To whom consigned. |
|--------|----------|-------------------------------------|-----------|---------------|--------------------|
|        |          |                                     |           |               |                    |

Form

Form of an Entry for Goods, &c. of the Growth, Product, or Manufacture, of the United States, returned.

ENTRY of merchandise exported from the district of \_\_\_\_\_ in the \_\_\_\_\_ and returned in the \_\_\_\_\_ master, for \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 1796. in the \_\_\_\_\_ master, from \_\_\_\_\_ New York, \_\_\_\_\_

Table with 3 columns: Marks, Numbers, Packages and Contents.

Oath to be taken by the Person making the above Entry.

I do solemnly \_\_\_\_\_ that the several articles, specified in the above entry, are truly of the growth, product, or manufacture, of the United States, and that they were duly exported and imported as above-mentioned.

N. B. When the goods so returned are exported from any other district than the one they may be imported into, bonds must be entered into by the importer, in addition to the above oath, in the amount of the duties, that, within four months from the date thereof, a certificate shall be produced, from the collector of the customs for the district whence they were exported, that such goods were actually so exported: in default of which, the bond to be forfeited and penalty paid.

Form of an Entry Outward for the Benefit of Bounty.

ENTRY of \_\_\_\_\_ intended to be exported in the \_\_\_\_\_ master, for \_\_\_\_\_ for the benefit of bounty. — New York, \_\_\_\_\_ 1796.

Table with 3 columns: Marks, Numbers, Packages and Contents.

Oath to be taken on exporting Goods for the Benefit of Bounty.

I do solemnly \_\_\_\_\_ that the salted provisions, expressed in the entry now delivered by me to the collector of this district, are truly salted provisions of the United States; and that the quantity of pickled fish therein expressed is actually of the fisheries of the United States. So help me, God.

Form of the Oath of the Master and Mate of the Vessel in which Foreign Spirits have been exported from the United States to Foreign Ports, to be produced to the Custom-House, in order to cancel the Bond given on the Exportation thereof, together with the Certificate here following.

WE, \_\_\_\_\_ master, and \_\_\_\_\_ mate, of the \_\_\_\_\_ do solemnly \_\_\_\_\_ that there has been landed from on-board the said \_\_\_\_\_ and left at \_\_\_\_\_ ten puncheons of rum, and twenty cases of gin, marked and numbered as per margin, which said rum and gin were shipped on-board the aforesaid \_\_\_\_\_ by \_\_\_\_\_ merchant, at New York. And we farther \_\_\_\_\_ that we have made diligent inquiry, and that there were not to be found two American merchants residing at the aforesaid port of \_\_\_\_\_

N. B. The latter part of the oath is necessarily omitted, when the certificate produced is either from an American consul, or two merchants of that description.

Form of a Manifest outward.

MANIFEST of the cargo laden on-board the \_\_\_\_\_ master, from New-York, bound to \_\_\_\_\_ [Here insert the particulars on-board.]

Master's Oath on clearing out.

I do solemnly \_\_\_\_\_ that the manifest, now delivered by me to the collector of this district, contains a just and true account of all the cargo on-board the vessel called \_\_\_\_\_ and whereof I am at present master. So help me, God.

Extract

Extract from the Act of Congress, passed on the twenty-sixth day of Feb. 1795, entitled, "An Act, supplementary to the Act, entitled, 'An Act to provide more effectually for the Collection of the Duties on Goods, Wares, and Merchandise, imported into the United States, and on the Tonnage of Ships or Vessels.'"

Secd. 9th. "And be it farther enacted, That all bonds which may be given for any goods, wares, or merchandise, exported from the United States after the last day of May next, and on which any drawback of duties, or allowance, shall be payable in virtue of such exportation, shall and may be discharged, and not otherwise, by producing, within one year from the date thereof, if the exportation be made to any part of Europe or America, or within two years if made to any part of Asia or Africa, a certificate under the hand of the consignee, at the foreign port or place, to whom the said goods, wares, or merchandise, shall have been addressed, therein particularly setting forth and describing the articles so exported, with their quantities or amount, and declaring that the same have been delivered, from on-board the vessel in which they were exported, at the said place; as also, a certificate under the hand and seal of the consul or agent of the United States, residing at the said place, declaring either that the facts stated in such consignee's certificate are to his knowledge true; or that the certificate of such consignee is, in his opinion, deserving of full credit; which certificate of the consignee and consul or agent shall, in all cases, as respects the landing or delivery of the said goods, wares, or merchandise, be confirmed by the oath of the master and mate, if living; or, in case of their death, by the oath or affirmation of the two principal surviving officers of the vessel in which the exportation shall be made. And, in cases where there shall be no consul or agent of the United States residing at the said place of delivery, the certificate of the consignee, before required, shall be confirmed by the certificate of two reputable American merchants, residing at the said place; or, if there be no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the facts stated in such consignee's certificate are, to their knowledge, true; or that such consignee's certificate is, in their opinion, worthy of full credit; which certificate shall be supported by the oath or affirmation of the master and mate, or other principal officers of the vessel, in the manner before described. And, in cases of loss at sea, or by capture, or by other unavoidable accident; or when, from the nature of trade, the proofs and certificate before mentioned are not, and cannot be, produced; the exporter or exporters shall be allowed to adduce, to the collector of the port of exportation, such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a stating of all the circumstances attending the transaction, within the knowledge of such collector, be transmitted to the comptroller of the treasury, who shall, if he be satisfied with the truth and validity thereof, have power to direct the bonds of such exporter or exporters to be cancelled."

