THE YEARLY JOURNAL OF TRADE,

1845.

COMPRISING

LAWS OF CUSTOMS AND EXCISE.

TREATIES AND CONVENTIONS WITH FOREIGN POWERS.

TARIFFS OF THE UNITED KINGDOM, BRITISH POSSESSIONS ABROAD, AND FOREIGN COUNTRIES.

COUNTERVAILING AND INLAND DUTIES.

DUTIES OF LIGHTS, BUOYS, PILOTAGE, &c.

STAMP AND POST-OFFICE LAWS AND RATES.

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ORDERS IN COUNCIL AND OF GOVERNMENT BOARDS.

PARLIAMENTARY SPEECHES AND PAPERS.

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GEOGRAPHICAL SKETCHES AND RECENT DISCOVERIES.

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EXCHANGES, MONEYS, WEIGHTS, AND MEASURES.

MISCELLANEOUS INFORMATION,

NOT TO BE FOUND IN ANY WORK BESIDES.

GENERAL INDEX AND A MAP OF THE WORLD.

THE STATUTES BROUGHT DOWN TO THE CLOSE OF THE SESSION OF PARLIAMENT, 7 & 8 VICTORIA, THE LAW CASES TO MICHAELMAS TERM, AND THE OTHER PARTS TO JANUARY 6, 1845.

Dedicated by Authority to The Prince Albert.

EDITED BY CHARLES POPE,

COMPTROLLER OF ACCOUNTS IN THE PORT OF BRISTOL; FORMERLY PRINCIPAL SECRETARY TO THE CHAIRMAN OF THE BOARD OF CUSTOMS.

TWENTY-THIRD EDITION.

The Harvest of the River is her Revenue, and she is a Mart of Nations.—*Isaiah.*

LONDON:
JAMES COCHRANE, 128, CHANCERY LANE,
FROM WATERLOO PLACE.

COPY OF A LETTER FROM G. E. ANSON, Esq., PRIVATE SECRETARY TO H. R. H. THE PRINCE ALBERT.

SIR, WINDSOR CASTLE, *April* 21, 1841.

I have laid your Letter and Prospectus of your "YEARLY JOURNAL OF TRADE before His Royal Highness Prince Albert, and am commanded by His Royal Highness to inform you that He will be very happy to Patronise this Work, and allow you to Dedicate it to His Royal Highness.

I am, SIR,

Your most obedient Servant,

CHARLES POPE, Esq. G. E. ANSON.

JOHN LEIGHTON, PRINTER,
10, JOHNSON'S-COURT, FLEET-STREET, LONDON.

TO

FIELD MARSHALL HIS ROYAL HIGHNESS

FRANCIS ALBERT AUGUSTUS CHARLES EMANUEL,

Duke of Saxe, Prince of Saxe Coboury and Gotha.

K.G., F.R.S., K.G.F., &c.

SIR,

That the Welfare of the Country is to You paramount to almost every other consideration, Your Royal Highness has, on all occasions, proved.

That such Welfare is best promoted by attention to her Commercial Interests, next to those of Religion, is self-evident.

That GOD ALMIGHTY may, therefore, vouchsafe to render this Work, under the Auspices of Your Royal Highness, instrumental thereto, and that HE may shower down on You every Blessing, is the fervent Prayer of,

SIR,

Your Royal Highness's obedient

And very faithful Servant,

CHARLES POPE.

Clifton, January 6, 1845.

PLAN &c. OF THE TWENTY-THIRD EDITION.

With a view to bring into a reasonable compass the great mass of materials collected day by day throughout the year, some of the standing regulations, such as those touching smuggling, manifests, valuation of goods, &c. &c., which have been given in former Editions, are now rejected.

The descriptions of articles of merchandise too have been restricted to such as are new, or rather to such as are *fresh*, for Solomon says "There is nothing new under the sun."

Merchants and ship-owners will find it to their interest to supply their agents, supercargoes, factors, and masters of vessels with "Pope's Yearly Journal of Trade," as a guide for them when abroad.

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[The List of Subscribers in General is much too long for insertion.]

TO THE READER.

TRIDENS NEPTUNI SCEPTRUM MUNDI.

For the Twenty-third time, the Editor now submits to the Public the produce of his labours during the Year.

Exclusive information as to Trade and Manufactures has, at a great cost, been obtained from most parts of the World.

The Index alone contains between Four and Five Thousand References. It is, of course, intended as a Finger-Post to point out the Road.

Although "Pope's Yearly Journal of Trade" is designed primarily for the Mercantile and Marine Classes, still, it is hoped, it may be consulted with advantage by the Politician—the Senator—the Statesman—and the Public Functionary. In short, by every one who wishes to be on a level with the best informed persons on this subject.

By keeping Copies of the Journal, they will, it is trusted, become a valuable Record of the State of Trade in by-gone times; and thus every year will increase their value.

The reception of the Journal for 1844, has outstripped even the Editor's own expectation. It is now as well known at Hong-Kong, Bombay, and other distant Ports, as at Bristol, Manchester and London.

That this high and honourable support will continue to increase, both at Home and Abroad, the Editor cannot suffer himself for one moment to doubt, when he considers that he acts as the humble Drudge—the Pioneer—to clear the Path through which Merchants and others may extend their commerce and increase their Wealth.

Clifton, January 6, 1845.

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AUTHORITIES.

AS TO POPE'S YEARLY JOURNAL OF TRADE.

If there be one species of knowledge more essential to a merchant than another, it is that he should be acquainted with the various productions of the different Commercial Countries of the World, and of those which are in demand in them. And when ships are freighted and commodities sent abroad by those who are destitute of this elementary instruction, the wonder is, *not* that they should sometimes calculate wrong, but that they should *ever* calculate right.—*Edin. Review.*

In everything relating to manufactures and commerce we are on the eve of a new era. Millions of our fellow-creatures depend for their means of subsistence on the "onward movement" of this system. We cannot retrograde to the simple practices of by-gone days; hence we say, and maintain, that all the manufacturing and commercial nations of the earth must accommodate themselves in time to the circumstances of which we notify the advent, otherwise those who do not accommodate themselves will be left behind, like the milestones on a road, which are superseded by a railroad.—*John Bull.*

In the way that I shall now propound, the entire body and substance of the law shall remain, only discharged of idle and unprofitable or hurtful matter; and illustrated by order and other helps, towards the better understanding of it, and judgment thereupon.—*Lord Bacon.*

It is intolerable that the proclamations and orders in council were not formed into a book and bound; it is not to be supposed we can keep every Gazette.—*Lord Chief Justice Ellenborough.*

It were greatly to be wished that men of eminence and distinction, whose birth and fortune procure them an admission into the British senate, would employ a little more of their time in the cultivation of the science of commerce, so worthy of their greatest regard and attention.—*Dean Tucker.*

The knowledge of trade is of so much importance to a maritime nation, that no labour can be thought too great by which information may be obtained.—*Dr. Johnson.*

We venture to suggest, that the prime want of the country, with reference to future changes in its commercial policy, is information as to the condition, the tendency, and the prospects of the agriculture and commerce, and of the commercial legislation, of other countries. At present we are groping and legislating in the dark; we are led away in consequence of our want of knowledge by every crotchety writer who can pronound a plausible *dictum*, or raise a cry of alarm. But not only are the actual state and prospects of other nations indifferently known to us; the existing ignorance as to our own colonies is also likely, if not removed, to lead to much blundering and disastrous legislation.

No greater service could be rendered the country, or the cause of good government and national progression, than to supply this information, and to remove this ignorance.—*Morning Herald*, Sept. 8, 1841.

[The very objects here pointed out, it need hardly be said, are expressly those of THE JOURNAL OF TRADE.]

We should ever bear in mind that we lived, and moved, and had our being, through the extension and security of our commercial relations.—*Viscount Stronford. Speech in the House of Lords.*

Beyond all doubt, there was no subject of so much importance to the country at large as a debate upon our commercial relations.—*The Duke of Wellington. Speech in the House of Lords.*

CHARACTER

OF

POPE'S YEARLY JOURNAL OF TRADE.

CHARACTER OF THE FIRST EDITION.

From the summary view which we have taken of this work, it appears to contain the most important information relative to the nature and management of commercial concerns, and to present an interesting display of commercial regulations; and, under the impression which it has made on our minds, we can have no hesitation in saying, that it appears entitled to a place in the house of every merchant, shipowner, or other person, in any respect connected with the maritime commerce and manufactures of the United Kingdom.—*Tradesman; or, Commercial Magazine*, April, 1812.

Mr. Pope appears to us to have performed his task well; and to have compiled a volume which may be said to supply a good clue to the labyrinth of our Custom-House.—*Monthly Review*, September, 1812.

Whoever remembers the discussion which took place on Mr. Pitt's memorable plan for the simplification of the Duties of Customs, and the eloquent panegyric which Mr. Burke, though at that time in opposition, pronounced on the ability, perseverance, and skill of the Minister in digesting such a system, and in rendering it intelligible to the plainest understanding, needs no further information respecting the vast difficulty and labour attending the accomplishment of such a scheme as that which Mr. Pope has perfected. Of the consequence of a plain, practicable, and intelligible abridgment of those complicated laws, in the execution of which so many thousands of the inhabitants of this commercial country are daily and hourly concerned, every man must be aware. It would be a matter of astonishment to us, that there is not one work which affords this desirable information, if we were not fully sensible of the extreme labour and great skill requisite for so arduous an undertaking. Mr. Pope has not been discouraged by this consideration, and he has performed his task with great perspicuity, diligence, and talent.—*Antijacobin Review*, May, 1813.

CHARACTER OF THE SECOND EDITION.

A most valuable feature of this edition is the table of Bounties and Drawbacks on British Goods Exported, and which in itself renders this book of essential utility to the Merchant and Custom-House Agent. We can only repeat our high approbation of the manner in which Mr. Pope has executed his task, and we are convinced that the commercial world in general cannot fail to reap the most important benefits from his meritorious labours.—*Tradesman; or, Commercial Magazine*, June, 1814.

This is a work of great labour, and no small difficulty. It presents, in as narrow a compass as possible, a mass of information that entitles it to a place in the counting-house, where it will be found useful as a book of reference, on innumerable occasions. These adjudged cases we deem particularly valuable as they show the opinions and *feelings* of the highest law authorities. —*Literary Panorama*, June, 1814.

CHARACTER OF THE THIRD EDITION.

In our opinion, Mr. Pope is deserving of great credit for his very laborious undertaking; it is a work that we feel pleasure and confidence in recommending, not only to Officers in the Navy, but likewise to Merchants, and the Masters and Mates of vessels in their employ; and also to

the principal Officers attached to the Customs and Excise, in the outports and abroad; each of whom ought to possess a copy of this extremely useful publication.—*Naval Chronicle*, March, 1817.

CHARACTER OF THE FOURTH EDITION.

Altogether, this is the completest manual of Mercantile Law which has ever issued from the British Press; and the variety, extent, and accuracy of the information it contains, claim for it a place on the desk of every Mercantile Man, as well as every Officer of the Customs and Excise, throughout the British dominions.—*Literary Panorma*, Oct., 1818.

CHARACTER OF THE EIGHTH EDITION.

The utility of works of this kind is best exhibited negatively, by imagining the misery and mischief which may be consequent upon the want of them. No man can say that, unassisted, he can act prudently and promptly in mercantile transactions, if he is to ransack libraries and consult lawyers upon every multifarious occasion which occurs in the course of business. He may mistake or be cheated; and if he chooses to avoid either or both of these, he loses time which may be profitably employed. The only question then is this: Is the work so comprehensively and so accurately executed as to answer the indispensable purposes of utility and safety? We use the latter term, because modern Acts of Parliament are so clumsily composed, that an appearance of intelligibility and grammar in a compression of them may lead to a justifiable suspicion, that the almost incomprehensible meaning of the original is not faithfully preserved.* We own, therefore, that the neatness, precision, and judgment of Mr. Pope have alarmed us; but as the work has passed through eight editions, and of course, been put to most ample test, we have no right to doubt the accuracy of the chart which he has compiled to aid our navigation through these rocks and quicksands.—*Gentleman's Magazine*, May, 1823.

CHARACTER OF THE ELEVENTH EDITION.

We have looked into the work, with no small degree of national pride, as a record of the triumph of British enterprise in every corner of the world; and we award to Mr. Pope the high meed of having "done the state some service."—*Liverpool Kaleidoscope*.

As a book of reference, its usefulness extends to all classes of society engaged in mercantile pursuits. It is a Mercantile Magazine, stored with a great and multifarious mass of valuable information.—*London Weekly Review*.

Mr. Pope's work is peculiarly valuable, from its containing all the Commercial Treaties and Conventions, which are not to be met with in any other work. It is, indeed, a volume which no Merchant, Statesman, or Legislator ought to be without.—*Literary Chronicle*.

CHARACTER OF THE SEVENTEENTH EDITION.

The great merit of a Work of this kind must depend upon its accuracy, and the authenticity of the documents from which the information has been derived. Mr. Pope appears, as far as it is possible, from a general inspection of his volume to form an opinion, to have executed his task with fidelity, and to have conferred a useful favour upon the Commercial men of his country.—*Times*, March 17, 1836.

CHARACTER OF THE EIGHTEENTH EDITION.

The Yearly Journal of Trade, edited by Mr. Pope, is a most valuable body of mercantile statistics, and legal information on matters of commerce, and comprises a complete Annual Register for the Merchant, a chronicle of the past and a guide for the future. It is very creditable to the talents and industry of the editor.—*Gentleman's Magazine*, February, 1838.

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* It ought not, however, to be expected, says Dr. Johnson, that the Stones which form the dome of a temple should be squared and polished like the diamond of a ring.—*Ed.*

CHARACTER OF THE TWENTY-FIRST EDITION. [1843.]

This is the edition for the year of an invaluable work of commercial reference. The completeness with which Mr. Pope performs his editorial duties cannot fail to be appreciated by the mercantile reader.—*Morning Post*, January 16, 1843.

It is superfluous to enlarge on the merits of a work long established, and highly appreciated; we can only announce to our readers the publication of the new volume, maintaining the high character of its predecessors.—*Herapath's Railway and Commercial Journal*, January 28, 1843.

This appears to be a work essentially necessary for the use of the Shipmaster and Naval Officer, as well as for the Merchant; for it comprises an immense mass of important information, collected from various sources, and arranged under different appropriate heads, so as to be readily referred to. Thus we have all that can tend to the information of our commercial and naval marine. Besides the above, there are many valuable statistical tables, trade reports, tariffs, and commercial regulations for the guidance of those who have to transact business with foreign countries.—*Naval and Military Gazette*, January 28, 1843.

A new edition (the twenty-first) of a volume containing the most complete body of information on all subjects connected with trade and commerce which has ever fallen under our notice in any single work. It is, in fact, a copious Encyclopædia of Trade and Commerce. The present edition of Mr. Pope's work presents a vast improvement on its predecessors. Indeed, we may express our confident opinion that it must eventually find a place in the cabin of every vessel in our Commercial Navy, as well as in every merchant's counting-house in the United Kingdom —*United Service Gazette*, January 28, 1843.

This is, we believe, the twenty-first annual publication of this very useful book. In its pages we meet with information, essential to a just and correct understanding of commerce, its relations, regulations, &c. &c.. to be found in no other compilation; and, at one view, not only affording us a multitude of facts, for which we were previously constrained to search throughout a variety of works, but facts which are not to be found elsewhere. In truth, on every point connected, however remotely, either with mercantile pursuits or commercial transactions, this work will be found a competent and unerring instructor. We had nearly omitted to mention, that an excellently well engraved map of the world, exhibiting the limits of the East India Company's charter, and, in separate compartments, Newfoundland, New Brunswick, and the West Indies, accompanies the work.—*The British Friend of India Magazine, and Indian Review*, February, 1844.

The very circumstance of this work having reached its twenty-first yearly edition, is a sufficient guarantee of the importance and value of the information which it contains, and proves that it is duly appreciated by the mercantile public. This long experience, therefore, of Mr. Pope, and the responsible situation which he holds as comptroller of accounts in the port of Bristol, must afford many facilities for obtaining exclusive information on commercial and naval matters, the giving publicity to which must be of high importance to the shipping and trading interests of the kingdom. Mr. Pope's work is one which we have long had at our elbow, as a ready and correct work of reference on all that relates to the law of nations, custom and excise regulations, foreign tariffs and treaties, &c. The edition for this year comes before us in an enlarged and improved form, and contains much valuable statistical information. The patronage of the work by Prince Albert, to whom it is dedicated, shows the readiness of His Royal Highness to give his countenance and support to all that promotes and furthers the interests of the trade and commerce of the British nation. The Yearly Journal of Trade is a work which should be found in the cabin of every British vessel, and the counting-house and library of every merchant and man of business at home and abroad.—*Mark Lane Express*.

Our attention has been called to a most valuable publication, which deserves to be more generally known in the Colonies. We refer to the Yearly Journal of Trade, edited by Charles Pope, Esq., Comptroller of Accounts in the port of Bristol. This most important work is devoted to a consideration of the different laws, tariffs, duties, orders in council, proclamations, treaties, &c., affecting the commercial relations of different countries; and is accompanied by a large mass of miscellaneous information connected with trade, which is not to be found in any other publication. It is, indeed, an annual Encyclopædia of Commerce, and as such is patronised by nearly all the public boards and trading corporations in the old country, as well as by Her Majesty's ministers, and a large number of the members of the two Houses of Parliament. The editor, Mr. Pope, was formerly principal Secretary to the Chairman of the Board of Customs, and is fully equal to his task.—*Montreal Courier*, May, 1843.

This excellent publication should be found in the library of the legislator, the counting-house

of the merchant, and in the possession of every man who is anxious for correct information on the various subjects to which the attention of the zealous and talented author has been directed. —*The West Indian*, July 24, 1843. *Published at Barbadoes.*

This is an annual really full of information of great value to the mercantile world, and systematically brought down to the latest time by a gentleman who seems fully competent to the task. His present position, indeed, would seem to vouch for so much, had he not previously held the office of principal secretary to the chairman of the Board of Customs. The mass of intelligence presented, in a closely printed and frequently tabular form, comprehends clear statements respecting the laws of custom and excise, treaties with foreign powers, tariffs, duties, stamp and post-office rules, proclamations, orders in council and by government boards, law reports connected with trading cases, geographical sketches and recent discoveries, exchanges, &c. &c., with a vast variety of miscellaneous matters relating to all the World, a map of which is very properly prefixed to the volume. Having hastily run over the principal items of the contents, we shall only add, that *the performance is quite equal to the promise.—Literary Gazette*, Sept. 30, 1843.

CHARACTER OF THE TWENTY-SECOND EDITION. [1844.]

Every year shows a marked and manifest improvement in this old established annual, which we learn to look for as the attendant at our right-hand corner, and an essential work of reference on the state of trade and the manufactures of the past year; as a manual of commerce. When we state that the index contains nearly five thousand references, we have said enough to convince those who have not seen the work (and they must be very few), that it must necessarily contain a vast fund of useful information.—*Simmond's Colonial Magazine*, January, 1844.

This important, because highly useful volume to all engaged in commercial and mercantile pursuits, has already obtained a large portion of confidence in those circles for which it is especially dseigned, and requires only to be known in order to its being the inmate of every counting-house, and the companion of every mercantile clerk in the three kingdoms. The variety and minuteness of its information on all matters pertaining to trade and commerce, and the assurance of correctness and integrity which the character of its editor, and a reference to the several authorities whence the articles are derived, will inspire confidence in commercial men who refer to it for information.—*Globe*, January 9, 1844.

Mr. Webster, Secretary of State, in the "Report on the Commercial Relations of the United States of America with Foreign Nations," to the House of Representatives, laid on the table, March 21, 1842, specially mentions "Pope's (English) Journal of Trade" as an AUTHORITY.

ABBREVIATIONS.

Whenever the several terms or expressions following shall occur in any Act relating to the customs or to trade and navigation, the same shall be construed respectively in the manner hereinafter directed:—*viz.*, the term "ship"* shall be construed to mean ship or vessel generally, unless such term be used to distinguish a ship from sloops, brigantines, and other classes of vessels; the term "master" of any ship shall be construed to mean the person having or taking the charge or command of such ship; the term "owners" and the term "owner" of any ship shall be construed alike to mean one owner, if there be only one, and any or all the owners if there be more than one; the term "mate" of any ship be construed to mean the person next in command of such ship to the master thereof; the term "seaman" shall be construed to mean alike seaman, mariner, sailor, or landsman, being one of the crew of any ship; the term "British Possessions" shall be construed to mean colony, plantation, island, territory, or settlement, belonging to His Majesty; the term "His Majesty" shall be construed to mean His Majesty, his heirs, and successors; the term "East India Company" shall be construed to mean the United Company of Merchants of England trading to the East Indies; the term "limits of the East India Company's Charter" shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straits of Magellan; the terms "collector and controller" shall be construed to mean the collector and controller of the customs of the port intended in the sentence; whenever mention is made of any public officer, the officer mentioned shall be deemed to be such officer, for the time being; the term "warehouse" shall be contrued to mean any place, whether house, shed, yard, timber-pond, or other place in which goods entered to be warehoused upon importation may be lodged, kept, and secured without payment of duty, or although prohibited to be used in the United Kingdom; the term "King's warehouse" shall be construed to mean any place provided by the Crown for lodging goods therein for security of the customs. 3 and 4 Will. 4, c. 52, § 119.

FURTHER ABBREVIATIONS.

Not otherwise enumerated or described	Not otherwise enumerated	Dozen	doz.
For every £100 of the value	£100 val.	Exceeding	ex.
Barrel	brl.	British Possessions	B. P.
Gallon	gal.	Order in Council	O. C.
Yard	yd.	Treasury Order	T. O.
Square yard	sq. yd.	Treasury Letter	T. L.
		Customs Order	C. O.
		Correspondent	Cor.

CONSTRUCTION IN GENERAL.

If upon the first levying or repealing of any duty, or upon the first granting or repealing of any drawback or bounty, or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise, in the United Kingdom, or in the Isle of Man, it shall become necessary to determine the precise time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such time, in respect of importation, shall be deemed to be the time at which the ship importing such goods had actually come within the limits of the port at which such ship shall in due course be reported, and such goods be discharged; and such time, in respect of exportation, shall be deemed to be the time at which goods had been shipped on board the ship in which they had been exported; and if such question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance upon such ship, exclusive of any cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made; and the time of such departure shall be deemed to be the time of the last clearance of such ship with the collector and controller for the voyage upon which she had departed. 3 & Will. 4, c. 52, § 125.

* The term "ship" or "vessel" is, in some cases, in this Journal used synonymously.—*Ed.*

MISCELLANEOUS INFORMATION.

ON THE ORIGIN OF MONEY

AND

THE NATURE OF EXCHANGE.

A feast is made for laughter, and wine maketh merry; but money answereth all things.
Solomon.

The fact is indisputable that mere crude metal was weighed as money long anterior to its formation into coin. "Abraham weighed to Ephron the silver, four hundred shekels, current with the merchant;" now, the shekel was a weight centuries before it was a coin; 3,000, according to Arbuthnot, being equal to a talent; and the word "current" may be understood more fitly by sterling, as being unalloyed, of right assay; the word "sterling," as we need hardly remark, being a corruption of Easterling, so termed from the money of Eastern Germany, which was remarkably pure, and therefore in request, at a period when our own coinage was excessively corrupt. We all remember, too, how Brennus the Gaul flung his heavy sword into the scales, that were too penuriously weighing the ransom of Rome: and similar instances need not be multiplied. Unminted bullion as a legalized medium of exchange, is not less a modern than it has been an ancient expedient; for it has been revived in our own times by Mr. Ricardo, although the project was abortive and dropped immediately, only one brick of gold weighing sixty ounces, and impressed with a sovereign stamp, having been made and issued for foreign commerce; a leaden model of this, gilt to resemble the original, is now in the British Museum. We are informed, on such authority as that of Suidas, that money of leather and of shells was once used by the Romans; and by Cedrenus, that wood was also employed by them for the same purpose. Aristides says that leather money was once current at Carthage, and Seneca makes the same remark on Sparta. We are told, on authority somewhat more considerable, that iron was used in the same manner at Sparta, at Clazomenæ, at Byzantium, and at Rome, and tin also, by Dionysius of Syracuse. The Dutch have minted pasteboard; our old exchequer tallies might be called in some sort wooden money; James II. coined gun-metal; in 1690 we had a tin coinage to the extent of 70,000*l.*; lead and pewter have circulated largely as tradesmen's tokens; the Malays have a currency of betel-nuts, the Madagascar people of almonds, the African tribes cowrie-shells, the inhabitants of Yucatan certain seeds of plants, and the original settlers in Massachusets accounted "musket-balls, full bore," a legal tender; so lately as in 1803, *teste* Captain Marryatt, deer-skins at the stated value of 40 cents per pound were a legalised mean of barter at Cincinnati, and if proffered instead of money could not be refused.

The word coin is derived from the Greek word signifying common or current, and occurs on some Greek money, nominally of Alexander but really of the Roman emperor Philip. It is a remarkable fact that, notwithstanding high civilization, there appears to have existed no money in Egypt anterior to the Persian occupancy. Cash does not have seemed to have entered into the calculations of a Pharaoh, and nothing like a coin is found upon sculptures or papyri; Joseph's "money for the corn" need not have been other than personal ornaments; and although there are extant an abundance of circular seals or "cartouches" stamped on burnt clay, we nowhere see the idea carried on to the precious metals.

The earliest known coins, or at least those now in being, bore the indented square, as the moneys of Ægina; to this soon succeeded simple incusion, as the wheat-ear of Metapontum, and the bull's head of Phocis. In the progress of coinage silver seems to have taken precedence, and to have been in its utmost purity at Athens, which had no gold coins of her own, but contented herself with the Cyzicenes and Darics of her neighbours, and governed the money market of the ancient world by the standard of her own just currency. Copper followed at an early period—perhaps almost simultaneously—to answer the demand for subdivision, though Athens issued silver coins no heavier than two grains; and gold, in a race almost equal, was probaby the last; all being of very pure standard, far exceeding modern notions of a just assay.

By degrees an improvement was made even in coined money, and the mode of remittances and exchanges by *Bills* was adopted.

The subject of Exchanges is by many considered abstruse, if not unintelligible. In itself it is neither. It is a plain, straightforward matter, as simple as the dealings in corn or sugar. It is merely an affair of adjusting prices between the buyer and seller, as in the common markets; with this exception, that as the buyers and sellers of differeent countries use the moneys of those countries to pay an exact sum, a calculation must be made to what the amount in the one sort is equal, at such time, in the other.

When the *Exchange* between two places, such as London and Paris, is at *Par*, it is said to be a sign that the debts due from London to Paris are compensated by those due from Paris to London. On the contrary, when a *Premium* is paid at London for a bill upon Paris, it is said to be a sign that the debts due from London to Paris are not compensated by those due from Paris to London, but that a balance in money must be sent out from the latter place; for the risk, trouble, and expense of exporting which, the premium is both demanded and given. But the ordinary state of debt and credit between those two cities must necessarily be regulated, it is said, by the ordinary course of their dealings with one another. When neither of them imports from the other to a greater amount than it exports to that other, the debts and credits of each may compensate one another. But when one of them exports to that other, the former necessarily becomes indebted to the latter in a greater sum than the latter becomes indebted to it. The debts and credits of each do not compensate one another, and money must be sent out from that place of which the debts overbalance the credits. The ordinary *course of exchange*, therefore, being an indication of the ordinary state of debt and credit between two places, must likewise be an indication of the ordinary course of their exports and imports, as these necessarily regulate that state.

The ordinary state of debt and credit between any two places is not always entirely regulated by the ordinary course of their dealings with one another; but it is often influenced by that of the dealings of either with many other places.

The just and true exportation for moneys, by bills, is *par pro pari*, or value for value.

In foreign exchange, one place always gives another a fixed sum or piece of money for a variable price. The former is called the *certain price*, and the latter the *uncertain price*. Thus, London is said to give to Paris the *certain* for the *uncertain*, that is, the pound sterling for a variable number of francs; and to Spain the *uncertain* for the *certain*, that is, a variable number of pence sterling, for the dollar of exchange. The uncertain price, as quoted at any time, is called the *Rate*, or *Course of Exchange*.

When the demand on London for bills on Paris is great, a smaller number of francs is given for the pound sterling, and the contrary; and when there is a

demand for bills on Spain, a greater number of pence sterling must be given for the dollar, and the contrary.

The *Par of Exchange* may be considered under two general heads, *viz.*, the *Intrinsic Par* and the *Commercial Par*, each of which admits of subordinate divisions.

The *Intrinsic Par* is the value of the money of one country compared with that of another, with respect both to weight and fineness.

The *Commercial Par* is the comparative value of the moneys of different countries, according to the weight, fineness, and market prices of the metals.

Thus two sums of different countries are *intrinsically at par*, when they *contain* an equal quantity of the same kind of pure metal; and two sums of different countries are *commercially at par*, when they can *purchase* an equal quantity of the same kind of pure metal.

RULE.

Reducing Money into English, and *vice versâ*.

Dutch money is reduced to English by saying,—as the given rate of exchange to £1 sterling, so the given Dutch to the sterling sought; and sterling is reduced to Dutch by reversing this rule.

This rule will apply in all cases by merely substituting the money of other countries with the rate of exchange.

EXAMPLES.

Reduce 8,132 guilders or florins, 16 stivers, into sterling; exchange at 10 current florins, 8 stivers, per pound sterling, (= 34*s.* 8*d.* Flem.)

G.	S.		L.ST.		Guil.	Stiv.
If 10	8	:	1	:	8,132	16
20					20	
208					£ 208)162,656(782	
					1,456	
					1,705,&c.	

Reverse Rule.

L.	G.S.		L.		Guil.	Stiv.
As 1	10 8	:	782	:	8,132	16

When the price is given in Flemish, say,

L.Si.			Fl.	St.
As 34 8	:	1	:	8,132 16
6				20
208				208)162,656(782

PUBLIC INCOME AND EXPENDITURE OF THE UNITED KINGDOM.

An Account of the Public Income and Expenditure of the United Kingdom in the Years ending the 5th day of January, 1843 and 1844; distinguishing the Actual Payments for the Expenses incurred in the collection and management of the Revenue; for the Charges of the Public Debt (Terminable Annuities valued by Estimate); for Expenses of Civil Government; the Allowances to the Royal Family, and to His Majesty the King of the Belgians; the Establishment of the Lord Lieutenant of Ireland; the Expenses of the Two Houses of Parliament, and the Civil Departments; the other Pensions on the Consolidated Fund, on the Gross Revenue, and the Civil List: Also the Payments for the Administration of Justice; Diplomatic Expenses, and the Payments on account of the Sums voted for the Army, Navy, Ordnance and Miscellaneous Services: Also, Public Works, Bounties, Post-Office, the Quarantine, and Warehousing Establishments; and all other Payments not coming under any of the forgoing Heads, and showing the several Items composing each Head of the Account.

INCOME.	Year ended 5th January, 1843:	Year ended 5th January, 1844:
	£	£
CUSTOMS AND EXCISE.*	36,140,914	36,569,881
STAMPS:		
Bonds and other Instruments	1,604,672	1,622,557
Probates and Legacies	2,163,564	2,143,127
Insurance { Marine	251,490	253,529
Insurance { Fire	984,726	987,339
Bills of Exchange, Banker' Notes	680,671	673,673
Newspapers and Advertisements	381,215	391,653
Stage Coaches	444,215	388,928
Receipts	180,059	174,756
Other Stamp Duties	449,171	441,190
	7,139,783	7,076,752
ASSESSED AND LAND TAXES:		
Land Taxes	1,172,842	1,159,149
Windows	1,569,344	1,545,281
Servants	205,727	200,252
Horses	388,181	376,002
Carriages	442,880	428,904
Dogs	159,326	151,857
Additional 10 per cent.	296,342	289,403
Other Assessed Taxes	250,768	234,220
	4,886,410	4,385,068
Property and Income Tax	582,038	5,387,455
Post-Office	1,578,145	1,535,216
Crown Lands	368,161	409,377
Other Ordinary Revenue and other Resources	825,589	256,065
Money from China, under Treaty of August 1842		1,315,208
Total Income	51,120,040	56,935,022
Excess of Expenditure over Income	4,075,119	
£	55,195,159	56,935,022

Whitehall, Treasury Chambers,
25th July, 1844.

* For separate items of the Customs Duties, see p. xxxii.

INCOME AND EXPENDITURE—*continued*

EXPENDITURE.	Year ended Fifth January. 1843.	1844.
	£.	£.
REVENUE—CHARGES OF COLLECTION:		
Civil Departments { Customs	610,754	617,321
Civil Departments { Excise	776,734	774,489
	1,387,488	1,391,810
Preventive Service, Land Guard, Revenue, Police Cruizers and Harbour Vessels	566,957	572,655
	1,954,445	1,964,465
Stamps	147,440	144,754
Assessed Taxes	182,867	252,218
Other Ordinary Revenues	57,727	57,270
Superannuation and other Allowances	363,018	364,835
TOTAL REVENUE	2,705,497	2,783,542
PUBLIC DEBT:		
Interest on Permanent Debt	24,489,291	24,512,753
Terminable Annuities	4,071,530	3,924,184
Management	134,158	135,991
	28,694,979	28,572,928
Interest on Exchequer Bills	725,010	688,084
TOTAL DEBT	29,419,989	29,261,012
CIVIL GOVERNMENT:		
Civil List—Privy Purse; Salaries of the Household and Tradesmen's Bills	371,800	371,800
The Allowances to the several Branches of the Royal Family, and to his Royal Highness Leopold Prince of Coburg (now King of the Belgians)*	318,000	308,423
The Lord Lieutenant of Ireland's Establishment	30,554	26,317
The Salaries and Expenses of the Houses of Parliament (including Printing)	123,847	106,001
Civil Departments, including Superannuation Allowances	524,773	510,394
Other Annuties, Pensions and Superannuation Allowances on the Consolidated Fund and on the Gross Revenue	312,641	297,977
Pensions, Civil List	5,120	5,307
TOTAL CIVIL GOVERNMENT	1,686,735	1,626,219
JUSTICE:		
Courts of Justice	551,540	580,516
Police and Criminal Prosecutions	595,945	566,431
Correction	493,117	635,515
TOTAL JUSTICE	1,640,602	1,782,469
DIPLOMATIC:		
Foreign Ministers' Salaries and Pensions	183,470	178,456

* No part of this Income is at present paid for the use of King Leopold. The trustees, after discharging certain Annuities and Pensions to the Servants and Establishment of the late Princess Charlotte, repay the balance of the Annuity to the Exchequer; the sum so repaid in the last year was 32,000*l.*

G. CLERK.

INCOME AND EXPENDITURE—*continued.*

EXPENDITURE.	Year ending Fifth January. 1843.	1845.
	£	£
Consuls' Salaries and Superannuation Allowances	118,649	125,708
Disbursements, Outfit . .	42,156	57,262
TOTAL DIPLOMATIC .	344,275	361,426
FORCES:		
Army . { Effective; Charge .	3,596,222	3,633,471
Army . { Non-effective; Charge .	2,391,699	2,363,685
TOTAL ARMY .	5,987,921	5,997,156
Navy . { Effective; Charge . .	5,231,164	5,199,446
Navy . { Non-effective; Charge .	1,408,999	1,406,611
TOTAL NAVY .	6,640,163	6,606,057
Ordnance . { Effective; Charge .	2,008,474	1,748,346
Ordnance . { Non-effective; Charge .	166,199	162,359
TOTAL ORDNANCE .	2,174,673	1,910,704
TOTAL FORCES .	14,802,757	14,513,917
Army and Ordnance, Insurrection in Canada	253,343	25,300
China Expedition . . .	830,008	416,056
China and India, Army, Navy and Ordnance Services	272,921	
Opium Compensation . .		1,245,823
Bounties, &c., for promoting Fisheries .	19,410	11,286
Public Works . . .	419,519	405,246
Payments out of the Revenue of Crown Lands, for Improvements and various Public Services	193,607	211,561
Post Office; Charges of Collection and other Payments	967,195	966,834
Quarantine and Warehousing Establishments	127,941	130,586
Miscellaneous, not classed under the foregoing Heads	1,511,360	1,760,463
TOTAL EXPENDITURE .	55,195,159	55,501,740
Surplus of Income over Expenditure .		1,433,283
Memorandum:		56,935,022
The Amount of Terminable Annuities on 5th January was	3,989,783	3,924,723
In corresponding Perpetuities, as estimated by Mr. Finlaison . . .	1,597,635	1,550,762
Difference .	2,392,148	2,373,961

THE REVENUE.

An Abstract of the Net Produce of the Revenue of Great Britain, in the Years ended the 5th of January, 1844 and 1845, showing the Increase or Decrease thereof.

	Year ended Jan. 5, 1844.	Year ended Jan. 5, 1845.	Year ended January 5, 1845.	
			Increase.	Dcrease.
	£	£	£	£
Customs	19,073,219	20,378,672	1,305,453	..
Excise	11,794,807	12,160,111	365,304	..
Stamps	6,426,155	6,611,390	185,235	..
Taxes	4,190,486	4,216,488	26,002	..
Property Tax	5,249,260	5,191,596	..	57,664
Post-Office	592,000	675,000	83,000	..
Crown Lands	117,500	155,000	37,500	..
Miscellaneous	1,634,741	693,630	..	941,111
TOTAL ORDINARY REVENUE . .	49,078,168	50,081,887	2,002,494	998,775
Imprest and other Moneys	168,523	278,138	109,610	..
Repayments of Advances .	825,247	875,513	50,266	..
TOTAL INCOME . .	50,071,943	51,235,538	2,162,370	998,775
			998,775	Deduct Decrease.
The Amount applied to Consolidated Fund, exclusive of Advances . . .	34,586,304	37,725,433	1,163,595	Increase on the Year.
The Amount applied as Advances	764,380	863,502		
The Amount applied as part of Ways and Means of the year	14,721,259	12,646,603		
TOTAL	50,071,943	51,235,538		

NAVIGATION OF THE UNITED KINGDOM.

NEW VESSELS BUILT.

An Account of the Number of Vessels, with the Amount of their Tonnage, that were Built and Registered in the several Ports of the British Empire, in the Years ending 5th January 1842, 1843, and 1844, respectively.

	In the Years ending 5th January,					
	1842.		1843.		1844.	
	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.
United Kingdom . . .	1,111	159,578	914	129,929	698	83,097
Isles of Guernsey, Jersey, and Man.	81	8,731	57	3,346	38	2,276
British Plantations . .	668	132,857	558	75,662	386	40,088
Total . . .	1,860	301,166	1,529	208,937	1,122	125,461

Note.—The Account rendered for the Plantations for the Year ended 5th January 1843, is now corrected; and as several Returns for that part of the Empire are not yet received for the last Year, a similar correction will be necessary when the next Account is made up.

Custom-House, London,
March 22, 1844.

John Covey,
Register-General of Shipping.

VESSELS REGISTERED.

An Account of the Number of Vessels, with the Amount of their Tonnage, and the Number of Men and Boys usually employed in Navigating the same, that belonged to the several Ports of the British Empire, on the 31st December, 1841, 1842, and 1843 respectively.

	On 31st December, 1841.			On 31st December, 1842.			On 31st December, 1843.		
	Vessels	Tons.	Men.	Vessels	Tons.	Men.	Vessels	Tons.	Men.
United Kingdom . . .	22,747	2,886,626	167,117	23,207	2,990,849	170,628	23,152	2,957,437	169,816
Isles of Guernsey, Jersey, and Man .	714	48,773	5,224	747	50,571	5,396	746	50,144	5,339
British Plantations . .	6,591	577,081	37,857	6,861	578,430	38,585	7,085	580,806	38,822
Total . .	30,052	3,512,480	210,198	30,815	3,619,850	214,609	30,983	3,588,387	213,977

Custom-House, London,
March 22, 1844.

John Covey,
Register-General of Shipping.

VESSELS EMPLOYED IN THE FOREIGN TRADE.

An Account of the Number of Vessels, with the Amount of their Tonnage, and the Number of Men and Boys employed in Navigating the same (including their repeated Voyages), that entered Inwards and cleared Outwards at the several Ports of the United Kingdom from and to Foreign Parts, during each of the Three Years ending 5th January, 1844.

Years ending 5th Jan.	SHIPPING ENTERED INWARDS IN THE UNITED KINGDOM From Foreign Parts.								
	British and Irish Vessels.			Foreign Vessels.			Total.		
	Vessels.	Tons.	Men.	Vess.	Tons.	Men.	Vessels.	Tons.	Men.
1842..	18,525	3,361,211	178,696	9,527	1,291,165	73,634	28,052	4,652,376	252,330
1843..	18,987	3,294,725	178,884	8,054	1,205,303	65,952	27,041	4,500,028	244,836
1844..	19,500	3,545,346	191,326	8,541	1,301,950	69,791	28,041	4,847,296	261,117

Years ending 5th Jan.	SHIPPING CLEARED OUTWARDS FROM THE UNITED KINGDOM. To Foreign Parts								
	British and Irish Vessels.			Foreign Vessels.			Total.		
	Vessels.	Tons.	Men.	Vess.	Tons.	Men.	Vessels.	Tons.	Men.
1842..	18,464	3,429,729	186,696	9,786	1,336,892	75,694	28,250	4,766,171	262,390
1843..	18,785	3,375,270	186,816	8,375	1,252,176	68,493	27,160	4,627,446	255,309
1844..	19,334	3,635,833	197,976	8,709	1,341,433	71,718	28,043	4,977,266	269,694

Custom-House, London,
March 22, 1844.

John Covey,
Register-General of Shipping.

AN ACCOUNT of the Produce and Manufactures of the United Kingdom, Exported from Great Britain to Foreign Parts, according to the Real or Declared Value thereof.

SPECIES OF EXPORTS.	Year ending 5th January.	
	1843:	1844:
	£	£
Alum	14,593	13,140
Apparel, Slops and Negro Clothing	538,539	613,671
Arms and Ammunition	383,606	387,928
Bacon and Hams	43,478	49,888
Beef and Pork, salted	41,838	36,598
Beer and Ale	339,629	379,045
Books, Printed	131,806	146,574
Brass and Copper Manufactures	1,810,714	1,644,048
Bread and Biscuit	4,630	3,528
Butter and Cheese	168,861	178,835
Cabinet and Upholstery Wares	75,042	79,350
Coals and Culm	730,279	687,804
Cordage	71,299	93,199
Corn, Grain, Meal and Flour	45,975	36,918
Cotton Manufactures	13,898,663	16,249,268
—— Yarn	7,771,464	7,193,771
Cows and Oxen	4,124	6,949
Earthenware of all sorts	555,267	628,783
Fish of all sorts	248,301	319,951
Glass of all sorts	308,064	339,189
Haberdashery and Millinery	603,995	718,064
Hardwares and Cutlery	1,398,082	1,745,260
Hats, Beaver and Felt	62,906	67,231
—— of all other sorts	48,954	48,141
Hops	17,513	12,720
Horses	107,223	104,274
Iron and Steel, Wrought and Unwrought	2,454,350	2,586,136
Lard	10,429	13,105
Lead and Shot	354,590	251,900
Leather, Wrought and Unwrought	316,493	369,082
—— Saddlery and Harness	79,755	90,251
Linen Manufactures	2,325,549	2,783,629
—— Yarn	915,064	819,450
Machinery and Mill-work	554,653	712,214
Mathematical and Optical Instruments	22,761	28,338
Molasses	55,464	45,926
Mules	1,468	1,681
Musical Instruments	61,606	71,812
Oil, Hempseed, Linseed, and Rape seed	85,691	55,205
—— Train, of Greenland Fishery	2,714	3,314
Painters' Colours	185,978	202,563
Plate, Plated Ware, Jewellery, and Watches	201,340	171,898
Potatoes	9,109	5,347
Salt	195,539	207,952
Saltpetre, British refined	26,625	45,209
Seeds of all sorts	8,511	9,495
Silk Manufactures	590,166	667,938
Soap and Candles	289,471	310,230
Soda	51,472	93,797
Spirits	11,849	13,010

EXPORTS OF PRODUCE AND MANUFACTURES—*continued.*

SPECIES OF EXPORTS.	Year ending 5th January. 1843:	1844:
	£	£
Stationery of all sorts	247,137	264,244
Sugar, Refined	440,025	413,652
Tin, Unwrought	200,956	110,481
—— and Pewter Wares and Tin Plates	363,604	427,631
Tobacco (Manufactured) and Snuff	11,384	11,326
Tongues	3,286	4,048
Umbrellas and Parasols	52,456	62,261
Whalebone	2,753	1,674
Wool, Sheep's	456,140	351,321
—— of other sorts	13,511	18,725
Woollen and Worsted Yarn	637,305	742,838
Woollen Manufactures	5 183,404	6 789,943
All other Articles	1 165,189	1 390,303
TOTAL Real or Declared Value of the Produce and Manufactures of the United Kingdom, Exported from Great Britain to Foreign Parts	£ 47,012,651	51,932,056

EXPORTS OF FOREIGN AND COLONIAL MERCHANDIZE FROM THE UNITED KINGDOM.

AN ACCOUNT of the Exports of the Principal Articles of Foreign and Colonial Merchandise, in the the Year ended 5th January, 1844, compared with the Exports of the preceding Year.

Articles.		Quantities Exported. Year ended 5th January. 1843.	1844.
Cocoa	*lb.*	635,125	568,470
Coffee, *viz.* :—Produce of the British Possessions	*lb.*	62,857	125,824
Foreign	*lb.*	9,442,777	12,557,619
Corn, *viz.*—Wheat	*qrs.*	45,930	48,040
Barley	*qrs.*	13,755	4,445
Oats	*qrs.*	54,955	41,998
Wheatmeal and Flour	*cwt.*	66,094	45,288
Dyes and Dyeing Stuffs, *viz.* :—			
Cochineal	*cwt.*	5,390	5,626
Indigo	*cwt.*	45,795	36,960
Lac-dye	*cwt.*	2,597	3,279
Logwood	*tons*	3,834	2,649
Metals *viz.* :—Copper, unwrought	*cwt.*	6,824	1,759
Iron, in bars or unwrought	*tons*	2,159	3,986
Steel, unwrought	*cwt.*	19,162	29,137
Lead, pig	*tons*	1,836	2,440
Spelter	*tons*	1,910	6,445
Tin	*cwt.*	12,412	13,007
Oil, olive	*tuns*	696	399
Opium	*lb.*	126,515	320,947
Quicksilver	*lb.*	1,457,443	1,286,922
Rice, not in the husk	*cmt.*	311,180	207,329
Spices, *viz.*—Cassia Lignea	*lb.*	1,247,496	1,986,413
Cinnamon	*lb.*	368,554	422,505
Cloves	*lb.*	54,556	26,504
Mace	*lb.*	2,688	9,701
Nutmegs	*lb.*	85,174	36,365
Pepper	*lb.*	5,573,830	2,651,650
Pimento	*cwt.*	12,701	21,200
Spirits, *viz.*—Rum	*gallons (including overproof)*	723,423	1,079,250
Brandy	*gallons (including overproof)*	702,638	767,460
Geneva	*gallons (including overproof)*	316,180	317,706
Sugar, unrefined, *viz* :—			
Of the British Possessions in America	*cwt.*	4,531	4,937
Of Mauritius	*cwt.*	1,525	197
East India, of British Possessions	*cwt.*	4,516	4,922
Foreign of all sorts	*cwt.*	391,315	563,587
Tobacco, unmanufactured	*lb.*	12,320,272	8,702,762
Foreign manufactured, and Snuff	*lb.*	611,954	764,270
Wine, *viz.*—Cape	*gallons*	3,387	1,624
French	*gallons*	147,439	143,554
Other sorts	*gallons*	1,360,606	1,207,979
Wool, Cotton, *viz.* :—			
Of the British Possessions	*cwt.*	196,591	160,510
Of other parts	*cwt.*	207,438	193,240
Wool, Sheep and Lambs'	*lb.*	3,637,789	2,961,282

QUANTITIES IMPORTED, &c.

An Account of the Imports of the Principal Articles of Foreign and Colonial Merchandise, of the Consumption of such Articles, and of the Customs Duties received thereon, in the year ended 5th January, 1844, compared with the Imports, Consumption, and Receipts of the preceding year.