[To obviate embarrassments from the want of a general knowledge of the section of the act before-recited, and to introduce uniformity in the proofs required for cancelling bonds given on the exportation of merchandise, the annexed forms of documents have been prepared at the treasury, and their use is recommended.]

(A.)

Form of the Certificate of a Consignee, declaring the Delivery of Merchandise at a foreign Port.

I, (A. A. or we, B. B. and C. C.) of the (city or town) of \_\_\_\_\_ (merchant or merchants, and co-partners in trade,) do hereby certify, that the goods or merchandise hereinafter described have been landed in this (city, town, or port,) between the tenth and twentieth days of \_\_\_\_\_, from on-board the ship Edward, of Salem, whereof G. G. is at present master, viz.

- A. B. No. 1 a 10, ten hogheads, } Containing fourteen thousand pounds weight of coffee.
C. D. No. 3, 6, 9, 15, four tierces, }
E. F. No. 14, 18, 22, 25, } Eight hogheads, containing ten thousand pounds weight of brown sugar.
G. H. No. 21 a 30, Ten chests, containing seven hundred pounds weight of hyson tea.
I. K. No. 7, 16, 19, Three bales, containing one hundred and fifty pieces of nankeens.

Which, according to the bills of lading for the same, were shipped on-board the said ship Edward, at the port of Norfolk, in the United States of America, on or about the second day of August, 1795, and consigned to (me, or to us, by I. I. of the town of Norfolk aforesaid, merchant.

Given under my hand, at the city of \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ Form



(B.)

Form of the Oath or Affirmation of the principal Officers of a Vessel, confirming the landing of Merchandise at a Foreign Port.

We, G. G. master, and H. H. mate, of the sloop Edward, of Salem, lately arrived from the port of Norfolk, in the United States of America, do solemnly (swear or affirm) that the goods or merchandise, enumerated and described in the preceding certificate, dated the \_\_\_\_\_ day of \_\_\_\_\_, and signed by A. A. of the city of \_\_\_\_\_, merchant, were actually delivered in this port from on-board the said sloop Edward, within the time specified in the said certificate.

(Sworn or affirmed,) at the city of \_\_\_\_\_, before me, this \_\_\_\_\_ day of \_\_\_\_\_

(C.)

Form of a Verification of the Delivery of Merchandise at a Foreign Port, to be executed by a Consul or Agent of the United States.

I, M. M. (consul or agent of) the United States of America, at the city of \_\_\_\_\_, do declare, that the facts set forth in the preceding certificate, subscribed by A. A. of the said city, merchant, and dated the \_\_\_\_\_ day of \_\_\_\_\_, are, (to my knowledge, just and true; or are, in my opinion, just and true, and deserving of full faith and credit).

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of my office, at the city of \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_

(D.)

Form of a Verification of the Delivery of Merchandise, to be executed by American Merchants, or by Foreign Merchants, if there be no American, at a Port where no Consul or Agent of the United States resides.

WE, the subscribers, (being American merchants,) residing in the city of \_\_\_\_\_, do declare, that the facts stated in the preceding certificate, signed by A. A. of the said city, merchant, on the \_\_\_\_\_ day of \_\_\_\_\_, are, (to our knowledge, just and true; or are, in our opinion, just and true, and worthy of full faith and credit); we also declare that there (is no consul or other public agent for the United States of America, or American merchants, as the case may be,) now residing at this place.

Dated at the city of \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_.

R. S. T. L.

It is proposed that the certificate of the consignee, at the foreign port of delivery, be executed pursuant to the form marked (A.); or, if this form shall not be adopted, it will be necessary that the certificate should particularly set forth and describe the marks, numbers, packages, and quantities, or amount of the goods or merchandise; the time when landed or delivered; the denomination and name of the vessel; the port to which she belongs, and the name of the master; also, the time when, the port or place where; and the person by whom, shipped or consigned, and that the person certifying the same is, in fact, the consignee.

The oath or affirmation of the master and mate, if living, or, in case of their death, of the two principal surviving officers of the vessel, may be taken according to the form marked (B.), before the consul or agent of the United States, residing at the port of delivery; or, if there be no consul or agent of the United States, residing there, before the chief civil-magistrate of the place: but, in cases where this cannot be done without incurring considerable expense and inconvenience, the oath or affirmation may, on the return of the vessel, be taken before a collector of the customs for any district of the United States, or before any other person duly qualified to administer oaths within the same.

With respect to the forms marked (C.) and (D.), it is only necessary to observe, that in all cases when merchandise entitled to a drawback or allowance shall be exported, and consigned to the master or supercargo of the vessel in which the exportation is made, or to any other person whose reputation may not be well known at the place of destination, it will merit the attention of the exporter to consider the expediency of instructing such consignee, to communicate reasonable information to the consul or agent of the United States, or to the American or foreign merchants, residing at the port of delivery; as the case may be, in order to obtain from him or them a confirmation of the facts required to be stated in the consignee's certificate, by the declaration prescribed in the act before-recited.

THE

THE COINS OF THE UNITED STATES,

As established by Law.

GOLD COINS.

Table showing Gold Coins: Eagles, Half-Eagles, Quarter-Eagles with values in Dols. and Grains of fine gold and standard ditto.

SILVER COINS.

Table showing Silver Coins: Dollars, Half-Dollars, Quarter Dollars, Dimes, Half-Dimes with values in Grains of pure silver and standard ditto.

COPPER COINS.

Table showing Copper Coins: Cents, Half-cent with values in Mills, Cents, Dimes, and Eagle.

Four different currencies, or rates, at which any one species of coin, of the same value, is reckoned in the denominations of account, have, perhaps, from the first settlement of America, been, and still continue to be, used in different parts of the union.

Conceiving that, in an extensive and commercial nation, the trade and intercourse of one extremity with another will frequently render it necessary to reduce the currency of one to that of the other, we have framed the following

RULES FOR REDUCING THE CURRENCIES of the different States to a par with each other; as also, for reducing the Money of Account of the United States to those Currencies, and, vice versa, by Decimals.

- 1. To reduce New England, &c. to New York and North Carolina currency, to any given sum add its third part; and, vice versa, subtract a fourth part.
2. To reduce New England, &c. to New Jersey, &c. currency, add to any given sum its fourth part; and, vice versa, subtract a fifth part.
3. To reduce New England, &c. to South Carolina and Georgia currency, as 8 to 7; and, vice versa, as 7 to 8; so is the one currency to the other.
4. To reduce New York and North Carolina to New Jersey, &c. currency, as 16 to 15; and, vice versa, as 15 to 16; so is the one to the other.
5. To reduce New York and North Carolina to South Carolina and Georgia currency, as 12 to 7; and, vice versa, as 7 to 12; so is the one to the other.
6. To reduce New Jersey, &c. to South Carolina and Georgia currency, as 45 to 28; and, vice versa, as 28 to 45; so is the one to the other.
7. To reduce any of the above currencies to the money of account of the United States, let the inferior denominations, if any, in the given sum, be annexed to the pounds in decimals, and divide, if the rate of the dollar be six shillings, by .3; if eight shillings, by .4; if seven shillings and six-pence, by .375; if four shillings and eight pence, by .23; and, pointing off the decimal according to rule, the figures to the left will be dollars, those to the right decimals of a dollar, or dimes, cents, and mills. And to reduce the money of account of the United States of either of the aforesaid currencies, multiply respectively by the decimals, by which, in the former case, it was directed to divide, and the product will be pounds and decimals of a pound.

TABLE

T A B L E

Showing the Number of Cents, and Decimal Parts of Cents, (or Mills,) in any Number of Shillings and Pence, less than a Dollar, in the Currencies of the different States.

Table with columns for 'Shillings and pence, currency.', 'New England, Vermont, Virginia, and Kentucky.', 'New York and North Carolina.', 'New Jersey, Pennsylvania, Delaware, and Maryland.', 'South Carolina and Georgia.', and corresponding 'cents.' values.

TABLE

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T A B L E

The Value of Dollars, from 1 to 10,000, in the Currencies of the different States.

Table with columns for 'Dollars.', 'New England, Vermont, Virginia, and Kentucky.', 'New York and North Carolina.', 'New Jersey, Pennsylvania, Delaware, and Maryland.', 'South Carolina and Georgia.', and corresponding 'Dollars.', 'New England, Vermont, Virginia, and Kentucky.', 'New York and North Carolina.', 'New Jersey, Pennsylvania, Delaware, and Maryland.', and 'South Carolina and Georgia.' values.