Articles.		Quantities Imported.		Quantities entered for Home Consumption.		Gross Amount of Duty received.	
		Year ended 5th Jan.		Year ended 5th Jan.		Year ended 5th Jan.	
		1843.	1844.	1843.	1844.	1843.	1844.
Animals, living: viz.—						£	£
Oxen and bulls	*number*	3,156	1,114	3,165	1,114	3,327	1,167
Cows	*number*	1,038	367	1,046	367	813	275
Calves	*number*	70	40	76	40	38	18
Sheep	*number*	634	210	638	210	99	23
Lambs	*number*	10	7	10	7	1	..
Swine and hogs	*number*	410	359	415	359	98	69
Bacon	*cwt.*	520	710	402	794	165	191
Barilla and Alkali	*tons*	2,165	2,860	2,139	2,267	1,440	892
Bark for Tanners' or Dyers' use	*cwt.*	645,747	838,887	640,413	838,088	13,426	11,255
Beef, Salted, not Corned :—							
Of British Possessions	*cwt.*	6,219	15,509	1,649	2,255	263	237
Foreign	*cwt.*	23,702	45,382	5,433	1,045	2,806	447
Beef, Fresh or slightly salted	*cwt.*	102	60	96	35	39	14
Butter	*cwt.*	175,197	152,260	180,480	148,288	188,025	151,903
Cheese	*cwt.*	179,748	179,568	180,584	166,584	99,444	91,656
Cocoa	*lb.*	3,172,351	3,613,952	2,247,821	2,541,691	13,363	11,137
Coffee :—							
Of British Possessions	*lb.*	20,481,655	18,238,560	17,337,956	20,178,845	355,337	353,170
Foreign	*lb.*	20,962,759	20,666,886	11,229,201	9,852,761	414,248	344,818
Total of Coffee		41,444,414	38,905,446	28,567,157	30,031,606	769,585	697,988
Corn :—							
Wheat	*qrs.*	2,717,454	940,666	2,668,051	869,149	1,112,510	604,742
Barley	*qrs.*	73,335	179,484	49,967	223,543	22,298	76,695
Oats	*qrs.*	301,272	85,010	282,544	41,963	85,082	12,958
Rye	*qrs.*	14,508	4,872	28,516	2,724	7,687	898
Pease	*qrs.*	92,938	48,634	80,451	45,218	27,229	17,139
Beans	*qrs.*	126,443	47,999	43,279	45,702	19,042	23,832
Maize, or Indian Corn	*qrs.*	35,806	518	19,617	10,225	8,476	3,233
Buckwheat	*qrs.*	9	2	9	2	2	1
Malt	*qrs.*	..	115	..	..	..	..
Beer or Bigg	*qrs.*	..	..	..	..	..	..
Wheatmeal or Flour	*cwt.*	1,129,852	439,832	1,125,799	426,704	93,287	23,571
Barley Meal	*cwt.*	..	..	..	..	..	..
Oatmeal	*cwt.*	19,069	5,811	20,262	5,534	1,254	342
Rye Meal	*cwt.*	..	..	..	..	..	..
Indian Meal	*cwt.*	1,934	1	7	1	1	..
Dyes and Dying Stuffs, viz. :—							
Cochineal	*cwt.*	11,776	10,359	5,396	7,388	284	389
Indigo	*cwt.*	83,823	68,415	27,932	24,544	15,871	1,868
Lac-dye	*cwt.*	6,534	10,689	7,484	6,930	879	364
Logwood	*tons*	18,481	20,892	16,882	20,422	2,642	2,146
Madder	*cwt.*	86,382	139,143	94,295	148,791	5,217	3,936
Madder Root	*cwt.*	82,879	102,216	84,788	102,194	1,858	1,343
Shumac	*tons*	9,122	12,917	9,318	12,777	490	671
Eggs	*number*	89,548,747	70,448,250	89,557,501	70,448,250	32,652	25,684
Fish of Foreign Taking :—							
Eels	*ships lading*	72	81	72	81	985	1,106
—	*cwt.*	..	1	..	1		
Turbots	*cwt.*	64	86	64	86	17	23
Oysters	*bushels*	..	1	..	1	..	..
Salmon	*cwt.*	80	955	25	847	13	445

QUANTITIES IMPORTED, &c.—*continued.*

Articles.		Quantities Imported. Year ended 5th Jan. 1843.	Quantities Imported. Year ended 5th Jan. 1844.	Quantities entered for Home Consumption. Year ended 5th Jan. 1843.	Quantities entered for Home Consumption. Year ended 5th Jan. 1844.	Gross Amount of Duty received. Year ended 5th Jan. 1843.	Gross Amount of Duty received. Year ended 5th Jan. 1844.
Fish—*continued.*						£	£
Soles	*cwt.*		15		15		4
Turtle	*cwt.*	157	327	158	327	42	86
Fresh, not otherwise described	*cwt.*	126	766	126	745	7	41
Cured, ditto	*cwt.*	36	543	36	519	4	54
Flax and Tow, or Codilla of Hemp and Flax	*cwt.*	1,145,759	1,142,467	1,148,741	1,439,574	5,053	6,318
Fruits: viz.—							
Currants	*cwt.*	267,086	238,414	196,522	254,744	228,705	296,461
Figs	*cwt.*	29,854	34,033	22,949	32,450	18,073	25,556
Lemons and Oranges.	*chests or boxes*	377,380	337,986	336,033	284,144	71,596	60,570
	number (loose)	27,884	35,904	27,844	20,404		
	at value	£2,045	£1,295	£8,760	£7,461		
Raisins	*cwt.*	212,218	216,526	186,683	237,474	147,014	186,990
Gloves, Leather	*pairs*	1,623,713	1,882,182	1,592,034	1,839,429	27,465	28,567
Hams	*cwt.*	7,835	6,991	5,101	3,988	3,859	2,592
Hemp, undressed	*cwt.*	585,905	732,077	614,074	698,472	2,687	3,057
Hides, untanned	*cwt.*	610,428	587,130	535,202	537,467	26,489	7,695
Mahogany	*tons*	16,938	20,407	16,775	24,243	14,136	10,368
Meat, salted or fresh, not otherwise described	*cwt.*	36	191	14	34	5	9
Molasses	*cwt.*	486,463	616,656	533,358	454,437	255,513	214,750
Metals: viz.—							
Copper Ore	*tons*	49,856	55,598	15,709	54,271	15,689	64,343
— Unwrought	*cwt.*	6,180	2,550	6	22	4	5
Iron, in bars, unwrought	*tons*	18,701	12,809	14,746	12,083	17,233	12,687
Steel, unwrought	*cwt.*	13,080	31,951	182	283	25	57
Lead, pig and sheet	*tons*	2,461	2,774	56	107	60	113
Spelter	*tons*	6,072	10,173	2,806	4,125	2,067	223
Tin in blocks, ingots, bars or slabs	*cwt.*	11,112	31,230	461	2,121	146	644
Oil: viz.—							
Train, Blubber and Spermaceti	*tuns*	17,473	23,859	16,673	23,424	11,057	33,752
Palm	*cwt.*	424,242	420,277	356,222	383,025	13,641	10,056
Cocoa-nut	*cwt.*	49,742	68,577	27,400	34,129	1,226	1,209
Olive	*tuns*	14,095	12,139	9,557	10,128	28,347	21,793
Opium	*lb.*	72,373	244,215	47,861	32,160	2,513	1,730
Pork, salted:—							
Of British Possessions	*cwt.*	15,242	11,663	7,821	4,178	879	439
Foreign	*cwt.*	38,921	15,304	8,553	1,981	4,157	832
Pork, fresh	*cwt.*	1¼	..	1¼	..	1	
Quicksilver	*lb.*	2,006,911	2,090,507	259,259	253,241	1,134	1,108
Rice	*cwt.*	511,414	453,379	252,486	259,201	10,305	8,036
Rice in the Husk	*qrs.*	41,420	19,877	39,983	19,152	391	6,825
Saltpetre and Cubic Nitre	*cwt.*	417,722	624,006	346,125	385,675	9,984	10,125
Seeds: viz.—							
Clover	*cwt.*	109,090	76,253	160,447	70,643	163,839	37,047
Flaxseed and Linseed	*qrs.*	367,700	469,642	357,963	468,159	5,217	2,072
Rape	*qrs.*	65,686	88,091	68,478	86,831	941	381
Silk: viz.—							
Raw	*lb.*	3,951,773	3,464,873	3,936,714	3,649,467	17,226	15,967
Waste, Knubs and Husks	*cwt.*	12,824	13,312	12,809	13,352	673	701
Thrown of all sorts	*lb.*	397,407	384,805	363,977	335,113	40,080	17,941
Silk Manufactures of Europe; viz.—							
Silk or Satin, plain	*lb.*	140,716	153,831	120,597	143,785	69,677	83,046
— figured or brocaded	*lb.*	94,256	97,838	87,247	91,528	70,297	73,951
Gauze, plain	*lb.*	2,230	4,433	1,951	2,735	1,741	2,442
— striped, figured or brocaded	*lb.*	4,665	9,103	4,442	6,492	6,413	9,373
— Tissue Foulards	*lb.*	397	632	381	648	360	610
Crape, plain	*lb.*	2,829	2,923	2,271	2,587	1,908	2,174
— figured	*lb.*	130	286	37	77	34	73
Velvet, plain	*lb.*	15,637	16,084	14,180	13,374	16,374	15,450
— figured	*lb.*	2,983	2,615	2,789	2,548	4,028	3,679
Other sorts					..	41,213	43,144
Silk Manufactures of India: viz.—							
Bandannoes and other silk handkerchiefs	*pieces*	345,776	440,301	40,252	98,497	2,660	4,058
Other sorts						2,494	9,320

QUANTITIES IMPORTED, &c.—*continued.*

Articles.	Quantities Imported.		Quantities entered for Home Consumption.		Gross Amount of Duty received.	
	Year ended 5th Jan.		Year ended 5th Jan.		Year ending 5th Jan.	
	1843.	1854.	1843.	1844.	1843.	1844.
Skins: viz.—						
Goat, undressed . . *number*	455,521	515,115	352,168	413,216	559	351
Kid, undressed . *number*	81,510	91,595	77,913	100,571	13	12
— dressed . . *number*	480,343	446,772	477,727	444,591	1,906	1,200
Lamb, undressed . *number*	822,042	1,292,310	854,899	1,346,127	150	234
— tanned, tawed or dressed } *number*	7,728	10,391	6,532	7,401	27	35
Spices: viz.—						
Cassia Lignea. . . *lb.*	1,312,804	2,363,643	121,561	142,106	1,701	1,745
Cinnamon . . *lb.*	223,166	406,387	17,012	17,496	327	264
Cloves , . . *lb.*	32,421	120,874	90,653	100,036	2,380	2,628
Mace . . *lb.*	13,770	28,112	19,013	20,371	2,496	2,674
Nutmegs . . *lb.*	169,241	208,461	170,066	168,461	22;019	20,562
Pepper . . *lb.*	6,021,290	4,082,955	2,680,686	2,790,069	70,376	73,252
Pimento . . *cwt.*	16,250	18,920	4,050	3,585	1,847	942
Spirits: viz.—						
Rum . *galls. (incl. over proof)*	4,619,804	3,729,673	2,098,289	2,103,989	979,237	982,034
Brandy *galls.* ,, *ditto* .	1,674,436	2,396,340	1,083,089	1,038,941	1,236,065	1,186,102
Geneva *galls.* ,, *ditto* .	323,744	360,220	14,589	13,899	16,632	15,836
Sugar, Unrefined; viz.—						
Of the British Possessions in America . } *cwt.*	2,508,910	2,503,577	2,239,687	2,533,110	2,822,060	3,191,731
Of Mauritius . . *cwt.*	689,335	477,124	700,445	455,512	882,562	573,948
East India of British Possessions . } *cwt.*	940,452	1,101,751	936,211	1,056,483	1,179,863	1,331,246
Foreign of all Sorts . *cwt.*	617,314	939,896	105	76	347	252
Total of Sugar .	4,756,011	5,022,348	3,876,448	4,045,181	4,884,832	5,097,177
Tallow . . . *cwt.*	1,011,370	1,169,864	1,034,460	1,175,545	171,105	194,981
Tar . . . *lasts*	10,618	13,973	10,891	13,306	1,979	1,747
Tea . . . *lb.*	40,742,128	45,344,449	37,389,576	40,302,981	4,089,531	4,408,024
Timber and Wood; viz.—						
Battens and Batten Ends, Foreign, entered by Tale } *C.*	6,677	68	9,586	252	107,606	2,823
Battens and Batten Ends, of British America, by Tale . } *C.*	2,156	..	1,624	..	2,242	—
Boards, Deals, Deal Ends and Plank, Foreign, entered by Tale , } *C.*	15,157	250	17,417	409	352,270	6,071
Deals and Deal ends of British America, by Tale } *C.*	21,044	..	13,499	..	23,896	—
Deals, Battens, Boards or other Timber, or Wood sawn or split:						
Of British Possessions, *loads*	110,319	341,873	170,781	346,986	17,947	36,453
Foreign , *loads*	48,715	268,618	55,874	229,078	111,394	421,873
Staves . . . } *loads*	17,147	56,583	24,699	58,664	} 27,597	24,023
} *C.*	35,804	..	28,519	..		
Timber or Wood, not being articles sawn or split, or otherwise dressed, except hewn, and not otherwise charged with Duty:						
Of British Possessions, *loads*	377,994	583,448	416,478	606,691	71,166	31,906
Foreign . . *loads*	102,117	126,252	107,034	121,691	260,961	179,919
Tobacco:—						
Unmanufactured . *lb.*	39,526,968	43,744,893	22,152,694	22,891,526	3,488,967	3,605,107
Manufactured, and Snuff *lb.*	811,064	1,137,531	225,369	263,813	106,470	124,607
Turpentine, Common . *cwt.*	408,474	473,447	453,572	473,579	19,826	2,085
Wine: viz.—						
Cape . . . *gallons*	303,223	116,580	371,230	332,739	53,621	48,054
French . . *gallons*	508,942	480,406	382,581	347,457	110,099	99,927
Other sorts . . *gallons*	6,403,948	6,176,809	4,320,521	5,607,267	1,245,426	1,618,135
Total of Wine .	7,216,113	6,773,795	5,074,332	6,287,453	1,409,146	1,766,116

QUANTITIES IMPORTED, &c.—*continued.*

ARTICLES.		Quantities Imported.		Quantities entered for Home Consumption.		Gross Amount of Duty received.	
		Year ended 5th Jan.		Year ended 5th Jan.		Year ended 5th Jan.	
		1843	1844	1843	1844	1845	1844
Wool, Cotton: viz.—							
Of British Possession .	*cwt.*	834,381	591,581	625.650	421,378	10,949	7,374
Foreign . .	*cwt.*	3,913,388	5,428,035	3,648,848	4,809,954	557,507	736,528
Total of Cotton Wool .		4,747,769	6,019,616	4,266,498	5,231,332	568,456	743,902
Wool, Sheep and Lambs .	*lb.*	45,881,639	49,324,924	44,623,319	48,656,829	95,213	98,797
Other Articles . . .		..	..	..	..	555,434	502,025
						£22,596,263	22,636,659

The foregoing Statement is founded upon Returns transmitted monthly throughout the current year to the Inspector-general of Imports and Exports from the different ports of the United Kingdom. Such Returns exhibit the gross quantities of Articles entered for consumption, and the gross amount of duty thereon, without reference to deductions for over-entries, &c. This Statement will therefore not agree, in all points, with the annual Statement to be compiled after the final adjustment of the Custom-house Records shall have been made.

A TABLE *of all the Statutes passed in the Fourth Session of the Fourteenth Parliament of the United Kingdom of Great Britain and Ireland. 7th and 8th Vict.* [1844.]

PUBLIC GENERAL ACTS.

1. An Act to enlarge the Powers of an Act of the Fourth and Fifth Years of Her present Majesty, empowering the Commissioners of Her Majesty's Woods to raise Money for certain Improvements in the Metropolis, on the Security of the Land Revenues of the Crown within the County of Middlesex and City of London.

2. An Act for the more speedy Trial of Offences committed on the High Seas.

3. An Act to stay Proceedings for Three Calendar Months, and till the End of the present Session of Parliament, in certain Actions under the Provisions of several Statutes for the Prevention of excessive Gaming, and to prevent any Proceedings being taken under those Statutes during such limited Time.

4. An Act for transferring Three Pounds, Ten Shillings per Centum per Annum Annuities One thousand eight hundred and eighteen into Annuities of Three Pounds Five Shillings per Centum per Annum and New Three Pounds per Centum per Annum Annuities.

5. An Act for transferring certain Annuities of Three Pounds Ten Shillings per Centum per Annum and Government Debentures into Annuities of Three Pounds Five Shillings per Centum per Annum and New Three Pounds per Centum per Annum Annuities.

6. An Act to apply the Sum of Eight Millions out of the Consolidated Fund to the Service of the Year One thousand eight hundred and forty-four.

7. An Act to indemnify Witnesses who may give evidence during this Session before either House of Parliament touching Gaming Transactions.

8. An Act to facilitate the Recovery, by summary Process, of small Sums due to the Teachers of Schools in Ireland.

9. An Act for Punishing Mutiny and Desertion, and for the better Payment of the Army and their Quarters.

10. An Act to indemnify such Persons in the United Kingdom as have omitted to qualify themselves for Offices and Employments, and to extend the Time limited for those Purposes respectively until the Twenty-fifth Day of March One thousand eight hundred and forty-five.

11. An Act for the Regulation of Her Majesty's Royal Marine Forces while on shore.

12. An Act to amend the Law relating to International Copyright.

13. An Act to extend until the First Day of January One thousand eight hundred and forty-five, and to the End of the then next Session of Parliament, the Time within which Conveyances may be made on behalf of the Crown of, and Disputes settled with regard to, Encroachments in the Forest of Dean.

14. An Act for raising the Sum of Eighteen millions four hundred and seven thousand three hundred Pounds by Exchequer Bills for the Service of the Year One thousand eight hundred and forty-four.

15. An Act to amend the Laws relating to Labour in Factories.

16. An Act to amend the Laws relating to the Customs.

17. An Act for giving additional Powers to the Commissioners for the Relief of certain of Her Majesty's Colonies and Plantations in the West Indies.

18. An Act to remove Doubts as to the Power of appointing, convening, and confirming the Sentences of Courts-martial in the East Indies.

19. An Act for regulating the Bailiffs of Inferior Courts.

20. An Act to amend an Act of the First and Second Years of Her present Majesty, for securing the Debt due by the City of Edinburgh to the Public.

21. An Act to reduce the Stamp Duties on Policies of Sea Insurance and on certain other Instruments, and to repeal the Duties on certain Bonds, and the Law requiring Public Notaries in Ireland to deliver Accounts of Bills and Notes noted by them.

22. An Act to amend the Laws now in use for preventing Frauds and Abuses in the marking of Gold and Silver Wares in England.

23. An Act to continue for Five Years an Act of the Second and Third Years of Her present Majesty, for the better Prevention and Punishment of Assaults in Ireland.

24. An Act for abolishing the Offences of forestalling, regrating, and engrossing, and for repealing certain Statutes passed in restraint of Trade.

25. An Act to repeal the Duty of Excise on Vinegar, and to make the Duties and Drawbacks now payable on Flint Glass the same as on Bottle Glass.

26. An Act for authorizing Her Majesty to carry into immediate Execution, by Orders in Council, any Treaties for the Suppression of the Slave Trade.

27. An Act to explain and amend an Act of the last Session of Parliament, intituled An Act for extending to Ireland the Provisions not already in force there, of an Act of the Third and Fourth Years of the Reign of the late King William the Fourth, intituled 'An Act for the Limitation of Actions and Suits relating to Real Property, and for simplifying the Remedies for trying the Rights thereto;' and to explain and amend the said Act.

28. An Act for granting to Her Majesty, until the Fifth Day of July One thousand eight hundred and forty-five, certain Duties on Sugar imported into the United Kingdom, for the Service of the Year One thousand eight hundred and forty-four.

29. An Act to extend an Act of the Ninth Year of King George the Fourth, for the more effectual Prevention of Persons going armed by Night for the Destruction of Game.

30. An Act to alter and amend an Act of the Fifty-third Year of King George the Third, for the Appointment of a Stipendiary Magistrate to act within the Townships of Manchester and Salford.

31. An Act for the warehousing of Foreign Goods for Home Consumption at the Borough of Manchester in the County of Lancaster.

32. An Act to regulate the Issue of Bank Motes, and for giving to the Governor and Company of the Bank of England certain Privileges for a limited Period.

33. An Act for facilitating the Collection of County Rates, and for relieving High Constables from Attendance at Quarter Sessions in certain Cases, and from certain other Duties.

34. An Act to amend and continue until the First Day of September One thousand eight hundred and sixty-one, and to the End of the then next Session of Parliament, the Law with respect to Prisons and Prison Discipline in Scotland.

35. An Act to suspend until the Thirty-first Day of August One thousand eight hundred and forty-five the making of Lists and the Ballots and Enrolments for the Militia of the United Kingdom.

36. An Act to continue until the Thirty-first Day of July One thousand eight hundred and forty-five, and to the End of the then Session of Parliament, certain Acts for regulating Turnpike Roads in Ireland.

37. An Act to secure the Terms on which Grants are made by Her Majesty out of the Parliamentary Grant for the Education of the Poor; and to explain the Act of the Fifth Year of the Reign of Her present Majesty, for the Conveyance of Sites for Schools.

38. An Act to amend an Act of the last Session, to consolidate and amend the Laws for the Regulation of Charitable Loan Societies in Ireland.

39. An Act to exempt from the Payment of Property Tax the Dividends on certain Annuities of Three Pounds Ten Shillings per Centum per Annum payable for the Quarter of the Year ending the Tenth Day of October One thousand eight hundred and forty-four.

40. An Act to continue until the First Day of October One thousand eight hundred and forty-five, and to the End of the then Session of Parliament, the Exemption of Inhabitants of Parishes, Townships, and Villages from Liability to be rated as such, in respect of Stock in Trade or other Property, to the Relief of the Poor.

41. An Act to continue until the First Day of August One thousand eight hundred and forty-five, and to the End of the then Session of Parliament, certain Turnpike Acts.

42. An Act to continue until the First Day of October One thousand eight hundred and forty-five, and to the End of the then Session of Parliament, Two Acts relating to the Removal of poor Persons born in Scotland and Ireland, and chargeable to Parishes in England.

43. An Act to amend the Laws relating to the Customs in the Isle of Man.

44. An Act to facilitate the disjoining or dividing of extensive or populous Parishes, and the erecting of new Parishes, in that Part of the United Kingdom called Scotland.

45. An Act for the Regulation of Suits relating to Meeting Houses and other Property held for religious Purposes by Persons dissenting from the United Church of England and Ireland.

46. An Act to continue, until the Fifth Day of April One thousand eight hundred and forty-six, Compositions for Assessed Taxes; and to amend certain Laws relating to Duties under the Management of the Commissioners of Stamps and Taxes.

47. An Act to amend and continue for Five Years, and to the End of the next Session of Parliament, certain Acts relating to Linen, Hempen, and other Manufactures in Ireland.

48. An Act to repeal certain Acts for regulating the Trade in Butter and Cheese.

49. An Act for the better Regulation of Colonial Posts.

50. An Act to extend the Powers of the Act for encouraging the Establishment of District Courts and Prisons.

51. An Act to continue, until the End of the Session of Parliament next after the Thirty-first Day of July One thousand eight hundred and forty-six, certain of the Allowances of the Duty of Excise on Soap used in Manufactures.

52. An Act to extend the Powers of the Act for the Appointment and Payment of Parish Constables.

53. An Act for Disfranchisement of the Borough of Sudbury.

54. An Act to continue until the First Day of October One thousand eight hundred and forty-five, and to the End of the then Session of Parliament, the Act to amend the Laws relating to Loan Societies.

55. An Act to amend and explain the Acts for the Commutation of certain Manorial Rights in respect of Lands of Copyhold and Customary Tenure, and in respect of other Lands subject to such Rights; and for facilitating the Enfranchisement of such Lands, and for the Improvement of such Tenure.

56. An Act concerning Banns and Marriages in certain District Churches or Chapels.

57. An Act to continue until the Thirty-first Day of December One thousand eight hundred and forty-six, and to the End of the then next Session of Parliament, an Act of the Tenth Year of King George the Fourth, for providing for the Government of His Majesty's Settlements in Western Australia on the Western Coast of New Holland.

58. An Act further to stay, until the End of the next Session of Parliament, Proceedings in certain Actions under the Provisions of several Statutes for the Prevention of excessive Gaming; and to prevent any similar Proceedings being taken under those Statutes during such further limited Time.

59. An Act for better regulating the Offices of Lecturers and Parish Clerks.

60. An Act to provide for the Care and Preservation of Trafalgar Square in the City of Westminster.

61. An Act to annex detached Parts of Counties to the Counties in which they are situated.

62. An Act to amend the Law as to burning Farm Buildings.

63. An Act to continue until the First Day of June One thousand eight hundred and forty-five an Act of the Second and Third Years of His late Majesty, for restraining for Five Years, in certain Cases, Party Processions in Ireland.

64. An Act to provide for paying off such of the Three Pounds Ten Shillings per Centum Annuities and Government Debentures which are to be paid off under Two Acts passed in the present Session of Parliament.

65. An Act to enable the Council of His Royal Highness Albert Edward Prince of Wales to sell and exchange Lands and enfranchise Copyholds, Parcel of the Possessions of the Duchy of Cornwall, to purchase other Lands; and for other Purposes.

66. An Act to amend the Laws relating to Aliens.

67. An Act to transfer the Collection of the Duty on Licences to let Horses for Hire in Ireland from the Commissioners of Stamps to the Commissioners of Excise.

68. An Act to suspend, until the Thirty-first Day of December One thousand eight hundred and forty-seven, the Operation of the new Arrangement of Dioceses, so far as it affects the existing Ecclesiastical Jurisdictions, and for obtaining Returns from and the Inspection of the Registries of such Jurisdictions.

69. An Act for amending an Act passed in the Fourth Year of the Reign of His late Majesty, intituled An Act for the better Administration of Justice in His Majesty's Privy Council; and to extend its Jurisdiction and Powers.

70. An Act for facilitating Arrangements between Debtors and Creditors.

71. An Act for the better Administration of Criminal Justice in Middlesex.

72. An Act to clear up Doubts as to the Regulation and Audit of the Accounts of the Customs in New South Wales.

73. An Act to reduce, under certain Circumstances, the Duties payable upon Books and Engravings.

74. An Act to explain and amend the Act for the Government of New South Wales and Van Diemen's Land.

75. An Act to defray until the First Day of August One thousand eight hundred and forty-five the Charge of the Pay, Clothing, and contingent and other Expences of the Disembodied Militia in Great Britain and Ireland; to grant Allowances in certain Cases to Subaltern Officers, Adjutants, Paymasters, Quartermasters, Surgeons, Assistant Surgeons, Surgeons' Mates, and Serjeant Majors of the Militia; and to authorize the Employment of the Non-commissioned Officers.

76. An Act to simplify the Transfer of Property.

77. An Act to amend so much of an Act of the Fifth and Sixth Years of His late Majesty as relates to the Salary of the Clerk of the Crown in Chancery; and to make other Provisions in respect of the said Office.

78. An Act to continue for One Year an Act of the Second and Third Years of Her present Majesty, intituled An Act to extend and render more effectual for Five Years an Act passed in the Fourth Year of His late Majesty George the Fourth, to amend an Act passed in the Fiftieth Year of His Majesty George the Third, for preventing the administering and taking unlawful Oaths in Ireland.

79. An Act to appoint additional Commissioners for executing the Acts for granting a Land Tax and other Rates and Taxes.

80. An Act for completing the Guarantee Fund of the South Sea Company, for advancing for the Public Service Part of the unclaimed Stock and Dividends in the Hands of the said Company, and for regulating the Allowance to be paid for the Management of the South Sea Stock and Annuities.

81. An Act for Marriages in Ireland; and for registering such Marriages.

82. An Act to continue for Five Years so much of an Act of the Second and Third Years of Her present Majesty, as enables Justices to grant Warrants for entering Places in which Spirits are sold without Licence in Ireland.

83. An Act to amend the Laws relating to Savings Banks, and to the Purchase of Government Annuities through the Medium of Savings Banks.

84. An Act for regulating the Construction and the Use of Buildings in the Metropolis and its Neighbourhood.

85. An Act to attach certain Conditions to the Construction of future Railways authorized or to be authorized by any Act of the present or succeeding Sessions of Parliament; and for other Purposes in relation to Railways.

86. An Act for the Relief of Clerks to Attorneys and Solicitors who have omitted to enrol their Contracts; and for amending the Law relating to the Enrolment of such Contracts, and to the Disabilities of such Clerks, in certain Cases.

87. An Act to amend the Law for regulating Places kept for slaughtering Horses.

88. An Act to widen and improve Piccadilly in the City of Westminster.

89. An Act for auditing the Accounts of the Commissioners of Her Majesty's Woods, Forests, Land Revenues, Works, and Buildings.

90. An Act for the Protection of Purchasers against Judgments, Crown Debts,

Lis Pendens, and Commissions of Bankruptcy; and for providing One Office for the registering of all Judgments in Ireland; and for amending the Laws in Ireland respecting Bankrupts and the Limitation of Actions.

91. An Act to consolidate and amend the Laws relating to Turnpike Trusts in South Wales.

92. An Act to amend the Law respecting the Office of County Coroner.

93. An Act to enable Barristers appointed to arbitrate between Counties and Boroughs to submit a Special Case to the Superior Courts.

94. An Act to explain and amend an Act for making better Provision for the Spiritual Care of populous Parishes.

95. An Act to amend an Act of the Ninth Year of King George the Fourth, for the Preservation of the Salmon Fisheries in Scotland.

96. An Act to amend the Law of Insolvency, Bankruptcy, and Execution.

97. An Act for the more effectual Application of Charitable Donations and Bequests in Ireland.

98. An Act to enable the Commissioners of Public Works in Ireland to accept a certain Sum of Money in satisfaction of their Mortgage on the Branch Canals communicating with the Grand Canal in Ireland.

99. An Act to extend the Time limited by an Act passed in the Fourth and Fifth Years of Her present Majesty, empowering the Commissioners for the Issue of Exchequer Bills for Public Works to complete the Works for improving the Navigation and Harbour of Tralee in the County of Kerry.

100. An Act to supply an Omission in an Act of the Sixth and Seventh Years of Her present Majesty, for amending and continuing the Laws in Ireland relative to the registering of Arms, and the Importation, Manufacture, and Sale of Arms, Gunpowder, and Ammunition.

101. An Act for the further Amendment of the Laws relating to the Poor in England.

102. An Act to repeal certain Penal Enactments made against Her Majesty's Roman Catholic Subjects.

103. An Act to amend the Law for the Trial of controverted Elections of Members to serve in Parliament.

104. An Act to apply a Sum out of the Consolidated Fund and certain other Sums to the Service of the Year One thousand eight hundred and forty-four, and to appropriate the Supplies granted in this Session of Parliament.

105. An Act to confirm and enfranchise the Estates of the Conventionary Tenants of the ancient Assessionable Manors of the Duchy of Cornwall, and to quiet Titles within the County of Cornwall as against the Duchy; and for other Purposes.

106. An Act to consolidate and amend the Laws for the Regulation of Grand Jury Presentments in the County of Dublin.

107. An Act to regulate and reduce the Expences of the Offices attached to the Superior Courts of Law in Ireland payable out of the Consolidated Fund.

108. An Act to amend an Act of the Sixth Year of Her present Majesty, intituled An Act to regulate the Irish Fisheries; and to empower the Constabulary Force to enforce certain Provisions respecting the Irish Fisheries.

109. An Act to indemnify Persons connected with Art Unions, and others, against certain Penalties.

110. An Act for the Registration, Incorporation, and Regulation of Joint Stock Companies.

111. An Act for facilitating the winding up the Affairs of Joint Stock Companies unable to meet their pecuniary Engagements.

112. An Act to amend and consolidate the Laws relating to Merchant Seamen; and for keeping a Register of Seamen.

113. An Act to regulate Joint Stock Banks in England.

LIST OF BRITISH MINISTERS ABROAD.

[*Corrected by Authority.*]

Russia—Envoy Ex. and Min. Plen., Hon. John A. D. Bloomfield. Sec. of Leg. Andrew Buchanan, Esq.

Sweden—Env. Ex. and Min. Plen., Sir T. Cartwright, G.C.H. Sec. of Leg., G. J. R. Gordon, Esq.

Prussia—Env. Ex. and Min. Plen., Right Hon. the Earl of Westmoreland, K.C.B. Sec. of Leg., Sir G. B. Hamilton.

Denmark—Env. Ex. and Min. Plen., Sir H. W. Wynn. Sec of Leg., Peter Browne, Esq.

Netherlands—Env. Ex. and Min. Plen., Sir Ed. C. Disbrowe. Sec. of Leg., Jas. Hudson, Esq.

Belgium—Env. Ex. and Min. Plen., Sir George Hamilton Seymour. Sec. of Leg. Thomas Wathen Waller, Esq.

Austria—Amb. Ex. and Min. Plen., Right Honourable Sir Rt. Gordon, G.C.B. Sec. of Leg., A. C. Magenis, Esq.

Bavaria—Env. Ex. and Min. Plen., John Ralph Millbanke, Esq. Sec. of Leg., Stephen Henry Sulivan, Esq.

Wurtemburg—Env. Ex. and Min. Plen., Sir Alex. Malet, Bart. Sec. of Leg., A. Craven, Esq.

Saxony—Env. Ex. and Min. Plen., Hon. F. R. Forbes. Sec. of Leg., Charles T. Barnard, Esq.

Confederated States of Swiss Canton—Sec. of Leg. John Frenner Crampton, Esq.

France—Amb. Ex. and Min. Plen., Right Hon. Lord Cowley, G.C.B. Sec. of Emb., Lord Wm. Hervey.

Spain—Env. Ex. and Min. Plen., H. Lytton Bulwer, Esq. Sec of Leg. Hon. George Sulyarde Jerningham.

Portugal—Env. Ex. and Min. Plen., Lord Howard de Walden. Sec. of Leg., Henry Southern, Esq.

Sardinia—Env. Ex. and Min. Plen., Hon. Ralph Abercromby. Sec. of Leg., Hon. Richard Bingham.

Tuscany—Min. Resident, Lord Holland. Sec. of Leg., Hon. S. Campbell Scadett

Naples—Env. Ex. and Min. Plen., Hon. W. Temple. Sec. of Leg., Hon. Charles Augustus Murray

Switzerland—Min. Plen., D. R. Morier, Esq. Sec. of Leg.

Greece—Resident Min., Sir Edm. Lyons, Knt. Sec. of Leg., Phillip Griffith, Esq.

Turkey—Amb. Ex. and Plen., Right Hon. Sir Stratford Canning, G.C.B. Sec. of Embassy, Hon. Henry Richard Charles Wellesley.

Persia—Min. Plen., J. Sheil, Esq.

Germanic Confederation—Min. Plen., to reside with the Diet at Frankfort, Hon. W. F. Strangways. Sec. of Leg., Hon. F. G. Molyneux.

America (United States of)—Env. Ex. and Min. Plen., Right Hon. Richard Pakenham. Sec. of Leg., J. Kennedy, Esq.

Mexico—Min. Plen., Charles Bankhead, Esq. Sec. of Leg., Percy Doyle, Esq.

Brazil—Env. Ex. and Min. Plen., H. C. J. Hamilton, Esq. Sec. of Leg.

United Provinces of Rio de la Plata—Min. Plen., J. H. Mandeville, Esq. Sec. of Leg., Francis Leeson Ball, Esq.

Argentine Confederation—Min. Plen., William Gore Ouseley, Esq.

LIST OF POREIGN MINISTERS IN THE UNITED KINGDOM.

[*Corrected by Authority.*]

Russia—Amb. Ex. and Plen., Baron de Brunow, Ashburnham-house, Dover-street, Piccadilly; First Sec., M. de Berg; Second Sec., M. de Koudriaffsky.

Sweden and Norway—Env. Ex. and Min. Plen., Count Bjornstjerna; Chargé d'Affaires, Baron Rehausen, 14, Halkin-street, west, Belgrave-square.

Prussia—Env. Ex. and Min Plen., Chevalier Bunsen, 4, Carlton-house terrace; Sec. of Leg, Baron Charles de Canitz; Chaplin to the Legation, Rev. Dr. Schwabe, St. George's Church, Little Alie-street.

Denmark—Env. Ex. and Min. Plen., Count Reventlow, 30, Wilton Crescent, Belgrave-square; Sec. of Leg., Baron Brockdorff; Attaché, M. de Bielke.

Holland—Ambassador, Mons. Dedel, 25, Wilton-Crescent; Consul-General, J. W. May, Esq, 123, Fenchurch-street.

Belgium—Env. Ex. and Min. Plen., M. Sylvain Van de Weyer, 50, Portland-place, Office, 9A, Weymouth-street; Sec., M. Charles Drouet.

Austria—Env. Ex. and Min. Plen., Count de Destrichstein, Councillor to the Embassy, Baron Koller; Sec., Baron Brenner; Sec. to the Embassy, Baron Lebzeltern; Attaché, Count Anthony Esterhazy.

Bavaria—Env. Ex. and Min. Plen., Baron de Cetto, 3, Hill-street, Berkeley-square.

Wurtemburg—Env. Ex. and Min. Plen, Baron de Hugel, 3, Hill-street, Berkeley-square.

Saxony—Resident Minister, Baron Gersdorff, Chester-square.

France—Amb. Ex. and Min. Plen., Count St. Aulaire, Hertford-house, 20, Manchester-square; First Sec., Count de Rohan Chabot; Second Sec., Count Louis de Noailles; Attaché, M. Alfred de Vandeul; Chancelier, M. George de Rabaudy.

Spain.—Resident Minister, Marquis de Casa Irugo, Chargé d'Affairs M. Tacon, 31, Upper Harley-street.

Portugal—Env. Ex. and Min. Plen., Baron da Torre da Moncorvo, 57, Upper Seymour-street; Sec. of Leg., Mons. J. A. Loho de Mora Attaché, Mons. L. A. Pinto de Soveral, 92, Milton-street, Dorset-square.

Sardinia—Env. Ex. and Min. Plen., Count Nomis de Pollon, 11, Lower Grosvenor-street; Sec. of Leg., Count Revel.

Sicily—Env. Ex. and Min. Plen., Prince Castelcicala, 15, Princes Street, Cavendish-square; Secs. of Leg., Mons. Canofari, 2, Old Cavendish-street; and M. Ferdinando del Pozzo, 7, South-street, Grosvenor-square.

Switzerland—Consul-General, J. L. Provost, Esq., 24A., Cateaton-street.

Greece—Amb. Ex. and Min. Plen., Monsieur S. Tricoupi, 16, Park-square-east; Sec. of Leg., M. Phocion Roque.

Turkey—Amb. Ex. and Min. Plen., Aali Effendi, 1, Bryanstone-square; First Sec. of Embassy, Hayir Effendi; First Attaché, Edward Zohrab, Esq.

Hanover—Env. Ex. and Min. Plen., Count Kielmansegge, 44, Grosvenor-place; Sec., Charles Klingemann, Esq., 4, Hobart-place, Eaton-square.

Baden, Hesse Darmstadt, and Hesse Cassel—Consul, R. Godeffroy, Esq., 6, Great Winchester-street.

Mecklenburg Schwerin—Consul, C. Kreeft, Esq., 8, Billiter-street.

Hanseatic Republics, Lubeck, Bremen, and Hamburgh—Consul-General, J. Colquhoun, Esq., 12, St. James's-place; Office, 76, Cornhill.

Free City of Frankfort—Consuls, J. G. Behrends, Esq., 14, Broad-street, buildings.

America (United States of)—Amb. Ex. and Min. Plen., Edward Everett, Esq., 46, Grosvenor-place; Secs. of Legation, Francis Robert Rivers, Esq., and John Miller, Esq.

Mexico—Chargé d'Affaires, Don Thomas Murphy, 21, Sussex-place, Regent's-park; Attaché, Don B. Muriel.

Brazil—Env. Ex. and Min. Plen., Le Commandeur Marquess Lisboa, 10, York-place, Portman-square; Sec. of Leg., Chevalier Augustus de Pavai; Attaché, Thomas de Drummond, Esq.

United Provinces of the Rio de la Plata—Min. Plen., Don Manuel Moreno, Sablonière Hotel, Leicester-square; Sec. of Leg., Colonel Richard Wright, 68, Haymarket.

Uruguay—Cons.-Gen., F. de Lisle, Esq., 1, York-place, Portman-square.

COLONIAL LAND AND EMIGRATION BOARD.

For Superintending the Sale and Settlement of the Waste Lands of the Crown in the British Colonies, and the Conveyance of Emigrants thither;

(Office, 9, Park-street, Westminster.)

[*Corrected by Authority.*]

Commissioners.—Thomas Frederick Elliot, Esq., John George Shaw Lefevre, Esq., and Charles Alexander Wood, Esq.

GOVERNMENT AGENTS FOR EMIGRATION AT THE OUTPORTS.

London—Lieut. Lean, R.N.
Liverpool—Lieut. Henry, R.N.
Plymouth—Lieut. Hemmans, R.N.
Londonderry—Lieut. Ramsay, R.N.
Dublin—Lieut. Hodder, R.N.
Cork—Lieut. Charles Friend, R.N.
Belfast—Lieut. Starke, R.N.
Limerick—Richard Lynch, R.N.
Sligo—Lieut. Shuttleworth, R.N.
Greenock and Glasgow—Lieut. Forrest, R.N.

LIST OF BRITISH CONSULS ABROAD.

[*Corrected by Authority.*]

C. *signifies* *Consul.*
C.G. ..... *Consul General.*
V.C. ..... *Vice-Consul.*
C.A. ..... *Consular Agent.*

Russia:—St. Petersburg, Sir Edward Stuart Baynes, C.
Archangel, John Whitehead, Esq. C.
Riga, G. Wynyard, Esq. C.
Liebau, Francis Kienitz, Esq. C.
Warsaw, Col. Gustavus Charles du Plat, C.
Odessa, James Yeames, Esq. C.G.
Taganrog,

Wyborg:—Marcus Wright, Esq. C.

Sweden:—Stockholm, Capt. Sir John Ross, C.
Gottenburg, Henry Thomas Liddell, Esq. C.

Norway:—Christiana, J. R. Crowe, Esq. C.G.
Bergen, John Greig, Esq. C.
Hammerfest,

Denmark:—Elsinore, H. G. Kuper, Esq. C.
Copenhagen, Charles Wake, Esq. V.C.

Prussia:—Dantzic, Henry Rob. Plaw, Esq. C.G.
Konigsberg, J. D. Brockmann, Esq. V.C.
Pillau, C. Elsasser, Esq. V.C.
Memel, W. J. Hertslet, Esq. V.C.
Stettin, F. H. Petersen, Esq. V.C.

Germany:—Hamburgh, George Lloyd Hodges, Esq. C.G.
Ditto, Charles Wesselhoeft, Esq. V.C.
Bremen, B. Pearkes, Esq. V.C.
Lubeck, W. L. Behneke, Esq. V.C.
Cuxhaven, Henry H. Dutton, Esq. V.C.

Holland:—Amsterdam, Jas. Annesley, Esq. C.
Rotterdam, Sir Alexander Ferrier, C.

Belgium:—Antwerp, Godsehall Johnson, Esq. C.
Ostend, E. Thompson Curry, Esq. C.

France:—Paris, Thomas Pickford, Esq. C.

Calais, Samuel G. Marshall, Esq. C.
Boulogne, William Hamilton, Esq. C.
Hâvre, G. W. Featherstonhaugh, Esq. C.
Nantes, Henry Newman, Esq. C.
Brest, Anthony Perrier, Esq. C.
Charente, John Frank Close, Esq. C.
Bordeaux, T. B. G. Scott, Esq. C.
Bayonne, Fergus James Graham, Esq. C.
Marseilles, Alex. Turnbull, Esq. C.
Toulon, L. E. Jouve, Esq. C.
Corsica, T. Pennington, Esq. C.

Spain.—Madrid, Col. Barrie, C.A.
Bilboa, John Clark, Esq. C.
Corunna, Jas. Baker, Esq. C.
Cadiz, J. M. Brackenbury, Esq. C.
San Lucar, Charles Phillippe, Esq. V.C.
Malaga, William P. Mark, Esq. C.
Carthagena, Charles Walsingham Turner, Esq. C.
Alicante, Jasper Waring, Esq. C.
Barcelona, John S. Penleaze, Esq. C.

Mahon, Robert Adam Dalzell, Esq. V.C.
Teneriffe, Richard Bartlett, Esq. C.
St. Jago de Cuba, Charles Clarke, Esq. C.
Havannah, Joseph Tucker Crawford, Esq. C.G.
Porto Rico, John Lindegren, Esq.

Portugal:—Lisbon, William Smith, Esq. C.
Ditto, Jeremiah Meagher, Esq. V.C.
Oporto, Edwin Johnson, Esq. C.
Madeira, George Stoddart, Esq. C.
St. Michael's, Thomas Carew Hunt, Esq. C.
Fayal, John Minchin, Esq. V.C.
Terceira, Hilliard Alton, Esq. C.

Italy:—Genoa, Timothy Yeates Brown, Esq. C.
Nice, Adolphus la Croix, Esq. C.
Cagliari, George Bomeester, Esq. C.
Leghorn, Alexr. Macbean, Esq. C.
Ancona, George Moore, Esq. C.
Rome, John Freeborn, Esq. V.C.
Naples, Capt. Thomas Gallwey, C.
Ditto, William Dorant, Esq. V.C.
Gallipoli, Richard Stevens, Esq. V.C.
Otranto, Francesco Corchia, Esq. C.
Palermo, John Goodwin, Esq. C.
Messina, Will. Wilton Barker, Esq. C.

Austrian States:—Milan, Lieut. Campbell, V.C.
Venice, Sir T. H, Sorrel, C.G.
Ditto, W. C. Tatham, V.C.
Trieste, Henry Bynner, V.C.
Fiume, Charles Thomas Hill, Esq. V.C.

Greece:—Prevesa, T. S. Hutton, Esq. V.C.
Patras, George W. Crowe, Esq. C.
Pyrgos, Anastasis Pasqualigo, Esq. V.C.
Napoli, J. D. Griffiths, Esq. V.C.
Syria, Richard Wilkinson. Esq. C.

Turkey:—Constantinople, John Cartwright, Esq. C.G.
Ditto, A. C. Cumberbatch, Esq. V.C. and Cancellier.
Erzeroom, James Brant, Esq. C.
Trebizond, F. J. Stevens.
Dardanelles, Charles A. Lander, Esq. C.
Salonica, Charles Blunt, Esq. C.
Bucharest, Robert Gilmour Colquhoun, Esq. C.
Adrianople,
Smyrna, Rich. Wm. Brant, Esq. C.
Ditto, J. Charnaud, V.C.
Scio, G. D. Vendova, Esq. V.C.
Albania, S. S. Saunders, Esq. C.
Tunis, Sir Thomas Reade, Agent and C.G.
Ditto, Lewis Ferriere, Esq., V.C.
Sfax, William Crowe, Esq. C.
Tripoli, Hanmer G. Wharrington, Esq. Agent and C.G.
Bengazi, Thomas Wood, Esq. C.
Algiers, Rob. W. St. John, Esq. Agent and C.G.
Ditto, Alexander Tulin, Esq. V.C.
Oran, John Bell, Esq. C.
Tangier,

Ditto, Henry Murray, Esq. V.C.

Syria:—Damascus, Richard Wood, Esq. C.
Aleppo, Nathaniel William Werry, Esq. C.
Cyprus, Niven Kerr, Esq. C.
Candia, H. S. Ongley, Esq. C.

Egypt:—Cairo, A. Waine, Esq. C.
Alexandria, Lieut. Col. Barnett, C.G.
Ditto, John Laurence Stoddart, Esq. C.
Ditto, G. Chasseaud, Esq. V.C. and Cancellier.
Damietta, M. Suaur, Esq. V.C.
Rosetta, Alexander Lenzi, Esq. V.C.

United States:—New York, Anthony Barclay, Esq. C.
Philadelphia, William Peter, Esq. C.
Charlestown, William Ogilby, Esq. C.
New Orleans, Wm. Moore, Esq. C.
Boston, Thomas Colley Grattan, Esq. C.
Baltimore, John M'Tavish, Esq. C.
Mobile, Lieut. Col. Fitzgerald, C.
Norfolk, William Gray, Esq. C.
Savannah, Edmund Molineux, Esq.
Portland, Joseph Thomas Sherwood, Esq. C.

Mexico:—Mexico, Ewen C. Mackintosh, Esq. C.
San Blas, Eustace Barron, Esq. C.
Vera Cruz, F. Gifford, Esq. C.
Tampico, James Wm. Glass, Esq. C.

Musquito Country.—Patrick Waller, Esq. British Agent and C.G.

Hayti:—Port au Prince, Thos. Usher, Esq. C.
Ditto, Harrison Thompson, Esq. V.C.
Cape Haytien, F. H. Gilbert, Esq. V.C.

Guatemala:—Guatemala, Fred. Chatfield, Esq. C.

Colombia:—Carthagena, C. Kortright, Esq. C.
Bagota,
Maracaybo, Robert Mackay, Esq. C
Caraccas, B. H. Wilson, C.G.
Panama, William Perry, Esq. C.
Guayaquil, Walter Cope, Esq. C.
Puerto Cabello,
New Granada, Daniel Florence O'Leary, Esq. Chargé d'Affaires, and C.G.

Brazil:—Rio de Janeiro, Robert Hesketh, Esq. C.
Maceio, Baldwin Sealy, Esq. V.C.
Maranham, Robert Falconer Corbett, Esq. C.
Parâ, Richard Ryan, Esq. C.
Pernambuco, H. A. Cowper, Esq. C.
Bahia, Edward Porter, Esq. C.

Monte Video:—Monte Video, Adolphus Turner, Esq. Chargé d'Affaires, and C.G.
Ditto, M. T. Hood, Esq. V.C.

Buenos Ayres:—Buenos Ayres, Charles Griffiths, Esq. C.

Chili:—Valparaiso, Lieut. Col. Walpole, C.G.
Ditto, Henry Rouse, Esq. V.C.

Concepcion:—Robert Cnnningham, Esq. V.C.

Coquimbo:—Daniel Ross, Esq. C.

Peru:—Lima, W. P. Adams, Esq. C. G.
Callao, John Barton, Esq. V.C.
Arica, Hugh Wilson, Esq. C.
Bolivia, C. Masterton, Esq. V.C.

Sandwich Islands.—Woahoo, Wm. Miller, Esq. C.G.

LIST OF GOVERNORS OF BRITISH COLONIES.

[*Corrected by Authority.*]

EUROPEAN.

Isle of Man—Lieut. Gov., Col. J. Ready.
Gibraltar—Gov. Gen. Sir Rt. T. Wilson.
Malta—Lieut. Gen. The Hon. Sir Patrick Stewart, G.C.M.G.
Ionian Islands—Lord High Commissioner, Lieut. Gen. Lord Seaton, G.C.B.
Heligoland—Lieut. Gov., John Hindmarsh, Esq., Capt. R.N.

AMERICAN.

Canada, *Nova Scotia*, *New Brunswick*, *Prince Edward Island*, } Gov. Gen., Rt. Hon. Sir Charles T. Metcalfe, Bart., G.C.B.
Nova Scotia and Cape Breton—Lieut. Gov., Viscount Falkland.
New Brunswick—Lieut. Gov., Lieut. Col. Sir W. M. G. Colebrooke.
Prince Edward Island—Lieut. Gov., Sir Henry Vere Huntley.
Newfoundland—Gov., Major General Sir John Harvey, K.C.B.
Jamaica—Gov. Gen., Earl of Elgin and Kincardine.
Barbadoes, St. Vincent, Grenada, Tobago, and St. Lucia—Gov. Gen., Right Hon. Sir Charles Ed. Grey.
St. Vincent—Lieut. Gov., Lieut. Col. Sir R. Doherty.
Grenada—Lieut. Gov., Lieut. Col. C. J. Doyle.
Tobago—Lieut. Gov., Major Gen. H. C. Darling.
St. Lucia—Lieut. Gov., Officer commanding the troops.
Antigua, Montserrat, St. Christopher's, Nevis, Virgin Islands, and Dominica—Gov. Gen., Sir Charles Aug. Fitzroy, K.H.
Montserrat—President, Ed. D. Baynes, Esq.
St. Christopher's—Lieut. Gov., Chas. Cunningham, Esq.
Nevis—President, Major Graeme.
Virgin Islands—President, E. H. Drummond Hay, Esq.
Dominica—Lieut. Gov., Major John Macphail.
British Guiana (Demerara, Essequibo, & Berbice)—Gov., Henry Light, Esq.
Trinidad—Gov., Col. Sir H. G. Macleod, K.H.
Bermuda—Gov., Lieut. Col. Wm. Reid, C.B.
Bahama Islands—Lieut. Gov., George B. Mathew, Esq.
Honduras—Superintendent, Col. Fancourt.

ASIATIC.

Ceylon—Gov., Lieut. Gen. Sir Colin Campbell, K.C.B.
Hong-Kong—Governor, John Francis Davis, Esq.

AFRICAN.

St. Helena—Gov., Lieut. Col. Trelawny, R.A.
Cape of Good Hope—Gov., Lieut. Gen. Sir P. Maitland, K.C.B.
Cape of Good Hope, Eastern Division—Lieut. Gov., Col. John Hare, C.B.
Mauritius—Gov., M. Gen. Sir Wm. Gomm, K.C.B.
Sierra Leone—Gov., Lieut. Col. Macdonald.
Gambia—Gov., Charles Fitzgerald, Esq. Commander, R.N.
Gold Coast—Lieut. Gov., Henry Worsley Hill, Esq. Commander, R.N.
Falkland Islands—Gov., Richard Clement Moody, Esq. R.N.

AUSTRALASIAN.

New South Wales—Gov., Sir G. Gipps.
Van Diemen's Land—Lieut. Gov., Sir J. E. Eardley Wilmot, Bart
Western Australia—Gov., John Hutt, Esq.
South Australia—Gov., George Grey, Esq.
Port Phillip—Superintendent, C. J. Latrobe, Esq.
New Zealand—Gov., Capt. Rt. Fitzroy, R.N.

INDIAN EMPIRE.

Bengal—Gov. Gen., Right Hon. Lieut. Gen., Sir Henry Hardinge, K.C.B.
Madras—Gov., Lord Elphinstone.
Bombay—Gov., Sir George Arthur, Bart.

LIST OF CUSTOMS AGENTS AND SHIP BROKERS.*

London—Samuel Haynes Angier, Baltic Coffee-house, and 7, Warnford Court, Throgmorton-street.
D. Norton, Customs Agent, West India Docks.
— Tanner, ditto, Long Room, Custom-house.
Bristol—M. J. F. & A. Alexander, Quay.
Thomas Clent, Custom-house.
James Hamilton, Ship and Customs Agent, Custom-house.
B. T. Hancock, Customs and General Agent, Custom-house.
James King, Ship Broker, Marine Auctioneer, and General Commission and East India Army Agent, 31, Prince-street.
J. Le Ray, Ship, Customs and Insurance Broker, 39, Broad Quay.
T. L. Smith, Custom-house.
Mark Whitwill, Ship Broker and General Commission Agent, Middle Avenue, Prince-street.
Cardiff—John G. Bird, Agent for the Cardiff and London Traders, Ship Broker, Customs Agent, Ship-chandler, &c.
Joseph Brain & Son, ditto.
Richard Coupland, Keeper of Bonded Stores for Shipping.
John Owen, ditto.
H. H. Parry & Brother, Ship Brokers and Customs Agents.
Fleetwood—Kemp & Co., Ship and General Commission Agents.
Henry Smith, General Merchant and Agent.
Goole—William Newton, Commission Agent.
William West, ditto.
Grimsby—B. & W. Kennington, General Ship Brokers.
Robert Kertley, Ship Builder and Agent.
Newport—(*Monmouth.*)—John Phillips, Customs Agent.
Portsmouth—F. Beale.
H. Collins.
Whitehaven—Joseph Carr & Son, Customs Agents and Ship Brokers.
William Grisdale, ditto.

IRELAND.

Cork—Coats & Lefebure, Ship and Insurance Agents, Warren's-place.
G. N. Harvey, Ship and Customs Agent, 13, Merchant Quay.
Ross—James A. Magee, Ship Broker.
St. John's, Newfoundland—D. P. Marett.

ROTTERDAM.

A. S. Preston, No. 140, Korse Wynstraat.

* Subscribers wishing to have their names registered in this list, which circulates all over the world, will be pleased to communicate the same to the Editor.