TABLE

T A B L E  
OF

The Value and Weight of Coins, as they pass in the respective States of the Union, with their Sterling and Federal Value.

| Names of Coins.               | Standard Weight.<br><i>dwt. grs.</i> | Sterling-Money of G. Britain. |           | New Hampshire, Massachusetts, Rhode-Island, Connecticut, and Virginia. |           | New York and North Carolina. |           | New Jersey, Pennsylvania, Delaware, and Maryland. |           | South Carolina and Georgia. |           | Federal Value. |           |                |                 |               |               |               |   |   |   |   |   |   |   |   |
|-------------------------------|--------------------------------------|-------------------------------|-----------|--|-----------|------------------------------|-----------|---|-----------|-----------------------------|-----------|----------------|-----------|----------------|-----------------|---------------|---------------|---------------|---|---|---|---|---|---|---|---|
|                               |                                      | <i>£.</i>                     | <i>s.</i> | <i>d.</i>  | <i>£.</i> | <i>s.</i>                    | <i>d.</i> | <i>£.</i>   | <i>s.</i> | <i>d.</i>                   | <i>£.</i> | <i>s.</i>      | <i>d.</i> | <i>Eagles.</i> | <i>Dollars.</i> | <i>Dimes.</i> | <i>Cents.</i> | <i>Mills.</i> |   |   |   |   |   |   |   |   |
| An English Guinea . . . . .   | 5 6                                  | 1                             | 1         | 0  | 1         | 8                            | 0         | 1   | 17        | 0                           | 1         | 15             | 0         | 1              | 9               | 0             | 4             | 0             | 0 | 0 | 0 | 0 | 0 |   |   |   |
| A French Guinea . . . . .     | 5 5                                  | 1                             | 1         | 0  | 1         | 7                            | 6         | 1   | 16        | 0                           | 1         | 14             | 6         | 1              | 5               | 0             | 4             | 6             | 0 | 0 | 0 | 0 | 0 | 0 |   |   |
| A Johannes . . . . .          | 18 0                                 | 3                             | 12        | 0  | 4         | 16                           | 0         | 6   | 8         | 0                           | 6         | 0              | 0         | 4              | 0               | 0             | 2             | 0             | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| A Half-Johannes . . . . .     | 9 0                                  | 1                             | 16        | 0  | 2         | 8                            | 0         | 3   | 4         | 0                           | 3         | 0              | 0         | 2              | 0               | 0             | 1             | 0             | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| A Moldore . . . . .           | 6 18                                 | 1                             | 7         | 0  | 1         | 16                           | 0         | 2   | 8         | 0                           | 2         | 5              | 0         | 1              | 8               | 0             | 6             | 0             | 0 | 0 | 0 | 0 | 0 | 0 | 0 |   |
| A Doubleon . . . . .          | 16 21                                | 3                             | 6         | 0  | 4         | 8                            | 0         | 5   | 16        | 0                           | 5         | 12             | 6         | 3              | 10              | 0             | 1             | 4             | 9 | 9 | 3 | 3 | 3 | 3 | 3 |   |
| A Spanish Pifole . . . . .    | 4 6                                  | 0                             | 16        | 0  | 1         | 2                            | 0         | 1   | 9         | 0                           | 1         | 8              | 0         | 0              | 18              | 0             | 0             | 3             | 7 | 6 | 7 | 6 | 7 | 6 | 7 |   |
| A French Pifole . . . . .     | 4 4                                  | 0                             | 16        | 0  | 1         | 2                            | 0         | 1   | 9         | 0                           | 1         | 7              | 6         | 0              | 17              | 0             | 0             | 3             | 6 | 6 | 6 | 6 | 6 | 6 | 6 |   |
| A French Crown . . . . .      | 19 0                                 | 0                             | 5         | 6  | 0         | 6                            | 8         | 0   | 8         | 9                           | 0         | 8              | 4         | 0              | 5               | 0             | 0             | 1             | 1 | 0 | 1 | 0 | 1 | 0 | 0 |   |
| A Dollar, of Spain . . . . .  | 17 6                                 | 0                             | 4         | 6  | 0         | 6                            | 0         | 0   | 8         | 0                           | 0         | 7              | 6         | 0              | 4               | 8             | 0             | 1             | 1 | 0 | 2 | 2 | 2 | 2 | 2 |   |
| An English Shilling . . . . . | 3 18                                 | 0                             | 1         | 0  | 0         | 1                            | 4         | 0   | 1         | 9                           | 0         | 1              | 8         | 0              | 1               | 0             | 0             | 1             | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A Pifareen . . . . .          | 3 11                                 | 0                             | 0         | 10½  | 0         | 1                            | 2         | 0   | 0         | 1                           | 6         | 0              | 1         | 6              | 0               | 0             | 0             | 0             | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

All other Gold and Silver Coins, of equal fineness, are valued by Weight.

THE END.

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