THE

YEARLY JOURNAL OF TRADE, 1845.

PART THE FIRST.

NAVIGATION.

The earth is full of thy riches. So is this great and wide sea also. There go the ships.—*Psalm* civ.

Goods of Europe.

The several sorts of goods hereinafter enumerated being the produce of Europe (that is to say), masts, timber, boards, tar, tallow, hemp, flax, currants, raisins, figs, prunes, olive-oil, corn or grain, wine, brandy, tobacco, wool, shumac, madders, madder-roots, barilla, brimstone, bark of oak, cork, oranges, lemons, linseed, rape-seed, and clover-seed, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.* 3 & 4 W. 4. c. 54, § 2. [1833.]

Goods of Asia, Africa, or America, from Europe.

Goods, the produce of Asia, Africa, or America, shall not be imported from Europe into the United Kingdom, *to be used therein*, except the goods hereafter mentioned, *viz.*

Goods, the produce of the dominions of the Emperor of Morocco, which may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of Asia or Africa, which (having been brought into places in Europe within the Straits of Gibraltar, from or through places in Asia or Africa within those Straits, and not by way of the Atlantic Ocean) may be imported from places in Europe within the Straits of Gibraltar:†

* For the sake of perspicuity, this regulation is digested under the names of the several Articles in Imports.

MOST CONVENIENT PORTS IN EUROPE FOR SHIPPING.—See p. 5.
See also AUSTRIA, Part X.

† MEDITERRANEAN.

Whereas treaties beneficial to British shipping may be made with countries having ports within the Straits of Gibraltar, if Her Majesty were empowered to authorise the importation of such goods from such ports, in the ships of such countries respectively, it is therefore enacted,

Goods, the produce of places within the limits of the East India Company's charter, which (having been imported from those places into Gibraltar or Malta in British ships) may be imported from Gibraltar or Malta.

Goods taken by way of reprisal by British ships:

Bullion, diamonds, pearls, rubies, emeralds, and other jewels or precious stones, § 3.

Goods of Asia, Africa, or America, in Foreign Ships.

Goods, the produce of Asia, Africa, or America, shall not be imported into the United Kingdom, *to be used therein*, in foreign ships*, unless they be ships of the country in Asia, Africa, or America, of which the goods are the produce, and from which they are imported, except the goods hereinafter mentioned: *viz.*

Goods, the produce of the dominions of the Grand Signior, in Asia or Africa, which may be imported from his dominions in Europe, in ships of his dominions.

Raw silk and mohair yarn, the produce of Asia, which may be imported from the dominions of the Grand Signior in the Levant Seas, in ships of his dominions.

Bullion. § 4.

Manufactured Goods.

All manufactured goods shall be deemed to be the produce of the country of which they are the manufacture. § 5.†

Guernsey, &c.

No goods shall be imported into the United Kingdom from the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships. § 6.

British Possessions.

No goods shall be exported from the United Kingdom to any British possession in Asia, Africa, or America, nor to the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships. § 7.

Coastwise.

No goods shall be carried coastwise from one part of the United Kingdom to another, except in British ships. § 8.

Guernsey, Jersey, &c.

No goods shall be carried from any of the Islands of Guernsey, Jersey,

that in case any treaty shall be made with any country, stipulating that such productions of Asia or Africa shall be imported from the ports of such country in the ships of the same as well as in British ships, such goods so imported shall, in virtue of such treaty, be admitted to entry in the United Kingdom, to be used and consumed therein. 1 & 2 Vic. c. 113, § 30: Aug. 16, 1838.—See 3 & 4 Vic. c. 95, at the end of this title.

* By C. O., Oct. 29, 1832, the first question is, whether a ship belonging to a French port in Europe can import into the United Kingdom, goods the produce of a French colony in Africa? and it appears, that the doubt arises out of the fourth section of the Navigation Act.

The Lords of the Committee are of opinion, that the ship of any one part of the dominions of a foreign state ought to be admitted as the ship of any other part of those dominions, in her commerce with the British dominions, and they should think that this view of the spirit and intention of our law of navigation is established by the fifteenth section of that Act.

The second question is, whether, if the importing ship had, in the course of her voyage, gone into any port of France, and there made entry of the goods, or performed some other formality in respect of them, but without discharging them, she should still be deemed to have imported those goods from the colony in Africa of which they were the produce?

The Lords of this Committee are of opinion, that the goods should be deemed to be imported from the place at which they were shipped, whatever forms may have been observed at any intermediate port, and even although other goods may have been landed from the ship; and their Lordships should conceive that this, their view of the spirit and intention of the law of importation, may be deemed to be confirmed by the 48th section of the Act for the regulation of the customs.

See Bones in Imports, Part III. *Class* 19. See also, under the several titles of countries and things in subsequent parts.

† By T. L., March 6, 1843, salt provisions, which have undergone, in Canada, the whole of the processes requisite in order to the preservation or curing of the article, may, within the terms and spirit of the 5th clause of the Navigation Act, be regarded and admitted as Colonial Produce; care being taken to apply the general rule in each case, according as the goods may or may not answer to the terms recited.

Alderney, Sark, or Man, to any other of such islands, nor from one part of any such island to another part of the same island, except in British ships. § 9.

BRITISH POSSESSIONS IN ASIA, &c.

No goods shall be carried from any British possession in Asia, Africa, or America, to any other of such possessions, nor from one part of any such possessions to another part of the same, except in British ships. § 10.

IN WHAT VESSELS, INTO BRITISH POSSESSIONS.

No goods shall be imported into any British Possessions in Asia, Africa, or America, in any foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported.* § 11.

WHAT A BRITISH SHIP, AND HOW NAVIGATED AND MANNED.

No ship shall be admitted to be a British ship unless duly registered and navigated as such; and every British registered ship (so long as the registry of such ship shall be in force, or the certificate of such registry be retained for the use of such ship) shall be navigated during the whole of every voyage (whether with a cargo or in ballast), in every part of the world, by a master† who is a British subject, and by a crew whereof three-fourths at least are British seamen;‡ and if such ship be employed in a coasting voyage from one part of the United Kingdom to another, or in a voyage between the United Kingdom and the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or from one of the said islands to another of them, or from one part of either of them to another of the same, or be employed in fishing on the coasts of the United Kingdom, or of any of the said islands, then the whole of the crew shall be British seamen. § 12.

NAVIGATION UPON RIVERS, &c.—NEWFOUNDLAND FISHERY, &c.

All British-built boats or vessels under fifteen tons burthen, wholly owned and navigated by British subjects, although not registered as British ships, shall be admitted to be British vessels, in all navigation in the rivers, and upon the coasts of the United Kingdom, or of the British Possessions abroad, and not proceeding over sea, except within the limits of the respective colonial governments within which the managing owners of such vessels respectively reside; and all British-built boats, or vessels wholly owned and navigated by British subjects, not exceeding the burthen of thirty tons, and not having a whole or a fixed deck, and being employed solely in fishing on the

* As to countries with which there are treaties of reciprocity, see "RECIPROCITY," Part III. See also under the names of such countries in Parts X—XIII, as the case may be.

† By C. O., Aug. 9, 1816, a question having been submitted to the law authorities as to whether a natural born subject of His Majesty, admitted a burgher of Memel, could be considered a subject belonging to the King of Prussia, for the purpose of the Navigation Act, so as to be master of a Prussian vessel. They have given it as their opinion, that a British natural-born subject cannot, by taking the oaths of allegiance to the sovereign of another state, throw off the natural allegiance belonging to his own; but that he may, by residence, or other acts required by the municipal law of another state, acquire the character of belonging to such other state for commercial purposes, so as to be entitled to the privileges granted to the subjects of, or to persons belonging to, such other state, when the acts he thereby performs do not amount to a breach of the allegiance due to his own country. And that an Englishman domiciled in a foreign country, and who has taken such oaths to entitle him to the commercial privileges of such state, may be considered as belonging to such state for commercial purposes.

‡ ENGINEERS, FIREMEN, &c.

By C. O., Aug. 12, 1842, it is stated that a case having been recently submitted to the Attorney and Solicitor General upon the following points, *viz.*:—

1st. Whether Engineers, Firemen and Coal-trimmers on board steamers, are a part of the crew within the meaning of the above Act of 3rd and 4th Wm. 4, chap. 54? and

2ndly. Whether the Steward, Stewardess and Boy should be considered as forming part of the crew of the vessel?

And the Attorney and Solicitor-General having given their opinion that engineers, firemen and coal-trimmers are a part of the crew within the meaning of the said Act, as they are necessary for the navigation of the vessel; but that the steward, stewardess and boy, who have nothing to do with the navigation of the vessel, do *not* form part of the crew.

banks and shores of Newfoundland, and of the parts adjacent, or on the banks and shores of the provinces of Canada, Nova Scotia, or New Brunswick, adjacent to the Gulf of St. Lawrence, or on the north of Cape Canso, or of the islands within the same, or in the trading coastwise within the said limits, shall be admitted to be British boats or vessels, although not registered, so long as such boats or vessels shall be solely so employed. § 13.

Honduras Ships.

All ships built in the British settlements at Honduras, and owned and navigated as British ships, shall be entitled to the privileges of British registered ships in all direct trade between the United Kingdom or the British possessions in America and the said settlements; provided the master shall produce a certificate, under the hand of the superintendent of those settlements, that satisfactory proof has been made before him that such ship (describing the same) was built in the said settlements, and is wholly owned by British subjects: Provided also, that the time of the clearance of such ship from the said settlements for every voyage shall be endorsed upon such certificate by such superintendent. § 14.

Of what Country Ships deemed.—No ship shall be admitted to be a ship of any particular country, unless she be of the built of such country; or have been made prize of war to such country; or have been forfeited to such country under any law of the same, made for the prevention of the slave-trade, and condemned as such prize or forfeiture by a competent court of such country; or be British built, not having been a prize of war from British subjects to any other foreign country; nor unless she be navigated by a master who is a subject of such foreign country, and by a crew of whom three-fourths at least are subjects of such country; nor unless she be wholly owned by subjects of such country usually residing therein, or under the dominion thereof: Provided that the country of every ship shall be deemed to include all places which are under the same dominion as the place to which such ship belongs. § 15.

Who qualified for British Master and Seamen. Natives of India. Proportion of Seamen to Tonnage.—No person shall be qualified to be a master of a British ship, or to be a British seaman, within the meaning of this Act, except the natural-born subjects of His Majesty, or persons naturalized by an Act of Parliament, or made denizens by letters of denization; or except persons who have become British subjects by virtue of conquest or cession of some newly acquired country, and who shall have taken the oath of allegiance to His Majesty, or the oath of fidelity required by the treaty or capitulation by which such newly acquired country came into His Majesty's possession; or persons who shall have served on board any of His Majesty's ships of war in time of war for the space of three years: Provided that the natives of places within the limits of the East India Company's charter, although under British dominion, shall not, upon the ground of being such natives, be deemed to be British seamen: Provided that every ship (except ships required to be wholly navigated by British seamen) which shall be navigated by one British seaman if a British ship, or one seaman of the country of such ship if a foreign ship, for every twenty tons of the burthen of such ship, shall be deemed to be duly navigated, although the number of other seamen shall exceed one-fourth of the whole crew: Provided that nothing herein contained shall extend to repeal or alter the provisions of 4 Geo. 4 c. 80, for consolidating and amending the laws then in force with respect to trade from and to places within the limits of the East India Company's charter. § 16.

Foreigners.—It shall be lawful for His Majesty, by his royal proclamation during war, to declare that foreigners, having served two years on

board of any of His Majesty's ships of war in time of such war, shall be British seamen within the meaning of this Act. § 17.

British ship not to depart unless duly navigated. Lascars and Negroes.—No British registered ship shall be suffered to depart any port in the United Kingdom, or any British possession in any part of the world (whether with a cargo or in ballast), unless duly navigated: Provided always, that any British ships, trading between places in America, may be navigated by British negroes; and that ships trading eastward of the Cape of Good Hope within the limits of the East India Company's charter may be navigated by Lascars, or other natives of countries within those limits. § 18.

Excess of Foreign Seamen.—If any British registered ship shall at any time have, as part of the crew in any part of the world, any foreign seaman not allowed by law, the master or owner of such ship shall for every such foreign seaman forfeit 10*l.*: Provided that, if a due proportion of British seamen cannot be procured in any foreign port, or in any place within the limits of the East India Company's charter, for the navigation of any British ship; or if such proportion be destroyed during the voyage by any unavoidable circumstance, and the master of such ship produce a certificate of such facts under the hand of any British consul, or of two known British merchants, if there be no consul at the place where such facts can be ascertained, or from the British governor of any place within the limits of the East India Company's charter; or, in the want of such certificate, shall make proof of the truth of such facts to the satisfaction of the collector and controller of customs of any British port, or of any person authorised in any other part of the world to inquire into the navigation of such ship, the same shall be deemed to be duly navigated. § 19.

How Proportion of Seamen altered.—If His Majesty shall at any time by his royal proclamation declare that the proportion of British seamen necessary to the due navigation of British ships shall be less than the proportion required by this Act, every British ship navigated with the proportion of British seamen required by such proclamation shall be deemed to be duly navigated, so long as such proclamation shall remain in force. § 20.

Goods Prohibited. Warehousing.—Goods of any sort or the produce of any place not otherwise prohibited than by the law of navigation hereinbefore contained may be imported into the United Kingdom from any place in a British ship, and from any place not being a British possession in a foreign ship of any country, and however navigated, to be warehoused for exportation only, under the provisions of any law in force for the time being, made for the warehousing of goods without payment of duty upon the first entry thereof. § 21.

Goods contrary to Law.—If any goods be imported, exported, or carried coastwise, contrary to the law of navigation, all such goods shall be forfeited, and the master of such ship shall forfeit 100*l.* § 22.

MOST CONVENIENT PORTS FOR SHIPPING.

Whereas by the application of steam power to inland navigation, and the facility thereby afforded of ascending rivers in suitable vessels with imported goods, new prospects of commercial adventure are opened to many states situated wholly or chiefly in the interior of Europe, and whose most convenient ports are not within their own dominions, and consequently the trade of this country with such states might be greatly extended, if the ships of such states were permitted to use, for the purposes of such trade, some ports of other states in like manner as if such ports were within their own dominions, and accordingly treaties of commerce and navigation, beneficial to the shipping and trade of this country, might be made with such states if Her Majesty were enabled to carry such treaties into effect; it is therefore enacted that, notwithstanding any thing in the Act of 3 & 4 W. 4. c. 54 [p. 1] it shall be lawful for Her Majesty, from time to time to declare by

order in council, to be published in the *London Gazette*, that any ports to be named in such order, being the most convenient ports for shipping the produce of any state to be also named in such order, shall, although not situated within the dominions of such state, be ports for the use of the ships of such state in the trade of such ships with all parts of the British dominions, or with any parts of the same named in such order, in as full a manner as if such ports were within the dominions of such state; and thereupon, and for so long a time as such order shall be declared to be in force or shall remain unrevoked, it shall be lawful to import into the British dominions, or into such ports of the same as shall be named and limited in such order, from such ports, in the ships of such state, any goods which by the laws in force at the time of such importation might then be imported in such ships from a port of the country to which they belonged, and so to import such goods upon the like terms as the same could there be imported from the national ports of such ships. 3 & 4 Vict. c. 95. § 2. [10th Aug. 1840.] See Prussia, Austria, Hanseatic Towns, Hanover, and Mecklenburg, Part X.

VESSELS AND BOATS.

Now Commerce, wealthy Goddess, rears her head,
And bids Britannia's fleets their canvass spread.—*Gay.*

POWER OF STEAM.

Prodigious as the power of gunpowder seems, it is not greater than that exerted by an equal quantity of water when converted into steam. One cubic inch of *fired water* would generate steam sufficient to produce an equal amount of steady pressure. The greater destructive effects of the gunpowder depends not on the greater amount of actual force exerted, but on the greater rapidity of its action. The steam-engine in past ages would have been worshipped as a pagan divinity; and certainly, even in our highly civilised times, it excites a feeling akin to awe in the beholder of its mighty but exquisite working, and its propulsion, on sea or land, of huge vessels and carriage-trains of immense length and weight, like a fiery dragon overcoming all resistance.—*Chemist and Lit. Gaz.*

SUBSTITUTE FOR STEAM.

Paris Academy of Sciences, Sep. 9, 1844.

M. Selligues, who lately reported to the Academy his discovery of a new and most important motive power as a substitute for steam, and which consists in the admixture of atmospheric air with hydrogen gas, by which an explosion is produced, made another communication at this sitting, from which it appears that the detonating power ceases under pressure. This phenomenon has proved an obstacle to the experiments of M. Selligues before the Committee appointed by the Academy. Notwithstanding the difficulties which have interposed themselves, M. Arago has convinced himself of the importance of the discovery, and has reported to the Academy that with so small a quantity as 3 to 5 litres of hydrogen gas, mixed with atmospheric air, a weight of 1,000 kilogrammes was rapidly raised to the height of three feet.—*Athenæum.*

ROYAL SOUTHERN YACHT CLUB.

By T. L., July 4, 1844, the members of the Royal Southern Yacht Club, are to enjoy the same privileges as are granted to other Royal Yacht Clubs.

Size of Vessels in which Goods may be Imported and Exported.—Whereas the importation and exportation of certain goods into and from the United Kingdom and other dominions of His Majesty by the laws now in force is restricted to vessels of seventy tons burthen or upwards; And whereas by 5 & 6 Will. 4, c. 56, vessels are required to be admeasured according to the rules set forth in that Act, and in consequence thereof it has become expedient to reduce the tonnage to which such importations and exportations are restricted; it is therefore enacted, that it shall be lawful to import into or export from the United Kingdom and other dominions of His Majesty, any such goods in vessels of sixty tons burthen and upwards; provided such vessels have been admeasured according to the rules prescribed by the last-mentioned Act. 6 & 7 Will. 4. c. 60. § 5.

Tonnage of Ships.—From the commencement of this Act (Sept. 9, 1835), so much of the Act as establishes rules for ascertaining the tonnage of ships is hereby *repealed*, so far as respects the merchant shipping of the United Kingdom to be thereafter registered. 5 & 6 Will. 4. c. 56. § 1.*

Rule by which Tonnage is to be ascertained.—The tonnage of every vessel required by law to be registered shall, previous to her being registered, be measured and ascertained while her hold is clear, and according to the following rule, *viz.*, divide the length of the upper deck between the afterpart of the stem and the forepart of the stern-post into six equal parts. *Depths:* at the foremost, the middle, and the aftermost of those points of division, measure in feet and decimal parts of a foot the depths, from the underside of the upper deck, to the ceiling at the limber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretched in a continuation of the deck. *Breadths:* divide each of those three depths into five equal parts, and measure the inside breadths at the following points, *viz.*, at one-fifth and at four-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper deck of the midship depth. *Length:* at half the midship depth measure the length of the vessel from the afterpart of the stem to the forepart of the stern-post; then, to twice the midship depth add the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the foremost division, three times the upper breadth, and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division, for the sum of the breadths; then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by 3,500, which will give the number of tons for register. If the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth, and height of such part thereof as may be included within the bulk-head; multiply these three measurements together, and dividing the product by 92.4, the quotient will be the number of tons to be added to the result as above found. In order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake.† § 2.

Tonnage to be entered on Register.—The tonnage or burthen of every ship belonging to the United Kingdom, ascertained in the manner herein-

* By 5 & 6 Vict. c. 47, § 39 [July 9, 1842], doubts have been entertained whether the above act extends to the British possessions abroad: it is enacted, that the above act, and every part thereof, does and shall extend to Her Majesty's possessions abroad, as fully as if the said possessions had been particularly mentioned therein, and that all things done in any of Her Majesty's possessions abroad, in pursuance of the said act, shall be deemed to be valid and effectual to all intents and purposes whatsoever.

† RULE FOR ASCERTAINING THE TONNAGE OF SHIPS WHILST THEIR CARGOES ARE ON BOARD.

The above rule, established for ascertaining the tonnage of ships measured *whilst their cargoes are on board*, is hereby *repealed*; and, for the purpose of ascertaining the tonnage of all such ships, whether belonging to the United Kingdom or otherwise, as there shall be occasion to measure *while their cargoes are on board*, the following rule shall be observed and is hereby established both in the United Kingdom and in Her Majesty's possessions abroad; (that is to

before directed, shall, in respect of any such ship which shall be registered after the commencement of this Act (except as hereinafter excepted), be inserted in the certificate * of the registry thereof, and be taken to be the tonnage or burthen thereof for all the purposes of the said Act. § 3.

Tonnage of Steam Vessels.—In each of the several rules hereinbefore prescribed, when applied for the purpose of ascertaining the tonnage of any ship propelled by steam, the tonnage due to the cubical contents of the engine-room shall be deducted from the total tonnage of the vessel as determined by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage of the said vessel. The tonnage due to the cubical contents of the engine-room shall be determined in the following manner, *viz.*, measure the inside length of the engine-room in feet and decimal parts of a foot from the foremost to the aftermost bulk-head, then multiply the said length by the depth of the vessel at the midship division as aforesaid, and the product by the inside breadth at the same division at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92.4, and the quotient shall be deemed the tonnage due to the cubical contents of the engine-room.* § 4.

Contents of Engine-Room in description of Steam Vessel.—The tonnage due to the cubical contents of the engine-room, and also the length of the engine-room, shall be set forth in the certificate of registry as part of the description of the vessel, and any alteration of such tonnage due to the cubical contents of the engine-room or of such length of the engine-room, after registry, shall be deemed to be an alteration requiring registry *de novo* within the meaning of the Act for the registering of ships. § 5.

For ascertaining Tonnage of Vessels when laden.—For the purpose of ascertaining the tonnage of all such ships, whether belonging to the United Kingdom or otherwise, as there shall be occasion to measure while their cargoes are on board, the following rule shall be observed and is hereby established,* *viz.*, measure, first, the length on the upper deck between the after-part of the stem and the fore-part of the stern-post; secondly, the inside breadth on the underside of the upper deck at the middle point of the length; and, thirdly, the depth from the underside of the upper deck down the pump-well to the skin; multiply these three dimensions together, and divide the product by one hundred and thirty, and the quotient will be the amount of the register tonnage of such ships. § 6.

Register Tonnage on Main Beam.—The true amount of the register tonnage of every merchant ship belonging to the United Kingdom, to be ascertained according to the rule by this Act established in respect of such ships, shall be deeply carved or cut in figures of at least three inches in length on the main beam of every such ship, prior to her being registered. § 7.

Vessels already Registered.—Nothing herein contained shall extend to alter the present measure of tonnage of any ship which shall have been registered prior to the commencement of this Act [January 1, 1836], unless in cases where the owners of any such ships shall require to have their ton-

say,) measure, first, the length on the upper deck, between the after part of the stem and the fore part of the stern-post; secondly, the inside breadth on the under side of the upper deck, at the middle point of the length; and, thirdly, the depth from the under side of the upper deck down the pump well to the skin; multiply these three dimensions together, and divide the product by one hundred and thirty, and the quotient will be the amount of the register tonnages of such ships: if the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth and height of such part thereof as may be included within the bulk-head, multiply these three measurements together, and divide the product by ninety-two and four-tenths, the quotient will be the number of tons to be added to the result above found. 6 & 7 Vict. c. 84, § 22. [Aug. 22, 1843.]

* By C. O., June 11, 1836, that in all certificates of admeasurement of foreign ships whose tonnage may be so altered by the new mode of admeasurement as to preclude their being employed in the conveyance of warehoused goods, the tonnage, according to the former as well as the present mode of admeasurement, be inserted in the said certificates, and under similar circumstances, the same rule is to apply to British vessels on their first registry, or registry *de novo*, and that the registering officer likewise notify on the certificates of such registry the tonnage according to the former mode of admeasurement, and also in certificates to obtain licences.

nage established according to the rule hereinbefore provided, or unless there shall be occasion to have any such ship admeasured again on account of any alteration which shall have been made in the form of burthen of the same, in which cases only such ships shall be re-admeasured according to the said rule, and their tonnage registered accordingly. § 8.

Commencement of Act.—This Act shall commence from 1st January, 1836. § 9.

TIMBER SHIPS.

Cargo of certain Ships laden with Timber not to be placed on Deck. Certificate of Clearing Officer.—Whereas great loss of life and severe sufferings have been occasioned amongst the crews of ships and vessels laden with timber and wood goods from British ports in America, from the practice of having a portion of the cargo of such ships stowed on or above deck, it is therefore enacted that it shall not be lawful for any part of the cargo of any vessel, wholly or in part laden with timber or wood goods, and clearing from any British port in North America, or the settlement of Honduras, for any port in the United Kingdom, between the first day of September and the first day of May in each year, to be stowed or placed, during any part of the voyage, upon or above the deck of such vessel; and the captain or master of every vessel so clearing shall not be permitted to sail without first procuring a certificate from the clearing officer that all the cargo is below deck. 5 Vict. Sess. 2. c. 17. § 1. [May 13, 1842.]

Penalty for placing Timber on Deck. Proviso for Stores; for Removal in case of Leakage or Damage; and for Vessels cleared out before a certain Time.—If any captain, owner, supercargo, or other person having command of any such vessel, shall so place, or cause or permit to be so placed, any part of the cargo, every such captain, owner, or supercargo, or other person so offending, shall for every such offence forfeit and pay any sum not exceeding 100*l.*: Provided always, that nothing herein contained shall extend to prevent the carrying upon deck the necessary store spars for the vessel's use, or the removal on deck of a portion of the cargo of such vessel in cases where the same may be rendered necessary by the springing a leak or other damage during the voyage, nor to any ship which may have cleared out from any port in British North America, or the settlement of Honduras, before the first day of September, or within seven days after notice of this Act shall have been received at the Custom House of the respective ports. § 2.

How Commissioners of Customs may order Proceedings to be instituted.—It shall be lawful for the Commissioners of Customs to direct any officer of customs to institute and prosecute such proceedings as are authorised by this Act against any person for any offence by him committed, or alleged to have been committed, against the provisions of this Act: Provided, nevertheless, that, except in such cases, the direction or consent of the commissioners shall not be necessary or required in order to the preferring, prosecuting, proceeding with, or determining any informations under this present Act. § 4.

Continuance of Act.—This Act shall continue in force until 1st May, 1845. § 6.

SEAMEN.

As to Dangers of the Seas, see Part VI.

MASTERS OF SHIPS.

The master of a ship is the person intrusted with the care and management of it. His power and authority are so great, and the trust reposed in him is of so important a nature, that the greatest care and circumspection ought to be used by the owners in the choice and appointment of him. It appears, by the language of the ancient sea-laws and ordinances, that the master was formerly in almost every instance a part-owner of the ship, and, consequently, interested in a two-fold character in the faithful discharge of his duty. At present it frequently happens that he has no property in the ship. The law of some countries requires a previous examination of the person to be appointed to this important office, in order to ascertain his nautical experience and skill; in other countries he is liable to be punished as a criminal if, having undertaken the charge, he is found incompetent to the performance of it. In this country the owners are left to their own discretion, as to the skill and honesty of the master; and, although he is bound to make good any damage that may happen to the ship or cargo by his negligence or unskilfulness if he is of ability to do so, yet he cannot be punished as a criminal for mere incompetence. —*Abbott.*

Former Act repeated.—Whereas the prosperity, strength, and safety of this United Kingdom and Her Majesty's dominions do greatly depend on a large, constant, and ready supply of seamen; and it is therefore expedient to promote the increase of the number of seamen, and to afford them all due encouragement and protection, and for this purpose to amend and consolidate the laws relating to them; and it is also expedient to keep a register of seamen; it is therefore enacted that, from 1st January, 1845, from which day this Act shall commence and take effect, the Act of 5 & 6 W. 4. c. 19, shall be repealed, except so far as such Act repeals the Acts thereby repealed, and except so far as relates to the establishment, maintenance, and regulations of the office called "The General Register Office of Merchant Seamen:" provided always, that all offences which shall have been committed and all penalties and forfeitures which shall have been incurred previously to the commencement of this Act shall and may be punishable and recoverable respectively under the above-mentioned Act as if the same had not been repealed; provided also, that all acts and things made, or executed in accordance with the provisions of the said Act, prior to the commencement of this Act, shall be valid. 7 & 8 Vict. c. 112.* § 1. [5th Sep., 1844].

No Seaman to be taken to Sea without Agreement, or without a Register Ticket.—It shall not be lawful for any master of any ship, of whatever tonnage or description, belonging to any subject of Her Majesty, proceeding to parts beyond the seas, or of any British registered ship of the burden of eighty tons or upwards employed in any of the fisheries of the United Kingdom, or in proceeding coastwise, or otherwise, from one part of the United Kingdom to another, to carry to sea any seaman as one of his crew or complement (apprentices excepted), unless the master of such ship shall have first made and entered into an agreement in writing with such seaman, specifying what wages such seaman is to be paid, the quantity of provisions he is to receive, the capacity in which he is to act or serve, and the nature of the voyage in which the ship is to be employed, so that such seaman may have some means of judging of the period for which he is likely to be engaged; and such agreement shall be properly dated, and shall be signed by such master in the first instance, and by the seamen respectively at the place where they shall be shipped; and the signature of each of the parties thereto shall be duly attested by one witness at the least, and the master shall cause the agreement to be read over and explained to every such seaman in the presence of such witness, before such seaman shall execute the same; and it shall not be lawful for the master of any ship to carry to sea any seaman, being a subject of Her Majesty, until he shall also have first obtained from every such seaman or other person his register ticket (to be procured as herein-after mentioned), which ticket the master

* Entitled "An act to amend and consolidate the laws relating to merchant shipping; and for keeping a register of seamen."

is hereby required to retain (except in the cases herein-after provided) until the service of such seaman shall have terminated, and at the termination of such service the master shall return the register ticket to him. § 2.

Form of Agreements and how to be disposed of. No ship to be cleared inwards until Receipt for Agreement is produced. Limitation of Agreements. Delivering of Agreements or Copies thereof half-yearly. Vessel not to receive documents until Receipt for Agreements produced. Master of Vessels under eighty tons in Coasting or Fishing Trade to receive Tickets from Seamen. In the case of any ships, of whatever tonnage or description, belonging to any subjects of Her Majesty, and proceeding to parts beyond the seas, (except as hereinafter provided,) the agreement shall be in the form set forth in schedule (A.) to this Act annexed, and shall contain the several particulars therein mentioned or required; and the master shall, within twenty-four hours after the ship's arrival at her final port of destination in this United Kingdom, deliver or cause to be delivered to the Collector or Comptroller of Customs at such port every agreement so made, or a true copy thereof, and of every endorsement thereon, the agreement, or copy thereof, in either case, to be certified as such by such Master or owner, and also by the mate or next officer (if any) of such vessel, each of whom is hereby required to sign such certificate in the presence of one attesting witness at the least; and if the original agreement be delivered to such Collector or Comptroller he shall retain the same until all the wages to which the agreement relates shall be paid or satisfied, and then he shall transmit such original agreement to the Registrar of seamen; and no such ship shall be cleared inwards by the tide surveyor or other officer until the master shall produce and show a certificate from such Collector or Comptroller (which he is hereby required to give) to the effect that he has delivered his agreement, or an attested copy thereof; and the tide waiters left on board shall be maintained at the expense of the master or owner until such certificate shall be produced and shown, or until it be proved to the satisfaction of the tide surveyor or other officer that such agreement or copy has been so delivered; and in the case of any ship employed in fishing on the coasts of the United Kingdom, or proceeding from one part of the United Kingdom to another, or proceeding to any of the Islands of Jersey, Guernsey, Alderney, Sark, and Man, or to any place on the Continent of Europe between the River Elbe inclusive and Brest, the agreement shall be in the form set forth in schedule (B.) to this Act annexed, and shall contain the several particulars therein mentioned or required; and every such agreement shall not extend beyond 30th June and 31st December in each year, or on arrival in any port of the United Kingdom after the same respective dates; and the owner or master of every such ship shall, within twenty-one days next after 30th June, and the 31st December in each year, transmit to the Collector or Comptroller of Customs of any port of the United Kingdom, every agreement made within the six months next preceding such 30th June and 31st December respectively, or a true copy thereof, and of every endorsement thereon, certified as aforesaid; and such Collectors or Comptrollers respectively are hereby required to give a receipt (specifying the nature of the document) for every agreement or other document, or such copy thereof, to the master, owner, or person so delivering the same; and no master or owner, after the expiration of the said twenty-one days, shall be entitled to or receive a transire, or any other customs document necessary for the conduct of the business of the ship, until he shall produce and show such receipt, or shall prove to the satisfaction of the officer that every such agreement, or such copy thereof, has been duly delivered; and the owner or master of every ship under the burden of eighty tons, employed as last aforesaid, who is not required by this Act to enter into written agreement with his crew, shall, before employing any seaman or other person in the service of his ship, receive from every such seaman or other person his register ticket, and shall retain the same until the service of such seaman or other person shall have expired, and at the expiration of such service the master shall return the register ticket to the person entitled thereto. § 3.

Penalty for Default.—If any master or owner shall carry out to sea any seaman (apprentices excepted) without having first entered into the required agreement with such seaman, or if any master shall not obtain from any seaman or other person, being a subject of Her Majesty, his register ticket, according to the provisions of this Act, he shall in either of such cases forfeit 10*l.* for every such seaman; and if any master or owner neglect to cause such agreement to be read over and explained

to such seaman before the signing or execution thereof by such seaman, the master or owner shall for each neglect forfeit 5*l.* for every such seaman; and if any master or owner omit to deliver to such Collector or Comptroller any such agreement, or such copy thereof, or shall not deliver up any register ticket to the person entitled to it at the expiration of his service, or otherwise, as required by this Act, he shall for every such omission forfeit 10*l.*, or if any master or owner deliver a false copy of the agreement he shall for every such offence forfeit 20*l.* § 4.

Legal Remedies—Salvage to be valid; and certified Copy of Agreement to be Evidence—Seaman not bound to produce Agreement.—No seaman, by reason of any agreement, shall forfeit his lien upon the ship, nor could be deprived of any remedy for the recovery of his wages to which he would otherwise be entitled against any person whatever; and no agreement contrary to or inconsistent with this Act, nor any clause, contract, or engagement whereby any seaman shall consent or promise to forego or give up any right or claim to wages in the case of freight earned by a ship subsequently lost, or any right or claim to salvage or reward for salvage services, or such proportion of salvage or reward for salvage services as may be due to him by decree or award, or otherwise, shall be valid or binding on such seaman; and every copy of an agreement so certified and delivered shall in all cases be received and taken as evidence of the contents of the agreement on behalf of the seaman; and no seaman shall in any case be required to produce such agreement, or such copy, or to give notice for the production thereof; but in case the agreement shall not be produced and proved he shall be at liberty to prove the contents or purport thereof, or to establish his claim by other evidence, according to the nature of the case. § 5.

Seamen refusing to join, or to proceed in the ship, or absenting themselves, may be committed to gaol or sent on board. § 6.

Temporary Absence or Refusal to perform Duty.—If any seaman during the time or period specified for his service shall wilfully and without leave absent himself from the ship, or otherwise from his duty, he shall (in all cases not of desertion, or not treated as such by the master,) forfeit out of his wages the amount of two days pay, and for every 24 hours of such absence the amount of six days pay, or, at the option of the master, the amount of such expenses as shall have been necessarily incurred in hiring a substitute; and in case any seaman while he shall belong to the ship shall without sufficient cause neglect or refuse to perform such his duty as shall be reasonably required of him by the master or other person in command of the ship, he shall be subject to a like forfeiture in respect of every such offence, and of every twenty-four hours' continuance thereof; and in case any such seaman, after the ship's arrival at her port of delivery, and before her cargo be discharged, shall quit the ship, without a previous discharge or leave from the master, he shall forfeit one month's pay out of his wages: provided always, that no such forfeiture shall be incurred unless the fact of the seaman's absence, neglect, or refusal be duly entered in the ship's log-book, the truth of which entry it shall be incumbent on the owner or master, in all cases of dispute, to substantiate by the evidence of the mate or some other credible witness. § 7.

How Amount of Forfeiture to be ascertained when Seamen contract for Voyage.—In all cases where the seaman shall have contracted for wages by the voyage or by the run or by the share, and not by the month or other stated period of time, the amount of forfeitures to be incurred by seamen under this Act shall be ascertained in manner following; (that is to say), if the whole time spent in the voyage agreed upon exceed one calendar month, the forfeiture of one month's pay expressed in this Act shall be accounted to be a forfeiture of a sum of money bearing the same proportion to the whole wages or share as a calendar month shall bear to the whole time spent in the voyage; and in like manner a forfeiture of six days' pay, or less, shall be accounted to be a forfeiture of a sum bearing the same proportion to the whole wages or share as the six days or other period shall bear to the whole time spent in the voyage; and if the whole time spent in the voyage shall not exceed the period for which the pay is to be forfeited, the forfeiture shall be accounted to be a forfeiture of the whole wages or share; and the master or owner is hereby authorised to deduct the amount of all forfeitures out of the wages or share of any seaman incurring the same. § 8.

Forfeiture for Desertion.—Any seaman or other person who shall desert the ship to which he shall belong shall forfeit to the owner thereof all his clothes and

effects which he may leave on board, and he shall also forfeit all wages and emoluments to which he might otherwise be entitled; and in case of any seaman deserting abroad he shall likewise forfeit all wages and emoluments whatever which shall be or become due or be agreed to be paid to him from or by the owner or master of any other ship in the service whereof such seaman may have engaged for the voyage back to the United Kingdom; and all wages and portions of wages and emoluments which shall in any case whatever become forfeited for desertion shall be applied, in the first instance, in or towards the reimbursement of the expenses occasioned by such desertion to the owner or master of the ship from which the seaman shall have deserted, and the remainder shall be paid to the seamen's hospital society; and the master shall, in the case of desertion in the United Kingdom, deliver up the register ticket of such seaman or other person to the Collector or Comptroller of Customs at the port: provided always, that every desertion be entered in the log-book at the time, and certified by the signatures of the master and the mate, or the master and one other credible witness; and the absence of a seaman from his ship for any time within twenty-four hours immediately preceding the sailing of the ship from any port, whether before the commencement or during the progress of any voyage, wilfully and knowingly, without permission, or the wilful absence of a seaman from his ship at or for any time without permission, and under circumstances showing an intention to abandon the same, and not return thereto, shall be deemed a desertion from the same ship; and in case any seaman shall desert in parts beyond the seas, and the master of the ship shall engage a substitute at a higher rate of wages than that stipulated in the agreement to be paid to the seaman so deserting, the owner or master of the ship shall be entitled to recover from the deserter, by summary proceeding, in the same manner as penalties are by this act made recoverable (so far as the same can be applied), any excess of wages or portion thereof which such owner or master shall pay to such substitute beyond the amount which would have been payable to the deserter in case he had duly performed his service pursuant to his agreement: Provided always, that no seaman shall be imprisoned longer than three calendar months for nonpayment of any such excess of wages. § 9.

Harbouring Deserters—Debt exceeding 5s.—Seaman's Effects not to be detained.—If any person wilfully harbour or secrete any seaman or apprentice who shall have deserted from his ship, knowing or having reason to believe such seaman or apprentice to be a deserter, every person so offending shall for every such seaman or apprentice so harboured or secreted forfeit 10*l.*; and no debt exceeding in amount five shillings, incurred by any seaman after he shall have engaged to serve, shall be recoverable until the service agreed for shall have been concluded; nor shall it be lawful for any keeper of a public house, or of a lodging house for seamen, to detain any chest, tools, or other property of any seaman for any debt alleged to have been contracted by him; and in case of such detention of the chest, tools, or other property of a seaman, it shall be lawful for any Justice of the Peace at or near the place, upon complaint upon oath to be made by such seaman or on his behalf, to inquire into the matter upon oath in a summary way; and if it shall appear to such Justice that the alleged claim is fraudulent, or that the debt was not fairly incurred to the full amount of the claim, by warrant under his hand and seal to cause such effects to be seized and delivered over to such seaman; and the person so detaining the same shall forfeit a sum not exceeding 10*l.*, at the discretion of such Justice. § 10.

When Wages to be Paid.—The master or owner of every ship is hereby required to pay to every seaman his wages within the respective periods following; (that is to say,) if the ship be employed in coasting, the wages shall be paid within two days after the termination of the agreement, or at the time when any such seaman shall be discharged, whichever shall first happen; and if the ship be employed otherwise than coasting, then the wages shall be paid at the latest within three days after the cargo shall have been delivered, or within seven days after the seaman's discharge, whichever shall first happen; and in all cases the seaman shall, at the time of his discharge, be entitled to be paid, on account, a sum equal to one-fourth part of the balance due to him; and in case the master or owner neglect or refuse to make payment in manner aforesaid, he shall for every such neglect or refusal forfeit to the seaman the amount of two days pay (to be recovered as wages) for each day, not exceeding ten days, during which payment

shall, without sufficient cause, be delayed beyond the respective periods aforesaid: Provided, that nothing in this clause shall extend to the cases of ships employed in the southern whale fishery, or on voyages for which seamen, by the terms of their agreement, are wholly compensated by shares in the profits of the adventure. § 11.

Payment of Wages or Salvage, notwithstanding Bill of Sale, &c—Allowance for short Provisions.—Every such payment of wages to a seaman shall be valid in law, notwithstanding any bill of sale or assignment which may have been made of such wages, or of any attachment or incumbrance thereon, and no assignment or sale of wages or salvage made prior to the accruing thereof, nor any power of attorney expressed to be irrevocable for the receipt of any such wages or salvage, shall be valid or binding upon the party making the same, and any attachment to be issued from any court whatever shall not prevent the payment of wages to any seaman; and if during the voyage the allowance of provisions which a seaman agreed to receive shall be reduced one third of the quantity or less he shall receive fourpence per day, and if the reduction be more than one third he shall receive eightpence per day, during the period such respective deductions may be made, and such pecuniary allowance shall be paid to him in addition to and be recoverable as wages. § 12.

Masters to give Seamen Certificates on Discharge.—Upon the discharge of a seaman from any ship, or upon payment of the wages to him, he shall receive from the master, and the master is hereby required to give to him, not only his register ticket, but also a certificate of such seaman's service and discharge, in the form set forth in Schedule (E.) to this Act annexed, specifying the period of his service, and the time and place of his discharge, which certificate shall be signed by the master, and if the master shall not give such certificate to such seaman he shall forfeit and pay to him the sum of 5*l.* § 13.

Immediate Payment of Wages.—If three days after the termination of the stipulated service, or if three days after a seaman shall have been discharged, he shall be desirous of proceeding on another voyage, and in order thereto, or for any other sufficient reason, shall require immediate payment of any amount of wages, not exceeding 20*l.*, due to him, it shall be lawful for any Justice of the Peace, for any part of Her Majesty's dominions or the territories under the Government of the East India Company, where or near to the place where such service shall have terminated, or such seaman shall have been discharged, or the party liable shall be or reside, on application from such seaman, and on satisfactory proof that he would be prevented from employment or incur serious loss or inconvenience by delay, to summon such party before him, and if it appear to the satisfaction of such Justice that there is no reasonable cause for delay, to order payment to be made forthwith, and in default of immediate compliance with such order such party shall forfeit to such seaman, in addition to his wages, 5*l.*, § 14.

Summary Mode of recovering Wages.—In all cases of wages, not exceeding 20*l.* which shall be due and payable to any seaman, it shall be lawful for any Justice of the Peace for any part of Her Majesty's dominions or the territories under the government of the East India Company, where or near to the place where the ship shall have ended her voyage, cleared at the Custom House, or discharged her cargo, or where or near to the place where either of the parties upon whom the claim is made shall be or reside, upon complaint on oath made to such Justice by such seaman, or on his behalf, to summon such party to appear before him to answer such complaint; and upon the appearance of such party, or, in default thereof, on due proof of him having been so summoned, such Justice is hereby empowered to examine the parties and their respective witnesses (if there be any) upon oath, touching the complaint, and the amount of wages due, and to inspect any agreement or copy thereof, if produced, and make such order for payment of the said wages, not exceeding 20*l.*, with the costs incurred by the seaman in prosecuting such claim, as shall to such Justice appear reasonable and just. § 15.

Remedies for Masters as to Wages.—All the rights, liens, privileges, and remedies (save such remedies as are against a master himself) which by this Act, or by any law or usage, belong to any seaman or mariner, not being a master mariner, in respect to the recovery of his wages, shall, in the case of the bankruptcy or insolvency of the owner of the ship, also belong and be extended to masters of ships or master mariners, in respect to the recovery of wages due to them from the owner

of any ship belonging to any of Her Majesty's subjects; and no suit or proceeding for the recovery of wages shall, unless they exceed 20*l.*, be instituted against the ship, or the master or owner thereof, either in any Court of Admiralty or Vice Admiralty Court, or any Court of Record in Her Majesty's dominions, or the territories under the Government of the East India Company, unless the owner of the ship shall be bankrupt or insolvent, or the ship shall be under arrest or sold by the authority of any Admiralty or Vice Admiralty Court, or unless any Magistrate acting under the authority of this Act shall refer the case to be adjudged by any such court or courts, or unless neither the owner nor master shall be or reside at or near the place where the service shall have terminated, or where any seaman shall have been discharged or put on shore. § 16.

Ship sold at Foreign Port, how Crew to be sent home, and Ticket and Certificate of Discharge to be given—Wages in case of Wreck.—Whenever any ship whatever, belonging to any subject of Her Majesty, shall be sold, transferred, or disposed of at any port out of Her Majesty's dominions, in all such cases (unless the crew in the presence of the British Consul or Vice Consul, or in case of there not being any such Consul or Vice Consul, then in the presence of one or more British resident merchants, not interested in the said ship, shall signify their consent in writing to complete the voyage if continued), or whenever the service of any seaman shall terminate at any place out of Her Majesty's dominions, the master is hereby required to give to each of the crew and to each of the seaman whose service shall terminate as last aforesaid, a certificate of discharge in the form set forth in schedule (E.), and also his register ticket, and, besides paying the wages to which they shall respectively be entitled, either to provide them with adequate employment on board some other British vessel homeward bound, or to furnish the means of sending them back to the port in Her Majesty's dominions, at which they were originally shipped, or to such other port in the United Kingdom as shall be agreed upon between him and them respectively, or to provide them with a passage home, or to deposit with the Consul or Vice Consul, merchant or merchants, such a sum of money as shall be by them deemed sufficient to defray the expenses of the subsistence and passage of such seamen; and if the master refuse or neglect so to do, such expenses, when defrayed by such Consul or Vice Consul, or any other person on behalf of the seamen, shall be a charge upon the owner of such ship, except in cases of barratry, and may be recovered against such owner as so much money paid to his use, together with full costs, at the suit of the Consul or other person defraying such expenses, or as a debt due to Her Majesty, in case the same shall have been allowed to the Consul out of the public moneys, and if defrayed by the seaman shall be recoverable as wages due to him; and in all cases of wreck or loss of the ship every surviving seaman shall be entitled to his wages up to the period of the wreck or loss of the ship, whether such ship shall or shall not have previously earned freight; provided the seaman shall produce a certificate from the master or chief surviving officer of the ship, to the effect that he had exerted himself to the utmost to save the ship, cargo, and stores. § 17.

Supply of Medicines, Lime Juice, Sugar, and Vinegar, &c.—Seamen hurt in the Service of the Ship to have Advice—What Ships to carry Surgeons.—Every ship navigating between the United Kingdom and any place out of the same shall have and keep constantly on board a sufficient supply of medicines and medicaments suitable to accidents and diseases arising on sea voyages, in accordance with the scale which shall from time to time or at any time be issued by the Admiralty, and published in the *London Gazette;* and every ship (except those bound to European ports or to ports in the Mediterranean Sea) shall also have on board a sufficient quantity of lime or lemon juice, sugar, and vinegar, the lime or lemon juice, sugar, and vinegar to be served out to the crew whenever they shall have been consuming salt provisions for ten days; the lime or lemon juice and sugar daily, after the rate of half an ounce each per day, and the vinegar weekly, at the rate of half a pint per week to each person, so long as the consumption of salt provisions be continued; and in case any default be made in providing and keeping such medicines, medicaments, and lime or lemon juice, sugar, and vinegar, the owner of the ship shall incur a penalty of 20*l.* for each default; and in case of default of serving out such lime or lemon juice, sugar, or vinegar, the master shall incur a penalty of 5*l.* for each default; and in case the master or any seaman shall receive any hurt or injury in the service of the ship, the expense of providing the

necessary surgical and medical advice, with attendance and medicines, and for his subsistence until he shall have been cured, or shall have been brought back to some port of the United Kingdom, shall, together with the cost of his conveyance to the United Kingdom, be defrayed by the owner of the ship without any deduction whatever on that account from the wages of such master or seaman; and, if paid by any officer or other person on behalf of Her Majesty, the amount with full costs of suit, shall be recovered as a debt due to Her Majesty; and every ship having one hundred persons or upwards on board, and every ship the voyage of which shall be deemed under the provisions of the Act passed in 6 Vict. intituled "An Act for regulating the Carriage of Passengers in Merchant Vessels,"* to exceed twelve weeks, having fifty persons or upwards on board, shall have on board, as one of her complement, some person duly authorised by law to practise in this kingdom as a physician, surgeon, or apothecary; and in case of every default the owner shall incur a penalty not exceeding 100*l.* § 18.

Office.—"The General Register and Record Office of Seamen," with every thing appertaining to the said office, shall be maintained and continued, and subject to such regulations, and control, as the Admiralty have directed or shall direct; and the Admiralty shall have power to fix such fees as they may deem proper to be paid by the applicants for the inspection and copies of documents in the office. § 19.

Register Tickets to be procured—Apprentices to obtain Tickets.—Every person, being a subject of Her Majesty, intending to serve on board any ship subject to the provisions of this Act (except as master or physician, surgeon or apothecary), is hereby required to provide himself with a register ticket, and for that purpose to apply personally at the General Register and Record Office of Seamen in London, or at the Custom Houses of the several outports of the United Kingdom; and every applicant is hereby required to answer truly, to the best of his ability, all the questions set forth in Schedule (F.) to this Act annexed, before he shall be entitled to receive his Register ticket; and no person shall serve in any capacity on board any ship subject to any of the provisions of this Act (except the master, physician, surgeon, or apothecary) who is not possessed of such register ticket; and the masters of all apprentices who shall be bound after the commencement of this Act, or whose apprenticeship shall be in force when this Act takes effect, shall, before commencing a voyage, bring all Indentures and Assignments of apprenticeships, together with the apprentices themselves, to the Registrar of Seamen in London, or to the Custom House of the nearest port, in order that each of such apprentices may be furnished with a register ticket, which ticket shall be annexed and be kept annexed to the original Indenture retained by the master, and shall be delivered up to the apprentice by the master at the expiration of the apprenticeship; and the Registrar of Seamen, and the Collectors and Comptrollers of Customs respectively are hereby required to grant such tickets to all seamen and other persons requiring the same, and duly complying with the provisions aforesaid. § 20.

Register Ticket lost.—If any seaman shall lose his register ticket he shall forthwith appear in person, and represent his case to the Registrar of Seamen in London, or the Collector or Comptroller of Customs at any of the outports; and he shall truly answer all reasonable questions put to him by the said Registrar or Officer of Customs; and if it appear that no fraud has been committed, and the loss was unavoidable, he shall be furnished with another register ticket; but if it appear that the seaman did not take due and reasonable care of his former ticket, or if he shall not give a satisfactory account of the same, he shall be liable to a penalty of not exceeding 10*s.* and not less than 2*s.*, and shall not be entitled to any other ticket until such penalty shall be paid; and every person who shall apply for any ticket, and shall give a false answer to any reasonable question which may be put to him by the Registrar of Seamen, or his assistant, or by the Collector or Comptroller of Customs, with reference to the granting such ticket, shall be guilty of a misdemeanor. § 22.

Register Tickets of Parties dead.—All District Registrars of Births, Deaths, and Marriages are hereby required to demand from the person registering the death of any seaman the register ticket of such seaman, and, if delivered to any such Registrar, he shall forthwith forward the same to the Registrar of Seamen;

* Given in a former year.

and no person, other than the Registrar of Seamen, shall retain the ticket of a deceased seaman; and if any person retain any such ticket for more than twenty days after the death of any such seaman, or ten days after the arrival of the ship in the United Kingdom should the seaman die abroad, he shall be liable to a penalty of not exceeding 5*l.* in respect of every such register ticket so detained. § 23.

Cancelled Tickets.—A list shall be prepared from time to time by the Registrar of Seamen, setting forth the numbers of all the register tickets that have been cancelled by reason of the death of seamen or otherwise within the preceding six calendar months; and such lists shall be published half-yearly in the *London Gazette*, and shall also be transmitted by the Registrar from time to time to the Collectors and Comptrollers of Customs, to be by them conspicuously exhibited in the Custom Houses and other stations of their respected ports, and copies of such lists shall be delivered to any master or owner on application; and every master or owner entering into an agreement with any seaman producing such cancelled ticket shall be liable to and incur a penalty of not exceeding 5*l.*; and every seaman tendering or delivering to a master a cancelled ticket, or any other ticket not legally issued to him, or falsely representing himself to be a foreigner, shall forfeit to the owner all wages which shall become due to him during the service, for which he shall agree or shall have agreed. § 24.

Record Copies to be Evidence—Duplicates of all register tickets, and all papers and documents delivered or transmitted to and retained by the Registrar, shall be by him recorded and kept; and every copy of such duplicate tickets, papers, and documents, or any of them, certified by the Registrar or his assistant to be a true copy, shall be admitted in evidence as fully as the original thereof; and every copy of a document and endorsement thereon, which may be delivered by any owner or master under the provisions of this Act, shall be admitted in evidence against such owner and master, and each of them, as fully as the original of such document and endorsement. § 25.

Masters of Ships to deliver Lists of Crews. Vessels not to be cleared until List be rendered.—The master of every ship belonging to any subject of Her Majesty, and bound to parts beyond the seas, except in the cases herein-after mentioned, shall, before he leaves his first port of departure from the United Kingdom, transmit or deliver to the Collector and Comptroller of Customs at such port, a list, signed by himself, of the names of his crew (including apprentices), with the numbers of their register tickets, and the capacity in which they are serving on board, in the form set forth in Schedule (G) to this Act annexed; and if any subsequent change in his crew take place before finally leaving the United Kingdom the owner or master shall, upon such change taking place, apprise the Collector and Comptroller of Customs at the port where it occurs, by transmitting an amended list in the same form; and the master or owner of every such ship shall, within forty-eight hours after the arrival of such ship at her final port of destination in the United Kingdom, transmit or deliver to the Collector or Comptroller of Customs at such port, an account or list, signed by himself, of all the seamen and others (including apprentices) who shall have belonged to the ship at any time during her absence from the United Kingdom; which account or list shall contain a full, true, and correct return under their respective heads of the several particulars expressed in the form set forth in the Schedule annexed to this Act, and marked (C), with christian names and surnames of the master and all the crew at full length, and with the dates of the registry of the indentures of the apprentices, and the assignments respectively, and the port at which and the time when they were respectively registered, and also the numbers of the register tickets of every apprentice and seaman; and no vessel shall be cleared inwards by the tide surveyor or other officer until the master or owner shall produce a certificate from the Collector or Comptroller (which he is hereby required to give) to the effect that he has rendered such accounts or lists; and the tide waiters or other officers left on board shall be maintained at the expense of the master or owner until such accounts or lists shall be duly delivered. § 26.

Masters of Ships in the Home and Fishing Trade to return Lists. Transire.—Within twenty-one days after the 30th June and 31st December in each year the master or owner of every ship belonging to a subject of Her Majesty, of whatever tonnage, employed in fishing on the coasts of the United Kingdom or elsewhere, other than in the South Sea, Greenland, and Newfoundland fisheries, or in pro-

ceeding from one part of the United Kingdom to another, and every ship proceeding or making voyages to any of the Islands of Jersey, Guernsey, Alderney, Sark, and Man, or to any port on the Continent of Europe, between the River Elbe inclusive and Brest, shall deliver or transmit to the Collector or Comptroller of Customs of any port of the United Kingdom, an account, signed by such master or owner, of any voyage or voyages in which such ship shall have been engaged during the preceding half year, ending on the respective days above mentioned, and setting forth legibly and at full length the christian and surnames of the several persons (including the master and apprentices) who shall have belonged to the ship at any time during such periods respectively; which account shall be in the form and shall contain a true and correct return under their respective heads of the several particulars expressed in the Schedule marked (D.) to this Act annexed, with the dates of the registry of the indentures of apprenticeship and assignments respectively, and the ports at which and the time when they were respectively registered, and the numbers of the register tickets of every seaman and apprentice; and no master or owner shall be entitled to or receive a transire or other Custom documents necessary to enable him to conduct the business of his ship, after the expiration of the said twenty-one days, until he shall produce and show a certificate from such Collector or Comptroller (which he is hereby required to give), to the effect that he has delivered such an account; and in the case of ships of all descriptions which may be unemployed for six months, or which may be employed and not require a transire or other Customs document, the master or owner shall notify the same to such Collector or Comptroller within such twenty-one days, and in case of every default the master or owner shall be liable to a penalty of 10*l.*; and all Collectors and Comptrollers of Customs of the ports to which the vessels belong shall transmit a list of all such ships, and of all ships of every description registered or licensed, or whose registers or licenses have been transferred or cancelled in their respective ports within each half year ending as aforesaid, to the said Registrar at the said office, on or before the first day of February and the first day of August in each year respectively. § 27.

Return to be made if Ship lost or sold abroad.—In case any ship belonging to any subject of Her Majesty be lost, sold, or transferred, an account containing a similar return as required in the several cases before mentioned, made out up to the period of such loss, sale, or transfer, shall, if practicable, be delivered or transmitted by the master or owner at the time of the loss, sale, or transfer, to the Collector or Comptroller of the port to which the ship belongs, with all convenient speed, and in case such loss, sale, or transfer shall take place out of the United Kingdom, within twelve calendar months at furthest after the loss, sale, or transfer of the ship. § 28.

Lists, &c. to be sent to Registrar.—All indentures and documents by this Act required to be delivered to the Collectors or Comptrollers shall be by them transmitted to the Registrar for the purposes of this Act at the end of every week, unless otherwise specified in this Act; and every owner or master who shall refuse or neglect to transmit, or deliver any list, ticket, or other document, as required by this Act, shall for every such refusal or neglect forfeit 10*l.* § 29.

Pleasure Yachts.—All agreements, or copies thereof, lists, returns, register tickets, and other documents, which under the provisions of this Act are required to be transmitted or delivered to the Collectors or Comptrollers of Customs of the several ports in the United Kingdom, shall, in the case of pleasure yachts, be transmitted or delivered by the masters or owners of such yachts direct to the Registrar of seamen, and the owners or masters thereof shall be liable to the same penalties for default as herein provided in the cases of the masters or owners of other ships failing to transmit or deliver such documents to such collectors and comptrollers. § 30.

Disposal of Effects of Seamen dying Abroad.—Whenever any seaman, being abroad, shall die elsewhere than on board a ship belonging to any subject of Her Majesty, leaving any money or effects not on board his ship, it shall be lawful for Her Majesty's Consul or Vice Consul at or nearest to the place, and he is hereby required, to claim and take charge of all such money and effects, and to dispose of the effects, if he shall so think fit, and after deducting all necessary and proper charges and expenses incurred in the collecting thereof, or by or on account of such seaman, to remit the balance, with a full account of such money or effects, to the

President and Governors of the Corporation "for the relief and support of sick, maimed, and disabled seamen," &c.; and in case any seaman dying abroad shall leave on board his ship any money, clothes, or other effects, or be entitled to any wages, the master of the said ship shall and he is hereby required to deposit the same, or the proceeds arising therefrom, with, and to pay such wages to, the President and Governors aforesaid, to be by them disposed of in the same manner as is provided by the said Act with respect to the wages of seamen dying on board ship, and to transmit to the said President and Governors at the same time a full account of such effects and wages; and on failure the master shall forfeit a sum not exceeding 50*l.*, in addition to being accountable for such money, clothes, effects, and wages; and in all cases of a seaman dying abroad the master shall, on his ship's return to the United Kingdom, deliver up to the said president and governors the register ticket of such deceased seaman, and the said president and governors, on the receipt thereof, shall transmit the same to the Registrar of seamen.

Common Assaults may be summarily punished by Two Justices. § 45.

No Seaman to be discharged abroad, nor to be abandoned, or left behind, without Sanction of Consul, &c. § 46.

Forcing Seamen on shore, &c. a Misdemeanor. § 47.

If any of the Crew are left behind the Proof of Sanction or Authority to be upon the Master. § 48.

Seamen, when allowed to be left behind, to be paid their Wages. § 49.

Act not to extend to prevent Seamen from entering into the Navy. § 50.

Upon Entry of Seamen into the Navy from any Ships they shall be entitled to the immediate Delivery up of their Clothes, Register Tickets, and Payment of any Wages that may be due. § 51.

Power given to Her Majesty to sue for the amount advanced for the Relief of Seamen left abroad. § 52.

Ship's Agreement, Indentures, and Assignments of Apprenticeship and Register Tickets, on Arrival at a Foreign Port, to be deposited with the Consul, and at a Colony with the Officers of Customs—Consuls to make Endorsements on Agreements.—And if any master shall neglect to deliver any agreement, indenture, assignment or register ticket, or such account as aforesaid, he shall for every such neglect or default forfeit and pay the sum of 20*l.*; or if any master shall deliver any false or incorrect account, he shall for every such offence forfeit and pay the sum of 30*l.* § 53.

No Seaman to be shipped without the Sanction of Consul.—No seaman shall be shipped at any such foreign port by any such master, except with the sanction of such consul or vice consul, to be endorsed or certified on the agreement, under a penalty of 20*l.*, to be forfeited by the master for every seamen so shipped. § 54.

Masters to produce Agreement, &c. to the Officers of Queen's Ships, under a penalty of 20*l.* § 55.

Consuls, Registrar, and Officers of Customs empowered to require Production of the Agreement, Muster Roll, &c., under a penalty of 20*l.* § 56.

Survey of Provisions, &c.—It shall be lawful for any Consul or Vice Consul of Her Majesty, and for any Collector or Comptroller of the Customs, upon complaint made by any three or more of the crew, to survey and examine, or cause to be surveyed and examined, the provisions, water, and medicines put on board any ship for the use and consumption of the crew; and if on such survey and examination it be found that such provisions, water, or medicines are of a bad quality, or unfit for use, or not appropriate, or there shall not appear to be a sufficient quantity thereof, the surveying officer shall signify the same in writing to the master of the ship; and if such master shall not thereupon provide other fit and proper provisions, water, or medicines in lieu of any which may be signified by the surveying officer to be of a bad quality, or unfit for use, or not appropriate, or if any such master shall not thereupon procure the requisite quantity of provisions, water, and medicines, or shall use any provisions, water, or medicines which shall have been signified by the surveying officer to be of a bad quality, or unfit for use, or not appropriate, he shall in each and every of such cases be guilty of a misdemeanor. § 57.

To what Ships Act to Extend.—This Act shall not extend to any ship registered in or belonging to any British colony having a Legislative Assembly, or to the crew of any such ship, while such ship shall be within the precincts of such

colony; but every ship belonging to any colony or possession of Her Majesty, when proceeding from one part of the United Kingdom to another, or from the United Kingdom to the Islands of Jersey, Guernsey, Alderney, Sark, or Man, or from any port in the United Kingdom to any port or possession of any foreign power or country, or to any colony to which the ship shall not belong, shall be held to come within the provisions of this Act; and this Act is hereby extended to the same; and the owner, master, and crew, including apprentices, of such ship so trading, are hereby declared liable to the provisions of this Act as fully as the owner, master, and crew of any British registered ship; and this Act and the provisions thereof (except so far as the same relate to agreements, register tickets, and having apprentices,) shall also extend and apply to ships belonging to all of Her Majesty's colonies and possessions abroad, wherever otherwise proceeding or trading, and to the owners, masters, and crews of such ships, when any such ship shall be beyond the precincts of the colony or possession to which she shall belong; and all certificates and sanctions required by this Act to be endorsed on agreements shall, in the case of ships last referred to, be otherwise given in writing where no written agreement exists. § 61.

Relief to Person from Asia and Africa becoming distressed.—If any person, being a Malay, Lascar, or native of the territories under the Government of the East India Company, or if any Asiatic or African seaman, having been brought to the United Kingdom on board any ship, shall be found or be in the United Kingdom in distress for want of food, clothing, or other necessaries, it shall be lawful for the commissioners for executing the office of Lord High Admiral of the United Kingdom, at their discretion, to supply necessary and reasonable relief to every such person and seaman, and to maintain him until he shall be sent on board some ship for the purpose of being conveyed to or near to the port from which he was shipped, and also to pay, and advance the money necessary to procure every such person and seaman a proper and sufficient passage to such port; and all such sums of money as shall be paid and advanced by or by order of the Commissioners for such relief, maintenance, and passage shall become a debt due to Her Majesty, and be recoverable as such, with full costs of suit, in the courts of law either in Her Majesty's dominions or in the territories under the Government of the East India Company, from the owner and master, or either of them, of the ship on board whereof such person or seaman shall have been brought from Asia or Africa; but nothing herein contained shall repeal or annul any other Act or Acts now in force for the relief and conveyance home of any Asiatic or African person or seaman. § 64.

SCHEDULES* TO WHICH THIS ACT REFERS.

SCHEDULE (A.)

An agreement made pursuant to the directions of an Act of Parliament passed in the year of the reign of between the master of the ship of the port of and of the burden of tons, and the several persons whose names are subscribed hereto.

SCHEDULE (B.)

An agreement made pursuant to the directions of an Act of Parliament passed in the year of the reign of between the master of the ship of the port of and of the burden of tons, and the several persons whose names are subscribed hereto.

* These Schedules are of considerable length: and as directions will be given thereon at the various Custom Houses, it is deemed superfluous to give them here.

SCHEDULE (C.)

Ship of the port of of the burden of tons, whereof was master.

A List of the crew (including the master and apprentices) at the period of quitting the port of in the United Kingdom, from which she took her first departure on her voyage to on the and of the men who joined the ship subsequent to such departure, and until her return to the port of being her first final port of destination in the United Kingdom on the day of 184 .

SCHEDULE (D.)

An account of the voyages in which the ship of of the burden of tons has been engaged, in the half year commencing on the day of 18 , and ending on the day of 18 and of all the Persons (Master and apprentices included) who have belonged to such ship during that period.

ACCOUNT OF THE VOYAGES.

[Here the several voyages, and the periods of such voyages, are to be described.]

SHEDULE (E.)

This is to certify, that whose register ticket is numbered served as on board the of the port of of the burden of tons, from the day of to the day of and that he was discharged from the said ship on at

Dated this day of 184 .

Master.

SCHEDULE (F.)

1. What is your christian and surname?
2. Have you or have you not been registered before?
3. Where were you born, and when?
4. When did you first go to sea?
5. In what capacity did you go, and in what capacity have you since served?
6. Have you or have you not served in the royal navy?
7. If you have, how long? and in what ships? and in what capacity?
8. Have you or have you not been in foreign service?
9. If you have, how long? and in what capacity? and under what flag?
10. How have you been generally employed at sea?
11. Where is your usual place of residence when unemployed?

SCHEDULE (G.)

Names, and distinguishing numbers of the register tickets of the crew (including Apprentices) now serving on board the of the port of of the burden of tons, on taking departure from the port of in the United Kingdom, bound on a voyage to

No. and Date. of Ship's Register.	Name.	Capacity.	Number of Register Ticket.

Dated this day of 184 .

Master.

Particulars to be clearly and legibly set forth.

SCHEDULE (H.)

Form of Parish Apprentice's Indenture.

SCHEDULE I.

Form of Apprentice's Indenture.

SEA APPRENTICES.

How Parish Boys may be put out Apprentices to the Sea Service.—It shall be lawful for the overseers of the poor, or other persons having the authority of overseers of the poor, in any place in the United Kingdom, to bind by indenture, and put out as apprentice in the sea service to any of Her Majerty's subjects, being the owner of any ship registered or licensed in any port of the United Kingdom, any boy having attained the age of twelve years, and of sufficient health and strength, who or whose parent or parents is or are chargeable to or maintained by any such place, or who shall beg for alms therein, with his consent, *but not otherwise;* and until such boy shall attain the age of twenty-one years, or shall have served as apprentice seven years, or whichever shall first happen: provided, that where any such place separately maintaining its own poor shall be included in any union, or shall be under the management of a board of guardians, no such binding shall be valid unless the guardians of such place respectively shall previously have given their consent thereto, by causing their official seal to be affixed to the indenture, and the same to be signed by the presiding chairman of the board at any meeting, and the clerk or person acting as such at such meetings; and provided also, that every such binding shall be made in the presence of any such boy, and of two justices of the peace, who shall execute the indenture in testimony of their being satisfied that such boy hath consented so to be bound, and attained the age, and is of sufficient health and strength as required by this Act; and the age of every such boy shall be truly inserted in his indenture, and the age of every such boy so inserted therein shall (in relation to the continuance of his service) be taken to be his true age, without any further proof thereof; and any certificate of baptism of such boy which may be required shall be given and attested by the officiating minister without fee or reward: provided that no apprenticeship to the sea service, whether parish or otherwise, shall be binding after the apprentice shall have attained the age of twenty-one years; and that every indenture, together with his

register ticket annexed thereto, shall be given up to such apprentice on his attaining such age, or at the expiration of his apprenticeship, whichever shall first happen, by the person to whom he shall be bound at the time, under a penalty of 20*l.*, to be paid by such person on default; but should any apprenticeship, parish or otherwise, expire during a voyage, and before the ship's arrival at her final port of destination in the United Kingdom, such apprenticeship shall, notwithstanding, continue until the return of the ship to her final port of destination in the United Kingdom; but after one calendar month from the expiration of such apprenticeship the apprentice shall be paid the same wages as an able-bodied seaman or ordinary seaman of the said ship, according to his qualification. 7 & 8 Vict. c. 112. § 32. [5th Sep., 1844].

How Parish Apprentice may be turned over to the Sea Service.—It shall be lawful for any master or person to whom any parish apprentice shall have been or shall be hereafter bound to a service on shore, according to the statutes for the time being relating to such apprentices, or for the executors or administrators, or, there being none such, for the widow of any deceased master, with the concurrence of two or more justices of the peace for the place where such boy shall have been bound apprentice, to assign such boy, *with his consent*, to be given in the presence of such justices, but not otherwise, as apprentice to any such owner, to be employed in the sea service during the period then remaining unexpired of his apprenticeship; and every such assignment shall be attested as next herein-after mentioned. § 33.

Bankruptcy, &c., or Death.—In the event of the bankruptcy, insolvency, or death of the master of any such parish apprentice to the sea service, it shall be lawful for such master, or the executors or administrators of such master, or, there being none such, for the widow of such deceased master, to assign the indenture of any such apprentice for the residue of the term then unexpired therein to any other owner of any such ship; provided, that such assignment, if executed within the limits of the port of London, shall be attested by the Registrar, his assistant, or one of his clerks, and if executed at any other port, by the Collector or Comptroller of Customs of such port. § 34.

How Parish Officers to prepare Indentures—Constable to convey Apprentice—Guardians or Overseers to provide Clothing, &c.—Such overseers, guardians, or other persons shall cause the indenture of apprenticeship to be prepared and transmitted in triplicate; (that is to say), two counterparts, besides the indenture, to the Registrar, if the owner of the ship to whom such apprentice is to be bound shall be or reside within the limits of the Port of London, and if at any other port, to the Collector or Comptroller of Customs at such port; and shall cause each such poor boy to be conducted to such place by a constable or other trustworthy person, at the expense of the place; and when any such boy shall be so bound he shall be provided by the guardians of the said union or parish, or, in case the place shall not be included in any union or governed by a board of guardians, by the overseers, with a sufficient outfit of see clothing, bedding, and similar necessaries, to the value of 5*l.*, which amount, together with the expenses to be incurred in the binding and conveyance of the boy, shall be charged by such guardians or overseers respectively to the account of the parish or other place by whose overseers the boy shall be bound, and be allowed to them in their account; and the indentures so entered into by the overseers of any place may be sued upon in the name of the overseers of the poor of the parish or other place for the time being, by their name of office. § 35.

How Indentures to be attested.—Such indentures shall be executed in the presence of and attested by the constable or other person who shall convey such apprentice; and such indentures shall bear date respectively on the days on which they are executed; and such constable or other person shall transmit one of the counterparts, duly executed, to the overseers, guardians, or other persons aforesaid, one to the master, and another to the said Registrar. § 36.

Ships to have Apprentices according to Tonnage.—The master or owner of every ship belonging to any subject of Her Majesty, and of the burden of eighty tons and upwards (except pleasure yachts), shall have on board at the time of her proceeding from any port of the United Kingdom, and at all times when absent from the United Kingdom, or navigating the seas, one apprentice, or more, in the following

proportion to the number of tons of his ship's admeasurement, according to the certificate of registry, *viz.* :—

For every ship of—

Tons.		Tons.		
80	and under	200	at the least	1 apprentice.
200	..	400	..	2 apprentices.
400	..	500	..	3 ..
500	..	700	..	4 ..
700	and upwards	—	..	5 ..

All of whom, at the period of their being bound respectively, shall be subjects of Her Majesty, and above twelve and under seventeen years of age, and be duly bound for the term of four years at the least; and if any such master or owner shall neglect to have on board his ship the number of apprentices as hereby required, together with their respective registered indentures, assignments, and register tickets, he shall for every such offence forfeit 10*l.* in respect of each apprentice, indenture, assignment, or register ticket so wanting. § 37.

Cancelling of Indentures, and Death or Desertion of Apprentices.—In case any indentures of apprenticeship of any description be cancelled, or any apprentice, parish or otherwise, die on shore or desert, or by reason of the vessel of the master not having made a voyage for six months shall not be reported in either of the said lists, such cancellation, death, desertion, or non-employment shall forthwith be notified in writing by the master of the apprentice to the Registrar, if the ship on board which the apprentice was bound to serve shall belong to the Port of London, or otherwise to the Collector or Comptroller of the port to which the said ship shall belong; and for every default the master shall be liable to a penalty of 10*l.*; and the Collector or Comptroller, if the notification be made to him, shall transmit the same to the Registrar within one week from the receipt thereof; and no cancelling of any indenture of apprenticeship of any description shall be valid or effectual without the mutual consent of the parties, or without the consent or in the absence of the Registrar of seamen in London, or of the Collector or Comptroller of Customs of the port in which such cancellation shall take place, or, in case of bindings by the overseers, without the additional consent of the guardians of the union or parish whose consent was given to the binding, to be testified by a copy of a minute of the board forwarded by the clerk to the said guardians. § 38.

Indentures and Assignments of Parish Apprentices to be Registered—Apprentices to appear personally.—The Registrar in London, and the Collector and Comptroller of Customs at each other port, shall, in a book to be kept for that purpose, cause to be entered from time to time all such indentures and assignments of parish apprentices, specifying therein the dates thereof, the names and ages of the apprentices, the parishes or places from whence they are sent, the names and residences of their masters to whom they are bound or assigned, and the names, ports, and burden of the respective ships to which such masters belong, and shall make and subscribe on each indenture and assignment an endorsement, purporting that the same hath been duly registered pursuant to this Act; and such Registrar, Collectors, and Comptrollers respectively shall require the personal attendance of every such apprentice at the time of registering his indenture or assignment thereof; and every such Collector and Comptroller shall also, at the end of each week, transmit a list of the indentures and assignments and cancellations so registered by him within the week, containing all the particulars aforesaid, to the said Registrar. § 39.

Indentures and Assignments of other Apprentices to be Registered—Assignments of Indentures of Apprentices.—In every case of a person (other than such parish apprentice as aforesaid) binding himself apprentice to the sea service the indentures to be executed on such occasion shall be in duplicate, in the form set forth in Schedule (I.) to this Act annexed, and a counterpart shall be delivered to the Registrar, if the master shall be or reside within the Port of London, or if at any other port, to the Collector or Comptroller of such port; and the indentures shall be registered in a book to be kept for that purpose by the Registrar, Collectors, and Comptrollers respectively, and the Collectors and Comptrollers shall also at the end of each week transmit a list of the indentures and assignments registered by them within the week, containing all the particulars aforesaid, together with the

said counterparts, to the said Registrar, for the purposes of this Act; and it shall be lawful for the master of such apprentice, or in case of his death his executor or administrator, with the consent of the apprentice if of the age of seventeen years or upwards, and if under that age with the consent of his parent or guardian, to assign or transfer the indenture of any such apprentice to any other master or owner of any registered ship; and all such apprentices may during the term for which they shall be bound be employed in any ship of which the master for the time being of any such apprentice may be the master or owner: Provided always, that every such assignment shall be registered and endorsed by the Registrar, or by the Collector or Comptroller of Customs at the port where the master shall be, or to which his ship shall belong; and the Collector or Comptroller shall notify the same to the Registrar, and transmit an exact copy of the endorsement to the Registrar. § 40.

Apprentices exempted from Contributions, and Documents exempted from Duty.—No apprentice bound or assigned pursuant to this Act, nor any master or owner in respect of such apprentice, shall be liable to any payment or contribution to or towards any hospital or institution; and all agreements, attested copies, indentures, assignments, counterparts, and tickets, made, signed, or executed in compliance with or under the provisions of this Act, shall be wholly exempt from stamp duty. § 41.

Masters neglecting to Register, &c., Indentures, and suffering Apprentices to quit Service.—If any master or owner to whom any apprentice to the sea service shall be bound or assigned shall neglect to deliver a counterpart, and cause the indenture or the assignment (as the case may be) to be registered as required by this Act, so far as depends on such master or owner, within ten days after the binding or assignment, every such master or owner shall for every such neglect forfeit 10*l.*; and if any such master or the master of any ship shall, after the ship shall have proceeded on the voyage upon which such ship may be bound, permit any apprentice to quit his service or the service of the ship, except for the purpose of entering into Her Majesty's naval service, every such master shall for every such offence forfeit 20*l.* § 42.

How Justices to determine Complaints.—Any Justice of the Peace residing at or near to any port to which any ship as aforesaid, having on board thereof any apprentice, shall at any time arrive, shall have full power and authority to inquire into and examine, hear and determine, all claims of apprentices upon their masters under their indentures, and all complaints of hard or ill usage exercised by their respective masters towards any such apprentices, or of misbehaviour on the part of any such apprentices, and to proceed thereupon as one or more Justice or Justices of the Peace is or are empowered by law to do in other cases between masters and apprentices; and if the master of any ship shall not send on shore, in the charge of the mate or other trustworthy person, any apprentice desirous of complaining to a Justice of the Peace, so soon as the service of the ship will permit, he shall for every such default forfeit 10*l.* § 45.

Masters entitled to receive the Wages, &c., of Apprentices entering into the Navy. § 45.

PASSENGERS.

[*The law touching "Passengers" having been given at large in the Journal* 1843, *it would seem superfluous to repeat it here.*—ED.]

EMIGRANTS.

NOTICE TO OWNERS, &c. AND MASTERS OF EMIGRANT SHIPS.

The Owners, Charterers and Masters of Emigrant Ships are hereby reminded that it is not enough, under the Passengers' Act, that Vessels should leave this country with the proper quantity of Provisions on board, but that it is further required that such Provisions should be regularly served out throughout the voyage at convenient times, not less often than twice a week, to the Passengers, and that the proper supply of water should be issued daily:—And Notice is hereby given that any infringement of this direction to make regular issues of the provisions and water will be strictly prosecuted according to law, and the utmost penalties be sued for, whether or not the whole quantities originally shipped may have been sufficient.—By order of Her Majesty's Colonial Land and Emigration Commissioners,

S. WALCOLT, Secretary.

Colonial Land and Emigration Office,
9, Park-street, Westminster, April, 1843.

CHARTER PARTY.

The term Charter party is generally understood to be a corruption of the Latin words *charta partita;* the two parts of this and other instruments being usually written in former times on one piece of parchment, which was afterwards divided by a straight line cut through some word or figure, so that one part should fit and tally with the other, as evidence of their original agreement and correspondence, and to prevent the fraudulent substitution of a fictitious instrument for the real deed of the parties. With the same design, indentation was afterwards introduced, and deeds of more than one part thereby acquired among English lawyers the name of Indenture. This practice of division, however, has long been disused, and that of indentation is become a mere form.

This instrument, when the ship is let at the place of the owners' residence, is generally executed by them, or some of them (and frequently by the master also), and by the merchant or his agent. In a foreign port it must, of necessity, if it be by deed under seal, be executed by the master only, and the merchant or his agent, unless the parties have an agent resident in such port authorised to this purpose by deed or letter of attorney under seal.—*Abbot.*

BOTTOMRY AND RESPONDENTIA.

The contract of bottomry is in the nature of a mortgage of a ship, when the owner of it borrows money to enable him to carry on the voyage, and pledges the keel or bottom of the ship as a security for the re-payment: and it is understood that if the ship be lost, the lender also loses his whole money; but if it returns in safety, then he shall receive back his principal, and also the premium or interest stipulated to be paid, however it may exceed the usual or legal rate of interest. When the ship and tackle are brought home, they are liable, as well as the person of the borrower, for the money lent. But when the loan is not made upon the vessel, but upon the goods and merchandises laden therein, which from their nature must be sold or exchanged in the course of the voyage, then the borrower only is personally bound to answer the contract, who, therefore, in this case is said to take up money at respondentia. In this consists the difference between bottomry and respondentia, that the one is a loan upon the ship, the other upon the goods: in the former, the ship and tackle are liable, as well as the person of the borrower; in the latter, for the most part, recourse must be had to the person only of the borrower. Another observation is, that in a loan upon bottomry the lender runs no risk, though the goods should be lost; and upon respondentia the lender must be paid his principal and interest, though the ship perish, provided the goods are safe. But in all other respects the contract of bottomry and that of respondentia are upon the same footing; the rules and decisions applicable to one are applicable to both; and, therefore, in the course of our inquiries they shall be treated as one and the same thing, it being sufficient to have once marked the distinction between them.—*Park.*

ADMIRALTY COURT, Friday, June 21, 1844.

THE LORD COCHRANE.

This was a question as to the validity of a bottomry-bond given at Pernambuco upon the ship, cargo, and freight. The vessel, which belonged to Mr. Benson, of Liverpool, left this country in the spring of 1839, destined to the Island of Ascension, with Government stores, and afterwards to go to Pernambuco for cargo. She landed the stores at Ascension, disposed of the remainder of her cargo at Pernambuco, and took a homeward freight. In leaving the port she sustained damage by running on the bar, and was forced to put back and repair. The bond was given to cover advances for this purpose, and the result of this accident was very unfortunate, the repairs and expenses incurred by the master exceeding the value of the ship and freight, and the present question was, whether the remainder, nearly 5,000*l.*, should fall upon the cargo.

Dr. Addams (with whom was Dr. Bayford), in opposition to the bond, did not question its validity generally, but as affecting the cargo and the owners of the cargo. Till the case of the Gratitudine, it was a question whether, under any circumstances, it was in the power of the master of a ship to hypothecate the cargo; but in that case Lord Stowell held that a master might, under particular and special circumstances, hypothecate cargo. In this case there were no such special circumstances, and the advances made under the bond, though they might be for the benefit of the ship and freight, were not for the benefit of the cargo.

Dr. LUSHINGTON, without hearing Dr. Harding and Dr. Elphinstone in support of the bond, was clearly of opinion that there was no tenable ground of opposition to it. The master was without funds or credit at Pernambuco; for although the respectability of the owner was well known, he had furnished the master with no authority to draw upon any person in the Brazils; and there was nothing in the whole transaction, unfortunate as it had turned out, which had the slightest appearance of fraud or impropriety; on the contrary, the agent for Messrs. M'Calment and Co., who had advanced the money, had acted for the best. The shippers of the cargo were upon the spot, and could have objected, but, with one or two trifling exceptions, they had acquiesced. It was idle to suppose that the cargo could be exempted from liability where the ship and freight were insufficient, and he pronounced for the validity of the bond, with interest and costs.

DEMURRAGE.

The merchant usually covenants to load and unload the ship, within a limited number of days after she shall be ready to receive the cargo and after arrival at the destined port, and to pay the freight in the manner appointed. Frequently also it is stipulated that the ship shall, if required, wait a further time to load and unload, or to sail with convoy, for which the merchant covenants to pay a daily sum. This delay, and the payment to be made for it, are both called Demurrage.—*Abbott*.

COLLISION.

RULE OF NAVIGATION.

Trinity House, London, Oct. 30, 1840.

The attention of this corporation having been directed to the numerous severe, and in some instances fatal accidents, which have resulted from the collision of vessels navigated by steam, and it appearing to be indispensably necessary, in order to guard against the recurrence of similar calamities, that a regulation should be established for the guidance and government of persons intrusted with the charge of such vessels; and

Whereas the recognised rule for sailing vessels is, that those having the wind fair shall give way to those on a wind;

That when both are going by the wind, the vessel on the starboard tack shall keep her wind, and the one on the larboard tack bear up strongly, passing each other on the larboard hand;

That when both vessels have the wind large or a-beam, and meet, they shall pass each other in the same way on the larboard hand, to effect which two last-mentioned objects the helm must be put to port;

And as steam-vessels may be considered in the light of vessels navigating with a fair wind, and should give way to sailing vessels on a wind of either tack, it becomes only necessary to provide a rule for their observance when meeting other steamers, or sailing vessels going large.

Under these considerations and with the object before stated, this board has deemed it right to frame and promulgate the following rule, which, on communication with the Lords Commissioners of the Admiralty, the Elder Brethren find has been already adopted in respect of steam-vessels in Her Majesty's service; and they desire earnestly to impress upon the minds of all persons having charge of steam-vessels, the propriety and urgent necessity of a strict adherence thereto; *viz.*

Rule.—When steam-vessels on different courses must inevitably or necessarily

cross so near that, by continuing their respective courses, there would be a risk of their coming in collision, each vessel shall put her helm to port, so as always to pass on the larboard side of each other.

A steam-vessel passing another in a narrow channel must always leave the vessel she is passing on the larboard hand.—By order,

J. Herbert, Secretary.

ADMIRALTY COURT, Tuesday, Jan. 23, 1844.

THE COLONIA.

This was a cross action between the owners of two brigs, the Susan and the Colonia, which, on the afternoon of the 4th of October, in daylight, the weather being fair, came into collision off Folkestone. The fault of the collision was attributed by each vessel to the other, and this question depended upon the consideration of matters of nautical science, to determine which the Court had the assistance of Trinity Masters.

After hearing Dr. Addams, and Dr. R. Phillimore for the Susan, and the Queen's Advocate and Dr. Bayford for the Colonia,

The Trinity Masters delivered it as their opinion, that the collision was entirely in consequence of the Colonia starboarding her helm when she ought to have put it to port, and that there was no reason whatever to impute any blame to the Susan.

Dr. Lushington pronounced for the claim of the Susan, and dismissed the owners of that vessel from the other action, with costs.

THE ITINERANT.

Dr. Lushington gave judgment in this case, which stood over from the 20th of December, to enable the Court and Trinity Masters to consider some nice nautical points. The learned Judge now stated, with reference to the facts, that it might have been prudent for the Itinerant, which, in a foggy night, was under a press of sail, to have taken in her studding sails, but the Court was not of opinion that the collision was occasioned by the omission of the Itinerant so to do, and that the conduct of that vessel did not make her responsible for the damage sustained by the Isabella. The foundation of the judgment of the Court was, that where measures of prudence ought to be adopted, which must be very difficult and almost impossible to define beforehand, and which particular measures must depend upon circumstances almost always varying—such as the state of the wind, the tide, and the number of vessels in the neighbourhood—it was impossible to ascribe direct blame to any vessel merely because she did not adopt a particular measure of precaution which could not be defined beforehand; and as the onus lay on the party charging the Itinerant to make out their case, and as they had not done so satisfactorily to the Court, that vessel was not held responsible. But it was not to be understood (the learned Judge added) from this judgment, that in every case of this kind the Court would hold the party discharged from liability. In the present case both the Court and the Trinity Masters released the Itinerant, more especially on the ground that they were all of opinion that the accident would have occurred let what might have been done.

ADMIRALTY COURT, Tuesday, March 12, 1844.

THE CHRISTINA.

The collision in this case occurred on the night of the 29th of November, between two schooners, the Christina of 100 tons, and the Draper of 80 tons; the former on her voyage to Rouen with coals, the latter from Exmouth to Portsmouth with general merchandise. The place of the accident was between Dungeness and the North Foreland. The consequences of the collision were, that the Draper sank in a quarter of an hour afterwards, and the Christina was obliged to put into Ramsgate to repair her damage. The evidence as to all the material facts—direction of the wind, courses of the vessels, points from whence seen, and measures taken before and after the occurrence—was in a state of utter conflict. The Court was assisted by Trinity Masters.

After hearing Dr. Addams and Dr. Pratt for the Draper, and the Queen's Advocate and Dr. Bayford for the Christina.

Dr. LUSHINGTON summed up the case to the gentlemen by whom he was assisted, observing that it was wholly impossible to reconcile the affidavits, and difficult to say to which side credit should be given.

The Trinity Masters said, that this case was so contradictory altogether in its statements, that previous to coming into Court, they had requested the assistance of the Deputy-Master. Both vessels stated that they saw the other on the lee bow, steering in opposite directions, and both stated that they were closehauled, which was impossible. From certain admitted facts, however, they were of opinion that the Christina's statement had been borne out, and that no blame attached to her; but that the blame attached exclusively to the Draper, the vessel sunk.

The learned Judge pronounced for the damage, adding that, however he might regret it, yet according to the principles adopted in other Courts, and as a matter of justice to the other party, he was bound to give the costs.

MARINE INSURANCE.

Insurance is a contract by which the insurer undertakes, in consideration of a premium equivalent to the hazard run, to indemnify the person insured against certain perils or losses, or against some particular event. When insurance in general is spoken of by professional men, it is understood to signify Marine Insurance. It is in this light we are at present to consider it; and from the preceding definition, it appears to be a contract of indemnity against those perils to which ships or goods are exposed in the course of their voyage from one place to another. The utility of this species of contract in a commercial country is obvious, and has been taken notice of by very distinguished writers upon commercial affairs. Insurances give great security to the fortunes of private people, and, by dividing amongst many that loss which would ruin an individual, make it fall light and easy upon the whole society. It is clear that, wherever foreign commerce was introduced, insurance must have soon followed as a necessary attendant, it being impossible to carry on any very extensive trade without it, especially in time of war.—*Park.*

FOR STAMP DUTIES, see Part VII.

ROLLS' COURT, CHANCERY-LANE, SATURDAY, JULY 6, 1844.

ELLWAND *v.* M'DONNELL.

This cause came on upon the defendant's exceptions to the master's report, that his further answer was insufficient.

Mr. Kindersley, Mr. Turner, and Mr. Hetherington were for the defendant against, and Mr. Heathfield for the plaintiff for, the report.

The bill stated the formation, in Dublin, of "The Patriotic Assurance Company of Ireland," in 1826; their employment of the defendant, who, at the time of filing the bill, was a member, as their agent in England; that William Ellwand, the plaintiff's father, insured with them goods on board the Anne, from Liverpool to Buenos Ayres; and the defendant, as the company's agent, signed the policy for 500*l.* The Anne was captured by the Brazilian Government, and the goods were seized and condemned. William Ellwand brought an action for a total loss, on which the company proposed to pay 60*l.* per cent.; Ellwand to make what he could of his goods by salvage or compensation. Ellwand agreed, on having his costs. The 200*l.* and costs were paid. Ellwand delivered up the policy, on which a memorandum was endorsed by the defendant, "Settled—60*l.* per cent., by compromise, in full of all claim;" and the company gave up the goods, and renounced all right to salvage or compensation. The Brazilian Government afterwards made compensation, which they paid to the British Chargé d'Affaires, and he transferred to the company, who sent out powers to claim from the commissioners, a portion of the indemnity. William Ellwand died, leaving the plaintiff his executor, who filed the bill, insisting that the company were trustees for him, charging that the defendant was a member, and that by their Act all actions and suits were to be instituted against the secretary, or against any one member, as the nominal defendant on behalf of the company, and containing various interrogatories for discovery. The prayer was for a declaration that the plaintiff was entitled to the whole of the moneys received from the Brazilian Government.

The defendant, in his first answer, of February, 1843, said he was, but is not now, one of the members; in his second answer of November last, he said he was not a member, but was one at the time of filing the original bill; and, in his last answer, said, he constantly resided in London, never had any share in the direction, which was carried on in Dublin entirely by the directors there, who had the exclusive custody of the books, and that he was the London agent.

Lord LANGDALE said, the single question was whether the answer was sufficient. The plaintiff, being resident here, did not go to Ireland, where he might sue the secretary, but sued the defendant here in England, and wanted a discovery of papers. The defendant said, "I am not a member; I was one, but am not now, and I have no right to get at the documents." The only answer he had heard to this was, "You must be able to get them somehow or other," and the argument was, "You were a member when the bill was filed, and cannot get rid of your liability as such by any subsequent act." The defendant had divested himself, he would not say properly, it might be improper, of the power of giving the discovery, and was he to be put into gaol? Had the defendant put in the best answer he was able; and having divested himself of the power of obtaining certain information, was he to be sent to prison because he could not get it? No authority had been cited; neither was he to send the defendant to gaol because his solicitor could not find papers. The defendant having been a partner during the liabilities had now ceased to be one: he might be liable personally, but had no right to walk into the company's office and say, "Give me the information." The account he had given ought to exempt him: the exceptions must be allowed and the deposit returned.

WESTERN CIRCUIT.

BRISTOL, SATURDAY, AUG. 23, 1844.

(Before Mr. Justice PATTESON *and a Special Jury).*

PARFIT V. THOMPSON AND OTHERS.

Mr. Crowder, Mr. Serjeant Manning, and Mr. Ball conducted the case for the plaintiff, and Mr. Cockburn and Mr. Butt that for the defendants.

This action was brought to recover the amount of the loss on a policy of insurance for 2,000*l.*, which had been effected on a vessel called the "Hutchinson" by the Forth Marine Insurance Company, of which the defendants were members. The ship was built in 1825, and purchased by the plaintiff in 1838, when she was repaired at an expense of 1,500*l.* In 1841 she was charted by Laurie, Hamilton, and Co., on a voyage to Sierra Leone, and then this insurance was effected. On the 10th of March, 1841, the vessel sailed from Bristol, under the command of Captain White. In the Bay of Biscay the weather was very bad, but the vessel arrived in the Malacouri river on the 15th of April, where it remained till the 9th of July, when she sailed for England. When off the Isles de Los there was very rough weather, but when off Cape Verd the windlass, anchor, &c., were lost, and the vessel became leaky, and with some difficulty reached the Gambia river. An agent of Lloyd's then surveyed the vessel, and it being found necessary that very considerable repairs must be done, and which could not be completed there, it was considered best to sell the vessel, which fetched 411*l.* The defendants contended that they were not liable for a total loss, but only a portion, and they paid 400*l.* into Court, and alleged that the question was whether the vessel had sustained the damage by the perils of the sea or through unworthiness.

Mr. Justice PATTESON having summed up,

The Jury returned a verdict for the plaintiff, the amount of damage to be regulated by Mr. Powell of London.

SALVAGE.

Salvage is an allowance made for saving a ship or goods, or both, from the dangers of the sea, fire, pirates, or enemies; and it is also sometimes used to signify the thing itself which is saved; but it is in the former sense only in which we are at present to consider it.

The propriety and justice of such an allowance must be evident to every one; for nothing can be more reasonable than that he who has recovered the property of another from imminent danger by great labour, or perhaps at the hazard of his life, should be rewarded by him who has

been so materially benefitted by that labour. Accordingly, all maritime states, from the Rhodians down to the present time, have made certain regulations, fixing the rate of salvage in some instances, and leaving it in others to depend upon particular circumstances.—*Park*.

ADMIRALTY COURT, MONDAY, JUNE 3, 1844.

THE GLASGOW PACKET.

Dr. LUSHINGTON gave sentence in this case. The vessel proceeded against, bound from Glasgow to London, had been run into by another vessel whilst at anchor in Gravesend-reach; upon which her anchor was slipped, and she was towed by the Tam O'Shanter to the Essex shore, in the performance of which service three men from the Spring assisted, and some parts of the cargo were put on board the Grey Mare Meg. The services of the salvors commenced, according to their own account, whilst the vessel was in this condition at anchor, and likely to sink. The learned Judge directed his attention to the following points:—first, when the service did commence; second, of what kind it was, and the degree of merit to be attributed to it; third, when it ended. The salvors alleged that it commenced about eleven o'clock on the 30th of November, by the mate hailing them to save what they could: this averment was not specifically denied, and was supported by affidavits. The Hope and the Confidence afterwards came up, and the mate gave charge of the vessel to two of the salvors; and as the Court must take the meaning of a written document from its contents, not from any parol explanation, the effect of this charge was, that the care of the vessel was given to the persons named, and that it conveyed an authority to do all they thought fit for the preservation of the property. He was, therefore, of opinion that those salvors were entitled to be paid a reasonable compensation for their exertions from about noon of the 30th of November till some time on the 2d of December, when the persons arrived from London. The tender of 9*l.* 12*s.* he thought inadequate for these services; but before he adjudicated, he must look to subsequent occurrences. The next question was, whether these men were legally discharged from further interference with the vessel and when. In ordinary cases, when the services of the first set of salvors had been accepted, and they were competent to perform the whole service, they could not be dispossessed by subsequent salvors; but here the vessel was actually sunk, and the original salvors could not have raised her, and besides, the owners were on the spot. Nor had possession been acquired by successful services, and there was no necessity for keeping the ship as a security; the owners were known, and the ship could not have escaped the process of the Court. If, then, they were discharged *de facto* by the owners or their agents, there was no justifiable pretence for any attempt to continue their services, and they could not claim payment for what was due against the will of the owners. As to the fact of their having been discharged on the 2d of December, when the persons arrived who were hired to weigh the ship, there could be no doubt. He considered the subsequent conduct of the salvors after their discharge as exceedingly reprehensible, and he should not allow any compensation to them for services, if they were services, improperly intruded. He pronounced against the tender, and gave 40*l.* for the services performed between the 30th of November and the 2d of December, and he limited the costs of salvors to 20*l.* *nomine expensarum*. He could not conclude without adverting to the affidavits made by a person of the name of Neale. In the first, he stated that "unless there had been a great number of men employed in addition to those provided by the said Benjamin Jones and the part of the schooner's crew who were also there, the schooner could not possibly have been raised, and that there was, with the said James Groves and the men who acted with him, scarcely strength enough for that purpose." In the second affidavit, he swore, "that the barges, lighters, and apparatus with deponent and the other men employed by the said Benjamin Jones, coupled with the assistance of the schooner's crew, were amply sufficient for raising the schooner"—in its very terms contradicting what he had originally sworn. He (the learned Judge) should consider the propriety of submitting these affidavits to the Lords Commissioners of the Admiralty, and whether their lordships might not think it right and proper to give directions to their solicitor to prosecute this person, and all others who should so attempt to pervert the course of justice.

ADMIRALTY COURT, FRIDAY, JULY 12, 1844.

THE JOHN GOODALL.

The vessel in this case was sued by no less than three sets of salvors, each bringing a separate action, and appearing by two counsel. The short facts of the case were these:—The vessel, of 399 tons burden, had left London, bound on a voyage to the Cape and Calcutta, with a valuable cargo, in tow of a steam-tug, the Gray Mare Meg, on the 24th of April last. She had arrived off Gravesend, and anchored close to the Kentish shore, where, in the night, she was discovered to be on fire in the hold, supposed to be the effect of spontaneous combustion. A signal of distress was hoisted, and there was presently no lack of assistance—21 skiffs, with 67 Gravesend men on board, including two pilots and two steam-vessels, the Gray Mare Meg and the Lion, offered their services, and the people on board the John Goodall were literally "encumbered with help." The vessel was conveyed from the Kent to the Essex shore, and scuttled so as to extinguish the flames; part of the property, especially the chronometers, was carried on shore, and she was finally conveyed towards London, the constant pumping being insufficient to keep her free. The present value of the property, after the damage sustained by fire and water, was 13,382*l.* The owners had tendered 120*l.* to the steamer Gray Mare Meg, and 100*l.* to the Lion, but made no tender to the pilots or the Gravesend men, considering their services to have been unnecessary and intrusive.

The parties were represented respectively by the Queen's Advocate, Dr. Phillimore, Dr. Addams, Dr. Haggard, Dr. Harding, Dr. Bayford, Dr. R. Phillimore, and Dr. H. Nicholl.

Dr. LUSHINGTON, after investigating and discriminating with great care the facts and the nature of the services rendered by the respective claimants, came to the conclusion that the services rendered by the Gravesend men had been promptly and efficiently rendered, though they were not of a nature to be highly rewarded, and he allotted to them 250*l.*, out of which two, named Briggs and Dicks, were to be paid 5*l.* each, in addition to their share; to the Grey Mare Meg he gave 150*l.*, instead of 120*l.*, the sum tendered; and with respect to the Lion, which had done no more than tug the disabled vessel, with the assistance of the other steamer, up to London, he pronounced in favour of the tender, though without (under the circumstances) condemning the owners of that vessel in the costs. The learned Judge commented severely upon the unnecessary proceeding, on the part of the salvors, in three separate actions, and intimated, that if it were repeated, he should take measures to repress the practice.

The Queen's Advocate (for the owners.)—Are the owners to pay the costs of all the three parties?

Dr. LUSHINGTON.—The costs of one set of salvors, to whom you made no tender, and the costs of another, to whom you made an insufficient tender; but not the costs of the Lion.

PART THE SECOND.

SMUGGLING.

Dr. Johnson defines a smuggler as "A wretch who, in defiance of justice and the laws, imports or exports goods either contraband, or without payment of the customs." And Adam Smith says, "Smuggling is the most hazardous of all trades, and the infallible road to bankruptcy." In the language of Scripture, too, it may be said, "It is but labour lost that ye haste to rise up early, and so late take rest."

The regulations under this title are restricted to those only that are applicable to persons pursuing smuggling *as a trade.*

In other instances, such as mere inadvertency, or *a casual slip* of moral duty, they will be found in Part III., under IMPORT, ENTRY, or BAGGAGE, as the case may be.

The laws on this head having been given in the Journal for former years, it is deemed unnecessary to repeat them. The new Acts of the present year will, however, be found below.—*Ed.*

Persons on board Foreign Mail Packets, having Contraband Goods.—Every person who shall be found or discovered to have been on board any foreign post office packet, being a national vessel employed in conveying the mails between any foreign country and the United Kingdom, such packet being found or discovered to have been within any port, harbour, river, or creek in the United Kingdom, not being driven thereinto by stress of weather or other unavoidable accident, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, any spirits, not being in a cask or package, containing 20 gallons at the least, or any tea exceeding 6lb. in the whole, or any tobacco or snuff, not being in a cask or package, containing 300 lb. at least, shall forfeit 100*l.*; and it shall be lawful for any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or for any officer of customs or excise, or other person acting in his aid, or duly employed for the prevention of smuggling, and he is hereby authorised and required to detain every such person, and to carry and convey such person before any justice of the peace, to be dealt with according to law: provided, that no such person shall be liable to be detained for any such offence unless there shall be reasonable ground to believe that such person was the owner of such goods, or was concerned in bringing the same into such places, or in concealing the same. 7 Vict. c. 16. § 4. [6th June, 1844].

How several Persons concerned in the same Offence may be sued.—Where by any Act relating to the Customs a penalty is imposed upon every person committing or concerned in the act by which such penalty is incurred, and such offence shall have been committed by several persons jointly, or several persons shall have been concerned in the same, such several persons shall jointly and severally incur every such penalty; and it shall be lawful to proceed against such persons to recover such penalties jointly by one information, or severally by separate informations, as the Attorney-General or the Commissioners of Her Majesty's Customs respectively may deem expedient. § 5.

Persons having been before convicted.—Where any verdict shall hereafter pass against any person in any of Her Majesty's Courts of Record for any offence committed after the passing of this Act, for which offence any pecuniary penalty shall have been inflicted by any Act relating to the Customs, and such person shall have before been duly convicted, either by verdict in any of Her Majesty's Courts of Record or otherwise, of any such offence, it shall be lawful for the Judges of the Court in which such person shall be convicted to order and adjudge that such person shall, in lieu of any penalty, be imprisoned in any house of correction for any period not less than six nor more than twelve calendar months; and the governor or keeper of any house of correction is hereby required to receive any person committed under any such order or judgment. § 6.

Bail.—When any writ of capias shall hereafter issue against any person for any such offence as is hereinbefore lastly mentioned, and such person shall before have been convicted of any such offence, such writ shall issue and such person shall be held to bail for the full amount of the penalty sought to be recovered against him. § 7.

PART THE THIRD.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

Such is the patriot's boast where'er we roam,
His first, best country ever is at home.—*Goldsmith.*

IMPORTS—ENTRY, &c.

Persons unshipping, harbouring, or having Custody of prohibited or uncustomed or warehoused Goods.—Every person who shall, either in the United Kingdom or the Isle of Man, assist or be otherwise concerned in the unshipping of any goods which are prohibited to be imported into the United Kingdom or into the Isle of Man, or the duties for which have not been paid or secured, or who shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, any goods which shall have been illegally unshipped without payment of duties, or which shall have been illegally removed without payment of the same, from any warehouse or place of security in which they may have been deposited, or any goods prohibited to be imported, or to be used or consumed in the United Kingdom or in the Isle of Man, and every person, either in the United Kingdom or the Isle of Man, to whose hands and possession any such uncustomed or prohibited goods shall knowingly come, or who shall assist or be in anywise concerned in the illegal removal of any goods from any warehouse or place of security in which they shall have been deposited as aforesaid, shall forfeit either the treble value thereof, or the penalty of 100*l.*, at the election of the commissioners of customs. 3 & 4 W. 4, c. 53, § 44.

Returned Goods. Bill of Store. Property not changed. Foreign Goods. Goods warehoused. Certain Goods may not be returned for Home Use.—It shall be lawful to reimport into the United Kingdom from any place, in a ship of any country, any goods (except as hereinafter excepted) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards and exportation thereof, provided the property in such goods continue in the person by whom or on whose account the same have been exported, and that such re-importation take place within *six years* from the date of the exportation *; and if the goods so returned be foreign goods, which had before

* By 6 & 7 Will. 4, c. 60, § 2 [Aug. 13, 1836], any goods which have been legally exported from the United Kingdom, and which shall afterwards be re-imported into the same, the real proprietor thereof being then absent therefrom, shall upon such re-importation be permitted to

been legally imported into the United Kingdom, the same duties shall be payable thereon as would at the time of such re-importation be payable on the like goods under the same circumstances of importation as those under which such goods had been originally imported, or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof: Provided always, that the several sorts of goods enumerated or described in the table following shall not be re-imported into the United Kingdom *for home use*, upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom: (that is to say)—

A TABLE OF GOODS EXPPORTED WHICH MAY NOT BE RE-IMPORTED FOR HOME USE.

Corn, grain, meal, flour and malt.
Hops.
Tea.
Goods for which any bounty or any drawback of excise had been received on exportation, unless by special permission of the commissioners of His Majesty's customs, and on repayment of such bounty or such drawback. As to Bottles, see hereafter in this Part, *Class* 13.
All goods for which bill of store cannot be issued, except small remnants of British goods by special permission of the commissioners of customs, upon proof to their satisfaction that the same are British and had not been sold. 3 & 4 W. 4, c. 52, § 33.

By whom Bill of Store may be taken out. Agent to declare Name of Employer. Consignee to declare who is Proprietor. Proprietor to declare to Identity, and Property unchanged. Entry by Bill of Store.—The person in whose name any goods so re-imported were entered for exportation shall deliver to the searcher at the port of exportation an exact account, signed by him, of the particulars of such goods, referring to the entry and clearance outwards and to the return inwards of the same, with the marks and numbers of the packages, both inwards and outwards; and thereupon the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name such goods were entered for exportation was not the proprietor thereof, but his agent, he shall declare on such bill of store the name of the person by whom he was employed as such agent; and if the person to whom such returned goods are consigned shall not be such proprietor and exporter, he shall make and subscribe a declaration on such bill of store of the name of the person for whose use such goods have been consigned to him; and the real proprietor, ascertained to be such, shall make and subscribe a declaration upon such bill of store, to the identity of the goods so exported and so returned, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not during such time been sold or disposed of to any other person; and such declaration shall be made be-

be entered by bill of store, provided the goods be such as are entitled to that privilege, on production of a declaration subscribed by such real proprietor setting forth the identity of the goods so exported and so returned, and that he was at the time of exportation from the United Kingdom and will be at the time of re-importation thereinto the proprietor of such goods, and that the same have not during such time been sold or disposed of to any other person; such declaration to be made before the British Consul, Vice-Consul or other British authority residing in or near the place of residence of such real proprietor, and upon such further proof of the identity of the goods as the commissioners of the customs shall require, and upon compliance with all the other regulations required by law on the entry of goods by bill of store.

Proprietors not residing near the Port.—By T. L., February 3, 1843, the proprietors of British manufactured goods returned to this country for want of a market, who do not reside at or near the port, may be permitted to make the requisite declaration before a local magistrate, instead of being compelled to attend at the Custom House for that purpose, according to the strict letter of the law.

fore the collectors or controllers at the ports of exportation and of importation respectively; and thereupon the collector and controller shall admit such goods to entry by bill of store, and grant their warrant accordingly. § 34.

Surplus Stores.—The surplus stores of every ship arriving from parts beyond the seas, in the United Kingdom or in the Isle of Man shall be subject to the same duties and the same prohibitions and regulations as the like sort of goods shall be subject to when imported by way of merchandise; but if it shall appear to the collector and controller that the quantity or description of such stores is not excessive or unsuitable under all the circumstances of the voyage, it shall be lawful for them to permit such surplus stores to be entered for the private use of the master, purser, or owner of such ship, or of any passenger of such ship to whom such surplus stores may belong, on payment of the proper duties, or be warehoused for the future use of such ship, although the same could not be legally imported by way of merchandise. § 35.

Goods from Possessions in America. Clearance.—No goods shall be entered as being of or from any British possession in America (if any benefit attach to such distinction) unless the master of the ship importing the same shall have delivered to the collector or controller a certificate under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.* § 36.

Importation direct.—No goods shall be deemed to be imported from any particular place unless they be imported *direct* from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place. § 48.

Prohibitions and Restrictions.—The several sorts of goods enumerated or described in the table following, denominated "A Table of Prohibitions and Restrictions Inwards," shall either be absolutely prohibited to be imported into the United Kingdom, or shall be imported only under the restrictions mentioned in such table, according as the several sorts of such goods are respectively set forth therein: *viz.*

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

List of Goods absolutely prohibited to be imported. § 58.

[These Goods are digested under their respective names hereafter in IMPORTS.]

* By 5 & 6 Vict. c. 47. § 27 [July 9, 1842], the above clause of the Act shall extend to *all* goods coming from any British possessions abroad, except the territories subject to the government of the presidencies of Fort William in Bengal, Fort Saint George, and Bombay respectively. But see now "Coffee," Class XVII., hereafter in this Part.

Power of the Lords of the Treasury as to Certificates of Production. By 5 & 6 Vict. c. 47, § 28, whereas in certain cases certificates of production are required by law for certain articles upon the exportation thereof from the British possessions abroad and other places, and upon the importation of the same into the United Kingdom; it is enacted, that it shall be lawful for the commissioners of Her Majesty's treasury to declare that a certificate of production shall be required upon such exportation or importation for any goods whatsoever, and to frame such regulations respecting such certificates as they may think fit; and if any goods in respect of which such a certificate shall have been so required, or in respect of which a certificate of production, or any such certificate of clearance as aforesaid, shall be required by any law for the time being in force, shall be imported into the United Kingdom without such certificate respectively, the same shall be deemed to be of *foreign* growth, produce, or manufacture: and all goods so deemed to be of foreign growth, produce, or manufacture, and all other goods whatsoever of the growth, produce, or manufacture of foreign countries, which shall henceforth be imported into the United Kingdom from any British possession abroad, shall be deemed so far as respects liability to duties to have been imported from a foreign country: Provided always, that as respects the several articles which by the table of duties are chargeable with any new rate of duty from any future time therein named, this enactment shall not apply to such articles respectively until the days so appointed; provided that all orders of the commissioners of Her Majesty's treasury made in pursuance hereof shall be duly published in the London and Dublin Gazette three times at least within three months from the date of such orders respectively.

List of Goods subject to certain Restrictions on Importation. § 58.

[These Goods are likewise digested under their respective names hereafter in IMPORTS.]

How Goods may be Warehoused for Exportation Exceptions.—Any goods of whatsoever sort may be imported into the United Kingdom, to be warehoused under the regulations of any Act in force for the time being for the warehousing of goods, without payment of duty at the time of the first entry thereof, or notwithstanding that such goods may be prohibited to be imported into the United Kingdom to be used therein, except the several sorts of goods enumerated or described in manner following; (that is to say) —goods prohibited on account of the package in which they are contained, or the tonnage of the ship in which they are laden; gunpowder, arms, ammunition, or utensils of war; dried or salted fish, not being stock-fish;* infected hides, skins, horns, hoofs, or any other part of any cattle or beast; counterfeit coins or tokens; books first composed, or written, or printed and published in the United Kingdom, and reprinted in any other country or place; copies or prints first engraved, etched, drawn, or designed in the United Kingdom, copies of casts of sculptures, or models, first made in the United Kingdom; clocks or watches, being such as are prohibited to be imported for home use. § 59.

Goods to be Warehoused for Exportation only.—If by reason of the sort of any goods, or of the place from whence, or the country or navigation of the ship in which any goods have been imported, they be such or be so imported as that they may not be used in the United Kingdom, they shall not be entered except to be warehoused, and it shall be declared upon the entry of such goods that they are entered to be warehoused for exportation only. § 60.

Goods concealed and Goods packed with them.—If any goods which are subject to any duty or restriction in respect of importation, or which are prohibited to be imported into the United Kingdom, be found concealed in any manner on board any vessel, or be found either before or after landing to have been concealed in any manner, then all such goods and all other goods which shall be packed with them shall be forfeited. 3 & 4 Will. 4, c. 53, § 15.

Goods Unshipped, Prohibited and Warehoused Goods.—If any goods liable to the payment of duties be unshipped from any vessel or boat in the United Kingdom or the Isle of Man (customs or other duties not being first paid or secured), or if any prohibited goods whatsoever be imported into any part of the United Kingdom or of the Ise of Man, or if any goods whatsoever which shall have been warehoused or otherwise secured in the United Kingdom, either for home consumption or exportation, be clandestinely or illegally removed from or out of any warehouse or place of security, then all such goods shall be forfeited, together with all horses and other animals and all carriages and other things made use of in the removal of such goods § 28.

* See 'Fish' hereafter in IMPORTS.—Class I.

RECIPROCITY SYSTEM.

'Tis with our judgments as our watches, none
Go just alike; yet each believes his own.—*Pope.*

PRELIMINARY REMARKS.

Free trade does not, as too often and erroneously supposed, mean a freedom from all legislative regulation, but a freedom subject to legislative regulation. At the time when this country had been deprived of the great colonial market of America, Mr. Pitt was led to look round for new markets on the continent of Europe, and first developed that system which he considered should form the future commercial policy of the country. Mr. Pitt said that we must begin to carry on commerce upon a system of perfect reciprocity—that we must lower our duties and consolidate our customs.

The general opinion of Mr. Pitt and the eminent statesmen of that age, however, may be collected from the speech of the great Lord Lansdowne in the Upper House, in reply to the elaborate and forcible attack of Bishop Watson on the measure of Mr. Pitt.

"The first fundamental question, whether the old commercial system is erroneous, requires very little discussion. In fact, truth has made its own way. Commerce, like other sciences, has simplified itself. There is no science that has not done so. The Bishop of Landaff has said, that our commercial system requires no alteration, which, with great submission, I think cannot be said of anything; and if the question were put to me, I believe I would not say it of the Church. It is unnecessary to define the progress of the change. A great minister in Holland first opened the eyes of modern Europe upon commercial subjects. Men of letters in different countries contributed their aid to develope and extend the principles of free trade. Ministers of the first eminence in a neighbouring country adopted and pushed them still further, more or less, as suited their different views of considering the subject. The old calculation, so much dwelt upon by the right rev. prelate, gradually became exploded, and the idea of estimating the balance of each trade was given up. An ingenious modern author has made the idea perfectly ridiculous, by balancing the sums stated by M. Neckar and Mr. Grenville against the mines of Mexico and Peru. But, at this moment, what reduced it to a mathematical certainty was the experience of the last war with America, the insurance on smuggling, and the sentiments of the manufacturers."

The French revolution soon deprived England and France of the benefit of the treaty of commerce between the two nations. A quarter of a century revolved, the unprecedented events of which alike set at defiance both the theory and the received practice of trade. England enjoyed a monopoly of the commerce of the world. The altered state of circumstances induced by the peace were appreciated by our public men, long before they were recognised by our merchants; and as early as the commencement of the year 1817, Mr. Brougham made in the House of Commons his famous motion for an inquiry into the state of our trade and manufactures. In his opening statement Mr. Brougham advanced some of those principles of commerce which are now popularly known by the title of free trade.

In the course of two or three years the public opinion in favour of restriction

had undergone a change. Mr. Baring presented the famous petition of the merchants of London; and, the Ministry seizing the first opportunity of practically enforcing their convictions, Lord Liverpool made that celebrated exposition of the state of our trade and manufactures, which was officially circulated throughout the kingdom. On the 26th of May, 1820, the Prime Minister of England in the House of Lords declared his conviction "of the general principle of the great advantage resulting from unrestricted freedom of trade."

"I can entertain no doubt of this principle," said his lordship; "nor that it would have been to the great advantage of the civilized world if the system of unrestricted trade had been acted upon by every nation, from the earliest period of its commercial intercourse with its neighbours. But we are now in a situation in which it is impossible for any country in the world to act unreservedly on that principle. The commercial regulations of the European world have been long established, and cannot suddenly be departed from. With regard to the restrictive system, some suppose that we have risen in consequence of that system; others, of whom I am one, believe that we have risen in spite of that system. But whichever of these hypotheses be true, certain it is that we have risen under a very different principle than that of free and unrestricted trade. It is utterly impossible with our debt and taxation, even if they were but half the existing amount, that we can suddenly adopt the system of free trade. To do so would be to unhinge the whole property of the country."

Lord LIVERPOOL concluded his exposition by detailing the measures which the Government proposed immediately to adopt. They were briefly these:—The instant and absolute extinction of prohibitions, and a general recurrence to the principles of Mr. Pitt, the development of which had been arrested by the war. —*Ed.*

How additional Tonnage Duties on Ships may be charged.—It shall be lawful for His Majesty, by any Order in Council to be published from time to time in the London Gazette (whenever it shall be deemed expedient,) to charge any additional or countervailing duty of tonnage, upon any vessels which shall enter any of the ports in the United Kingdom of Great Britain and Ireland, or in any of His Majesty's dominions, and which shall belong to any foreign country in which any duties of tonnage shall have been or shall be levied upon British vessels entering the ports of such country higher or greater than are levied upon the vessels of such country: Provided always, that such additional or countervailing tonnage duties shall not be of greater amount than may be deemed fairly to countervail the difference of duty paid in such foreign country upon the tonnage of British vessels, more than the duty there charged upon the vessels of such country. 5 Geo. 4, c. 1, § 3.

How the Tonnage of Foreign Ships may be charged as British.—His Majesty may authorise the entry into the United Kingdom of foreign ships, on payment of the like tonnage duties as are or shall be charged in respect of similar British ships, upon satisfactory proof being laid before His Majesty in Council, that ships of such foreign country in whose favour such permission shall be granted, are charged with no other or higher tonnage duties on their entrance into the ports of such foreign country, than are charged on the entry into such ports upon the ships of such country. § 4.

Whereas by the foregoing act for regulating the trade of the British possessions abroad it is amongst other things recited, that by the law of navigation foreign ships are permitted to import into any of the British possessions abroad, from the countries to which they belong, goods the produce of those

countries, and to export goods from such possessions to be carried to any foreign country whatever, and it is expedient that such permission should be subject to certain conditions; and it is therefore by the said Act enacted, that the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having colonial possessions, shall grant the like privileges of trading with those possessions to British ships, or which, not having colonial possessions, shall place the commerce and navigation of this country and of its possessions abroad upon the footing of the most favoured nations, unless His Majesty by his order in Council shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although the conditions aforesaid shall not in all respects be fulfilled by such foreign country. And whereas, unless some period be limited for the fulfilment by foreign countries of the conditions mentioned in the said recited Act, the trade and navigation of the United Kingdom and of the British possessions abroad cannot be regulated by fixed and certain rules, but will continue subject to changes dependent upon the laws from time to time made in such foreign countries; it is therefore enacted, that no foreign country shall hereafter be deemed to have fulfilled the conditions so prescribed by the said Act, as to be entitled to the privileges therein mentioned, unless such foreign country have in all respects fulfilled those conditions within twelve months next after the passing of the said Act; that is to say, on or before the 5th of July, 1826. 7 & 8 Geo. 4, c. 56, § 41. [July 2, 1827.]

Additional Duties on Goods. Prohibition, &c.—His Majesty by Order in Council from time to time may order that there be levied any additional duty, not exceeding *one-fifth* of the amount of any existing duty, upon any goods the growth, produce, or manufacture of any country which shall levy higher or other duties upon any article the growth, produce, or manufacture of any of His Majesty's dominions, than upon the like article the growth, produce, or manufacture of any other foreign country; and in like manner to impose such additional duties upon any goods when imported in the ships of any country which shall levy higher or other duties upon any goods when imported in British ships than when imported in the national ships of such country, or which shall levy higher or other tonnage, or port or other duties upon British ships than upon such national ships, or which shall not place the commerce or navigation of this kingdom upon the footing of the most favoured nation in the ports of such country; and either to prohibit the importation of any manufactured article the produce of such country, in the event of the export of the raw material of which such article is wholly or in part made being prohibited from such country to the British dominions, or to impose an additional duty, not exceeding *one-fifth* as aforesaid, upon such manufactured article; and also to impose such additional duty in the event of such raw material being subject to any duty upon being exported from the said country to any of His Majesty's dominions. 3 & 4 Will. 4, c. 56, § 5.

Trade in Foreign Ships with British Possessions.—And whereas by the law of navigation [p. 1.] foreign ships are permitted to import into any of the British possessions abroad from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to be carried to any foreign country whatever; and whereas it is expedient that such permission should be subject to certain conditions; it is therefore enacted, that the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having colonial possessions, shall grant the like privileges of trading with those possessions to British ships; or which, not having colonial possessions, shall place the commerce and navigation of this country and of its possessions abroad, upon the footing of the most favoured nation, unless His Majesty, by his order in council, shall in any case deem it expedient to grant the whole or any of such privi-

leges to the ships of any foreign country, although the conditions aforesaid shall not in all respects be fulfilled by such foreign country: Provided always, that no foreign country shall be deemed to have fulfilled the beforementioned conditions, or to be entitled to the privileges aforesaid, unless and until His Majesty shall, by some order to be by him made by the advice of his privy council, have declared that such foreign country hath so fulfilled the conditions, and is entitled to the said privileges; provided also, that every order in council in force at the time of the commencement of this Act, whereby declaration is made of the countries which are entitled, in whole or in part, to the privileges of the law of navigation hereinbefore referred to and recited, shall continue in force as effectually as if the same had been afterwards made under the authority of this Act. 3 & 4 W. 4, c. 59, § 5.

United States of America.—Upon the importation into the United Kingdom of any goods, the growth, production, or manufacture of the United States of America, imported *direct* from thence in any vessel built in the countries belonging to the said states, or taken by any of the vessels of war belonging to the government or any of the inhabitants of the said states, having commissions or letters of marque and reprisal from the government of the said states, and condemned as lawful prize in any court of admiralty there, such vessel being owned by the subjects of the said states, and whereof the master and three-fourths of the mariners are also subjects to the said states, no higher or other duties shall be charged than such as are charged upon goods of the like description, being the growth, production, or manufacture of the United States of America, and imported in British-built vessels navigated and registered according to law. 59 Geo. 3, c. 154, § 2.

Auction Duty.—All goods and effects imported in any vessel built in the United States of America, or condemned as prize there, and being owned and navigated as hereinbefore mentioned, may be sold by auction free of the duty imposed by law on goods and effects sold by auction: Provided that nothing in this Act shall authorise the sale of any such goods or effects free of the said duty, unless on the first sale of such goods or effects by or for the account of the original importer thereof, by whom the same were entered at the custom-house at the port of importation, nor unless such sale be made within twelve months next after the time when such goods or effects shall have been so imported. § 3.

Duty on Export from Great Britain.—The same duties shall be payable on the exportation of all goods, of the growth, produce, or manufacture of Great Britain, exported direct thence to any place within the United States of America in British-built ships owned, registered, and navigated according to law, or in ships built in the United States of America, or condemned as prize there, and being owned and navigated as hereinbefore mentioned, as shall be payable on the exportation of the like articles to Europe. § 4.

Bounty on Export from Great Britain.—Upon the exportation from the United Kingdom to the United States of America of any goods, the growth, production, or manufacture of the United Kingdom, or any of His Majesty's territories in Europe, in any vessel built in the United States of America. or condemned as prize there, and being owned and navigated as hereinbefore mentioned, the same bounty or allowance shall be paid as at the time of such exportation may be allowed upon the exportation thereof to the said states in any British-built vessel navigated and registered according to law. § 5.

East Indies.—All vessels built in the United States of America, or condemned as prize there, and being owned and navigated as hereinbefore mentioned, shall be allowed to clear out af any port of the United Kiugdom, for the following principal settlements of the British dominions in the East Indies *viz.*, Calcutta, Madras, Bombay and Prince of Wales Island, with any goods which may be legally exported from the United Kingdom to the

said settlements in British-built vessels, subject to the like regulations as are now by law imposed upon the exportation of such goods to the said settlements in British-built ships. § 6.

Continuance.—This Act shall continue in force so long as the convention between His Majesty and the United States of America, dated 3d of July, 1815, and the treaty between His Majesty and His Royal Highness the Prince Regent of Portugal, and so long as *any treaty* to be made with any foreign power with the similar provision hereinbefore recited shall respectively continue in force. § 7. [*See the next Act*, 1 & 2 *Vict. c.* 113.]

Extension of Act of 59 *Geo.* 3.—From the ratification of any treaty heretofore made by Her Majesty or any of her royal predecessors subsequently to the enactment of the foregoing Act of 59 Geo. 3., c. 154, or of *any* treaty which may hereafter be made by Her Majesty with any foreign power, in which treaty has been or shall be contained provisions similar to those in the said Act, all the provisions in the said Act contained did and shall apply to the trade and shipping of such foreign powers respectively, as effectually as to the trade and shipping of the United States and of the kingdom of Portugal.* 1 & 2 Vict. c. 113, § 27.

Restrictions.—Provided that the said Act doth not extend to grant to or to confer upon the trade or shipping of the United States or of the kingdom of Portugal, or of any other foreign power, or to the subjects of such states or kingdom or of any such foreign power as aforesaid, any other or greater advantage than such as shall have been stipulated for and granted to the United States, the kingdom of Portugal, or any such other foreign power by the respective treaties subsisting between them respectively and Her Majesty or her royal predecessors, but that the said Act shall be so construed and applied as to give full effect to such respective treaties so long as the same shall respectively remain in force, and is to provide such and only such indemnity as therein mentioned to such bodies politic and corporate and other persons as are therein mentioned, for such losses as they shall respectively sustain by the execution of such respective treaties. § 28.

How Her Majesty may declare the Powers with whom Treaties subsist.—It shall be lawful for Her Majesty, by any orders to be by her made with the advice of her Privy Council, and published in the London Gazette, from time to time, to declare what are the foreign powers with which any such treaty as aforesaid is subsisting; and this present Act and the said Act shall apply, and shall be deemed from the time of the ratification of any such treaties to have been applicable, to the trade and shipping of such foreign countries as shall be mentioned in any such orders in council, so long as any such orders shall continue unrevoked and no longer. § 29.

Local Duties and Charges.—Whereas certain treaties have been entered into between Her Majesty and certain foreign potentates and states, by which treaties it is stipulated that the subjects of such potentates or states shall be placed upon the same footing with Her Majesty's subjects with respect to the importation of goods into and the exportation of them from Her Majesty's dominions, and with respect to charges, upon vessels entering any port in such dominions; and whereas by certain Acts higher duties and charges are sometimes levied upon the importation and exportation of goods, and upon the entry into ports of the vessels of such subjects, than upon the goods and vessels of Her Majesty's subjects; it is therefore enacted, that it shall be lawful for the commissioners of Her Majesty's treasury, in any case where any treaty is in force or may hereafter be entered into by Her Majesty, with any foreign potentate or state, to order that all duties and charges of every description upon any foreign goods imported into or exported from the United Kingdom, or upon any goods imported or exported in foreign vessels or upon such vessels entering or leaving any port in

* As to Portugal, see under that head in Part X.

Her Majesty's dominions, made payable under any Act of Parliament hereafter to be made, shall, with respect to the goods and vessels of the subjects of any potentate or state with whom or which such treaty has been entered into, be reduced to the same and the like duties and charges as are payable upon the goods of Her Majesty' subjects, or upon British vessels, and upon the goods imported therein under any such Act. 5 & 6 Vict. c. 47, § 48. [July 9, 1842.]

Exports.—Whereas divers treaties have been entered into by Her Majesty with foreign states, whereby it is stipulated that goods exported in the ships of such states from the United Kingdom shall be liable to no other or higher duties than if exported in British ships; and whereas in some of such treaties such stipulations have reference to exportations only to the foreign states with which such treaties are respectively made, and others of such treaties extend to exportations to any foreign countries; and whereas it is expedient that Her Majesty should be empowered to give effect to the stipulations of the said treaties, and to any similar stipulations in any treaties which Her Majesty may hereafter enter into with the same or any other foreign states; it is therefore enacted, that it shall be lawful for Her Majesty from time to time, by any order in Council to declare which are the foreign states with which treaties containing such stipulations have been or shall have been entered into by Her Majesty and shall still be subsisting, and also to define which are the countries the exportations to which from the United Kingdom in ships of such foreign states are included in the stipulations of such treaties respectively, and also to define the classes of goods which are included in such stipulations; and from and after the publication of such orders respectively in the London Gazette the goods which shall be exported from the United Kingdom in the ships of the foreign states declared in such orders respectively shall, so far as respects exportations to the countries defined in such orders respectively, and so far as respects the classes of goods defined in such orders respectively, be charged with such and the same duties only as would be chargeable upon the like goods exported from the United Kingdom to the same countries in a British ship. 6 & 7 Vict. c. 84, § 15. [Aug. 22, 1843.]

RECIPROCITY TREATIES, &c.

By C. O., July 12, 1827, whenever coals or *any other articles* shall be exported in vessels belonging to countries with which treaties of reciprocity have been made, on payment only of the duties charged on similar articles when exported in British vessels, security by bond is to be required for production of certificates of the due landing of the articles in some port of the country to which such vessel shall belong, within six months.

By C. O., March 19, 1829, and Oct. 28, 1837, certificates for cancelling such bonds are to be signed by the British consul or vice-consul at the port of landing; and certificates signed by two British merchants are to be received in those cases only when the articles are landed at places where no British consul or vice-consul may be resident.

By C. O., Aug. 23, 1842, the Board have reconsidered their General Order of the 10th September, 1834, on the subject of coal bonds, with reference to the new duties payable upon coals and culm, and direct that bond should now be required for those articles when exported to the British possessions, and also when carried coastwise, in conformity with the Regulation Act, as well as for coal and culm shipped in vessels of countries with which treaties of reciprocity have been concluded.

By O. C., July 16, 1827, His Majesty is pleased to declare, that the conditions mentioned in the Act of 3 & 4 W. 4 [p. 12.] have in all respects been fulfilled by the Government of His Majesty as King of Hanover, and by the Government of His Majesty the King of Sweden and Norway, and by the Government of His Serence Highness the Duke of Oldenburgh, and by the Free Hanseatic republics of Lubeck, Bremen, and Hamburgh, and by the State of Colombia, and by the United Provinces of Rio de la Plata, and by the United States of Mexico: and His Majesty is further pleased to declare that the ships of and belonging to the dominions of His Majesty as King of Hanover, or of His Majesty the King of Sweden and Norway, or of His Serene Highness the Duke of Oldenburgh, or of the Free Hanseatic republics of Lubeck, Bremen, and Hamburgh, or of the State of Colombia, or of the United Provinces of Rio de la Plata, of the United States of Mexico, are entitled to the privileges so granted as aforesaid by the law of Navigation, and may respectively import from such the dominions to which they respectively belong into the British possessions abroad, goods, the produce of such dominions respectively, and may export goods from the British possessions abroad, to be carried into any foreign country whatever.

By O. C., July 16, 1827, His Majesty doth declare that it shall be lawful for Russian ships to import into any of the British possessions abroad, from the dominions of His Majesty the

Emperor of all the Russias, goods, the produce of those dominions, and to export from such possessions, to be carried to any foreign country whatever, and His Majesty is further pleased to declare that it shall be lawful for ships of any kingdom or state within the limits of the East India Company's charter, to import from the dominions to which they respectively belong, goods the produce of such dominions, into the colony of the Cape of Good Hope, and into the island of Ceylon, and into the island of Mauritius, and into His Majesty's settlements, into the island of New Holland, and in the island of Van Dieman's Land, and into the several islands and territories dependent upon and belonging to the several settlements or colonies aforesaid, and to export goods from such several settlements or colonies or their respective dependencies, to be carried into any foreign country whatever: Provided always, that nothing herein contained shall extend to take away or abridge any power now vested in His Majesty's subjects in the last-mentioned settlements or colonies, of trading with any kingdom or state within the limits of the said Company's charter; and His Majesty doth declare that no foreign country is entitled to the privileges so granted as aforesaid by the law of navigation, other than and except the foreign countries hereinbefore particularly mentioned; and that no foreign ships can or may lawfully import into or export from any of the British possessions abroad, any goods, except so far as the right of such foreign countries to which such ships may belong is hereinbefore declared: Provided always, that nothing herein contained, extends to infringe or interfere with any treaty or convention subsisting between His Majesty and any foreign state or power; provided also, and it is further ordered, that nothing herein, or in the said former Orders in Council, or in any of them contained, extends to His Majesty's garrison and territory at Gibraltar, or to the island of Malta; but that goods shall and may be imported into and exported from Gibraltar and Malta, in the same manner in all respects as though this present order, or the said former orders, had not been made.

By O. C., December 9, 1839, it is declared that the Foreign Powers with which any Reciprocity Treaties are subsisting are The United States of America, His Majesty the King of Prussia, His Majesty the King of Hanover, His Majesty the King of Denmark, the United Provinces of Rio de la Plata, the State of Colombia, the Senate of the free Hanseatic city of Lubeck, the Senate of the free Hanseatic city of Bremen, and the Senate of the free Hanseatic city of Hamburgh, His Majesty the King of the French, His Majesty the King of Sweden and Norway, the United States of Mexico, His Majesty the Emperor of Brazil, the free city of Frankfort, the State of Venezuela, the Peru-Bolivan Confederation, His Majesty the King of Greece, His Majesty the King of the Netherlands, His Majesty the Emperor of Austria, and the Sultan of the Ottoman Empire; also His Majesty the King of Sardinia. [O. C., Dec. 10, 1842.] See the names of the several Kingdoms and States in Parts X.—XIII. with which Treaties have been concluded.

At the Court of Buckingham Palace, the 25th day of February 1841, present the Queen's Most Excellent Majesty in Council.

Whereas by certain Acts, passed in the third and fourth years of the reign of Her present Majesty, powers are reserved to Her Majesty to reduce the rates and tolls on foreign ships of countries with which Great Britain has treaties of reciprocity, and on goods imported or exported therein, in manner in the said Acts mentioned.

Now, therefore, Her Majesty, by and with the advice of Her Privy Council, doth, in pursuance and in exercise of the powers and authority in Her vested by the above-mentioned Act, declare that the ships of all such foreign Powers as have treaties of reciprocity with this country, and the cargoes imported or exported therein, shall be admitted, under the said Acts of Parliament, on paying the like rates of duties and tolls as those charged on British vessels and their cargoes.

And the Right Honourable the Lords Commissioners of Her Majesty's Treasury are to give the necessary directions herein accordingly. C. C. GREVILLE.

By C. O., July 17, 1842, the permission granted to foreign vessels to import cargoes on the same duties as British vessels, is intended to apply only to *direct* importations legally made into the United Kingdom, from the ports of the countries to which such foreign vessels may respectively belong.

By O. C., July 29, 1842, it is stated that the ships of Austria, France, Sardinia, Holland, Prussia, Sweden, Denmark, Hanover, The Hanse Towns, Oldenburgh, Mecklenburgh, the United States of America, Mexico, Colombia, Brazil, Buenos Ayres, and the Imaum of Muscat, are those which by Treaty or by Order in Council are entitled to the same privileges on arriving at or departing from British Ports in British vessels.

By O. C., Feb., 1843, Her Majesty doth declare that a treaty of commerce and navigation is now subsisting between Her Majesty and the Emperor of All the Russias.

By T. L., July 10, 1843, in addition to countries mentioned in former orders, the ships of the following powers or states, with whom treaties of reciprocity have been entered into, are entited to the same privileges as British ships, on arriving at or departing from British ports, *viz.* the United Provinces of Rio de la Plata, Frankfort, Peru (Bolivian Confederation), Venezuela, Portugal, Ottoman Empire, including Egypt, Greece, Russia.

RETURN (made to the House of Lords) showing the countries with which Her Majesty has entered into Reciprocity Treaties, containing clauses binding the contracting parties to grant to each other, mutually, the "benefits of the most favoured nation."

LIST.

Sweden	Convention	1826	Article 9.
Netherlands	Treaty.....	1837	Article 1. Subject to the condition of equivalents for subsequent concessions to other countries.
Austria	Treaty.....	1838	Article 11. Subject to ditto.
Portugal.....	Treaty.....	1842	Article 4. Subject to ditto.
Russia.....	Treaty.....	1843	Article 11. Subject to ditto.
United States ..	Convention	1815	Article 2.
	Convention	1827	Article 1.
Buenos Ayres ..	Treaty.....	1825	Article 4.

LIST—*continued.*

Colombia	Treaty.....	1825	Article 4.
Mexico	Treaty.....	1826	Article 4.
Brazil	Treaty.....	1827	Articles 10, 20, 21. Subject to an exception in favour of Portuguese produce.
Venezuela	Convention	1834	Article 1.
Peru Bolivia	Treaty.....	1837	Article 4.
Bolivia	Treaty.....	1840	Article 4.
Texas	Treaty.....	1840	Article 1. Subject to the condition of equivalents for subsequent concessions to other countries.
Uruguay.....	Treaty.	1842	Article 3. Subject to ditto.

By O. C., 3d Sept., 1844, Her Majesty, by the advice of Her Privy Council, doth, in pursuance and in exercise of the power and authority in Her vested by the Act of 1 & 2 Vict. (p. 43.) declare, that such treaties as in the same Act are mentioned, containing provisions similar to those contained in the Act of 59 G. 3. (p. 42), are now respectively subsisting between Her Majesty and the following foreign Powers, *viz.:* His Majesty the King of Hanover, His Royal Highness the Grand Duke of Mecklenburg-Schwerin, His Royal Highness the Grand Duke of Mecklenburg-Strelitz, and His Royal Highness the Grand Duke of Oldenburg.

DUTIES IN GENERAL.

ADDITIONAL DUTIES, 1840.

Rate of Duties.—From May 15, 1840, there shall be paid an additional duty or charge of five pounds per cent.* upon the produce and amount of all the several duties and revenues of customs and excise charged and collected under the management of the commissioners of customs† and excise respectively, throughout the United Kingdom; except upon the produce and amount of the duties of customs upon spirits or strong waters of all sorts, and upon the produce and amount of the duties of customs upon corn, grain, meal, or flour entered for home consumption in the United Kingdom from parts beyond the seas, and upon the produce and amount of the duties on spirits made and distilled in the United Kingdom, 3 Vict. c. 17 § 1. [June 19, 1840.]

Foreign Ports.—From May 15, 1840, there shall be paid upon every gallon of spirits or strong waters of all sorts imported into the United Kingdom, or in warehouse under Her Majesty's locks on the said day, an additional duty of customs of four-pence, such additional duty to be charged, and paid as any duty of customs on spirits or strong waters. § 2.

British Spirits.—There shall be paid upon every gallon of spirits, of the strength of hydrometer proof, which shall after the said day be distilled or be in the stock, custody, or possession of any distiller in England, Scotland, or Ireland respectively, or which having been distilled in Scotland or Ireland shall after that day be in warehouse, and be taken out of warehouse for consumption in Scotland or Ireland, or for removal to England, or which having been taken out of warehouse shall after that day be brought into England, or having been removed to England, and the full duties thereon not having been paid or satisfied, shall after that day be on the legal quays or sufferance wharfs or other place of landing, an additional duty of four-pence. § 3.

Drawbacks, Bounties, &c.—There shall be allowed and paid an additional allowance, drawback, and bounty of five pounds per cent. upon any allowance, drawback, or bounty of customs or excise now due on all goods entitled to allowance, drawback, or bounty on the exportation or removal thereof to foreign parts or Ireland, which shall, on or after August 15, 1840, be so exported or removed, and upon all timber‡ used in the mines of tin, lead, or

* For mode of computing these Duties, see READY RECKONING, p. 48.
† As to the customs repealed and new duties granted, see the next page.
‡ Drawback repealed by 5 & 6 Vict. c. 47, § 56.

copper in the counties of Devon or Cornwall, or in Ireland, and on any goods in respect of which allowances of the duties of excise are now by law payable made use of in the manufacture of other goods, after the said day: Provided always, that where any of the said first-mentioned goods shall be so exported or removed before the said day, and it shall be made to appear to the satisfaction of the commissioners of customs or excise that the additional duty or charge of five pounds per cent. by this Act imposed has been charged on the goods so exported or removed, and if goods be entitled to a drawback of excise, the same having been packed at the makers thereof, it shall be lawful for the said commissioners respectively to allow and pay the said additional drawback or bounty in respect of such goods and commodities. § 4.

TARIFF, &c.

New Duties, &c.—In lieu of all other duties of customs, except the duties on corn, grain, meal, or flour, sugar, and molasses, there shall be paid unto Her Majesty upon goods imported into or exported from the United Kingdom the several duties of customs, and there shall be allowed the several drawbacks of the same, which are herein respectively inserted, together with the additional duties hereinafter mentioned. 5 & 6 Vict. c. 47, § 40. [July 9, 1842.]

Former Duties payable in certain Cases.—Where by this Act any duty upon any article is directed to be paid from any future day, the duty imposed upon such article by the former Act for granting duties of customs, or by any Act for altering or amending the same, shall be paid in respect of such article on and until that day. § 41.

Additional Duties.—There shall be paid unto Her Majesty, in addition to the duties upon every gallon of spirits or strong waters of all sorts imported into the United Kingdom, a further duty of fourpence, and upon all the articles enumerated, except spirits and strong waters, a further duty of five *per cent.* upon the amount of the several duties respectively charged upon the said articles and each of them. § 42.

How Duties to be recovered.—The duties and drawbacks by this Act imposed and allowed shall be under the management of the commissioners of customs, and shall be ascertained, paid, recovered, allowed and applied or appropriated under the provisions of the Acts in force relating to the customs. § 43.

Warehoused Goods.—All goods whatsoever which shall have been warehoused without payment of duty upon the first importation thereof, and which shall have been or shall be in the warehouse at the commencement of the duties imposed by this or any other Act relating to the customs, shall be deemed to be liable to such duties. § 44.

GENERAL REMARKS.

The Duties and Drawbacks mentioned under this title are all granted by 5 & 6 Vict. c. 47 [July 9, 1842], *except where otherwise mentioned.*

RATE OF DUTY.

The Figures denote the rate of Duty, if not otherwise expressed.

DRAWBACK.

Where no Drawback is stated, none is allowed.

PARTS OF ARTICLES.

Any distinct or separate part of any article not accompanied by the other part or all the other parts of such article, so as to be complete and perfect, if such

article be subject to duty according to the value thereof, prohibited to be imported on pain of forfeiture. 3 & 4 Will. 4, c. 52, § 58.

FOREIGN ARTICLES MARKED AS OF UNITED KINGDOM.

From January 5, 1843, *any articles of foreign manufacture and any packages of such articles imported into the United Kingdom or into the* British *possessions abroad, bearing any names, brands, or marks purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom, shall be forfeited.* 5 & 6 Vict. c. 47, § 11. [July 9, 1842].

By C. O., April 1, 1843, it is stated that the Attorney and Solicitor-General have given their opinion that the names, brands, or marks on the goods imported, need not be those of some *actually existing* manufacturer in order to render them liable to seizure; that the forfeiture has been incurred if the marks are such as *purport* to be the marks of British goods, that is, of goods made in Great Britain; and that such goods cannot be imported to be warehoused for exportation only.

ABANDONMENT OF GOODS.

It shall be lawful for the Commissioners of Customs to accept the abandonment for the duties of any whole packages of warehoused goods, and to cause or permit the same to be destroyed, and to deduct the contents of such whole packages from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 & 4 Will. 4, c. 57, § 33.

PACKAGES OF GOODS ABANDONED.

By C. O., November 28, 1839, *the packages of goods allowed to be abandoned, may be delivered duty-free, as is the practice in regard to casks from which wine or spirits have been drawn off in bond; provided the officers be satisfied that such packages are of the usual description, and of a sort necessary for the preservation of the goods; and such indulgence may be extended to all casks of molasses, oil, sugar, turpentine, wine and spirits, landed empty or on ullage, and emptied in order to fill up other casks.*

As to Tobacco, Cocoa, Coffee, Pepper, and Lees of Wine, see under the names of the several articles in alphabetical order in this Part.

RETURNED EMPTY BRITISH PACKAGES.

By C. O., July 3, 1834, *and May* 5, 1835, *Packages of British manufacture, returned empty, may be delivered upon a duty-free entry being passed for the same; and upon proof being submitted by the importer that such packages had been exported by him with merchandise and are still his property, and upon it being ascertained by the officers that the packages are empty and correspond with the entry.*

READY RECKONING.

COMPUTATION OF DUTIES.

Mode of Computing 5 per cent. at the Custom House:—

Cygnet, Edward Purss, from Mauritius.

	Miles and Kington.
One thousand bags containing 1,200 cwt. of Muscovado sugar, not being refined, 1,200 cwt. at 24*s.*	1440
5 per cent., or one-twentieth	72
	£1512

READY RECKONING—*continued.*

It may not be amiss to remind the reader that

	£.	s.			s.	d.	
100*l.* value	75	0	is	three-fourths, or	15	0	in the £.
	50	0		one-half	10	0	
	25	0		one-fourth	5	0	
	12	10		one-eighth	2	6	
	10	0		one-tenth	2	0	
	5	0		one-twentieth	1	0	

Cwt., *qr.*, and *lb.*, may be readily reduced into *lb.*, thus :—

```
Cwt. qr. lb.
 13  1  5
 ----------
  156 multiply by 12, carrying out two figures.
   33 the odd qr. and 5 lb.
 ----
 1489 lb.
 ----
```

The Tare or per Centage on hundreds-weight, quarters, and pounds is quickly found thus :—

```
                Cwt. qrs. lb.                                  2 qrs. or 56 lb.
3 per Cent. on  123  2  21                                            21
                  3                                            -------
               -----                                              77
                369                                               3
                  2 add for the 2 qrs. 21 lb. as shown annexed.  -------
               -----                                             112)231(2
            112)371(3 cwt. 1 qr. 7 lb. amount required.          224
                336                                              -------
               -----                                                 7
                 35 or 1 qr. 7 lb.                               -------
               -----
```

Of a Ton.

Cwts.			
15	..	is ..	three-fourths
12	..	,, ..	three-fifths
10	..	,, ..	one-half
8	..	,, ..	two-fifths
5	..	,, ..	one-fourth
4	..	,, ..	one-fifth
2½	..	,, ..	one-eighth

Of a Cwt.

Qrs. lb.			
2 or 56	..	is ..	one-half
1 or 28	..	,, ..	one-fourth
16	..	,, ..	one-seventh
14	..	,, ..	one-eighth
8	..	,, ..	one-fourteenth
7	..	,, ..	one-sixteenth

Of a Quarter.

lb.			
14	..	is ..	one-half
7	..	,, ..	one-fourth
4	..	,, ..	one-seventh
3½	..	,, ..	one-eighth
2	..	,, ..	one-fourteenth

Of a Pound Sterling.

s.	d.			
15	0	..	is ..	three-fourths
12	0	..	,, ..	three-fifths
10	0	..	,, ..	one-half
8	0	..	,, ..	two-fifths
6	8	..	,, ..	one-third
5	0	..	,, ..	one-fourth
4	0	..	,, ..	one-fifth
3	4	..	,, ..	one-sixth
2	6	..	,, ..	one-eighth
2	0	..	,, ..	one-tenth
1	8	..	,, ..	one-twelfth
1	0	..	,, ..	one-twentieth

Of a Shilling

d.			
9	..	is ..	three-fourths
8	..	,, ..	two-thirds
6	..	,, ..	one-half
4	..	,, ..	one-third
3	..	,, ..	one-fourth
2	..	,, ..	one-sixth
1½	..	,, ..	one-eighth
1	..	,, ..	one-twelfth

READY RECKONING—*continued.*

The pence in the price of an article become shillings in the dozen, and the pence in the price of a dozen become shillings in the worth of a gross.

Thus 10*d.* each is 10*s.* per dozen.
18*d.* per doz. 18*s.* per gross.

The shillings in the price of an article become pounds in the score.
Thus, 9*l.* the score, will be 9*s.* each, &c.

Double the farthings in the price of a lb., call them shillings, add as many groats as there were farthings in the said price, the result will be the value of 1 cwt.

Ex.—Rice, at $2\frac{3}{4}d. = \overset{far.}{11} \times 2 = \overset{s.}{22}$, and 11 groats, 3*s.* 8*d.*
Then 22*s.* ÷ 3*s.* 8*d.* = 25*s.* 8*d.* 1*l.* 5*s.* 8*d.* per cwt.

In estimating iron, copper, &c.

d.			£.	*s.*	*d.*	
$\frac{1}{4}$	per lb.	amounts to $2\frac{1}{3}l.$ or	2	6	8	per ton.
$\frac{3}{4}$	,,	will be	7	0	0	,,
$1\frac{1}{2}$	,,	,, ...	14	0	0	,,
$2\frac{1}{4}$	,,	,, ...	21	0	0	,,
3	,,	,, ...	28	0	0	,,

And for every additional farthing, add 2*l.* 6*s.* 8*d.*

In calculating the long hundred, *viz.* 120, or six score pounds (the cwt. of 112 lb. being in these trades called the short hundred), call every penny 10*s.* &c.

Thus, 3*d.*	per lb.	= 30*s.*	per cwt. and	30*l.*	per ton.
$4\frac{1}{2}d.$	do.	= 45*s.*	do.	45*l.*	do.
6*d.*	do.	= 60*s.*	do.	60*l.*	do.

The pence in the price of a quart of wine become guineas in the value of a hogshead.

Thus, Wine at 4*s.* 2*d.* per quart, *viz.*, 50*d.*, will be worth 50 guineas per hogshead, or 100 guineas per pipe.

At 25*s.* per gallon, *viz.* 6*s.* 3*d.* per quart = 75*d.*, the hogshead will be 75 guineas, and the pipe 150 guineas.

DISCOUNT, &c.

5 per cent. per annum is 1*d.* in the £ per month. Thus the discount of a bill for 70*l.*, having 3 months to run, would be 17*s.* 6*d.*, 70*d.* being 5*s.* 10*d.*, multiplied by three months, produces the 17*s.* 6*d.*

CLASSIFICATION.

I.—ANIMALS (LIVING) AND ARTICLES OF FOOD.
II.—SPICES.
III.—SEEDS.
IV.—WOODS.
V.—TIMBER AND WOODS NOT OTHERWISE CHARGED.
VI.—ORES, MINERALS, METALS, AND MANUFACTURES THEREOF.
VII.—OILS, EXTRACTS, PERFUMERY, &c.
VIII.—DYE-STUFFS, DRUGS, RESINS, &c.
IX.—SKINS AND FURS.
X.—HIDES, RAW AND TANNED.
XI.—MANUFACTURES OF LEATHER.
XII.—COTTON, HAIR, LINEN, WOOL, AND MANUFACTURES THEREOF.
XIII.—GLASS, EARTHENWARE, AND PORCELAIN.
XIV.—SILK AND MANUFACTURES OF SILK.
XV.—NAVAL STORES.
XVI.—STONES, BRICKS, AND TILES.
XVII.—COFFEE, COCOA, TEA, AND TOBACCO.
XVIII.—SPIRITS AND WINES.
XIX.—MISCELLANEOUS.
XX.—CORN, SUGAR, AND MOLASSES.

INDEX.

In consulting the Tariff should there be any doubt as to which of these classes any article may come under, it is hoped reference will be made to the Index at the end of the Journal, by which it will be instantly pointed out.

CUSTOMS DUTIES.

PAYABLE ON GOODS IMPORTED INTO THE UNITED KINGDOM FROM FOREIGN PARTS.

CLASS I.

ANIMALS (LIVING) AND ARTICLES OF FOOD.

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
ANIMALS (living) *viz.*						
—— ASSES, each	0	2	6	0	1	3
—— GOATS, each	0	1	0	0	0	6
—— KIDS, each	0	1	0	0	0	6
—— OXEN and BULLS, each	1	0	0	0	10	0
—— COWS, each	0	15	0	0	7	6
—— CALVES, each	0	10	0	0	5	0
—— HORSES, MARES, GELDINGS, COLTS, FOALS, each	1	0	0	0	10	0

By T. O., July 30, 1835, horses in steam-vessels may be immediately landed, upon a deposit being made or security given, and the proper customs regulations being afterwards duly complied with.

By C. O., December 1, 1800, March 18, 1815, and December 28, 1815, Officers of Cavalry and Field Officers of Infantry, may be allowed to import, when returning from Foreign Service, their horses not exceeding the number for which they are allowed to draw forage, *duty free.* And all officers returning from Foreign service, may land their British horses, *duty free.*

—— MULES, each	0	2	6	0	1	3
—— SHEEP, each	0	3	0	0	1	6
—— LAMBS, each	0	2	0	0	1	0
—— SWINE and HOGS, each	0	5	0	0	2	6
—— PIGS (sucking), each	0	2	0	0	1	0
—— Poultry, 100*l.* val.	5	0	0	2	10	0

So much of the Act and Table of 3 & 4 Will. 4, c. 52, as prohibits the importation into the United Kingdom of great cattle, mutton, lambs, sheep, or swine, is hereby *repealed.* 5 & 6 Vict. c. 47, § 3. [July 9, 1842].

His Majesty may by order in council prohibit the importation of any part of any cattle or beast on pain of forfeiture, in order to prevent any contagious distemper. 3 & 4 Will. 4, c. 52, § 58.

Statement of the number of Continental Beasts which have paid duty for the present year, compiled from official sources:—

		Oxen and Cows.	Sheep.
London ..	from January 1 to Oct. 12, 1844	1,493	124
Liverpool ..	Oct. 5, 1844	74	4
Hull ..	Oct. 11, 1844	829	442
Southampton ..	Oct. 5, 1844	161	2
Total ..		2,557	572

ARROW ROOT, cwt.	0	5	0	0	1	0
CAPERS, including the Pickle, lb.	0	0	6	0	0	3

Messrs. VERRIERE and Co., of Bristol, are large importers of capers from France.—*Ed.*

Tare.—By C. O., March 29, 1843, it is stated that, when the duty was chargeable upon the capers only under the Act 6 Geo. 4., it was the practice to include the pickle in the allowance for Tare, which was then fixed at one-third; but that since the reduction of the duty under the Act 3 & 4 Will. 4, c. 56, from one shilling to sixpence the lb., including the pickle, a Tare of one-sixth part only, which has been ascertained to be sufficient, has been allowed.

CASSAVA POWDER, cwt.	0	5	0	0	1	0
CAVIARE, cwt.	0	5	0	0	5	0

CHICORY, or any other Vegetable Matter, applicable to the Uses of Chicory or Coffee:—

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
CHICORY—*continued.*						
—— ROASTED OR GROUND, lb. . .	0	0	6	0	0	6
—— RAW OR KILN-DRIED, cwt. . . .	1	0	0	1	0	0

By E. O., dated Aug. 31, 1840, it is ordered that no objection be made on the part of the revenue to dealers in and sellers of coffee mixing chicory with coffee, or to their having the same so mixed in their possession.

COMFITS, dry, lb.	0	0	6	0	0	3
CUCUMBERS, preserved, 100*l.* val. . . .	10	0	0	5	0	0

FISH, *viz.*

So much of the Act and table of 3 & 4 Will. 4, c. 52, as prohibits the importation into the United Kingdom of fish of foreign taking or curing, or in foreign vessels, is hereby *repealed.* 5 & 6 Vict. c. 47, § 3. [July 9, 1842].

All fish of foreign taking, except anchoveys, eels, turbots, and lobsters, is hereby prohibited to be imported into the United Kingdom in fishing vessels or in any other vessels, unless such other vessels shall have been cleared out regularly from some foreign port; and if any such fish or produce of fish or creatures living in the sea shall be so imported into the United Kingdom, the same shall be forfeited. 5 & 6 Vict. c. 47, § 4. [July 9, 1842].

The times, places and manner of landing foreign fish imported into the United Kingdom, and of reporting and entering the same and of paying the duties thereon, shall be subject to such regulations and directions as the Commissioners of Customs shall from time to time make respecting the same; and all foreign fish unladen from any vessel contrary to any such regulations and directions shall be forfeited. 5 & 6 Vict. c. 47, § 30. [July 9, 1842].

So much of the Act 3 & 4 Will. 4, c. 52, as permits turbots of foreign taking, or imported in a foreign ship, to be landed in the United Kingdom, without report, entry, or warrant, and so much of the said Act as excepts such turbots from the regulations as to times and places of landing, and presence of officers of customs at landing, is *repealed.* § 85.

—— ANCHOVEYS, lb.	0	0	2		—	

By C. O., Jan. 24, 1792, one-third to be allowed for salt and pickle, besides an adequate tare for the package.

A little beyond Pirasto (says Mr. A.) is the village of Risano, the ancient Rhizzinium, where are to be seen the ruins of an old Moorish castle. Before we could arrive on board it was quite dark, and the fishermen were commencing their occupation of catching sardines—that nice relishing little fish, the sardine, which is, when genuine, much better than the sprats usually sold in London as anchoveys—which are taken during the night, being attracted into the nets by means of large fires burnt at the bow of each boat. The effect on these immense sheets of water was superb, the illumination extending for miles. The men have a peculiar cry, which is said also to bring the sardines together, and added in no small degree to the enchantment of the scene.—*A Pictorial Tour in the Mediterranean. By J. H. Allan.*

—— EELS, the ship's lading . . .	13	0	0		—	
—— LOBSTERS	Free.				—	
—— TURBOTS, cwt.	0	5	0		—	

Fish of Foreign Taking, imported from Foreign Places, in other than Fishing Vessels, *viz.*:—

—— OYSTERS, bushel	0	1	6		—	
—— SALMON, cwt.	0	10	0		—	
—— SOLES, cwt.	0	5	0		—	
—— TURTLE, cwt.	0	5	0		—	

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefied to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
FISH—*continued.*	£	s.	d.	£	s.	d.
—— FRESH, not otherwise enumerated, cwt.	0	1	0	—		
—— CURED, not otherwise enumerated, cwt.	0	2	0	—		
—— FISH of BRITISH TAKING, fresh or cured	Free.			Free.		

By 3 & 4 Will. 4, c. 52, § 44, before any cured fish shall be entered free of duty as being of such taking and curing, the master of the ship importing the same shall make and subscribe a declaration before the collector or controller, that such fish was actually caught and taken in *British* ships and cured by the crews of such ships, or by his Majesty's subjects.

FRUIT, *viz.*						
—— Raw, and not otherwise enumerated, 100*l.* val.	5	0	0	5	0	0
—— PINE APPLES						

London, July 17, 1844.

Another cargo of pine apples has arrived, the number being 12,000, brought over by the Sophia. The letters from the Bahamas state that the natives are quite enthusiastic now the British have taken up the trade, since the Americans, who were the sole purchasers before, cannot beat them down in prices. The pine-trees in the West Indies it appears only bear for three years, and then the natives root them up to make room for other plantations.—*Cor.*

—— ALMONDS. not Jordan nor Bitter, cwt.	0	10	0	0	10	0
——— Jordan, cwt.	1	5	0	1	5	0
——— Bitter, cwt.	0	2	0	0	2	0
—— ALMOND PASTE, 100*l.* val.	20	0	0	20	0	0
—— APPLES, raw, bushel	0	0	6	0	0	2
——— Dried, bushel	0	2	0	0	2	0

APRICOTS—

By T. O., Nov. 11, 1843, preserved apricots and pears, are to be charged with the duty of 6d. the lb, payable on succades or confectionary, including all fruits and vegetables preserved in sugar. See "Succades," p. 61.

—— BERRIES, unenumerated, cwt.	0	2	0	0	2	0
—— CHERRIES, raw, 100*l.* val.	5	0	0	5	0	0
——— Dried, lb.	0	0	6	0	0	6
—— CITRON, preserved with salt, 100*l.* val.	10	0	0	10	0	0
—— CRANBERRIES, gal.	0	0	1	0	0	1
—— CURRANTS, cwt. [7 Vict. c. 16.]	0	15	0	0	15	0

By 3 & 4 Will. 4, c. 52, § 2, Currants, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Currants.

By 4 & 5 Will. 4, c. 89, Currants, deposited in warehouses *of special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

No abatement of the duties payable upon Currants found Derelict, Jetsam, Flotsam or Wreck shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

By C. O., April, 1816, Tare on Currants in casks to be, per cent., from Zante, 13: Leghorn, 10: Trieste, 10; with liberty to have an actual taring in case of dissatisfaction either of the merchant or officer.

By T. O., Nov. 29, 1836, on the delivery for home use of Currants, deposited in warehouses of *extra security* fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen thereon in such warehouses, not exceeding 3 per cent. for the first twelve months on the quantities ascertained at the time of the first entry and landing of the same; and for any term exceeding twelve months, an allowance not exceeding 4 per cent.

By C. O., Oct., 14, 1825, half a pound the package allowed for sample when warehoused.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

FRUIT—*continued.*	Rates of Duty.* Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.
READY RECKONING.		
For Currants, same as Raisins, see page 57.		
—— DATES, cwt.	0 10 0	0 10 0
—— FIGS, cwt.	0 15 0	0 15 0

By 3 & 4 Will. 4, c. 54, § 2, Figs, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Figs.

By 4 & 5 Will. 4, c. 89, Figs, deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

No abatement of the duties payable upon Figs found Derelict, Jetsam, Flotsam, or Wreck shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

By T. O., Nov. 29, 1836, on the delivery for home use of figs deposited in warehouses of *extra security* fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen thereon in such warehouses, not exceeding three per cent. for the first twelve months on the quantities ascertained at the time of the first entry, and landing of the same, and for any term exceeding twelve months an allowance not exceeding four per cent.

PACKING.

The process of packing figs in the drums for exportation is considered as one of the "curiosities" of Smyrna, though in truth it is simple enough, and conducted without any mystery. After drying on the tree, they are brought from the country on camels' backs: and we met long rows of these animals toiling through the crooked and dirty streets, with their huge loads towering far above our heads. The figs are then turned out in a heap in the middle of an apartment, round which are squatted a group of women and children, not very cleanly in appearance, who press them into rather a long shape from the stalk, and then hand them in sieves to another party of women and men, who with a drum before them, and a pail of salt-water by their sides, form a little packet of figs in their hands by pressing half a dozen close together, and place them round the inner edge of the drum, with the stalk inwards. On completing the circle, they fill up the inside with as many as they can get in, and then sprinkling the whole with salt-water to destroy the worm which each fig is said to contain, and to produce a candied appearance by crystallisation, they proceed to the next layer. The whole operation is performed with incredible despatch.—*A Pictorial Tour in the Mediterranean. By J. H. Allan.*

We bought a drum of the best figs (Eleme) in order to ascertain the accuracy of Mr. Allan's account; and on examination, for the first time in our lives, we not only found the fruit packed as he says, but the maggots deceased in their sweet entombment.—*Lit. Gaz. Dec.* 23, 1843.

—— GRAPES, 100*l.* val.	5 0 0	5 0 0
—— MEDLARS, bushel	0 1 0	0 0 6
—— NUTS, *viz.*		
———— Chestnuts, bushel	0 2 0	0 2 0
———— Cocoa or Coker Nuts, 1200	0 0 0	0 1 0
——— Corozos		

By T. L., April 29, 1844, corozos or palm nuts imported from Savanilla, are to be charged with the duty of 5 per cent., *ad valorem*, as goods, wares, &c., unmanufactured.

———— Pistachio Nuts, cwt.	0 10 0	0 10 0
———— Small Nuts, bushel	0 2 0	0 2 0
———— Walnuts, bushel	0 2 0	0 2 0
———— Kernels—See "NUTS or KERNELS," *Class* 7.		
———— Nuts, not otherwise enumerated, except such as are commonly used for expressing oil therefrom, 100*l*, val.	20 0 0	20 0 0

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
FRUIT—*continued.*	£	s.	d.	£	s.	d.
—— OLIVES, gallon	0	2	0	0	2	0
—— ORANGES and LEMONS, *viz.*—						
——— In Chests and Boxes not exceeding 5000 cubic inches, box	0	2	6	0	2	6
——— Over 5000 cubic inches, and not exceeding 7300, box	0	3	9	0	3	9
——— Over 7,300 cubic inches, and not exceeding 14,000, box	0	7	6	0	7	6
——— *For every* 1000 *cubic inches exceeding* 14,000	0	0	7½	0	0	7½
——— Loose, 1000	0	15	0	0	15	0
——— *Entered at Value, at the Option of the importer,* 100*l. value*	75	0	0	75	0	0

By 3 & 4 Will. 4, c. 54, § 2, Oranges and Lemons, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein,* except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Oranges and Lemons.

No abatement of the duties payable upon Oranges and Lemons found Derelict, Jetsam, Flotsam, or Wreck shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

By C. O., Sept. 3, 1840, it is stated, that the principal importers in London, on a conference with the Surveyors-General, have agreed that all the smaller boxes from the Azores shall in future be as nearly as practicable confined to the following dimensions, *viz.*:—

Length, 36 inches; breadth, 13½ inches: depth, 7 inches; extreme cone, 9 inches; ⅓ of which is chargeable with duty.

Thus: 36 inches in length,
13½ .. in breadth,
486
10 .. extreme depth for duty.
4860

And care is to be taken that all boxes of oranges and lemons, the capacity of which shall exceed 5,000 cubic inches, be charged with the rated duty legally payable thereon, without any regard to the shrinkage of the fruit, the importer having the option of paying duty by tale, or at value.

By C. O., Feb. 29, 1841, it is stated that several packages of oranges, which have been imported from the Azores, and entered as exceeding 5,000, and not exceeding 7,300 cubic inches, have been found, on examination, to exceed the latter capacity by 380 inches, according to the following mode of calculating the cubical contents, *viz.*:—

Length, exclusive of wood partitions	36	inches.
Breadth	20	..
Depth	7	..
Cone 2, one-third for duty	3½	..

$20 \times 36 = 720 \times 10\frac{2}{3} = 7680$
7300
380 Excess.

And were, consequently, detained by the officers, being liable to the duty of 7*s.* 6*d.* instead of 3*s.* 9*d.* per box, and that, from the peculiar construction of the packages in which oranges are imported from the Azores, a duty, according to cubical measurement would in strictness attach thereto, beyond that payable on the actual content thereof; but it being impracticable for the importers to send instructions to the Azore islands sufficiently early to reduce the dimensions of such packages as are expected during the present season, the present and similars packages as are expected to arrive during this season are to be passed at the duty of 3*s.* 9*d.* per box, with an express understanding with the importers and others interested in the trade, that should any similar packages be imported after the expiration of four months

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

FRUIT—*continued.*	Rates of Duty.* Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.
from the date hereof, no relief will be granted; but that in all cases the directions contained in the minute of the 3rd September, 1840, will be rigidly enforced, *viz.*, That all packages of oranges and lemons, the capacity of which shall exceed 5000 cubic inches, be charged with the rated duty legally payable thereon, without any regard to the shrinkage of the fruit, the importer having the option of paying the duty by tale, or at value.		
—— PEARS, raw, bushel	0 0 6	0 0 3
—— PEARS, dried, bushel	0 2 0	0 2 0
By T. L., Dec. 16, 1842, preserved pears, if in a dry state, to be admitted at the duty on dried pears.		
—— PEEL of LEMONS, cwt.	0 1 0	0 1 0
———— of Oranges, cwt.	0 1 0	0 1 0
———— of Pomegranates, cwt.	0 1 0	0 1 0
—— PLUMS (commonly called French Plums) and Prunelloes, cwt.	1 0 0	1 0 0
———— Dried or Preserved, cwt.	1 7 6	1 7 6
See "Succades" in this Class.		
—— PLUMS preserved in sugar, lb. [7 Vict. c. 16.]	0 0 6	0 0 6
—— POMEGRANATES, 1000	0 5 0	0 5 0
—— PRUNES, cwt.	0 7 0	0 7 0

By 3 & 4 Will. 4, c. 54, § 2, Prunes, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By C. O., Dec. 6, 1828, on all future importations of prunes contained in cartoons and baskets, the same being inner packages, no duty is to be demanded on the packages.

—— QUINCES, 1000	0 1 0	0 1 0
—— RAISINS, cwt.	0 15 0	0 7 6

By 3 & 4 Will. 4, c. 54, § 2, Raisins, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Raisins.

By 4 & 5 Will. 4, c. 89, Raisins, deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By 5 & 6 Vict. c. 47, § 17, no abatement of the duties payable upon Raisins found Derelict, Jetsam, Flotsam, or Wreck shall be made or allowed.

By C. O., Nov. 27, 1821, it is stated, that the merchants are entitled to a tare of 4 lb for each half box of sun raisins imported; and that it is the practice in London in drawing average tares to give the merchants a whole number when the fraction is half or more: but in cases in which it does not amount to a half, then to throw it off in favour of the Crown.

That it is *not* the practice in London to mark boxes of raisins or other articles in small packages, of which more than one is weighed at a draft, with the contents at the time of landing.

By T. O., Nov., 29, 1836, on the delivery for home use of raisins deposited in warehouses of *extra security* fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen therein in such warehouses, not exceeding 3 per cent. for the first twelve months on the quantities ascertained at the time of the first entry and landing the same, and for any term exceeding twelve months an allowance not exceeding 4 per cent.

By C. O., Oct. 14, 1825, half a pound each mark allowed for sample when warehoused.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
FRUIT—*continued.*						

READY RECKONING.

Showing at one view the duty on Raisins from 1 lb to ¼ cwt.—At 15*s.* cwt.

lb	s. d.	lb	s. d.	lb	s. d.	£	s. d.
1	0 2	8	1 1	15	2 0	22	2 11
2	0 3	9	1 2	16	2 2	23	3 1
3	0 5	10	1 4	17	2 3	24	3 3
4	0 6	11	1 6	18	2 5	25	3 4
5	0 8	12	1 7	19	2 7	26	3 6
6	0 10	13	1 9	20	2 8	27	3 7
7	0 11	14 ...	1 11	21	2 10	28	3 9

—— TAMARINDS, lb. . . . ,	0	0	3	0	0	1
GRAIN, not rated as Corn or Seeds, *viz.*						
—— BARLEY, Pearled, cwt. . . .	0	5	0	0	2	6
—— BEANS, KIDNEY, and FRENCH, bushel .	0	0	10	0	0	5
—— RICE, not rough, nor in the husk, cwt. .	0	6	0	0	0	6
—— RICE, rough, and in the husk, quarter .	0	7	0	0	0	1

Upon the exportation from the United Kingdom of any foreign rice or paddy which shall have been cleaned therein, and which shall have paid the duties payable on the importation thereof under this Act, there shall be allowed and paid for every hundred weight thereof a drawback equal in amount to the duty which shall have been paid under this Act on every four bushels of the rough rice or paddy from which the same shall have been cleaned; and such drawback shall be paid and allowed subject to the like conditions as to the depositing and securing the cleaned rice, and as to the same having been cleaned from the rough rice or paddy upon which the duties shall have been paid, subject to which the drawback upon cleaned rice and paddy is now paid and allowed under the former Act 5 & 6 Vict. c. 47, § 47. [July 9, 1842].

By 3 & 4 Will. 4, c. 56, § 7, such drawback upon rice so exported shall be paid and allowed only upon such clean rice as shall be deposited for the purpose of exportation within one calendar month from the day on which the duty thereon had been paid, in some warehouse (in which the rice may be warehoused on importation without payment of duty), and shall there remain secured until duly shipped to be exported from such warehouse: Provided that the exporter of such rice shall make oath before the Collector or Controller that the rice so warehoused for exportation was cleaned from the rough rice or paddy upon which the duties had been so paid.

Cleaning.—It shall be lawful for the Commissioners of Customs, under security by bond to their satisfaction, to permit any rice, the product of places within the limits of the East India Company's charter, to be delivered out of warehouse to be cleaned, making such allowance for waste as to the Commissioners shall appear to be reasonable. 3 & 4 Will. 4, c. 57, § 35.

By T. L., January 26, 1842, with reference to an application for leave to clean Egyptian rice in bond, authority is given to extend to *all* rice which may legally be imported into this country, the indulgence which is granted by the 35th section of the foregoing Act to rice the produce of places within the limits of the East India Company' charter.

HAY, load	0	16	0	0	8	0
HONEY, cwt.	0	10	0	0	5	0

The bee is little among such as fly: but her fruit is the chief of sweet things.—*Eccles.* xi. 3.

HOPS, cwt.	4	10	0	4	10	0

By 3 & 4 Will. 4, c. 52, § 33, Hops shall not be re-imported into the United

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* ADD 5 *per cent to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
HOPS—*continued.*						

Kingdom for *home use*, upon the ground that the same had been legally exported from thence; but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

By C. O., April 29, and 30, 1818, Hops which may require kiln-drying, are to be accompanied from the warehouse to the kiln by an officer, and the kiln placed under the Queen's lock. Bond also being given previously on the hops being taken out for the due return thereof, provided that the Crown be not put to any expense on the occasion.

LIQUIDS, *viz.*						
—— BEER or MUM, barrel . . .	2	0	0	2	0	0
—— SPRUCE, barrel	1	0	0	1	0	0

By C. O., March 13, 1837, the following mode is to be adopted in calculating the contents of kegs of spruce beer for the duty—*viz.*, the actual ullage quantity to be gauged to the fourth part of a gallon; or, and at the option of the importer, the full contents of each keg to be ascertained, with an allowance of one in ten, in consequence of the kegs never being imported full.

—— ALE and BEER of all Sorts, barrel . .	2	0	0	2	0	0

By O. C., July 28, 1842, the practice is to be adhered to of allowing 32 gallons to the barrel.

By C. O., Jan. 31, 1839, beer imported into England from the islands of Guernsey, Jersey, Alderney, Sark, or Man is to be charged with a duty of 8s. 3d. the barrel of 36 gallons, as an equivalent to the excise duty on 3 bushels of malt and 3lb of hops.

By T. O., Nov. 20, 1840, authority is given to reduce the countervailing duty on beer imported from the Isle of Man from 8*s.* 3*d.* to 7*s.* 11¼*d.* the barrel, with the additional five per cent.

—— CIDER, tun	10	10	0	10	10	0
—— ESSENCE of SPRUCE, 100*l.* val. . .	10	0	0	10	0	0
—— JUICE of LEMONS, LIMES and ORANGES, gal.	0	0	0½	0	0	0½
—— MEAD, gallon	0	5	6	0	5	6
—— PERRY, tun	10	10	0	10	10	0
—— VINEGAR, tun. [7 Vict. c. 16.] . .	4	4	0	4	4	0

To prevent vinegar or acetous acid of excessive strength being brought into consumption upon payment of duty as common vinegar or acetous acid, to the great injury of Her Majesty's revenue, all such liquors shall be tried and examined by any officer of customs with such acetometer as shall be from time to time directed by the Commissioners of Customs, in order to ascertain the strength thereof; and whenever any such liquors shall upon any such trial be found by any officer of customs to be above proof, as denoted by such acetometer (proof being such strength of acetous acid that one hundred parts of the liquor by weight will saturate or neutralize fourteen and a half parts by weight of crystalized sub-carbonate of soda), the number of gallons of such liquors of which such trial is made shall be deemed and computed by such officer to be such number as could be made from or with such liquors if diluted by water to the strength of proof denoted as aforesaid, and shall be chargeable and taken account of and charged by such officer with duty accordingly. 7 Vict. c. 16, § 10. [6th June, 1844].

LIQUORICE ROOTS, cwt. . . .	1	0	0	0	10	0

By C. O., June 27, 1834, an allowance of 7lb. per cwt. is to be adopted as a general allowance for tare on Liquorice, subject to the actual tare, at the option of the officers or the merchant.

—— PASTE, cwt.	1	0	0	0	10	0
—— JUICE, cwt.	1	7	6	0	10	0

By O. C., July 21, 1842, my Lords, adverting to the circumstance that liquorice in rolls rated as juice, at 27*s.* 6*d.*, has undergone a process of labour over and above the paste, see no reason why the two articles should not be separately charged as they stand in the Customs Act lately passed—that is, as the duties are stated herein.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
LIQUORICE—*continued.*	£	s.	d.	£	s.	d.
—— POWDER, cwt.	1	15	0	0	15	0
MACARONI and VERMICELLI, lb.	0	0	1	0	0	1
MARMALADE, lb.	0	0	6	0	0	1
OIL SEED CAKES, ton	0	1	0	0	1	0
PICKLES of all Sorts, including the Vinegar, and not otherwise enumerated, gallon	0	1	6	0	0	9
—— Preserved in salt, gallon	0	0	6	0	0	3
PROVISIONS, *viz.*						
—— BACON, cwt.	0	14	0	0	3	6
—— BEEF, salted, not being corned Beef, cwt.	0	8	0	0	2	0
———— Fresh, or slightly salted, cwt.	0	8	0	0	2	0

So much of the Act and table of 3 & 4 Will. 4, c. 52, as prohibits the importation into the United Kingdom of beef, fresh or corned or slightly salted, is hereby *repealed.* 5 & 6 Vict. c. 47, § 3. [July 9, 1842].

By C. O., Feb. 14, 1844, a diversity of practice appearing to prevail in the mode of ascertaining the weight of salted provisions for the duty, and as the net weight of meat usually put into casks of the following descriptions is as set forth against each—

Tierces of India Beef, 336 lb each.
.. .. Pork, 318 ..
.. Mess Beef, 304 ..
Barrels of Beef or Pork, 200 ..

The weighing of such packages *gross* is to be in future dispensed with; and that the *net* weight of each description of package be ascertained by weighing the contents of as many casks as the landing officers may deem necessary to arrive at the correct average weights thereof for duty; for instance,—

66 barrels salted beef, average 200 lb each.
66

13,200 total average, or 117 cwt. 3 qrs. 12lb net.

—— BUTTER, cwt.	1	0	0	0	5	0

By C. O., Feb. 9, 1832, one pint of tar is to be mixed with every hundred weight of damaged butter; and in the same proportion for any greater or less quantity.

—— CHEESE, cwt.	0	10	6	0	2	6

By 4 & 5 Will. 4, c. 89, Cheese deposited in warehouses of *special security,* when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By T. O., November 29, 1836, on the delivery for home use of cheese deposited in warehouses of *extra security* fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen thereon in such warehouses, not exceeding 3 per cent. for the first twelve months on the quantities ascertained at the time of the first entry and landing of the same, and for any term exceeding twelve months an allowance not exceeding 4 per cent.

—— EGGS, 120	0	0	10	0	0	2½
—— HAMS of all Kinds, cwt.	0	14	0	0	3	6

By 4 & 5 Will. 4, c. 89, Hams deposited in warehouses of *special security,* when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By T. L., Dec. 22, 1838, the following allowances are to be made for the natural waste on hams in warehouses of *extra security, viz.*—five per cent. for the first twelve months on the quantities ascertained at the time of the first entry and landing of the same, and six per cent. for any term exceeding that period.

By O. C., 4 Oct. 1842, relative to the duty on hams smoked and dried in Canada, from salted pork imported from the United States, their Lordships are of opinion that the hams in question ought to be admitted at the duty of 3*s.* 6*d.* per cwt.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
PROVISIONS—*continued.*	£	s.	d.	£	s.	d.

By C. O., June 6, 1843, under the former order of March 6, last, salt provisions, including hams, which have not undergone *in Canada* the whole of the processes requisite to their curing, are inadmissible as Canadian produce.

—— LARD, cwt.	0	2	0	0	0	6

As to Duty on Lard Oil, see OIL, *Class* 7.

By C. O., November 2, 1843, sterine is deemed to be lard, and to be admitted to entry as such.

—— PORK, Salted (not Hams), cwt.	0	8	0	0	2	0
——— Fresh, cwt.	0	8	0	0	2	0

By C. O., Oct. 3, 1843, a question having been raised whether legs of pork and middles, commonly called flitches, merely salted or pickled, should, on importation into the United Kingdom, be charged with duty as salted pork or as hams and bacon respectively, the same are to be charged with the rated duty payable on salted pork.

So much of the Act and table of 3 & 4 Will. 4, c. 52, as prohibits the importation into the United Kingdom of pork, fresh or corned, or slightly salted, is hereby *repealed.* 5 & 6 Vict. c. 47, § 3. [July 9, 1842].

As to ascertaining weight, see "Beef" above.

—— PUDDINGS and SAUSAGES, lb.	0	0	3	0	0	1

It seems that a German sausage is not less genuine for being unwholesome, since the sausages eaten in Germany by the Germans themselves cause mortal diseases, as we are told by Liebig. The subject is really of importance to the health of the public, and on that account we call attention to it.—*Globe.*

—— TONGUES, cwt.	0	10	0	0	2	6
—— SALTED or FRESH MEAT, not otherwise described, cwt.	0	8	0	0	2	0

THE PRICE OF PROVISIONS.

London, Sept. 27, 1844.

The annual Government provisions contract for the use of the navy was yesterday taken at Somerset-house. The quantity required was 11,000 tierces and 3,000 barrels of pork, and 3,000 tierces of beef, and was taken as follows:—Pork, 6,400 tierces and 3,000 barrels, Allen and Anderson, at 5*l.* 14*s.*: 3,000 ditto, Jones Brothers, 5*l.* 11*s.* 3*d.*; 1,600 ditto, sundries, 5*l.* 12*s.* 2*d.*; total, 11,000 tierces. Beef, 2,000 tierces, Bell and Hughes, 5*l.* 3*s.* 10*d.*: 1,000 ditto, sundries, 5*l.* 4*s.* 3*d.*; total 3,000 tierces. These prices, though higher than last year, are considered low, especially the beef.—*Cor.*

SAGO, cwt.	0	1	0	0	1	0
SUCCADES, including all Fruits and Vegetables preserved in Sugar, lb.	0	0	6	0	0	1
CONFECTIONARY, lb. [7 Vict. c. 16.]	0	0	6	0	0	6

By C. O., Nov. 13, 1841, in cases in which sweatmeats or other trifling articles brought for private use, or as presents, from the British possessions, shall not be inserted in, or accompanied by proper certificates of clearance or produce, the collector and controller may, provided the high duty shall not amount to 10*l.*, admit the articles to entry as the produce of the British possessions, upon proof of the fact being adduced to their satisfaction and payment of the following fines, *viz.*

	£	s.	d.		£	s.	d.		s.	d.
If the Foreign Duty be	0	10	0	and under	1	0	0	a fine of	2	6
Ditto	1	0	0	,,	2	0	0	,,	5	0
,,	2	0	0	,,	3	0	0	,,	7	6
,,	3	0	0	,,	5	0	0	,,	10	0
,,	5	0	0	,,	10	0	0	,,	20	0

TAPIOCA, cwt.	0	1	0	0	1	0
TRUFFLES, lb.	0	1	0	0	1	0
VANELLOES, lb.	0	5	0	0	5	0

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS I.

ARTICLES OF FOOD, &c.—*continued.*

	Rates of Duty* Of or from Foreign Countries.			Of and from British Possessions.		
VEGETABLES, *viz.*	£	s.	d.	£	s.	d.
—— LENTILES, bushel	0	0	3	0	0	1½
—— ONIONS, bushel	0	0	6	0	0	3
—— PLAINTAINS, cwt.	0	0	2	0	0	2
—— POTATOES, cwt.	0	0	2	0	0	1
—— ALL Vegetables not enumerated or described, 100*l.* val.	5	0	0	2	10	0

CLASS II.—SPICES.

CASSIA LIGNEA, lb.	0	0	3	0	0	1
——— BUDS, lb.	0	0	6	0	0	3
CINNAMON, lb.	0	0	6	0	0	3
CLOVES, lb.	0	0	6	0	0	6
GINGER, cwt.	0	10	0	0	5	0
——— Preserved, lb.	0	0	6	0	0	1

Consignments and Ships' Stores.

	£	s.	d.
In a ship reported from China and a British possession in the East, the high duty	0	0	6
Except on declaration by the party that the article was taken on board at a British Possession, of which it is the produce, then the low duty	0	0	1

Remaining Stores of Passengers.

On a declaration that the article was taken on board at a British Possession	0	0	1

IF IMPORTED IN A SHIP FROM A BRITISH POSSESSION.

Consignments and Ships' Stores.

In China Packages	0	0	6
But upon a declaration by the party that the article is the produce of a British possession	0	0	1

Remaining Stores of Passengers.

If imported from a British possession where ginger, &c. is not grown, such as Sincapore, the Cape of Good Hope, and St. Helena, the high duty	0	0	6

MACE, lb.	0	2	6	0	2	6
NUTMEGS, lb.	0	3	6	0	2	6
——— Wild, in the Shell, lb.	0	0	3	0	0	3
PIMENTO, cwt.	0	5	0	0	5	0
PEPPER of all Sorts, lb.	0	0	6	0	0	6

By 3 & 4 Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Pepper.

It shall be lawful for the Commissioners of Customs to accept the abandonment for the duties, of any quantity of warehoused Pepper, and to cause or permit the same to be destroyed, and to deduct such quantity of Pepper from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 & 4 Will. 4, c. 57, § 33.

No abatement of the duties payable upon Pepper found Derelict, Jetsam, Flotsam, or Wreck shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

By C. O. Oct. 14, 1825, one ounce the bag allowed for sample when warehoused.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS III.—SEEDS.

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
ACORNS, bushel	0	1	0	0	0	6
ALGANOBILLA, cwt. [7 Vict. c. 16.]	0	0	3	0	0	3
ANNISEED, cwt.	0	5	0	0	2	6
CANARY, bushel	0	4	0	0	2	0
CARRAWAY, cwt.	0	10	0	0	5	0
CARROT, cwt,	0	10	0	0	5	0
CLOVER, cwt.	0	10	0	0	5	0

By 3 & 4 Will. 4, c. 54, § 2, Clover-seed, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

COLE, quarter	0	0	1	0	0	1
COLCHICUM SEED, cwt. [7 Vict. c. 16.]	0	1	0	0	1	0
CORIANDER, cwt.	0	5	0	0	2	6
CROTON, commonly used for expressing oil therefrom, quarter	0	0	1	0	0	1
CUMMIN, cwt.	0	5	0	0	2	6
FENNUGREEK, cwt.	0	5	0	0	2	6
FLAX, quarter	0	0	1	0	0	1

By T. L., Dec. 29, 1832, their Lordships permit the introduction of flax-seed from Holland in neutral vessels.

FOREST, cwt.	0	10	0	0	5	0
GARDEN, not particularly enumerated or described, nor otherwise charged with duty, lb.	0	0	1	0	0	1
GRASS of all Sorts, not particularly enumerated or otherwise charged with duty, cwt.	0	5	0	0	2	6
HEMP, quarter	0	0	1	0	0	1
LEEK, cwt.	1	0	0	0	10	0

As to the characteristic distinction between Leek Seed and Onion Seed, see Onion Seed in this page.

LETTUCE, quarter	0	1	0	0	1	0
LINSEED, quarter	0	0	1	0	0	1

By 3 & 4 Will. 4, c. 54, § 2, Linseed, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

LUCERNE, cwt.	0	5	0	0	5	0
LUPINES, cwt.	0	5	0	0	5	0
MAW, quarter	0	1	0	0	0	6
MILLET, cwt.	0	5	0	0	2	6
MUSTARD, bushel	0	1	3	0	0	6
ONION, cwt.	1	0	0	0	10	0

By C. O., July 22, 1842, it is stated that the characteristic distinctions between Leek Seed and Onion Seed are, that Leek Seed is smaller and more shrivelled than Onion Seed, and has no even surface. Whereas Onion Seed is comparatively even and flat on one side, arising from the seeds adhering together in the process of drying, and that Leek Seed is generally of a lighter colour, and of a duller appearance than Onion Seed.

PARSLEY, cwt.	0	10	0	0	5	0
POPPY, quarter	0	1	0	0	0	6

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS III.—SEEDS—*continued.*	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
QUINCE, cwt.	0	10	0	0	5	0
RAPE, quarter	0	0	1	0	0	1

By 3 & 4 Will., c. 54, § 2, Rape-seed, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in the ships of the country from which the goods are imported.

SESAMUM, quarter	0	0	1	0	0	1
SHRUB or TREE. cwt.	0	10	0	0	5	0
TARES, quarter	0	5	0	0	2	6
TREFOIL, cwt.	0	5	0	0	2	6
WORM, cwt.	0	5	0	0	2	6
ALL SEEDS not particularly enumerated or described, nor otherwise charged with Duty, commonly used for expressing Oil therefrom, quarter	0	0	1	0	0	1
ALL OTHER SEEDS not particularly enumerated or described, nor otherwise charged with Duty, 100*l.* value	10	0	0	5	0	0

CLASS IV.—WOODS.

AMBOYNA WOOD, ton	1	0	0	0	5	0
BAR WOOD, ton	0	2	0	0	2	0

The Portuguese imported this wood into Europe sixty years ago. It is in England only that it has been used. The dark red which is commonly seen on the English bandana handkerchiefs, is generally produced by the colouring matter of the barwood, rendered darker by sulphate of iron.

The red colour obtained from barwood is brilliant, but it is not so permanent as that from madder. Soap turns it brownish, but the brown is perfectly fast. A great variety of shades are produced by the use of quercitron, and other tinctorial madders, with the barwood; but in these cases the colouring matters are applied one after the other.—*Chemical Gazette, Sept.*, 1844.

BEEF WOOD, ton	0	5	0	0	2	6
BLACK WOOD, ton	1	0	0	0	5	0
BOX WOOD, ton	0	10	0	0	2	6
BRAZIL WOOD, ton	0	2	0	0	2	0
BRAZILLETO WOOD, ton	0	2	0	0	2	0
CAM WOOD, ton	0	2	0	0	2	0
CEDAR, ton	0	10	0	0	2	6
EBONY, ton	0	10	0	0	2	6
KING WOOD, ton	0	10	0	0	2	6
LIGNUM VITÆ, ton	0	5	0	0	2	6
LOGWOOD, ton	0	2	0	0	2	0
MAHOGANY, ton	1	0	0	0	5	0
——— Imported from the Bay of Honduras, or the Mosquito Shore	0	5	0	0	5	0

See VENEERS in this Class.

If any Mahogany which had been imported direct from the Bay of Honduras in a ship cleared out from the port of Belize, into a free warehousing port in any of the British possessions in America, and there warehoused as having been so cleared and imported, shall be exported from the warehouse and imported direct into the United Kingdom, such Mahogany shall be subject

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS IV.—WOODS—*continued.*

	Rates of Duty.* Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.

MAHOGANY—*continued.*

in the United Kingdom to the same duty as it would have been subject to if it had been imported direct from the Bay of Honduras in a British ship cleared out from the port of Belize; provided it shall appear in the proper clearance of the ship importing the same into the United Kingdom that such Mahogany had been so warehoused and exported from the warehouse. 4 & 5 Will. 4, c. 89, § 12.

Mahogany deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered. § 20.

By C. O., Nov. 17, 1842, Mahogany is allowed to be cut in bond under the care of the proper officers, and on condition that the whole of each entry be cleared at the same time, and that the Crown be put to no expense in consequence.

NICARAGUA WOOD, ton	0 2 0	0 2 0
OLIVE WOOD, ton	0 10 0	0 2 6
RED or GUINEA WOOD, ton	0 2 0	0 2 0
ROSEWOOD, ton	1 0 0	0 5 0
——— Imported from the Bay of Honduras, or the Mosquito Shore, ton	0 5 0	0 5 0
See VENEERS in this Class.		
SANTA MARIA WOOD, ton	0 5 0	0 2 6
SAPAN WOOD, ton	0 2 0	0 2 0
SATIN WOOD, ton	0 10 0	0 2 6
SAUNDERS WOOD, Red, ton	0 2 0	0 2 0
——— Yellow, ton	0 5 0	0 2 6
SPECKLED WOOD, ton	0 5 0	0 2 6
SWEET WOOD, ton	0 5 0	0 2 6
TULIP WOOD, ton	0 10 0	0 2 6
VENEERS.		

By T. L., Feb. 23, 1843, veneers of rosewood and of other woods named in *Class* 4, are to be charged at 20 per cent., as unenumerated articles in the whole or in part manufactured; and veneers of maple are to be placed under the same rule, in consequence of the identity of character, between that wood and the hard woods included in *Class* 4, although it has not been specifically placed in that class.

WALNUT WOOD, ton	0 5 0	0 1 0
ZEBRA WOOD, ton	0 5 0	0 2 6

CLASS V.

TIMBER AND WOODS NOT OTHERWISE CHARGED.

TIMBER or WOOD, *not being* Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood, sawn, split, or otherwise dressed, except hewn, and not being Timber or Wood otherwise charged with Duty, the load of 50 cubic feet	1 5 0	0 1 0

By T. L., Oct. 20, 1842, foreign pitch pine timber, imported through a British possession, previous to the 10th inst., is to be admitted at a duty, of one shilling a load; but the indulgence is to be confined to pitch pine timber only.

FOR SHIP BUILDING.

By T. L., June 5, 1843, my Lords having had under consideration the subject of certain timber imported from Cuba for ship building purposes being admitted to entry at the duty payable on teak wood, and the Lords of the Admiralty having expressed an opinion that the timber in question is of the very first quality for ship building, and that advantage would

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS V.

TIMBER AND WOODS—*continued.*

	Rates of Duty.* Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.

result from the giving of increased facilities for its introduction into this country, authority is given for the admission of this timber at the teak duty.

ELECTION AS TO PAYING DUTY BY TALE OR BY LOAD.

By C. O., Aug. 10, 1842, an application having been made to the Board of Customs requesting information in regard to the entry of certain wood goods, which after the 10th October next may be entered for duty either by tally or by the load at the option of the importer, and the Board being of opinion that the importers of such wood goods after that date should be required to make their election on the first entry thereof, whether for home consumption or to be warehoused, and that in order to prevent delay and confusion in the warehousing accounts, the parties having such goods in bond imported on or before the 10th October next, who will also have the privilege of paying the duties either by the tale or by the load, be required forthwith to declare whether they intend to enter them for payment of duty by tale or by measurement.

By 3 and 4 Will. 4. c. 54, § 2, Timber, Boards and Masts, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

DEALS, BATTENS, BOARDS, or other TIMBER or WOOD, *sawn or split*, and not otherwise charged with Duty, load of 50 cubic feet . .	1 12 0	0 2 0

OR, in lieu of the duties hereinbefore imposed upon Wood by the load, according to the Cubic Content, the Importer may have the option,* at the time of passing the first entry, of entering Battens, Batten Ends, Boards, Deals, Deal Ends, and Planks, by Tale, if of or from Foreign Countries, according to the following dimensions, *viz.*:—

	Not above 7 Inches in Width.	Not above 1½ Inch in Thickness.	Above 1½ Inch and not above 2¾ in Thickness.
		£ s. d.	£ s. d.
Battens and Batten Ends.			
Not above 6 feet in length, 120	.....	1 10 10	3 1 7
Above 6 and not above 9 ft. in length, 120	.....	2 6 2	4 12 5
,, 9 ,, 12 ,, 120	.....	3 1 7	6 3 2
,, 12 ,, 15 ,, 120	.....	3 17 0	7 14 0
,, 15 ,, 18 ,, 120	.....	4 12 5	9 4 10
,, 18 ,, 21 ,, 120	.....	5 7 9	10 15 7
Boards, Deals, Deal Ends and Planks	Not above 9½ Inches in Width.	Not above 1½ Inch in Thickness.	Above 1½ Inch and not above 3¼ in Thickness.
Not above 6 feet in length, 120.	.....	2 9 5	4 18 10
Above 6 and not above 9 ft. in length, 120	.....	3 14 1	7 8 3
,, 9 ,, 12 ,, 120	.....	4 18 10	9 17 8
,, 12 ,, 15 ,, 120	.....	6 3 6	12 7 1
,, 15 ,, 18 ,, 120	.....	7 8 3	14 16 6
,, 18 ,, 21 ,, 120	.....	8 12 11	17 5 11
Not above 6 feet in length, the 120	Above 9½ Inches and not above 11½ in Width.	2 19 10	5 19 7
Above 6 and not above 9 ft. in length, 120		4 9 8	8 19 5
,, 9 ,, 12 ,, 120	.....	5 19 7	11 19 2
,, 12 ,, 15 ,, 120	.....	7 9 6	14 19 0
,, 15 ,, 18 ,, 120	.....	8 19 5	17 18 9
,, 18 ,, 21 ,, 120	.....	10 9 4	20 18 7
	.....		

* See preceding page.

ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION *prefixed to the Journal.*

CLASS V.

TIMBER AND WOODS—*continued.*

How Timber or Wood to be piled.—The importer or person entering timber or wood to be charged with duty by measurement shall, at his expense, sort, pile, frame, or otherwise place the same in such manner as the Commissioners of Customs may deem necessary to enable the officers to measure and take a true and correct account thereof; and in all such cases when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the officers on account of the interstices arising out of such process of sorting, piling, framing, or placing; Provided that all battens, boards, deals, and planks exceeding twenty-one feet in length may be measured by the piece, and the account thereof taken separately. 5 & 6 Vict. c. 47, § 29. [July 9, 1842].

ADMEASUREMENT.

By C. O., Aug. 10, 1842, the cubic content of the piles of wood goods paying the duty by the load, is to be ascertained according to the rules laid down in the timber measurer's instructions, in respect to the admeasurement of fir timber.

By C. O., October 8, 1842, ordered, that on the importation of deals, battens, fir boards and planks, assortments of which can be made of each description, so that each assortment be of similar dimensions, the landing officers may pile and measure one great hundred of such deals, battens, boards, or planks of each assortment when exceeding that quantity, and having computed the cubic contents thereof, proceed to deliver the remainder by tale; and on the final discharge reduce the quantity of each denomination into cubic feet observing that, in taking the dimensions of all wood goods in pile, the fractional parts of an inch be rejected.

By C. O., Feb. 23, 1843, it is stated, that as in most cases of importation of wood goods from the British possessions in America, a specification of the cargo is in the possession of the proprietor before the vessel commences her discharge, and that in those cases in which the importers will furnish the landing-officers with a copy of such specification, the officers are authorised to average the content of 120 pieces, and deliver the cargo by tally accordingly, by which plan the business would be materially facilitated and the revenue would not be subjected to risk; also, that where the quantity shall have been computed according to the specification, the landing-surveyors for the station are authorised to certify in the tide-waiter's book the charge to be made for 120 pieces, stating the same in loads agreeably with the following example, *viz*

If the computation should produce 7 loads and not more than the ¼ of a load, the quantity to be stated as 7 loads only; but if 7 loads and more than the ¼ of a load, the quantity to be stated as 7½ loads; but if 7 loads and not more than ¾ of a load, as 7½ loads only; and if 7 loads and more than ¾ of a load, as 8 loads.

By C. O., May 18, 1843, a diversity of practice having prevailed at several of the out-ports in assessing the duty on balks or fir quarters, the Board direct that the regulations of the minute of Dec. 23, 1842, by which the officers in London are instructed to cause 60 of each assortment of balks or fir quarters, under 5 inches square, to be taken for the purpose of being piled and measured, in order to form an average for each pile comprised in the importation, instead of 120, be extended generally to the out-ports.

By C. O., June 9, 1843, doubts having arisen at one of the out-ports as to the mode of admeasuring certain descriptions of timber and wood goods, with reference to the above section 29 of the Act 5 & 6 Vict. cap. 47, and the existing instructions to timber measurers, the Board has, with a view of assimilating the practice on this subject, approved of the following regulations, *viz.*

1st. That timber and wood not exceeding 2 feet in content, be piled and measured in bulk.

2dly. That deals, battens, boards and planks of all sorts, exceeding 21 feet in length, if measured singly, and timber or balk 5 inches square and upwards, exceeding 2 feet and not exceeding 5 feet in content, and fir plank (commonly called *Thick Stuff*) under 8 inches thick, be measured to ¼ of a foot in length, ¼ of an inch in breadth and thickness, and the content computed to the tenth of a foot.

3dly. That timber and wood, 5 and under 8 inches square, and exceeding 5 feet in content, be measured to half a foot in length, the breadth and thickness to ¼ of an inch, at the middle of the piece, and the content computed to half a foot, agreeably to the existing practice.

By C. O., 27th August, 1844, the Board having had under consideration an application, praying the return of duty charged on an increase discovered at this port, upon the remeasurement of a quantity of deals removed under bond from another port: directions are given that in cases of this nature where the discrepancy does not exceed 3 per cent., the duty may be remitted thereon in like manner as is attained in the case of certain articles liable to duty by weight, under the Board's minute of 29th Oct. 1832.

HOW CONTENTS TO BE ASCERTAINED WHEN SPECIFICATION OR INVOICE NOT PRODUCED FROM BRITISH POSSESSIONS.

By C. O., July 26, 1844, an application from Gloucester, requesting that in cases in which the merchants do not produce the specification for cargoes of wood goods, imported from the British possessions in America, in order that the delivery thereof may take place by tally on

CLASS V.

TIMBER AND WOODS—*continued.*

the average content of 120 pieces, as allowed by the minute and general order of the 23d and 27th February, 1843: they may have the option of entering the cargoes at the rate of 120 pieces to three or six loads, as the case may be, under the treasury order of the 17th, and the general order of the 18th October, 1842, instead of being compelled to resort to actual admeasurement, according to the practice pursued at this port—it is directed that the practice as observed in London be adopted generally, and that in cases in which the specifications or invoices be not produced, the goods be piled, and the dimensions be ascertained by actual measurement, unless the parties should prefer that a proportion of each entry should be admeasured, in order that the officers may satisfy themselves that the actual content would not exceed the computed quantity sanctioned by the treasury order before referred to, in which cases only the officers should be authorised to deliver the cargoes by computation.

MENSURATION OF EQUAL-SIDED SQUARE TIMBER.

In measuring square or equal-sided timber, take the length to half a foot, and the side of the square, with the callipers, at the middle of the piece, to a quarter of an inch; and compute the content to an entire foot, according to the following rule and example:—

RULE, ARITHMETICALLY.

Multiply the side of the square in inches, by itself in inches, and the product by the length, in feet; then divide by 144, and the quotient will be the content in cubic feet.

EXAMPLE.

Suppose a piece of equal-sided timber to be 52½ feet in length, and 16¼ inches square, what would be its content in cubic feet?

16·25 side of square × 16·25 = 264·0625 × 52·5 length =
144)13863·28125

96 cubic feet.

OPERATION BY THE SLIDING-RULE.

Set 52½, the length in feet, on the line C, to the gauge point 12, on the line D; then against 16¼, the side of the square in inches, on the same line D will be found 96, the content in cubic feet, on the line C.

MENSURATION OF UNEQUAL-SIDED SQUARE TIMBER.

In measuring unequal-sided square timber take the length to half a foot, and the breadth and thickness, at the middle of the piece, to a quarter of an inch, and compute the content by the following rule and example:—

RULE.

Multiply the breadth in inches by the thickness in inches, and the product by the length in feet; then divide by 144, and the quotient will be the content in cubic feet.

EXAMPLE.

Let an unequal-sided piece of square timber be 52 feet in length, 17½ inches in breadth, and 16 inches in thickness, required its content, in cubic feet?

17·5 breadth × 16 = 280·0 × 52 length =
144)14560·0

110 cubic feet.

OPERATIONS BY THE SLIDING RULE.

Set 17½, the breadth in inches, on the inverted line E, to 16, the thickness in inches, on the line C; then opposite to 52, the length in feet on the line A, will be found 101, on the line B, the content in cubic feet.

MENSURATION OF IRREGULAR OR UNEQUALLY HEWN SQUARE TIMBER.

If a piece of timber should be irregular in its squarage, and be made up of different prismatic figures, which is the case with what are usually termed "double pieces," frequently imported from the British colonies in America, particularly in such as have apparently been intended for two or more pieces of different sections (but which by some neglect, had not been separated, or when one part of a piece shall have been cut away, in order to make better stowage, or from whatever cause such defect may have arisen), observe the following directions, *viz.*:

Divide the piece into as many separate parts as by its shape may appear to be necessary, and as often as the original form may happen to have been altered; then proceed to take the dimensions and compute the separate contents of each part to half a cubic foot, adding the partial contents into one total sum, for the entire content of the piece.

EXAMPLE.

Let a double piece of timber be of the following dimensions, *viz.*:

21 feet in length, 15½ inches in breadth and 15 inches in thickness at the centre of the butt part.

CLASS V.

TIMBER AND WOODS—*continued.*

And 25 feet in length, 14 inches in breadth and 13½ inches in thickness at the middle of the top part.

Required the entire content, in cubic feet, by the sliding-rule.

Set 15½, the breadth in inches, on the line E, to 15, the thickness in inches, on the line C; then against 21 feet, the length of the butt part, on the line A, will be found 33½, the *partial* content: on the line B also set 14, the breadth, on the line E, to 13½, the thickness on the line C: and against 25 feet, the length of the top part, on the line A, will be found the other *partial* content of 32½ cubic feet on the line B.

Then these two contents being added together give 66 cubic feet, the entire contents of the piece.

By T. L., Oct. 17, 1842, authority is given to permit the entry of all Colonial Deals and Battens *above* 6 feet in length, and *not exceeding* 21 feet in length, *under* 3¼ inches in thickness, the 120 pieces as six loads. Deal and Batten ends, under six feet in length, *under* 3¼ inches in thickness, the 120 as three loads, with the option of actual measurement in all cases which may appear to be out of the general rule.

By C. O., Nov. 20, 1834, Battens may be allowed to be sawn, in bond for exportation, under the same regulations as Deals.

By C. O., Feb. 7, 1833, deals are permitted to be sawn in bond for *exportation*, without special application being made in each case to the commissioners, on condition that the operation be confined to sawing them *thinner* only, and that their identity be preserved by leaving a sufficient portion of one end uncut, the operation being performed during the legal hours of business, and in the bonding yards.

By T. L., Jan. 4, 1822, their Lordships authorise deals, commonly called *Screw Boards*, not exceeding 8 feet in length, brought as stowage for cargoes for hemp and flax; to be destroyed or rendered unfit for any purpose of manufacture, by reducing them to firewood, and to be admitted to entry as such.

By C. O., Feb. 18, 1837, deals and battens in small quantities not exceeding half a hundred, and of staves to the extent of one hundred, in excess of the masters' reports of cargoes from the British colonies, admitted to entry as the produce thereof, without a special application to the Board for that purpose.

By C, O., Oct. 16, 1820, Jan. 9, 1822, June 28, 1824, Sept. 17, 1830, and Aug. 18, 1825, articles of wood, split or used as dunnage, which may be worth the rated duties due thereon, may be measured and passed at the duty due on fire-wood, on being first reduced and rendered unfit for any other purpose than fire-wood, at the expense of the importer or proprietor. Such articles to be rent apart, and entirely separated into pieces not more than 18 in. long, before they are put into the frame for measurement; and the fathom is to be considered as 6 feet long, 6 feet wide, and 6 feet high.

As to the repeal of Drawback on Deals and Timber used in Mines, see EXPORTS, Part IV.

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
STAVES, load of 50 cubic feet . . .	1	8	0	0	2	0
BIRCH, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making Herring Barrels for the Use of the Fisheries, load of 50 feet . .	0	1	0	0	1	0
FIREWOOD, fathom of 216 cubic feet . .	0	10	0	Free.		
HANDSPIKES, not exceeding 7 feet in length, 120	1	0	0	0	0	6
——— exceeding 7 feet in length, 120 .	2	0	0	0	1	0
HOOPS, not exceeding 7½ feet in length, 1000 .	0	2	0	0	0	4
——— not exceeding 9 feet in length, 1000 .	0	3	0	0	0	6
——— exceeding 9 feet in length, 1000 .	0	5	0	0	1	0
KNEES, under 5 inches square, 120 . .	0	10	0	0	0	3
——— 5 inches, and under 8 inches square, 120	2	0	0	0	1	0

By C. O., Dec. 27, 1839, the duty is to be charged on the fraction of half a foot in the total content, on oak knees containing less than 5 cubic feet each, and thrown off on knees containing 5 cubic feet and upwards.

LATHWOOD, fathom of 216 cubic feet . .	2	0	0	0	1	0

By T. L., March 7, 1843, split laths to be charged with the same duty as deals, p. 66.

OARS, 120	7	10	0	0	3	9

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS V.

TIMBER AND WOODS—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
SPARS or POLES, under 22 feet in length, and under 4 inches in diameter, 120 . .	1	0	0	0	0	6
——— 22 feet in length and upwards, and under 4 inches in diameter, 120 . .	2	0	0	0	1	0
——— Of all lengths, 4 inches, and under 6 inches in diameter, 120 . . .	4	0	0	0	2	0

By C. O., Nov. 12, 1829, the mode of admeasuring lancewood spars for the duty, is to be by taking the diameter of all such spars under 22 feet in length, at 11 feet from the butt, by which means the merchant will not be compelled to import the useless tops of the spars, solely for the purpose of insuring the payment of the low duty.

SPOKES FOR WHEELS, not exceeding 2 feet in length, 1000	2	0	0	0	1	0
——— exceeding 2 feet in length, 1000	4	0	0	0	2	0
TEAKE, load of 50 cubic feet . . .	0	10	0	0	1	0
UFERS.						

By C. O., Dec. 3, 1812, the mode of ascertaining the admeasurement of Ufers, imported 5 inches square and upwards, is to be by taking the thickness of the Ufers in the centre, and charging the contents to half a foot.

WASTEWOOD, *viz.*, Billetwood or Brushwood, used for the purpose of Stowage, 100*l.* val. . .	5	0	0	0	5	0
WOOD PLANED, OR OTHERWISE DRESSED OR PREPARED FOR USE, and not particularly enumerated, nor otherwise charged with Duty, 7½d. per foot of Cubic Contents, and further 100*l.* value .	10	0	0	5	0	0

By 5 & 6 Vict. c. 56, § 1 [July 30, 1842], the duty of 7½d. per foot, and of 10*l.* the 100*l.* value, is to commence from Oct. 10, 1843.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS V.

TIMBER AND WOODS—*continued.*

Rates of Duty.*
Of or from Foreign Countries. | Of and from British Possessions.

READY RECKONING.

FOREIGN DEALS, BATTENS, BOARDS, &c., at 32*s.* the Load (showing the Duty on every Foot).			TIMBER, 25*s.* the Load (showing at one view the Duty per foot).			COLONIAL DEALS over 6 and under 21 feet long.			COLONIAL DEAL ENDS under 6 feet long, and 3¼ inches thick.		
ft.	*s.*	*d.*	ft.	*s.*	*d.*	No.	lds.	ft.	No.	lds.	ft.
1	0	8	1	0	6	120 are	6	0	120 are	3	0
2	1	3	2	1	0	90 ..	4	25	90 ..	2	13
3	1	11	3	1	6	60 ..	3	0	60 ..	1	25
4	2	7	4	2	0	30 ..	1	25	30 ..	0	38
5	3	2	5	2	6	29 ..	1	23	29 ..	0	36
6	3	10	6	3	0	28 ..	1	20	28 ..	0	35
7	4	6	7	3	6	27 ..	1	18	27 ..	0	34
8	5	1	8	4	0	26 ..	1	15	26 ..	0	33
9	5	9	9	4	6	25 ..	1	13	25 ..	0	31
10	6	5	10	5	0	24 ..	1	10	24 ..	0	30
11	7	0	11	5	6	23 ..	1	8	23 ..	0	29
12	7	8	12	6	0	22 ..	1	5	22 ..	0	28
13	8	4	13	6	6	21 ..	1	3	21 ..	0	26
14	9	0	14	7	0	20 ..	1	0	20 ..	0	25
15	9	7	15	7	6	19 ..	0	48	19 ..	0	24
16	10	3	16	8	0	18 ..	0	45	18 ..	0	23
17	10	11	17	8	6	17 ..	0	43	17 ..	0	21
18	11	6	18	9	0	16 ..	0	40	16 ..	0	20
19	12	2	19	9	6	15 ..	0	38	15 ..	0	19
20†	12	10	20	10	0	14 ..	0	35	14 ..	0	18
						13 ..	0	33	13 ..	0	16
						12 ..	0	30	12 ..	0	15
						11 ..	0	28	11 ..	0	14
						10 ..	0	25	10 ..	0	13
						9 ..	0	23	9 ..	0	11
						8 ..	0	20	8 ..	0	10
						7 ..	0	18	7 ..	0	9
						6 ..	0	15	6 ..	0	8
						5 ..	0	13	5 ..	0	6
						4 ..	0	10	4 ..	0	5
						3 ..	0	8	3 ..	0	4
						2 ..	0	5	2 ..	0	3
						1 ..	0	3	1 ..	0	1

† Of course the duty on 40 feet may be known by doubling that on 20, and any other number by adding from above.

CLASS VI.

ORES, MINERALS, METALS, AND MANUFACTURES THEREOF.

	£	*s.*	*d.*	£	*s.*	*d.*
ANTIMONY, ORE of, ton . . .	0	1	0	0	1	0
——— CRUDE, cwt. . . .	0	2	0	0	0	6
——— REGULUS, cwt. . . .	0	4	0	0	1	0
ARSENIC, cwt.	0	1	0	0	0	6
BRASS, MANUFACTURES of, 100*l.* val. . .	15	0	0	15	0	0
——— POWDER of, lb. . . .	0	0	6	0	0	6

By C. O., dated October 6, 1842, upon an application of the secretary to the West African Company, requesting that a quantity of old worn-out Brass and other metal, stripped from the engine of the British steam-vessel *Quorra*, at Fernando Po, belonging to that company,

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VI.

ORES, MINERALS, METALS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
BRASS—*continued.*						

and imported thence in the ship *Golden Spring*, may be allowed to be entered duty free; and the Board having adverted to their minutes of the 15th February, 1833, and 24th May, 1837, permitting old Copper sheathing, old Copper utensils, and old Copper and Pewter Utensils, of British manufacture, returned to this kingdom, and also old Copper stripped off vessels in ports in the United Kingdom, to be admitted to entry *duty free*, under certain regulations: the principle of the said minutes are to be extended to the present and all similar cases.

BRIMSTONE, cwt.	0	0	6	0	0	3
——— REFINED, in Rolls, cwt.	0	2	0	0	1	0
——— IN FLOUR, cwt.	0	2	0	0	1	0

By 3 & 4 Will. 4, c. 54, § 2, Brimstone, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By C. O., Sept. 9, 1834, a case having recently occurred at one of the out-ports, in which a quantity of brimstone in cakes was entered as rough brimstone, whereas the same proved to have gone through some process of manufacture or refining, and to be similar in quality to the article imported in rolls, although not cast into that shape, it is directed that all similar importations be charged with the high duty.

By letter of the Board of Trade, Dec. 28, 1838, the distinction between rough and refined brimstone is stated to be little called for by any difference of qualities in the two articles, as the impurities in rough brimstone do not in general amount to more than seven or eight per cent.; and that in many cases the article comes nearly as pure from the first smelting of the ore as from the second process. By T. L., Jan. 18, 1839, such brimstone as is neither in rolls nor in flour is to be admitted to duty as *not* refined.

BRONZE MANUFACTURES, *viz.*:						
——— ALL WORKS OF ART OF, cwt.	1	0	0	1	0	0
——— OTHER MANUFACTURES OF, 100*l.* val.	15	0	0	15	0	0
——— POWDER OF, 100*l.* val.	15	0	0	15	0	0
——— OTHER Manufactures of, 100*l.* val.	15	0	0	15	0	0

All the deceptions hitherto practised on the public in connexion with the fine arts are far surpassed by a new discovery of forming figures, groups, &c., in zinc, which, being bronzed, have all the appearance of real bronzes, while the malleability of the material renders their formation so easy, that a figure may be thus produced at a cost of 50*s.*, which would cost 30 guineas if cast in brass. Several collectors both in the metropolis and in Glasgow, Dublin, Liverpool, and Manchester, and indeed, in most of the provincial towns, have been deceived by these counterfeits, which have such a genuine appearance that they can only be discovered by their lightness, and the ease by which they may be bent.—*Cor.*

BULLION AND FOREIGN COIN OF GOLD OR SILVER, and ORE OF GOLD OR SILVER, or of which the major part in value is Gold and Silver	Free.	Free.

False money, or counterfeit sterling and silver of the realm, or any money purporting to be such, not being of the established standard weight and fineness, prohibited to be imported on pain of forfeiture. 3 & 4 Will. 4, c. 52, § 58.

INCREASE OF GOLD.

The gold obtained from the Oural Mountains within the last year amounts to above four millions sterling. Supposing such a supply to be continued and spread gradually over Europe, must it not produce a wonderful effect upon the gold standard of value, and the relative values of the precious metals? As great as the glut of silver after the discovery of South America.—*Lit. Gaz., Aug.* 10, 1844.

At the fourteenth Meeting of the British Association for the advancement of science, at York, Oct. 2, 1844, a paper was read "On the discovery of gold ores in Merionethshire," by A. DEAN, C.E.—The author states that the Cwmheisian mines, near Dolgelly, which have yielded as much as seven ounces of fine gold per ton of ore, form part of a regular system of auriferous veins which occur throughout the whole of Snowdonia, in a group of strata, remarkable for the repeated alternations of igneous and sedimentary deposits, which are occasionally traversed by dykes or elvans and mineral veins. The gold veins are very numerous, occurring singly, or in considerable num-

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VI.

ORES, MINERALS, METALS, &c.—*continued.*

BULLION—*continued.*	Rates of Duty.* Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.

bers, within a few feet of each other; if a lead ore is productive at its intersection with the gold veins, as at the E. Cwmheisian mines, it sometimes produces two to twenty ounces of gold per ton of washed ore; some ores yield twelve or fourteen ounces of gold per ton as broken. At the Berthllwyd and other mines, the produce of the auriferous veins was found to be fifty-nine ounces five dwts. per ton of ore, and of silver sixteen ounces fifteen dwts. per ton The average produce of the gold ore in Siberia, the Ural Mountains, and South America, seldom amounts to one ounce of fine gold per ton of ore, and even four dwts. is considered a workable quantity. The author considers that numerous gold veins exist in Merionethshire, and that a considerable amount of gold will be obtained when the character of the ore is better understood.—*Athenæum, Oct.* 26, 1844.

BUTTONS, 100*l.* val.	15 0 0	15 0 0
COALS, CULM and CINDERS, ton	0 1 0	0 0 6
COBALT ORE, 100*l.* val.	1 0 0	1 0 0
See also "COBALT," Class VIII.		

From cobalt a beautiful blue colour is extracted, used for the manufacture of porcelain, dyeing, glass, &c. The colour of the ore varies; sometimes it is white, steel-grey, straw-yellow, flesh-red, crimson; and at others, brown and black. It is occasionally met with in Cornwall, but the largest supplies come from Saxony, and partially from Bohemia. It is also used for sympathetic ink, and occurs in a native state, as well as in oxides, combined with sulphur, arsenic, and sometimes with nickel.—*London Polytechnic Mag. March*, 1844.

COPPER, ORE of, *viz.*:		
——— Containing not more than 15 parts of Copper,† per ton of metal	3 0 0	1 0 0
——— Containing not more than 20 parts of Copper,† per ton of metal	4 10 0	1 0 0
——— Containing more than 20 parts of Copper,† per ton of metal	6 0 0	3 0 0
——— OLD, fit only to be re-manufactured, cwt.	0 7 6	0 3 6
——— UNWROUGHT, *viz.*, in Bricks or Pigs, Rose Copper, and all Cast Copper, cwt.	0 8 9	0 4 0
——— In part wrought, *viz.*, Bars, Rods, or Ingots, hammered or raised, cwt.	0 10 0	0 5 0
——— In PLATES and COPPER COIN, cwt.	0 10 0	0 5 0
——— MANUFACTURES OF COPPER, not otherwise enumerated or described, and Copper Plates engraved, 100*l.* val.	15 0 0	15 0 0

† By 5 & 6 Vict. c. 56, § 2 [July 30, 1842]. these duties shall be chargeable as if the words following (namely, "in the hundred parts of ore,") were inserted immediately after the words "parts of copper," in each of the several phrases hereinbefore set forth.

Former Provision as to Smelting.—From and after the passing of this Act no copper ore shall be delivered from the warehouse for the purpose of being smelted: Provided that any copper ore which shall be imported in a foreign ship of any country of which it is not the produce, on or before March 1, 1843, may be permitted to be entered and delivered for home consumption upon payment of the duty due by law upon copper ore.—5 & 6 Vict. c. 47, § 9. [July 30, 1842].

By T. O., Aug. 13, 1842, the intention of parliament is, that all copper ore which has been removed from the warehouse at any date prior to the passing of the Act, 5 & 6 Vict. c. 47 [July 9, 1842], under bond shall be allowed to be smelted for consumption without payment of duty; and that whenever bond has been given prior to the passing of the same Act in respect of any copper ores to export the metal contained in them, such ores should be considered as having been delivered from the warehouse, and should be permitted to be smelted accordingly, but that no more bonds can legally be taken from the passing of that Act, and that regulus of copper should be admitted as copper ore, and should pay duty according to the metal contained in it.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VI.

ORES, MINERALS, METALS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
COPPER—*continued.*	£	s.	d.	£	s.	d.

By C. O., Feb, 15, 1833, old copper sheathing, and old copper utensils, and old copper and pewter utensils of British manufacture, returned to this kingdom from the British plantations, and also old copper stripped off vessels in ports of the United Kingdom, to be admitted to entry duty free, under the following regulations:—

1st. Old copper sheathing stripped off British vessels in ports in the British possessions, upon proof to the satisfaction of the Board that such sheathing is the property of the owner of the ship from which it was so stripped, to be delivered to such owner.

2ndly. Old copper sheathing stripped off *any ship* in any port of the United Kingdom, upon the fact being certified by the landing-waiter superintending the process, the old copper to be delivered only to the coppersmith who may re-copper the vessel from which the copper was stripped, he making proof to that fact.

3rdly. Old worn-out British copper and copper and pewter utensils to be in all cases delivered, when brought from British possessions abroad in British ships, upon the consignee submitting proof that they had been used on a particular estate, and are consigned to him on account of the owners of that estate, and that he (the consignor) verily believes them to have been of English manufacture.

By T. O., June 25, 1838, directions are given that foreign copper be delivered from the warehouse for the purpose of the silver being extracted therefrom, upon bond being given to return into warehouse the like quantity of copper, without any allowance for waste, the copper so returned being treated as *Foreign*, as fully as if it were copper which had remained in the warehouse, from the time of the landing of the same out of the importing vessel until the time of its exportation.

By C. O., Sept. 9, 1834, copper ore, requiring the process of smelting, is allowed to be entered without reference to its having undergone the process of calcining or roasting, for the purpose of being smelted for exportation.

By T. L., May 23, 1837, *Copper Sheathing* of British manufacture, imported from Fernando Po, may be admitted to entry, free of duty, under the same regulations as those which apply to British possessions.

By C. O., Sept. 21, 1839, in reference to the T. O. of June 25, 1838, authorising the delivery of foreign copper out of warehouse for the purpose of silver being extracted therefrom, in future copper is to be allowed to be warehoused at any warehousing port for exportation, and upon the exportation thereof, a certificate to that effect is to be transmitted to the Collector and Controller at the port where the bond may have been taken, for the purpose of its being cancelled.

COPPER OR BRASS WIRE, 100*l.* val.	12	10	0	12	10	0
COPPERAS, BLUE, ton	1	0	0	0	10	0
——— GREEN, ton	1	0	0	0	10	0
——— WHITE, ton	1	0	0	0	10	0
CRYSTAL, Rough, 100*l.* val.	5	0	0	2	10	0
——— Cut or Manufactured, except Beads, 100*l.* val.	15	0	0	15	0	0
——— Beads, 1000	0	5	0	0	5	0
GOLD, Leaves of, 100	0	3	0	0	3	0
IRON, Ore of, ton	0	2	0	0	0	6

INSTITUTION OF CIVIL ENGINEERS, MAY 7, 1844.

The second part of Mr. Fairbairn's paper, which remained unfinished from the last meeting, was read. It noticed the remarkable richness and purity of the iron ores of the East, and the superior quality of the Damascus steel, produced from iron made apparently in the rudest and most primitive manner: it was remarkable that, up to the present time, there had been but little change in the manner of manufacturing charcoal iron, even in England; this might be accounted for by the small quantity of wood charcoal used for smelting iron: but it appeared that, with the exception of that which was sent into Staffordshire and South Wales for mingling with the lean ores of the coal measures, but little of the hæmatite, or rich ores of Lancashire, Cumberland, Cornwall, or Devonshire, was used, although in richness and quality of metal they equalled those of foreign countries. The paper then entered at length upon the experiments on the transverse strength of the Turkish iron, and also of the iron from other rich ores, presenting the results in tabular form, mingled with those which had been reported on previous occasions, in the transactions of the Philosophical Society of Manchester, and in the reports of the British Association. These tables were arranged so as to afford the means of comparison of the strength and other qualities of various irons, and also for practical purposes, to furnish a guide for selecting such irons as, by proper mixtures of the different kinds should enable unerring results to be arrived at by the founder when engaged in producing castings for the engineer, the architect, or for various purposes in the arts, or in construction. Simple rules were also given for finding the

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VI.

ORES, MINERALS, METALS, &c.—*continued.*

IRON—*continued.*	Rates of Duty.* Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.

breaking weight of beams cast from the 52 kinds of iron which have been experimented upon. The importance of the subject of the paper, the novelty of the application of Mr. Clay's system, and the unwearied attention of Mr. Fairbairn, together with Mr. Hodgkinson, in the numerous experiments they had made, were fully appreciated by the meeting, and it was announced that the valuable tables would speedily be published entire in the minutes of the proceedings of the institution. A specimen of steel made from Turkish ore, and a knife manufactured from it by Mr. Durham, of Regent Street, were exhibited, and were much admired.

In the primitive ages as well as in modern times, the uses of iron were numerous—Og's bedstead was a bedstead of iron—*Deut.* III, 2.—*Ed.*

——— PIG, ton	0 5 0	0 1 0
——— BARS, unwrought, ton	1 0 0	0 2 6
——— OLD BROKEN and Old Cast, ton	0 5 0	0 1 0
——— And STEEL, wrought, not otherwise enumerated, 100*l.* val.	15 0 0	15 0 0
——— SCRAP STEEL, ton [7 Vict. c. 16.]	0 5 0	0 5 0
——— BLOOM, ton	0 7 6	0 2 6
——— CHROMATE OF, ton	0 5 0	0 2 6
——— SLIT, or hammered into Rods, ton	1 10 0	0 15 0
——— CAST, ton	1 10 0	0 15 0
——— HOOPS, ton	1 10 0	0 15 0

Cutlery.—Whereas articles of cutlery and hardware of foreign manufacture, and packages of such articles, have been imported into the United Kingdom, and into the British possessions abroad, bearing the names or marks of British manufacturers resident in the United Kingdom, to the great prejudice of such manufacturers; and whereas it is expedient that regulations should be made for the prevention of such importations; it is therefore enacted, that from January 5, 1838, any articles of cutlery or hardware of foreign manufacture, and any packages of such articles, imported into the United Kingdom, or into the British possessions abroad, bearing the marks of such British manufacturers, shall be forfeited. 1 & 2 Vict. c. 113, § 6. [August 16, 1838].

Swords.—Dress-swords to be warehoused for exportation. T. L., April 4, 1839.

LAPIS CALAMINARIS, ton	0 1 0	0 1 0
LATTEN, cwt.	0 1 0	0 0 6
——— SHAVEN, cwt.	0 1 0	0 0 6
——— WIRE, 100*l.* val.	12 10 0	12 10 0
LEAD, ORE of, ton	0 10 0	0 2 0
——— BLACK, ton	1 0 0	0 5 0
——— PIG AND SHEET, ton	1 0 0	0 5 0
——— RED, ton	1 10 0	0 15 0
——— WHITE, ton	2 5 0	1 2 6

The great amount of mortality among painters and manufacturers of paint, arising from the deleterious effluvia of white lead, is well known, and has frequently directed the attention of chemists to the discovery of an innocuous substitute. Hitherto the attempt has it seems been fruitless—no other substance has taken the place of the common pigment. It would appear, however, from the report of the Paris Academy of Sciences, that M. de Ruolz has at length succeeded in producing a preparation possessing all the economical properties of white lead, without partaking of its offensive character. This substance is the oxide of antimony, which is distinguished by the following qualities:—Its colour is very pure white, rivalling the finest silver white; it is easily ground, and forms with oil an unctuous and cohesive mixture; compared with the white lead of Holland, its property of concealing is as 46 to 22; and mixed with other paints, it gives a much clearer and softer tone than white lead. It may be obtained, according to M. de Ruolz, from the natural sulphuret of antimony, and at a third of the cost of ordinary white paint.—*Ed.*

——— CHROMATE of, ton	5 0 0	2 10 0

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VI.

ORES, MINERALS, METALS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
LEAD—*continued.*		
—— LEAD, Manufactures of, not otherwise enumerated, 100*l.* val.	15 0 0	10 0 0

By C. O., Jan. 16, 1838, it is stated, that it is not necessary to require that a quantity of lead, equal to that which is to be taken out of warehouse, should be placed in warehouse in the first instance, since the return of the proper quantity can be sufficiently secured by bond; at the same time their Lordships think that the whole quantity, without allowance for waste, should be required, because it appears to them that the officers of the customs cannot be assured that the lead delivered had been or would be re-melted, and consequently no waste may have occurred. Their lordships think that the re-warehoused lead should always be held to be *foreign* lead; and, upon exportation, should, in the books and documents of the Custom House, be treated as such, as fully as if it were lead which had remained in the warehouse from the time of the landing of the same out of the importing vessel until the time of its shipment for exportation.

By C. O., March 28, 1844, the order of 21st Sept., 1839, allowing foreign copper to be taken out of warehouse for the purpose of silver being extracted therefrom, is extended to lead.

LITHARGE, ton	1 0 0	0 10 0
MANGANESE ORE, ton	0 1 0	0 1 0
MEDALS of Gold and Silver	Free.	Free.
——— Of any other sort, 100*l.* val.	5 0 0	5 0 0
MERCURY, prepared, 100*l.* val.	10 0 0	10 0 0
METALS, *viz.:*		
——— BELL METAL, ton	2 0 0	2 0 0
——— LEAF (except Gold), per packet of 250 leaves	0 0 1	0 0 1
MINERALS and FOSSILS not enumerated, 100*l.* val.	5 0 0	1 0 0
—— SPECIMENS of Minerals, Fossils, or Ores, not enumerated, and not exceeding 14lb. each specimen	Free.	Free.
—— Ditto, exceeding 14lb. 100*l.* val.	5 0 0	1 0 0
—— Illustrative of Natural History See "Specimens," Class XIX.	Free.	Free.
NICKEL, Ore of, 100*l.* val.	1 0 0	1 0 0
——— Metallic, and Oxide of, refined. 100*l.* val.	10 0 0	10 0 0
ORE, not particularly charged with Duty, 100*l.* val.	2 0 0	0 10 0
ORSEDEW, cwt.	0 10 0	0 10 0
PEWTER Manufactures, 100*l.* value	15 0 0	15 0 0
PLATE of Gold, 100*l.* val.	10 0 0 Together with the Stamp Duty.	10 0 0 Together with the Stamp Duty.
—— SILVER, Gilt and Ungilt, 100*l.* val.		
—— BATTERED	Free.	Free.
—— WIRE, Gilt or Plated, 100*l.* val.	12 10 0	12 10 0
——— Silver, 100*l.* val.	12 10 0	12 10 0

STAMP DUTY, PAYABLE at GOLDSMITH'S HALL.

[55 Geo. 3, c. 185.]

Plate of gold made or wrought in Great Britain, and which shall or ought to be touched, assayed and marked in Great Britain, for every ounce thereof, and so in proportion for any greater or less quantity..... 0 17 0

EXEMPTIONS.—Gold Watch Cases,

Plate of silver made or wrought in Great Britain, and which shall or ought to be touched, assayed, or marked in Great Britain, for every ounce thereof, and so in proportion for any greater or less quantity..... 0 1 6

* ADD 5 *per cent. to each Duty, as mentioned p.* 47, *except on Plate.*

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VI.

ORES, MINERALS, METALS, &c.—*continued.*

PLATE—*continued.*

By C. O., May 18, 1844, it is stated, that a doubt having arisen whether gold and silver plate, upon which the duty of 10*l.* per cent. with the stamp duty are imposed, should not be also charged with a further duty of 5 per cent. upon the total amount of the *ad valorem* and stamp duties, it is ordered that the stamp duty on plate is *not* to be charged with the additional duty of 5 per cent.

EXEMPTIONS.

All watch cases, chains, necklace beads, lockets, filligree work, shirt buckles, or brooches, stamped medals, and spouts to china, stone, or earthenware teapots, of silver of any weight whatsoever.

Tippings, swages, or mounts, not weighing ten pennyweights of silver each, and not being necks or collars, for castors, cruets, or glasses appertaining to any sort of stands or frames, wares of silver not weighing five pennyweights of silver each; but this exemption not to include necks, collars, and tops for castors, cruets or glasses, appertaining to any sort of stands or frames; buttons to be affixed to or set on any wearing apparel, solid silver buttons, and solid studs, not having a bevelled edge soldered on, wrought seals, blank seals, bottle tickets, shoe clasps, patch boxes, salt spoons, salt ladles, tea spoons, tea strainers, caddie ladles, buckles, and pieces of garnish, cabinets, or knife cases, or tea chests, or bridles, or stands, or frames.

Gold and Silver to be of Standard.—All gold and silver plate, not being battered, which shall be imported from foreign parts after the commencement of this Act, and sold, exchanged, or exposed to sale in the United Kingdom of Great Britain and Ireland, shall be of the respective standards now required for any ware, vessel, plate, or manufacture of gold or silver wrought or made in England; and no gold or silver plate so to be imported, not being battered, shall be sold, exchanged, or exposed to sale within the United Kingdom, until the same shall have been assayed, stamped, and marked, either in England, Scotland, or Ireland, in the same manner as any ware, vessel, plate, or manufacture of gold or silver wrought or made in England, Scotland, or Ireland respectively, is or are now by law required to be assayed, stamped, and marked; and every goldsmith, silversmith, or other person whatsoever, who shall sell or expose to sale in England, Scotland, or Ireland, any gold or silver plate so to be imported, and not being battered, before the same shall have been so assayed, stamped, and marked, shall be subject to the like penalties and forfeitures in all respects, and to be recoverable in the same manner, as the penalties and forfeitures now by law imposed upon goldsmiths and silversmiths selling, exchanging, or exposing to sale in England, Scotland, or Ireland respectively, any ware, or manufacture of gold or silver plate made or wrought in England, Scotland, or Ireland respectively, and not assayed, stamped, and marked as required by law: Provided that no article or ware of gold or silver so to be imported shall be liable to be assayed, stamped, or marked as aforesaid, which would not be liable to be assayed, stamped, or marked, if it had been wrought or made in England. 5 & 6 Vict. c. 47, § 59. [July 9, 1842].

How Gold and Silver Plate may be Assayed.—In order that gold and silver plate so imported may be assayed, stamped, and marked, it shall be lawful for any person to send the same to any assay office in the United Kingdom at which gold and silver plate is now by law required to be assayed, and, when so sent to it, shall be assayed, tested, stamped, and marked in such and the same manner, and be subject to such and the same charges, other than stamp duty, as if the same were British plate by law assayable in such office; and the wardens and officers in each such assay offices, and the persons employed by them, shall have such and the same powers of assaying, touching, testing, marking, cutting, breaking, or defacing such gold and silver plate so sent to be assayed as are now by law exercisable by such wardens, officers, or other persons in respect of gold and plate now by law required to be assayed in such assay offices. § 60.

Ornamental Plate.—It shall be lawful to sell, exchange, or expose to sale any gold or silver plate which since the passing of the foregoing Act shall have been or henceforth shall be imported from foreign parts, such gold or silver plate being of foreign manufacture, and of an ornamental kind, and having been made or wrought previous to the year 1800, notwithstanding such gold or silver plate shall not be of such standard as aforesaid, and shall not be assayed, stamped,

CLASS VI.

ORES, MINERALS, METALS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
PLATE—*continued.*						
or marked as by the said Act is required: Provided, that in any action, suit, or other proceeding against any party for any forfeiture or penalty for selling, exchanging, or exposing to sale any gold or silver plate imported from foreign parts, before the same shall have been assayed, stamped, or marked as in the said Act is mentioned, the proof that the same was manufactured previous to the year 1800, or that the same was imported previous to the passing of the said Act, shall lie on such party. 5 & 6 Vict. c. 56, § 6. [30th July, 1842].						
Plate with forged Marks.—The importer of plate with forged marks subject to a penalty of 10*l.*—(See this more fully in Part IV. EXPORTS—PLATE.) [7 and 8 Vict. c. 22, 4th July, 1844.]						
PLATINA, and Ore of, 100*l* val.	0	10	0	0	10	0
QUICKSILVER, lb.	0	0	1	0	0	1

A specimen has been shown in the city of the convenient and economical manner in which quicksilver is imported from China. It is poured into a piece of bamboo, about a foot long, and three inches thick, and each end is closed with rosin. This rude form of package is found quite as serviceable as the iron bottle in which the metal is usually brought.—*Athenæum, April* 20, 1844.

SPELTER or ZINC, *viz.* :—						
—— Crude in Cakes, and not rolled or otherwise manufactured, ton	0	1	0	0	1	0
—— Rolled, but not otherwise manufactured, ton	2	10	0	2	10	0
—— Manufactures of, 100*l.* val.	10	0	0	10	0	0

Printing Types.—By C. O., Sept., 11, 1827, returned types from the British Possessions are permitted to be landed and delivered under the charge of the landing-officers, on application being made in writing to the principal officers at the respective stations, stating the name of the importing vessel, and the mark and number of the packages, and upon the consignee, or type-founder, making proof that the old types are of British manufacture, and that their return is accompanied with orders for a fresh quantity of new types.

STEEL, Manufactures of, 100*l.* val.	15	0	0	15	0	0
—— Unwrought, 100*l.* val.	15	0	0		—	
———— Of and from British Possessions, ton		—		0	1	0
—— SCRAP STEEL—See "IRON," p 75.						
TALC, cwt.	0	10	0	0	2	6
TIN, ORE and REGULUS of, ton	2	10	0	0	10	0
—— In BLOCKS, INGOTS, BARS, or SLABS, cwt.	0	6	0	0	3	0
—— MANUFACTURES of, not otherwise enumerated, 100*l.* val.	15	0	0	15	0	0
—— FOIL, lb.	0	0	6	0	0	6

By T. O., March 11, 1844, a certificate of production is to be required for all tin imported into the United Kingdom from the British Possessions in India, from and after the 1st day of January, 1845.

CLASS VII.

OILS, EXTRACTS, PERFUMERY, &c.

AQUAFORTIS, cwt.	0	5	0	0	5	0
CITRIC ACID, lb.	0	0	2	0	0	2
ESSENCES not otherwise described, *viz.* :—						
EXTRACT of CARDAMONS, 100*l.* val.	20	0	0	20	0	0
———— Coculus Indicus, 100*l.* val.	20	0	0	20	0	0

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VII.

OILS, EXTRACTS, PERFUMERY, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
OIL, &c.—*continued.*	£	s.	d.	£	s,	d.
—— Guinea Grains of Paradise, 100*l.* val.	20	0	0	20	0	0
—— Licorice, 100*l.* val. . .	20	0	0	20	0	0
—— Nux Vomica, 100*l.* val. . .	20	0	0	20	0	0
—— Opium, 100*l.* val. . .	20	0	0	20	0	0
—— Guinea Pepper, 100*l.* val. . .	20	0	0	20	0	0
—— Peruvian or Jesuits' Bark, 100*l.* val.	20	0	0	20	0	0
—— Quassia, 100*l.* val. . .	20	0	0	20	0	0
—— Radix Rhatiniæ, 100*l.* val. .	20	0	0	20	0	0
—— Vitriol, 100*l.* val. . .	20	0	0	20	0	0
EXTRACT or PREPARATION of any Article not being particularly enumerated or described nor otherwise charged with Duty, 100*l.* val. .	20	0	0	20	0	0
—— OR, *and in lieu of the above duty at the option of the Importer, lb.* . . .	0	5	0	0	5	0
NUTS or KERNELS thereof, not particularly enumerated or charged with Duty, and commonly used for expressing Oil therefrom, ton .	0	1	0	0	0	6
—— KERNELS of WALNUTS and KERNELS of PEACH STONES, commonly used for expressing oil therefrom, ton [7 Vict. c. 16.] . . .	0	1	0	0	1	0
OIL of ALMONDS, lb.	0	0	2	0	0	2
—— BAYS, lb.	0	0	2	0	0	2
—— ANIMAL, raw, not otherwise enumerated, cwt.	0	1	3	0	1	3
—— CASTOR, cwt.	0	1	3	0	1	3
—— CHEMICAL, ESSENTIAL, or PERFUMED, *viz.:*—						
—— Carraway, lb.	0	2	0	0	2	0
—— Cloves, lb.	0	4	0	0	4	0
—— Lavender, lb.	0	2	0	0	2	0
—— Mint, lb.	0	2	0	0	2	0
—— Peppermint, lb. . . .	0	2	0	0	2	0
—— Spike, lb.	0	2	0	0	2	0
—— Cassia, lb.	0	1	0	0	1	0
—— Bergamot. lb.	0	1	0	0	1	0
—— Lemon, lb.	0	1	0	0	1	0
—— Otto of Roses, lb. . . .	0	1	0	0	1	0
—— Thyme, lb.	0	1	0	0	1	0
—— ALL other Sorts, lb., each . .	0	1	0	0	1	0

ACADEMY OF SCIENCES, PARIS, Dec. 30, 1843.

M. A. Cahours stated that the volatile oil of the *Gaultheria procumbens*, known in commerce and used in perfumery under the name of "oil of wintergreen," is formed of two distinct principles; the one offering no peculiarity worthy of interest; the other, and almost the totality of the natural oil, possessing a durable odour sweet and strong. The latter is the heaviest of the known oxygenated oils. Its density is equal to 1·18, at a temperature of 10°. This oil, produced by vegetation, is identical in composition with the salicylate of methylene. According to M. Cahours, the salicylate of methylene should be considered as salicylic acid modified by the substitution of an equivalent of methylene for one of hydrogen. This substance, or the heavy oil of *Gaultheria procumbens*, is isomeric with anisic acid; and M. Cahours insists upon the fact, that it affords the first example hitherto observed of two isomeric bodies giving, in a determined case, identical products.

—— COCOA NUT, cwt. . . .	0	1	3	0	0	7½
—— LARD 100*l* val. [7 Vict. c. 16.] .	20	0	0	20	0	0

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VII.

OILS, EXTRACTS, PERFUMERY, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
OIL, &c.—*continued.*	£	s.	d.	£	s.	d.
—— LINSEED, tun	6	0	0	1	0	0
—— HEMPSEED and RAPESEED, tun	6	0	0	1	0	0
—— OLIVE, tun	2	0	0	1	0	0
———— Imported in a ship belonging to any of the Subjects of the King of the Two Sicilies, tun	4	0	0	——		

By 3 & 4 Will. 4, c. 54, § 2, Olive Oil, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

And whereas duties higher than in other cases are imposed upon Olive Oil, being the produce of the dominions of the King of the Two Sicilies, or being imported from those dominions, and it may become expedient to reduce the said duties; it is therefore enacted, that it shall be lawful for His Majesty, by His order in Council, to reduce the said duties to any sum not being less than the duty payable upon Olive Oil, the produce of or imported from other places. 4 & 5 Will. 4, c. 89, § 16.

Flasks.—By 7 Vict. c. 16, § 11 [6th June, 1844], the duty upon flasks, in which Olive Oil is imported, is *repealed.*

Tare on Jars.—By O. C. July, 23, 1828, the allowances on jars of olive oil imported, in all cases where it may not be found necessary to resort to actual taring, are to be one-seventh for foot, and one-third for tare each jar.

READY RECKONING.

Showing the duty on every gallon at 21*s.* the tun.

gal.	s.	d.	gal.	s.	d.	gal.	s.	d.	gal.	s.	d.
1	0	2	6	0	11	11	1	9	16	2	6
2	0	4	7	1	1	12	1	11	17	2	8
3	0	6	8	1	3	13	2	1	18	2	10
4	0	8	9	1	5	14	2	3	19	3	0
5	0	10	10	1	7	15	2	5	20	3	2

EXAMPLE.—Duty required on 52 gals.

gals.	s.	d.	
20	3	2	from foregoing
		2	multiply
	6	4	
	1	7	add duty on 10
		4	ditto 2
	8	3	

REDUCING WEIGHT INTO MEASURE.

The following is the mode adopted by the officers of customs in reducing the *weight* of oil into *measure*:—

	cwt.	qr.	lb
	100	2	23
	94, *viz.* 112 lb, deducting 18 per cent.		
	9400		
	66 allowed for 2 qr. 23 lb.		
Divide by number of lb in gal.	9)9466		
	1051 7-9ths.		

Or 4tuns, 0 qr. 43 7-9th gal.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VII.

OIL, EXTRACTS, PERFUMERY, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
OIL, &c.—*continued*	£	s.	d.	£	s.	d.

TO REDUCE WEIGHT INTO MEASURE.

Showing the relative proportions of pounds and gallons—

lb		gal.	lb		gal.	lb		gal.
1	is	1	11	is	9	20	is	17
2	..	2	12	..	10	21	..	18
3	..	3	13	..	11	22	..	18
4	..	3	14	..	12	23	..	19
5	..	4	15	..	13	24	..	20
6	..	5	16	..	13	25	..	21
7	..	6	17	..	14	26	..	22
8	..	7	18	..	15	27	..	23
9	..	8	19	..	16	28	..	24
10	..	8						

	£	s.	d.	£	s.	d.
—— PALM, cwt.	0	0	6	0	0	6
As to delivery from warehouse for Export, see EXPORTS, Part IV.						
—— PARAN, ton	2	0	0	1	0	0
—— ROCK, cwt.	0	6	0	0	3	0
—— SEED, not otherwise enumerated or described, ton	6	0	0	1	0	0
—— TRAIN, BLUBBER, and SPERMACETI, the produce of Fish or Creatures living in the Sea, taken and caught by the Crews of British Vessels, and imported direct from the Fishery, or from any British Possession, in a British Vessel. tun .		—		0	1	0
—— TRAIN and BLUBBER, the produce of Fish or Creatures living in the Sea, of Foreign Fishing, tun	6	0	0		—	

All train oil, blubber, spermaceti oil, head-matter, skins, bones, and fins, the produce of fish or creatures living in the sea, and of foreign taking, is hereby prohibited to be imported into the United Kingdom in fishing vessels, or in any other vessels, unless such other vessels shall have been cleared out regularly from some foreign port; and if any such fish, or produce of fish or creatures living in the sea shall be so imported in the United Kingdom the same shall be forfeited. 5 & 6 Vict. c. 47, § 4. [9th July, 1842].

—— SPERMACETI of Foreign Fishing, tun .	15	0	0		—	

By C. O., Aug. 12, 1825, fish oil and blubber are to be computed as 126 gals. the pipe, and 63 gals. the hhd.

Before any blubber, train oil, spermaceti oil, head-matter, or whale fins, shall be entered as being the produce of fish or creatures living in the sea, taken and caught wholly by His Majesty's subjects usually residing in some part of His Majesty's dominions, and imported from some British possession, the master of the ship importing the same shall deliver to the Collector or Controller a certificate under the hand of the proper officer of such British possession where such goods were taken on board (or if no such officer be residing there, then a certificate under the hands of two principal inhabitants at the place of shipment), notifying that oath had been made before him or them by the shipper of such goods, that the same were the produce of fish or

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VII.

OILS, EXTRACTS, PERFUMERY, &c.—*continued.*

OIL, &c.—*continued.*

creatures living in the sea, taken wholly by British vessels, owned and navigated according to law; and such master shall also make and subscribe a declaration before the Collector or Controller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as mentioned therein; and the importer of such goods shall also make and subscribe a declaration before the Collector or Controller, at the time of entry, that, to the best of his knowledge and belief, the same were the produce of fish or creatures living in the sea, taken wholly by British vessels in manner aforesaid. 3 & 4 Will. 4, c. 52, § 45.

Before any blubber, train oil, spermaceti oil, head-matter, or whale fins, imported direct from the fishery, shall be entered as being the produce of fish or creatures living in the sea, taken and caught wholly by the crews of ships cleared out from the United Kingdom, or from one of the islands of Guernsey, Jersey, Alderney, Sark, or Man, the master of the ship importing such goods shall make and subscribe a declaration, and the importer of such goods (to the best of his knowledge and belief) shall make and subscribe a declaration, that the same are the produce of fish or creatures living in the sea, taken and caught wholly by the crew of such ship, or by the crew of some other ship (naming the ship) cleared out from the United Kingdom, or from one of the islands of Guernsey, Jersey, Alderney, Sark, or Man (stating which). § 46.

It shall be lawful upon the return of any ship from the Greenland Seas or Davis's Straits to the United Kingdom with any blubber, being the produce of whales or other creatures living in the sea, for the importers thereof to cause the same to be boiled into oil at the port of importation, under the care and inspection of the proper officers of the customs; and the oil so produced shall be admitted to entry, and the duties be paid thereon, as if imported in that state, and such oil shall not afterwards, if the same come to be exported, be subject to duty of exportation as a manufacture of the United Kingdom. § 47.

Blubber, train oil, spermaceti oil, head-matter, or whale fins imported into the United Kingdom direct from the fishery in colonial vessels, and which shall have cleared out for such fishery from any of the British possessions abroad, shall be admitted to entry in the United Kingdom upon the payment of the same duty and in like manner as such articles are now admitted to entry when imported from the fishery in vessels which shall have cleared out from thence. 6 & 7 Vict. c. 84, § 10. [August 22, 1843].

SOLID VEGETABLE OILS.

LINNEAN SOCIETY.—June 18, 1844.—The Bishop of Norwich in the chair.—A paper was read by Mr. E. Solly on the solid vegetable oils. These oils were characterized by possessing stearine, the solid principle of all oils, in such quantity as to render them solid at the ordinary temperatures of the atmosphere. They were of the consistence of animal fats, and in many instances were used as substitutes for the fat of animals in the making of candles, and as substitutes for butter, as articles of diet. There was some difficulty in distinguishing these oils from wax; but the latter was produced in much less quantities. The various plants yielding solid oils were pointed out, with the modes of obtaining the oils, and the uses to which they were subservient in the various parts of the world. Few or no British plants yield solid oils. The plants yielding butter, tallow, and solid oils which were mentioned, are as follows:—*Theobroma cocao*, Chocolate nut-tree, yielding cocao butter; *Vateria Indica*, producing a solid semicrystalline fat, used for various purposes in India, where the tree is called tallow-tree; *Pentadesma butyradea*, the butter or tallow-tree of Sierra Leone. Several species of plants belonging to the natural order Lauraceæ, yield solid oils, in addition to their volatile fluid oils. The *Myristica moschota*, the common nutmeg, with the *M. sebifera*, both yield a solid oil, sometimes called nutmeg butter; *Bassia butyracea*, the Mahva or Madhuca-tree, gives out a kind of butter which is used in India. The butter-tree of Mungo Park found in Africa is the *Bassia Parkii* of some writers, though others have doubted if the butter-tree of Park is a Bassia at all. The butter is also called shoa butter, and specimens were exhibited procured by Dr. Stranger during the late Niger expedition. Several palms yield solid oils; the principal of these are the *Cocos nucifera*, cocoa-nut-tree, and the *Elæis guineensis*; the former yields the cocoa-nut oil and butter; the latter, the palm-oil of commerce. All the fruits, however, of Palmaceæ are capable of yielding more or less solid oil, and many other species than those named yield the palm-oil of commerce.

CLASS VII.

OILS, EXTRACTS, PERFUMERY, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
OIL, &c.—*continued.*	£	s.	d.	£	s.	d.
—— WALNUT, cwt.	0	6	0	0	3	0
—— OR SPIRIT of TURPENTINE, cwt.	0	5	0	0	2	6
—— NOT particularly enumerated or described, nor otherwise charged with Duty, 100*l.* val.	20	0	0	10	0	0
ORANGE FLOWER WATER, lb.	0	0	1	0	0	1
PERFUMERY not otherwise charged, 100*l.* val.	20	0	0	20	0	0
POMATUM, 100*l.* val.	20	0	0	20	0	0
WATER, Cologne, the flask (30 containing not more more than one gallon)	0	1	0	0	1	0

CLASS VIII.

DYE STUFFS, DRUGS, RESINS, &c.

ALKALI, not being Barilla, cwt.	0	1	6	0	1	6
ALKANET ROOT, cwt.	0	1	0	0	1	0
ALOES, lb.	0	0	2	0	0	1
ALUM, cwt.	0	2	0	0	2	0
—— ROCK, cwt.	0	2	0	0	2	0
AMBER, ROUGH, cwt.	0	5	0	0	5	0
——— MANUFACTURES of, not enumerated, 100*l.* val.	15	0	0	15	0	0

Elbing, Feb. 21, 1844.

A remarkable phenomenon which has been observed during the present year on this shore of the Baltic, has proved a source of great profit to the inhabitants. The amber gathering has been more productive than it is remembered ever to have been. In the village of Kahlberg alone, where the amber gathering is farmed, a quantity of amber, amounting in value to 20,000 thalers, has been obtained within the last few weeks. Probably the violent storms that have prevailed this winter, especially during the month of December, have brought this treasure up from the bottom of the sea.—*Elbing Zeitung.*

AMBERGRIS, oz.	0	0	3	0	0	3
ANGELICA, cwt.	0	4	0	0	4	0
ANNATTO, ROLL and FLAG, cwt.	0	1	0	0	1	0
ARISTOLOCHIA, cwt.	0	1	0	0	1	0
ARGOL, cwt.	0	0	6	0	0	6
ASHES, *viz.* :—						
—— PEARL and POT, cwt.	0	0	6	Free.		

ACADEMY OF SCIENCES.—PARIS, OCT. 7, 1844.

M. Ballard read a paper on the means of extracting from sea-water the sulphates of soda and potass in sufficient quantity for all the purposes of commerce, without having recourse to the present expensive process. Hitherto it has been found impracticable to obtain the sulphate of soda from sea-water in abundance; but M. Ballard has been able, from an evaporating surface of 200 hectares (about 500 English acres), to obtain 2,500,000 kilogrammes in one year. M. Ballard adds, that the sulphate of soda thus obtained is hydrated, but pure: it does not contain sulphate of magnesia, and is free from the excess of acid and the proportions of iron which are frequently found in the sulphate of soda of commerce.

—— SOAP WEED and WOOD, cwt.	0	0	6	Free.		
—— NOT enumerated, 100*l.* val.	5	0	0	Free.		
PRUSSIATE of POTASH, lb. [7 Vict. c. 16]	0	0	2	0	0	2
ASPHALTUM, ton	0	1	0	0	1	0
BALSAM, CANADA, lb.	0	0	1	0	0	1
——— CAPIVI, cwt.	0	4	0	0	4	0

* ADD 5 *per cent to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VIII.

DYE STUFFS, DRUGS, RESINS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
BALSAM—*continued*						

The genuineness of copaiva balsam is frequently tested by mixing 3 parts of balsam with 1 of caustic ammonia of 0.96 of spec. grav. If the mixture is rendered clear by shaking, the balsam is usually considered genuine. If to this balsam the sixth part oil of juniper-wood be added, it behaves towards ammonia precisely like the genuine, likewise affording a clear combination, which proves the insufficiency of this test.

Of late there has frequently occurred in commerce a balsam which will not at all bear the above test with ammonia. I have taken much trouble to detect any adulteration in this balsam, but am thoroughly convinced that it is perfectly genuine. It contains from 20 to 25 per cent. more essential oil, which renders it more liquid, but the oils from both kinds of balsam are identical in odour and in all other properties: the residuous resin in both kinds becomes equally hard and brittle, which entirely does away with the supposition of its having been adulterated with any fat oil; the two resins however differ, the one affording a soapy combination with caustic alkalies, which the resin of the new balsam does not.

Whether this new balsam is obtained from younger trees, or whether it is derived from a different species; whether the one is more active than the other, it is impossible for me to say; but the latter is decidedly not adulterated, for on boiling with water not the least foreign odour is perceptible, and the residue, after boiling and driving off the volatile oil, is hard and brittle like sealing wax.—*Archiv der Pharm. and Chem. Gaz.*, Aug. 1844.

——— PERU, lb.	0	0	3	0	0	3
——— RIGA, lb.	0	0	1	0	0	1
——— And further, as Foreign Spirits, gallon	1	2	6	1	2	6
——— TOLU, lb.	0	0	2	0	0	2
——— BALM of GILEAD, and all Balsams not otherwise enumerated or described	0	0	6	0	0	6
BARILLA, ton	0	5	0	0	5	0

By 3 & 4 Will. 4, c. 54, § 2, barilla, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Whereas, by the Act 4 & 5 Will. 4, c. 89, it is enacted, that for any barilla used in the process of bleaching of linen, a repayment of the duties which have been paid on the importation of such barilla shall be made to the person so using the same, and it is expedient to discontinue such repayment; it is therefore enacted, that no such repayment shall be allowed upon any such barilla, the duty whereon shall have been paid after the passing of this Act. 5 & 6 Vict, c. 47, § 46. [July 9, 1842].

By C. O., June 22, 1821, whenever the whole quantity of barilla landed is taken out of the warehouse at one time, the re-weighing may be dispensed with, and the duty charged on the original landing weight; but when the same is taken out in separate parcels, each parcel must be re-weighed, except the last, so that the duty be balanced: and the increase of weight may be dispensed with.

BARK, PERUVIAN, cwt.	0	1	0	0	1	0
——— CASCARILLA, cwt.	0	1	0	0	1	0
——— Of OTHER SORTS, cwt.	0	1	0	0	1	0
——— FOR TANNERS' or DYERS' USE, cwt.	0	0	3	0	0	1
——— EXTRACT of, or other VEGETABE SUBSTANCES to be used only for Tanning Leather, cwt.	0	1	0	0	0	1
BERRIES, BAY, cwt.	0	1	0	0	1	0
——— JUNIPER, cwt.	0	1	0	0	1	0
——— MYROBOLANE, ton [7 Vict. c. 16.]	0	1	0	0	1	0

These berries are used for chemical purposes only, and not for medicinal ones.—*Ed.*

——— YELLOW, cwt.	0	1	0	0	1	0
——— NOT enumerated, commonly made use of in Chemical Processes, ton	0	1	0	0	1	0

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VIII.

DYE STUFFS, DRUGS, RESINS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
BITUMEN JUDAICUM, ton	0	1	0	0	1	0
BORACIC ACID, cwt.	0	0	6	0	0	6
BORAX, REFINED, cwt.	0	5	0	0	5	0
CAMOMILE FLOWERS, lb.	0	0	1	0	0	1
CAMPHOR, cwt.	0	1	0	0	1	0
——— Refined, cwt.	0	10	0	0	10	0
CANELLA ALBA, lb.	0	0	1	0	0	1
CANTHARIDES, lb.	0	0	3	0	0	3

By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Cantharides.

No abatement of the duties payable upon Cantharides, found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict, c. 47, § 17. [July 9, 1842].

CARDAMOMS, lb.	0	0	2	0	0	2
CAOUTCHOUC, or INDIA-RUBBER, cwt.	0	1	0	0	1	0

Rio de Janeiro, Aug. 21, 1844.

The number of caoutchouc trees in the province is countless. In some parts whole forests of them exist, and they are frequently cut down for firewood. Although the trees exist in Mexico and the East Indies, there appears to be no importation into the United States from these places. The reason, I suppose, must be the want of that prolificness found in them here. The caoutchouc tree may be worked all the year; but generally in the wet seasons they have rest, owing to the flooded state of the woods: and the milk being watery, requires more to manufacture the same article than in the dry season.—*Cor.*

CARMINE, oz.	0	0	6	0	0	6
CASSIA, FISTULA, cwt.	0	5	0	0	5	0
—— BUDS, lb.	0	0	6	0	0	3
CASTOR, cwt.	0	2	0	0	2	0
CHINA ROOT, lb.	0	0	3	0	0	3
CINNABARIS NATIVA, cwt.	0	1	0	0	1	0
CITRATE of LIME, cwt.	0	5	0	0	5	0
CIVET, oz.	0	2	0	0	2	0
COBALT, ton	0	5	0	0	5	0
See also COBALT ORE, Class VI.						
COCULUS INDICUS, cwt.	0	7	6	0	7	6

——————— Extract or Preparation of. See "Extract."

By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Coculus Indicus.

No abatement of the duties payable upon Coculus Indicus, found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

COCHINEAL and GRANILLA, cwt.	0	1	0	0	1	0
——— DUST, cwt.	0	1	0	0	1	0
COLOCYNTH, lb.	0	0	1	0	0	1
COLUMBO ROOT, cwt.	0	1	0	0	1	0
CREAM of TARTAR, cwt.	0	1	0	0	1	0
CUBEBS, lb.	0	0	1	0	0	1
CUTCH, ton	0	5	0	0	5	0
DIVI-DIVI, ton	0	5	0	0	5	0

Oak bark was formerly the only substance used in tanning; but large quantities of valonia and terra japonica are now imported for that purpose; and recently a bean pod called divi-divi has excited attention.—*Ency. Britan. Art Tanning.*

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VIII.

DYE STUFFS, DRUGS, RESINS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
DRUGS not enumerated, cwt.	0	1	0	0	1	0

The Lord hath created medicines out of the earth; and he that is wise will not abhor them.—*Eccles.* xxviii. 4.

FUSTIC, ton	0	2	0	0	1	0
GALLS, cwt.	0	1	0	0	1	0
GAMBOGE, cwt.	0	1	0	0	1	0
GARANCINE, cwt. [6 & 7 Vict. c. 84]	0	5	0	0	5	0
GELATINE, cwt.	0	10	0	0	10	0

ACADEMY OF SCIENCES.—PARIS, MARCH 11, 1844.

A report made to the Institute of the Netherlands was read, on the properties of gelatine. Our readers will remember that a series of experiments on this subject was made some time ago by a committee of the Paris Academy, and that the result was anything but favourable to the use of gelatine as an article of food whether in sickness or in health. This report confirms that opinion. The committee came to the conclusion, that gelatine has no nutritive properties, and declared that this is equally the case whether it be given in bulk or made into soup.

GENTIAN ton	0	5	0	0	5	0
GINSENG, ton	0	5	0	0	5	0
GLUE, cwt.	0	3	0	0	3	0
—— CLIPPINGS, or WASTE of any Kind, fit only for Glue, 100*l.* val.	1	0	0	1	0	0
GRAINS, GUINEA, and of PARADISE, cwt.	0	15	0	0	15	0

By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Guinea grains.

No abatement of the duties payable upon Guineas grains found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

ACADEMY OF SCIENCES.—PARIS, SEPT. 16, 1844.

A long paper was read by M. Chevreul on the injurious effect, in a commercial point of view, of the presence of lead in certain preparations used in manufactures. He states that he was some time since consulted as to the cause of a brown tint which made its appearance in some white shawls which, in the finishing process, had been submitted to the action of steam. On examination, he found that the parts thus stained were only those which had received a preparation of glue, and on analyzing some of the same glue he found that it contained oxide of lead, and a small quantity of oxide of copper. This glue was prepared in the neighbourhood of Lille, and it was ascertained that a quanity of white lead had been added to it.

GUM, *viz.* :—						
—— SENEGAL, cwt.	0	1	0	0	1	0
—— ARABIC, cwt.	0	1	0	0	1	0
—— COPAL, cwt.	0	1	0	0	1	0
—— ANIMI, cwt.	0	1	0	0	1	0
—— ASSAFŒTIDA, cwt.	0	1	0	0	1	0
—— AMMONIACUM, cwt.	0	1	0	0	1	0

ACADEMY OF SCIENCES.—PARIS, DEC. 30, 1843.

M. Boullay read a memoir on the production of a new amide from the action of ammonia on oil and fat. From the facts detailed, the conclusions were, that from the action of ammonia on oils and fatty bodies, there result a very small portion of margarates and oleates, a peculiar acid in the state of ammoniacal supersalt, glycerine, and a colouring matter, chiefly a body entirely neutral, having all the characters of an amide, and presenting the composition of the margaramide. Spanish-nut oil is transformed, under the influence of ammonia, almost entirely into a neutral body analagous to that which the other oils furnish, but with difierent characters.

—— GUAIACUM, cwt.	0	1	0	0	1	0
—— KINO, cwt.	0	1	0	0	1	0

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VIII.

DYE, STUFFS, DRUGS, RESINS, &c.—*continued.*

	Rates of Duty* Of or from Foreign Countries.			Of and from British Possessions.		
GUM—*continued.*	£	s.	d.	£	s.	d.
—— MASTIC, cwt.	0	1	0	0	1	0
—— TRAGACANTH, cwt.	0	1	0	0	1	0
—— EUPHORBIUM, cwt.	0	1	0	0	1	0
—— SHELLAC, cwt.	0	1	0	0	1	0
—— LAC DYE, cwt.	0	1	0	0	1	0
—— SEED, cwt.	0	1	0	0	1	0
—— NOT enumerated, cwt.	0	1	0	0	1	0

SAGAPENUM.

This substance is described in the London Pharmacopœia as a gum resin, the production of an uncertain species of ferula. Wildenow, Sprengel, and Fee considered it to be the produce of the Ferula persica, but this opinion appears to be unsupported by any direct evidence (Pereira), and up to the present time the question is quite as unanswerable as it was 2,000 years ago. What renders this ignorance the more singular is, the fact that sagapenum is not a medicine of yesterday, but was known to antiquity. Hippocrates, who died B. C. 361, as well as Dioscorides, mention this substance; and the latter even asserts, that it is the liquid produce of a ferula growing in Media. Pliny, the Roman naturalist, also mentioned "SACOPENIUM" nearly 1,800 years ago.

The sagapenum of commere is either met with under the form of agglutinated tears, of a yellowish brown colour, or in tough irregular masses. It possesses an odour and appearance intermediate between assafœtida and galbanum. When heated it evoles a peculiar smell, partaking of garlic and juniper, which is neither so powerful nor disagreeable as that of the fœtid gum. *A. J. Cooley, Chemist, Aug.*, 1844.

HELLEBORE, cwt.	0	3	0	0	3	0
ISINGLASS, cwt.	2	7	6	0	5	0
INDIGO, cwt.	0	2	0	0	1	0

ACADEMY OF SCIENCES.—PARIS, APRIL 1, 1844.

M. A. Laurent, in a memoir entitled "New combinations of Indigo," deduces this general conclusion: that, although there is not the slightest analogy between chlorine and hydrogen, and although the one be highly positive and the other negative, either may indifferently be introduced into a great number of compounds without sensibly altering their fundamental physical and chemical properties; hence it results that number, arrangement, and form, in certain cases of combinations, are more essential than the matter.

SUBSTITUTE FOR INDIGO.

A young Scotchman travelling in the Shand country, adjoining the Burman empire, has met with a plant, used by the natives for dyeing, which is likely to supersede the use of indigo, as it is only a tenth of the price. He has submitted it to the Agri-horticultural Society of Calcutta, and it has been pronounced to be a very valuable production—a genuine black vegetable dye.—*Cor.*

JALAP, lb.	0	0	1	0	0	1

By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Jalap.

No abatement of the duties payable upon Jalap found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

LAC, *viz.*, Sticklac, cwt.	0	0	1	0	0	1
LAVENDER FLOWERS, lb.	0	0	1	0	0	1
LEAVES of ROSES, lb.	0	0	2	0	0	2
LEECHES, 100*l.* val.	5	0	0	5	0	0
MANNA, lb.	0	0	1	0	0	1
MOSS, *viz.*:—						
—— LICHEN ISLANDICUS, ton	0	5	0	0	5	0
—— ROCK, for Dyers' Use, ton	0	5	0	0	5	0
—— NOT enumerated, 100*l.* val.	1	0	0	1	0	0
MADDER, cwt.	0	0	6	0	0	6

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VIII.

DYE STUFFS, DRUGS, RESINS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
MADDER—*continued*						
——— Root, cwt..	0	0	3	0	0	3

By 3 & 4 Will. 4, c. 54, § 2, Madder and Madder Roots, being the production of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

MORPHIA and its Salts, lb. . . .	0	5	0	0	5	0

As to Morphia in Opium, see "Opium" in this Class.

MUSK, oz.	0	0	6	0	0	6
MYRRH, cwt.	0	1	0	0	1	0
NITRE, *viz.*, Cubic Nitre, cwt. . .	0	0	6	0	0	6
NUX VOMICA, cwt.	0	5	0	0	5	0

No abatement of the duties payable upon Nux Vomica found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Nux Vomica.

OCHRE, cwt. . . . . , .	0	0	6	0	0	6
OPIUM, lb.	0	1	0	0	1	0

By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Opium.

No abatement of the duties payable upon Opium found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

ACADEMY OF SCIENCES.—PARIS, FEB. 12, 1844.

The report of MM. De Mirbel, Boussingault, and Payen, "On the quantity of morphine contained in the specimens of opium grown in Algiers," holds forth high promise that thence may be obtained opium more constant in quality than any opium of commerce, and as rich in morphine as the finest varieties of Smyrna and India collected in tears and free from adulteration.

OLIBANUM, cwt.	0	1	0	0	1	0
ORCHAL, cwt.	0	1	0	0	1	0
ORPIMENT, cwt. . . . . , .	0	1	0	0	1	0
ORRIS ROOT, cwt.	0	5	0	0	5	0
PAINTER'S COLOURS, not particularly charged, *viz.* :						
——— Unmanufactured, 100*l.* val. .	1	0	0	1	0	0
——— Manufactured, 100*l.* val. .	10	0	0	10	0	0
PINK ROOT, lb.	0	0	1	0	0	1
PITCH, BURGUNDY, cwt.	0	2	0	0	2	0
PRUSSIATE of POTASH, See "Potash."						
QUASSIA, cwt.	0	10	0	0	10	0
QUININE, SULPHATE of, oz. . . .	0	0	6	0	0	6
RADIX, *viz.*:						
——— CONTRAYERVÆ, lb. . . .	0	0	1	0	0	1
——— ENULÆ CAMPANÆ, cwt. . .	0	2	0	0	2	0
——— ERINGII, cwt.	0	2	0	0	2	0
——— IPECACUANHÆ, lb. . . .	0	1	0	0	1	0

By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of damage received by Ipecacuanha.

No abatement of the duties payable upon Ipecacuanha found Derelict, Jetsam,

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VIII.

DYE STUFFS, DRUGS, RESINS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
RADIX—*continued.*	£	s.	d.	£	s.	d.
Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].						
——— RHATANIÆ, lb.	0	0	1	0	0	1
——— SENEKÆ, lb.	0	0	1	0	0	1
——— SERPENTARIÆ, or Snake Root, lb.	0	0	2	0	0	2
RESIN. See Rosin, *Class* XV.						
RHUBARB, lb.	0	0	3	0	0	3
By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Rhubarb.						
No abatement of the duties payable upon Rhubarb found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].						
SACCHARUM SATURNI, cwt.	0	10	0	0	10	0
SAFFLOWER, cwt.	0	1	0	0	1	0
SAFFRON, lb.	0	1	0	0	1	0
SAL, *viz.*:						
——— AMMONIAC, cwt.	0	1	0	0	1	0
——— LIMONUM, cwt	0	1	0	0	1	0
——— PRUNELLA, cwt.	0	1	0	0	1	0
SALEP or SALOP, cwt.	0	1	0	0	1	0
SALTPETRE, cwt.	0	0	6	0	0	6
SANGUIS DRACONIS, cwt.	0	4	0	0	4	0
SARSAPARILLA, lb.	0	0	1	0	0	1
By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by sarsaparilla.						
No abatement of the duties payable upon sarsaparilla, found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].						
SASSAFRAS, cwt.	0	0	6	0	0	6
SCAMMONY, lb.	0	0	6	0	0	6
SENNA, lb.	0	0	1	0	0	1
By 4 & 5 Will. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by senna.						
No abatement of the duties payable upon senna, found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].						
SHUMAC, ton	0	1	0	0	1	0
By 3 & 4 Will. 4, c. 54, § 2, shumac, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.						
SMALTS, lb.	0	0	2	0	0	2
SQUILLS, Dried, cwt.	0	1	0	0	1	0
——— Not Dried, cwt.	0	0	6	0	0	6
TARTARIC ACID, lb.	0	0	1	0	0	1
TERRA, *viz.*:						
——— JAPONICA,	0	5	0	0	5	0

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS VIII.

DYE STUFFS, DRUGS, RESINS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
TERRA—*continued.*	£	s.	d.	£	s.	d.
——— SIENNA, ton	0	10	0	0	10	0
——— UMBRA, cwt.	0	4	0	0	4	0
——— VERDE, ton	0	5	0	0	5	0
TINCAL, ton	0	1	0	0	0	6
TORNSAL, cwt.	0	1	0	0	1	0
TURMERIC, ton	0	5	0	0	0	1
TURPENTINE of VENICE, SCIO, or CYPRUS, lb.	0	0	10	0	0	10
VALONIA, ton	0	5	0	0	5	0
VARNISH, not otherwise described, 100*l.* val.	15	0	0	15	0	0
VERDIGRIS, lb.	0	0	1	0	0	1
VERJUICE, tun	10	0	0	10	0	0
VERMILION, lb.	0	0	3	0	0	3
WAX, Bees'-Wax, cwt.	0	2	0	0	1	0

By C. O., April 14, 1829, foreign bees'-wax may be taken out of bond for the purpose of being bleached, proper security being first given to pay the duty thereon.

—— in any degree bleached, cwt.	1	0	0	0	10	0

By C. O., Jan. 30, 1844, Bees'-Wax in packages, for which a perfect entry has been passed, may be weighed gross as other goods, the officer taking care to turn out the contents of as many packages as they may deem necessary for the purposes of examination and taring.

—— MYRTLE WAX, cwt.	0	2	0	0	1	0
—— SEALING WAX, 100*l.* val.	15	0	0	15	0	0
—— VEGETABLE WAX, cwt. [7 Vict. c. 16]	0	2	0	0	2	0
WOAD, ton	0	5	0	0	5	0
WELD, ton	0	5	0	0	5	0
ZAFFRE, cwt.	0	1	0	0	1	0

CLASS IX.

SKINS AND FURS.

SKINS, FURS, PELTS, and TAILS, *viz.* :—

His Majesty may, by order in council, prohibit the importation of skins, in order to prevent any contagious distemper. 3 & 4 Will. 4, c. 52, § 58.

BADGER, undressed, dozen skins	0	1	6	0	0	9
BEAR, skin	0	3	0	0	2	0

By C. O., Sept. 15, 1843, permission is given to cut off the tails of fox and fisher skins, and to trim chinchillas and bear skins in bond; the legs, tails, and valueless parts, if taken for home consumption, being charged with the duty of 5 per cent., as "pieces of undressed furs," and the foxes tails with the rated duty of twopence each.

BEAVER, undressed, skin	0	0	8	0	0	2

By C. O., Jan. 15, 1824, pieces of Beaver skins, from the British Colonies, to pay duty as follows, *viz.*, to weigh pieces of beaver skins against whole skins upon so many as are required to balance the weight of the pieces, on future importation, and charge duty on so many whole skins.

CAT, undressed, dozen skins	0	1	0	0	0	6
CHINCHILLA, undressed, dozen skins	0	2	0	0	1	0
See BEAR Skins.						
CONEY, undressed, 100 skins	0	0	6	0	0	3
DEER, undressed, skin	0	0	1	0	0	0½

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS IX.

SKINS, FURS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
DEER—*continued.*	£	s.	d.	£	s.	d.
—— Indian, half-dressed, skin	0	0	2	0	0	1
—— Indian, tanned, tawed, or in any way dressed, skin	0	0	6	0	0	3
DOG, in the Hair, not tanned, tawed, or in any way dressed, dozen skins	0	0	2	0	0	1
DOG FISH, undressed, dozen skins	0	1	0	0	0	1
ELK, undressed, skin	0	0	6	0	0	3
ERMINE, undressed, dozen skins	0	0	6	0	0	3
——— dressed, dozen skins	0	2	0	0	1	0
FISHER, undressed, dozen skins	0	4	0	0	2	0
See BEAR Skins.						
FITCH, undressed, dozen skins	0	1	0	0	0	6
FOX, undressed, skin	0	0	6	0	0	3
—— Tails, undressed, each	0	0	2	0	0	1
See BEAR Skins.						
GOAT, raw or undressed, dozen skins	0	0	3	0	0	2
—— tanned, tawed, or in any way dressed, dozen skins	0	5	0	0	2	6
GOOSE, undressed, dozen skins	0	1	0	0	0	6
HARE, undressed, 100 skins	0	0	6	0	0	3
HUSSE, undressed, dozen skins	0	3	0	0	1	6
KANGAROO, undressed, dozen skins	0	0	2	0	0	1
KID, in the Hair, undressed, 100 skins	0	0	4	0	0	2
—— dressed, 100 skins	0	5	0	0	2	6
—— ditto, and dyed or coloured, 100 skins	0	10	0	0	5	0
KOLINSKI, undressed, dozen skins	0	1	0	0	0	6
LAMB, undressed, in the wool, 100 skins	0	0	4	0	0	2
——— tanned or tawed, 100 skins	0	5	0	0	2	6
——— tanned or tawed, dyed or coloured, 100 skins	0	10	0	0	5	0
——— dressed in Oil, 100 skins	2	0	0	1	0	0
LEOPARD, undressed, skin	0	1	6	0	0	9
LION, ditto, skin	0	0	6	0	0	3

Lion skins, it would seem, are not very valuable, for "a living dog is better than a dead lion." —*Eccl.* ix. 4.—*Ed.*

LYNX, ditto, skin	0	0	6	0	0	3
MARTEN, ditto, skin	0	0	4	0	0	2
——— Tails, ditto, 100 tails	0	2	6	0	1	3
MINK, ditto, dozen skins	0	1	0	0	0	6
——— dressed skin	0	0	6	0	0	3
MOLE, undressed, 100 skins	0	3	0	0	1	6
MUSQUASH, ditto, 100 skins	0	1	0	0	0	6
NUTREA, ditto, 100 skins	0	1	0	0	0	6
OTTER, ditto, skin	0	1	0	0	0	6
OUNCE, ditto, skin	0	0	2	0	0	1
PANTHER, ditto, skin	0	0	2	0	0	1
PELTS of all Sorts, undressed, dozen pelts	0	1	0	0	0	6
—— tanned, tawed, or in any way dressed, dozen pelts	0	5	0	0	2	6

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS IX.

SKINS, FURS, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries. £	s.	d.	Of and from British Possessions. £	s.	d.
RACOON, undressed, dozen skins	0	1	6	0	0	9
SABLE ditto, skin	0	2	0	0	1	0
—— Tails or Tips, undressed, dozen skins	0	1	6	0	0	9
SEAL, in the Hair, not tanned, tawed, or in any way dressed, skin	0	0	4	0	0	4
—— of British Taking, imported direct from the Fishery or a British Possession, dozen skins		—		0	0	1

By C. O., June 29, 1836, seal skins imported from the Falkland Islands must be deemed to be imported from a British possession, according to the legal construction of that term.

By C. O., January 8, 1839, seal skins, which have been taken by Englishmen in the Falkland Islands, and shipped from thence in a British vessel to Rio de Janeiro, and re-shipped from thence in a British vessel for this country, may be admitted to entry on payment of the low duty, as if imported direct from any other British colony, upon satisfactory proof being adduced that they are the produce of the Falkland Islands, and belong to British subjects.

SHEEP, undressed, in the Wool, dozen skins	0	0	6	0	0	3
——— Tanned or tawed, 100 skins	0	12	0	0	6	0
——— Dressed in oil, 100 skins	1	0	0	0	10	0
SQUIRREL or CALABAR, undressed, 100 skins	0	3	0	0	1	6
——————— Tawed, 100 skins	0	5	0	0	2	6
——————— Tails, undressed, 100*l.* value	5	0	0	2	10	0
SWAN, undressed, skin	0	0	3	0	0	2
TIGER, ditto, skin	0	1	6	0	0	9
WEASEL, ditto, dozen skins	0	0	3	0	0	2
WOLF, ditto, dozen skins	0	2	0	0	1	0
—— Tawed, skin	0	5	0	0	2	6
WOLVERINGS, undressed, skin	0	0	3	0	0	2
SKINS and FURS, or pieces of Skins and Furs, raw or undressed, not particularly enumerated or described, nor otherwise charged with duty, 100*l.* val.	5	0	0	2	10	0
SKINS and FURS, or pieces of Skins and Furs, tanned, curried, or in any way dressed, not particularly enumerated or described, nor otherwise charged with duty, 100*l.* val.	10	0	0	5	0	0
ARTICLES MANUFACTURED of Skins or Furs, 100*l.* val.	20	0	0	10	0	0

CLASS X.

HIDES, RAW AND TANNED.

HIDES, or any other part of cattle or beasts, His Majesty may, by Order in Council, prohibit, in order to prevent any contagious distemper. 3 & 4 Will. 4, c. 52, § 58.

HIDES of HORSE, MARE, GELDING, BUFFALO, BULL, COW, OX, CALF, KIP, SWINE, and HOG, SEA-COW, ELEPHANT, and ELAND, or large DEER:						
—— not tanned, tawed, curried, or in any way dressed, *viz.:*						
—— DRY, cwt.	0	0	6	0	0	2
—— WET, cwt.	0	0	3	0	0	1

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS X.

HIDES, RAW AND TANNED.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
HIDES—*continued.*	£	s.	d.	£	s.	d
—— whether whole, cut, rounded, or trimmed, or pieces thereof, not cut into shapes, tanned, but not otherwise dressed, lb.	0	0	2	0	0	1
HIDES tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled, lb.	0	0	4	0	0	2
—— if varnished, japanned, or enamelled, lb.	0	0	6	0	0	3
LOSH HIDES, lb.	0	0	4	0	0	2
MUSCOVY or RUSSIA HIDES, or pieces thereof, tanned, coloured, shaved, or otherwise dressed, lb.	0	0	4	0	0	2
HIDES, or pieces thereof, raw or undressed, not otherwise enumerated, 100*l.* val.	5	0	0	2	10	0
HIDES, or pieces thereof, tanned, tawed, curried, or in any way dressed, not otherwise enumerated, 100*l.* val.	10	0	0	5	0	0

CLASS XI.

MANUFACTURES OF LEATHER.

BOOTS, SHOES, and CALASHES, *viz.*,						
——— WOMEN'S BOOTS and CALASHES, doz. pairs	0	12	0	0	12	0
——— if lined, or trimmed with Fur or other Trimming, doz. pairs	0	15	0	0	15	0
——— SHOES, with Cork or double Soles, quilted SHOES and CLOGS, doz. pairs	0	10	0	0	10	0
——— if trimmed, or lined with Fur or any other Trimming, doz. pairs	0	12	0	0	12	0
—— WOMEN'S SHOES of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather, doz. pairs	0	9	0	0	9	0
—— WOMEN'S SHOES, if trimmed, or lined with Fur or any other Trimming, doz. pairs	0	10	0	0	10	0
—— *Girls' Boots, Shoes, and Calashes, not exceeding 7 Inches in Length, to be charged with Two-thirds of the above Duties.*						
—— MEN'S BOOTS, doz. pairs	1	8	0	1	8	0
——— SHOES, doz. pairs	0	14	0	0	14	0
—— *Boys' Boots and Shoes, not exceeding 7 Inches in Length, to be charged with Two thirds of the above Duties*						
LEATHER, *viz.*:						
——— BOOT-FRONTS, not ex. 9 inches in height, doz. pairs	0	3	6	0	3	6
——— ——— ex. 9 inches in height, doz. pairs	0	5	6	0	5	6
——— LEATHER cut into shapes, or any article made of leather, or any manufacture whereof leather is the most valuable part, not otherwise enumerated or described, 100*l.* val.	15	0	0	15	0	0
——— GLOVES OF LEATHER, *viz.*:						
——— HABIT MITTS, doz. pairs	0	2	4	0	2	4
——— HABIT GLOVES, doz. pairs	0	3	6	0	3	6

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XI.

MANUFACTURES OF LEATHER.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
GLOVES—*continued.*						
——— MEN'S GLOVES, doz. pairs	0	3	6	0	3	6
——— WOMEN'S GLOVES, or MITTS, doz. pairs	0	4	6	0	4	6

Gloves of leather, unless in ships of seventy tons or upwards, and in packages, containing one hundred dozen pairs of such gloves, prohibited to be imported on pain of forfeiture. 3 & 4 Will. 4, c. 52, § 58.

By C. O., Oct. 2, 1841, it is stated that, doubt having been entertained whether a quantity of leathern gloves recently imported into this port, should be charged with duty as women's gloves, or as habit gloves, the Board, with a view of estabishing an uniformity of practice, has ordered that, in all future importations, where the gloves (known in the trade as an eighth size,) shall exceed three inches in length, from the extreme part of the thumb next the wrist, they shall be charged with the duty payable on women's gloves or mitts; but, if under that length, as habit gloves.

——— having been worn. See Baggage, CLASS XIX.						
PARCHMENT, doz. sheets	0	6	0	0	6	0
VELLUM, the skin	0	1	0	0	1	0

CLASS XII.

COTTON, HAIR, LINEN, WOOL, AND MANUFACTURES THEREOF.

COTTON, HAIR, LINEN, WOOL, &c., *viz.*:

It shall be lawful for the Commissioners of Customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless, by their bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 & 4 Will. 4, c. 57, § 36.

BANDSTRING TWIST, the doz. knots, each containing 32 yards	0	5	0	0	2	6
CANDLEWICK, cwt.	0	8	8	0	4	4
COTTON, MANUFACTURES of, 100*l.* val.	10	0	0	5	0	0
——— YARN, 100*l.* val.	10	0	0	5	0	0
——— ARTICLES, or MANUFACTURES of COTTON, wholly or in part made up, not otherwise charged with duty, 100*l.* val.	20	0	0	10	0	0

By T. O., Feb. and April, 1819, and Aug. 1825, patterns and samples of cotton, useful only as such, are *duty free.*

FLAX and TOW, or CODILLA of HEMP or FLAX, whether dressed or undressed, cwt.	0	0	1	0	0	1

By 3 & 4 Will. 4, c. 54, § 2, Flax, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

FLOCKS, cwt.	0	5	0	0	2	6
GAUZE of Thread, 100*l.* value	15	0	0	7	10	0
HAIR, *viz.*						
——— CAMELS' HAIR or WOOL, lb.	0	0	1	Free.		
——— COW, OX, BULL, or ELK HAIR, cwt.	0	0	6	0	0	3

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XII.

COTTON, HAIR, LINEN, WOOL, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries. £	s.	d.	Of and from British Possessions. £	s.	d.
HAIR—*continued*						
——— GOATS' HAIR, see WOOL.						
——— HORSE HAIR, cwt.	0	0	6	0	0	3
——— NOT otherwise enumerated or described 100*l.* value	5	0	0	2	10	0
——— MANUFACTURES of Hair or Goats' Wool, or of Hair or Goats' Wool and any other Material, and Articles of such Manufacture wholly or in part made up, not particularly enumerated or otherwise charged with Duty, 100*l.* value	15	0	0	7	10	0
INKLE, Unwrought, lb.	0	0	6	0	0	3
——— Wrought, lb.	0	1	0	0	0	6
LINEN, OR LINEN AND COTTON, *viz.* :						
——— CAMBRICS and LAWNS, commonly called French Lawns, the Piece not exceeding Eight yards in Length, and not exceeding Seven-Eighths of a Yard in Breadth, and so in proportion for any greater or less Quantity:—						
——— PLAIN, piece	0	5	0	0	5	0
——— BORDERED HANDKERCHIEFS, piece	0	5	0	0	5	0
——— LAWNS of any other sort, not French 100*l.* value	15	0	0	15	0	0
——— LACE TREAD, 100*l.* value	12	10	0	12	10	0

Chinese Lace.—We have been favoured with the sight of a very singular production, namely, cushion bobbin lace made in China. This article was obtained by a British soldier, who was a lace-maker, at the time the armament advanced up the great river to obstruct the Grand Canal and to attack Nankin. It was near this place that the soldier saw the women at work, and, conceiving it to be a great curiosity, he took out his knife, and without ceremony cut off a yard, which he brought to England. The ground is that of Mechlin, a sort of Brussels, being plaited at the close, and twisted on the other side of the hole. It is coarse, having only about four holes to the inch; a scalloped pattern is worked into it, by shooting the threads cross-wise, near three quarters of an inch. It has large prominent spots, in which the hole is closed with not less than 15 bouts round the pillars. To the naked eye it has the appearance of being made of yellow Bengal silk, in the gum, but no sooner is the microscope applied than this vanishes, and it has all the resemblance of being a vegetable substance, as though composed of a sort of fine basket twig. Several experiments have been made to ascertain its real quality. Upon being boiled it produces a thick, fetid, glutinous substance, and the material had all the appearance of twisted cotton, though not the least twist can be observed in the thread when in the gum. At a distance it has somewhat of a shining appearance, as though it were a metallic substance. This is considered rather important to this district, as it demonstrates that the Chinese wear and use lace, and that such articles will be in request in that extensive empire, which is said to contain a third of the human race.—*Notts' Review.*

——— made by the Hand, commonly called Cushion or Pillow Lace, whether of Linen, Cotton, or Silken Thread, 100*l.* value	12	10	0	12	10	0
——— DAMASKS, sq. yard	0	0	10	0	0	10
——— DAMASK DIAPER, sq. yard	0	0	5	0	0	5
——— PLAIN LINENS and DIAPER, not otherwise enumerated or described, and whether chequered or striped with dyed yarn or not. 100*l.* value	15	0	0	15	0	0
——— SAILS, 100*l.* value	15	0	0	15	0	0
——— IN ACTUAL Use of a British Ship, and fit and necessary for such Ship, and not otherwise disposed of	Free.			Free.		

* ADD 5 *per cent. to each Duty, as mentioned* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XII.

COTTON, HAIR, LINEN, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
LINEN, &c.—*continued.*	£	s.	d.	£	s.	d.
—— SAILS, if and when otherwise disposed of, 100*l.* value	15	0	0	15	0	0

By C. O., Jan. 29, 1828, sails and cordage of British manufacture, exported from Great Britain as merchandise, and afterwards returned to the United Kingdom, are in all cases—other than those in which they are re-imported by bill of store—to be deemed *foreign.*

—— MANUFACTURES of Linen, or of Linen mixed with Cotton or with Wool, not particularly enumerated or otherwise charged with Duty, 100*l.* val.	15	0	0	15	0	0

It shall be lawful for the Commissioners of Customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 & 4 Will. 4, c. 57, § 33.

By C. O., September 19, 1827, samples of foreign linen may be taken out of warehouse without entry or payment of duty, upon bond being given to return the same or pay the duty.

By C. O., Feb. 20, and April 21, 1819, and Aug. 18, 1825, any small pieces of cotton, silk, woollen or other manufactures, may be admitted to entry, *duty free;* provided the indulgence be strictly limited to articles of so small a size as to be useless for any other purposes than as patterns or samples.

THREAD, not otherwise enumerated or described, 100*l.* value	10	0	0	5	0	0
WOOL, *viz.*:						
—— BEAVER. lb.	0	0	6	0	0	3
—— CUT and COMBED, lb. . . .	0	1	0	0	0	6
—— CONEY, lb..	0	0	1	0	0	1
—— COTTON, or WASTE of COTTON WOOL, cwt.	0	2	11	0	0	4

TARE, &c.

By T. L., March 19, 1821, 2 per cent. is to be allowed for tare on cotton wool from the Brazils and St. Domingo, and 3 per cent. on cotton wool from all other places (exclusive of ropes.) except in cases where the merchant shall require the actual tare to be ascertained, or where the officers of the revenue may deem such a proceeding advisable.

By C. O., July 11, 1840, an application having been made for an allowance on two bags of cotton, imported from Africa in an uncleaned state—that is containing the seed—it is directed that on any future similar importation, the seed contained in the wool be not charged with any separate duty, and that an allowance be made for the weight of the seed.

By C. O., March 30, 1841, the following allowances for Tare, being those now made at the port of Liverpool, are to be adopted at the several ports in the United Kingdom, from the United States of America:

For New Orleans and Mobile, bales fully roped	4	per cent.
New York, Charleston, and Savannah, bales 2lb. for ropes....	3	,,
All other description of bales without ropes	3	,,
From the East Indies	4	,,
South America and Alexandria	2	,,

And as the bags from places, other than the United States, are unequally roped, the same number of ropes be placed in the scale, and weighed against the bags; in all cases the tare being taken of the 100lb. The right of the crown and importer to an actual taring when required, being reserved.

NEW GROWTH.

Manchestester, April 18, 1844.

We have been favoured with a sample of cotton, produced in India from Sea Island seed, which appears to be of an exceedingly promising character. It formed, we understand, part of a small parcel of two bags shipped from Bombay (the exact place of growth not being stated), and sold last week at Liverpool, where it fetched the high price of 1s. 2d. per pound. It is of an exceedingly beautiful colour, and generally fine and strong staple, and appears to have been

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XII.

COTTON, HAIR, LINEN, &c.—*continued.*

WOOL—*continued.*	Rates of Duty.* Of or from Foreign Countries. £ s. d.	Of and from British Possessions. £ s. d.

the produce of healthy and luxuriant plants; but as it seems to us, not very carefully picked, being slightly mixed with the produce of inferior pods. It is, however, as the price justly indicates, an exceedingly valuable description of cotton; and, if it can be grown in sufficient quantities, will be found highly important to the manufacturers of this country. The following is the account given in a Liverpool broker's circular of the parcel sold in that town:—This week, two bales of cotton of a new growth, imported from Bombay, have been sold at 14d. per pound. This cotton is much superior to the average of Sea Island, Georgia cotton, being fine, silky, very long, clear, regular, and strong in staple, perfectly clean, and of a beautiful cream colour. This is an important fact; for, if the culture of this cotton be extended, it will render Great Britain independent of the supply of Sea Island American cotton; and possibly, by proper attention, may bring about a supply of cotton that will supersede the use of Bowed and Orleans. The cotton was thought cheap at 14d. per pound.—*Cor.*

——— HARES', lb.	0 0 1	Free.
——— SHEEP and LAMBS' WOOL, &c.		

The duties now chargeable upon the importation of sheep and lambs wool, and upon wool of the Alpaca and the Llama tribe, and upon Goats wool or hair, *repealed.* 7 Vict. c. 16, § 12. [June 6, 1844].

——— MANUFACTURES of WOOL, not being Goats' Wool, or of Wool mixed with Cotton, not particularly enumerated or described, nor otherwise charged with duty, 100*l.* value . . .	15 0 0	5 0 0
—— ARTICLES of MANUFACTURES of WOOL, not Goats' Wool, or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with duty, 100*l.* value	20 0 0	10 0 0

By T. O., Feb. and April, 1819, and Aug. 1825, patterns and samples of woollens, useful only as such, *are duty free.*

It shall be lawful for the Commissioners of Customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse, to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 & 4 Will. 4, c. 57, § 35.

By C. O., November 28, 1820, the Lords of the Treasury having considered a letter received from Mr. Lack, enclosing, by direction of the Lords of the Committee of Privy Council for Trade, a report of the Board to that Committee on the petition of Messrs. Bischoff and Co., stating some objections to the existing mode of ascertaining the exact number of yards of foreign woollen cloth warehoused in this country, and suggesting that an account should be taken of the number of pieces or half-pieces, instead of the number of yards: their Lordships direct the Board to comply with the petitioner's request, as far as regards such bales of woollen cloths as may be warehoused for exportation only; the Board direct that the same be duly obeyed, care being taken to distinguish in the accounts the long from the short cloths.

YARN, RAW LINEN, cwt. . . .	0 1 0	0 1 0
——— WORSTED, lb.	0 0 6	0 0 6
——— CAMEL or MOHAIR, lb. . . .	0 0 1	0 0 1

CLASS XIII.

GLASS, EARTHENWARE, AND PORCELAIN.

BEADS and BUGLES of GLASS, lb. . .	0 0 3	0 0 3

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XIII.

GLASS, EARTHENWARE, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
BEADS—*continued.*	£	s.	d.	£	s.	d.

By C. O., Sept. 23, 1836, beads, the substance of which is glass, whether coloured or not; or even although their appearance may be affected by the addition of wax, or any other material, and they are, by such means, made to assume the colour and aspect of pearls, are to be charged with the rated duty as beads of glass.

By O. C., Oct. 28, 1836, these articles do not cease to be Beads or Bugles within the scope of the terms in which the rated duties are imposed, although they be strung as necklaces and have clasps attached to them.

BOTTLES of EARTH or STONE, and empty, dozen	0	0	2	0	0	2
—— Of GLASS covered with Wicker (not being Flint or Cut Glass), or of Green or Common Glass, cwt.	0	4	0	0	4	0
—— *And further, on account of the Excise Duty, cwt.*	0	7	0	0	7	0
—— Of GLASS, not otherwise enumerated, cwt.	1	0	0	1	0	0

Flint and Cut Glass Bottles are to pay duty as mentioned under "Glass" below. [C. O., Sept. 3, 1844.]

—— *And further, on account of the Excise Duty, cwt.* [7 Vict. c. 16.]	0	7	0	0	7	0

Flasks. The duty chargeable upon flasks in which olive oil is imported is repealed. 7 Vict. c. 16 § 11. [6 June, 1844.]

By C. O., Sept. 3, 1844, doubts having been entertained whether bottles of flint and cut glass are chargeable with duty under the above head, or as Flint and Cut Glass the £100 value, £30 and further on account of the excise duty, 7s. cwt. as mentioned in the next page. All bottles of Flint and Cut Glass are to be charged with the latter rate of duty.

By C. O., May 19, 1840, considerable difficulty having been experienced upon the importation of British bottles filled with foreign wine, in repaying the amount of excise drawback which was allowed on the exportation of the bottles pursuant to the minute of Nov. 16, 1839, it is directed that, on all importations of this description, the landing officers are to furnish the importers with a Certificate, containing an account of the gross number of British bottles imported by the parties, that such Certificate be then delivered to the proper excise import officer, for the purpose of having the weight of the bottles calculated and inserted on the Certificate, as well as the amount of duty chargeable thereon, upon which Certificate the duty will be received by the collector of excise, who, after signing the same, in proof of the due receipt of the duty, will return the Certificate to the importer, to enable him to clear the bottles with the officers of customs.

By C. O., June 26, 1840, as British bottles can easily be distinguished from bottles of foreign manufacture, and as it appears no danger would be likely to arise to the revenue by dispensing with bills of store for the bottles, upon a declaration being made by the parties that the same are of British manufacture; and the landing officers being satisfied of the fact, such bills of store are to be dispensed with accordingly.

CHINA OR PROCELAIN, *viz.:*						
—— PLAIN, 100*l.* val.	15	0	0	15	0	0
—— PAINTED, GILT, or ORNAMENTED, 100*l.* val.	20	0	0	20	0	0
EARTHENWARE, not otherwise enumerated or described, 100*l.* val.	10	0	0	10	0	0
ENAMEL, lb.	0	2	0	0	2	0
GLASS, *viz.:*—						
—— Crown Glass, or any kind of Window Glass, not exceeding one-ninth of an inch in thickness, and not being Plate Glass, or German Sheet Glass, cwt.	1	10	0	1	10	0
—— *And further on account of the Excise Duty, cwt,*	5	3	0	5	3	0
Boxes with Glass. See "Boxes," Class XIX.						
—— Flint and Cut Glass, [including Bottles] 100*l.* val.	30	0	0	30	0	0

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XIII.

GLASS, EARTHENWARE, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
GLASS—*continued.*						
——— *And further, on account of the Excise Duty, cwt.* [7 Vict. c. 16.] . .	0	7	0	0	7	0
——— German Sheet Glass, White or Coloured, not exceeding one-ninth of an inch in thickness, and Shades, cwt.	1	10	0	1	10	0
——— *And further, on account of the Excise Duty, cwt.*	4	4	0	4	4	0
——— All Glass exceeding one-ninth of an inch in thickness; all Silvered or Polished Glass of whatever thickness; and Plate Glass, however small each pane, plate, or sheet, superficial measure, *viz.*:—						
——— Not containing more than 9 square feet, sq. foot	0	4	0	0	4	0
——— Containing more than 9 square feet, and not more than 14 square feet, sq. foot .	0	5	0	0	5	0
——— Containing more than 14 square feet, and not more than 36 square feet, sq. foot	0	6	0	0	6	0
——— containing more than 36 square feet, sq. foot	0	7	0	0	7	0
——— Glass Manufactures not otherwise enumerated or described, and OLD BROKEN GLASS fit only to be re-manufactured, cwt. . .	1	0	0	1	0	0
——— *And further, on account of the Excise Duty, cwt.* [7 Vict. c. 16] . . .	0	7	0	0	7	0
BOTTLES see preceding page.						

By T. L., Dec. 5, 1821, any glass in the dressing or medicine cases of travellers arriving from abroad, such glass being in actual use, may be passed over by the officers, upon their being satisfied, upon oath or otherwise, according to the rank of the party, that it was taken from this country, that it was of British manufacture, and that no drawback of the inland duties has been paid upon it.

By T. L., Sept. 28, 1842, Cylinders, being German Sheet Glass, are to be included in the duty imposed on that description of glass under the general terms "German Sheet Glass, white or coloured, not exceeding one-ninth of an inch in thickness."

——— PAINTINGS on GLASS, 100*l.* value . .	5	0	0	5	0	0
——— *And further, on account of the Excise Duty, superficial foot* . . .	0	4	0	0	4	0

DISCS.

By T. L., Dec. 22, 1843, in regard to the duty charged on Discs for the Object Glasses of Achromatic Telescopes, my Lords authorise the maximum value of this article to be fixed at 15s. the lb, which will have the effect of admitting the same at a duty of 4s. 8d. the lb, as heretofore.

READY RECKONING.

Showing the duty at one view, from 1 lb to ¼ cwt.—Common Glass Bottles.

lb	at per Cwt. 4s. s. d.	7s. s. d.	lb	at per cwt. 4s. s. d.	7s. s. d.	lb	at per cwt. 4s. s. d.	7s. s. d.
1	0 0	0 1	10	0 4	0 8	20	0 8	1 3
2	0 1	0 2	11	0 5	0 8	21	0 9	1 4
3	0 1	0 2	12	0 5	0 9	22	0 9	1 5
4	0 2	0 3	13	0 6	0 10	23	0 10	1 5
5	0 2	0 4	14	0 6	0 11	24	0 10	1 6
6	0 3	0 5	15	0 6	0 11	25	0 11	1 7
7	0 3	0 5	16	0 7	1 0	26	0 11	1 8
8	0 3	0 6	17	0 7	1 1	27	1 0	1 8
9	0 4	0 7	18	0 8	1 2	28	1 0	1 9
			19	0 8	1 2			

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XIV.

SILKS, AND MANUFACTURES OF SILK.

	Rates of Duty.* Of or from Foreign Countries. £	s.	d.	Of and from British Possessions. £	s.	d.
SILK, *viz.:*						
—— KNUBS or HUSKS of Silk, and Waste Silk, cwt.	0	1	0	0	0	6
—— RAW SILK, lb.	0	0	1	0	0	1
—— THROWN SILK, not Dyed, *viz.*:—						
——— SINGLES, lb.	0	1	0	0	0	6
——— TRAM, lb.	0	1	0	0	0	6
——— ORGANZINE and CRAPE SILK, lb.	0	1	0	0	0	6
—— THROWN SILK, Dyed, *viz.*:—						
——— SINGLES or TRAM, lb.	0	2	0	0	1	0
——— ORGANZINE or CRAPE SILK, lb.	0	2	0	0	1	0
—— MANUFACTURES of SILK, or of SILK MIXED WITH ANY OTHER MATERIAL, the produce of Europe, *viz*:—						
—— SILK or SATIN PLAIN lb.	0	11	0		—	
——— *Or, and at the option of O. C.,*† 100*l.* value	25	0	0		—	
—— SILK, figured or brocaded, lb.	0	15	0		—	
——— *Or, and at the option of O. C.,* 100*l.* value	30	0	0		—	
—— GAUZE, plain, lb.	0	17	0		—	
——— *Or, and at the option of O. C.,* 100*l.* val.	30	0	0		—	
—— GAUZE, striped, figured, or brocaded, lb.	1	7	6		—	
——— *Or, and at the option of O. C.,* 100*l.* val.	30	0	0		—	
—— CRAPE, plain, lb.	0	16	0		—	
——— *Or, and at the option of O. C.,* 100*l.* val.	30	0	0		—	
—— CRAPE, figured, lb.	0	18	0		—	
——— *Or, at the option of O. C.,* 100*l.* val.	30	0	0		—	
—— VELVET, plain, lb.	1	2	0		—	
——— *Or, and at the option of O. C.,* 100*l.* val.	30	0	0		—	
—— VELVET, figured, lb.	1	7	6		—	
——— *Or, and at the option of O. C.,* 100*l.* val.	30	0	0		—	
—— RIBBONS, embossed, or figured with Velvet, lb.	0	17	0		—	
——— *Or, and at the option of O. C.,* 100*l.* val.	30	0	0		—	

† Officers of Customs, to be understood in each case.

AND FURTHER,

——— *If mixed with Gold, Silver, or other Metal, in addition to the above Rates, when the Duty is not charged according to Value,* lb.	0	10	0		—	
—— FANCY SILK NET, or TRICOT, lb.	1	4	0		—	
—— PLAIN SILK LACE or NET, called TULLE, sq. yard	0	1	4		—	
—— MANUFACTURES OF SILK, OR OF SILK MIXED WITH ANY OTHER MATERIAL, not particularly enumerated or otherwise charged with Duty, 100*l.* val.	30	0	0	5	0	0
—— MILLINERY of SILK, or of which the greater of the Materials is of Silk, *viz.*:—						
—— TURBANS or CAPS, each	0	15	0	0	15	0
—— HATS or BONNETS each	1	5	0	1	5	0

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XIV.

SILKS, AND MANUFACTURES OF SILK—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
SILK—*continued.*	£	s.	d.	£	s.	d.
—— DRESSES, each	2	10	0	2	10	0
—— —— *Or, and at the option of O. C.,* 100*l.* val.	40	0	0	40	0	0
—— MANUFACTURES OF SILK, OR OF SILK AND ANY OTHER MATERIAL AND ARTICLES OF THE SAME, wholly or in part made up, not particularly enumerated or otherwise charged with Duty, 100*l.* value	30	0	0	30	0	0
SILKWORM GUT, 100*l.* value	20	0	0	20	0	0

Manufactures of Silk being the manufactures of Europe, unless into the port of London, or into the port of Dublin direct from Bordeaux, or into the port of Dover direct from Calais, or into Dover from Boulogne, or into Southampton, and unless in a ship or vessel of seventy tons or upwards, or into the port of Dover in a vessel of the burden of sixty tons at least, with *license* of the commissioners of customs, prohibited to be imported on pain of forfeiture. 3 & 4 Will. 5, c. 52 § 58; 4 & 5 Will. 4, c. 89, § 6; 5 & 5 Vict. c. 47, § 13.

It shall be lawful for the commissioners of customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 & 4 Will. 4, c. 57, § 35. See Baggage, *Class* XIX.

By C. O., June 27, 1786, an allowance is to be made of not more than 10 lb per cent. upon the 100 lb weight on Bologna packages of silk, and of 8 lb upon the 100 lb weight on Messina packages thereof.

By T. O., Feb. and April, 1819, and Aug. 1825, patterns and samples of silk, useful only as such, are *duty free.*

By C. O., Feb. 27, 1827, the duty is to be charged on wrought silks, upon any fractional part of a pound not less than one ounce.

By T. L., September 16, 1835, vestments for Roman Catholic Priests not to be introduced duty free without a special order from this Board. T. O., Sept. 16, 1835.

By C. O., Jan. 25, 1843, in order to ascertain with greater accuracy and facility the various tares to be allowed upon manufactured silks, the weights at present in use are to be discontinued, and, in lieu thereof, the pound weight is to be divided into one hundred parts, and weights of the following description are to be adopted for taring only, *viz.*:—

100th parts.

One pound, 50, 25, 15, 10, 5, 3, 2, 1.

In future, the following practice is to be pursued, *viz.*:—

When the draft is under 1 cwt., the oz. weight to be used.
1 cwt. and under 2 cwt., not less than 2 oz. to be used,
2 cwt. and under 3 cwt., not less than 3 oz. to be used,

And so on, at the rate of 1 oz. for every 1 cwt.

EXAMPLES.

PLAIN SILK RIBBONS.

Cartoons		Parts	Parts
7	1 cartoon, tared	=75	=165×7=1155
	3 of 18 pieces, tared 15 parts each	=90	
9	1 cartoon, tared	=70	=250×9=2250
	1 of 6 garnitures, tared each 30	=180	

34·05 or 34 lb

Thirty-four pounds, A. B. Landing Surveyor.

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XIV.

SILKS, AND MANUFACTURES OF SILK—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
SILK.—*continued.*						

EXAMPLES—*continued.*

OR,

8 { 1 cartoon, tared . . . . . .=65 / 3 of 15 pieces, tared 11 parts each=55 } =120 | 8=960

5 { 1 cartoon, tared . . . . . .=78 / 1 of 6 garnitures, tared each . 38=228 } =306 | 5=1530

24·90
16

14·40

24 lb 14 oz.

Twenty-four pounds and fourteen ounces. A. B., Landing Surveyor.

CLASS XV.—NAVAL STORES.

BAST ROPES, TWINES, and STRANDS, cwt. .	0	5	0	0	2	6
CABLES (not being Iron Cables), tarred or untarred, cwt.	0	6	0	0	3	0
——— not being Iron Cables, in actual use of a British ship, and being fit and necessary for such ship, and not, or until, otherwise disposed of .	Free.			Free.		
——— if and when otherwise disposed of 100*l.* val.	10	0	0	5	0	0

By T. L., Oct. 17, 1844, the duty is to be charged at the rate of £10 per cent. upon Old Cables, taken from Foreign Ships, provided the same be rendered wholly unserviceable by reduction into lengths not exceeding three fathoms,

COIR ROPE, TWINE, and STRANDS, cwt. .	0	2	6	0	1	3

Old and new, cut into lengths not exceeding three feet each, to be admitted at the duty of 6*d.* per ton. *See* RAGS, *Class* XIX.

CORDAGE, tarred or untarred (standing or running Rigging in use excepted), cwt. . .	0	6	0	0	3	0
——— in actual use of a British ship, and being fit and necessary for such ship, and not, or until, otherwise disposed of . . .	Free.			Free.		
——— if, and when otherwise disposed of, 100*l.* value	5	0	0	2	10	0
HEMP, dressed, cwt.	0	4	0	0	2	0
——— rough, or undressed, or any other vegetable substance of the nature and quality of undressed Hemp, and applicable to the same purposes, cwt.	0	0	1	0	0	1

By 3 & 4 Will. 4, c. 54, § 2, hemp, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

SOCIETY OF ARTS.—FEB. 7, 1844.

W. Tooke, Esq., V.P., in the chair. The secretary read a short account of Mr. Albano's new composition called "carnabic," numerous specimens being arranged around the room. The chief ingredient in this composition is hemp, which, in connexion with other materials, undergoes a chemical process before being made, by means of machinery, into sheets of from six to seven feet in length and about forty inches in width; it may be formed into any required shape, and is peculiarly adapted for mouldings, cornices, &c. This material is only about one-sixth of the weight of the composition ordinarily used, and under one-fourth of papier mache. The compo-

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XV.

NAVAL STORES—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
HEMP—*continued.*	£	s.	d.	£	s.	d.

sition ordinarily used requires a long time before it is ready to receive paint and gilding, and if hurried by artificial heat, will crack to a very considerable extent. The least blow will cause fractures in it, whereas the new material is exceedingly tough, and may be thrown on the ground without injury. It may remain in water for any period, and it already has been applied successfully in France as a covering for roofs, and also for water-buckets.

OAKUM, cwt.	0	0	1	0	0	1
PITCH, cwt.	0	0	6	0	0	1

By C. O., Nov. 2, 1797, tare on pitch in Archangel casks, 93 lb each; in Swedish casks 36 lb each; and in American casks, 56 lb each.

ROSIN, or RESIN, cwt.	0	2	0	0	1	0

ACADEMY OF SCIENCES.—PARIS, FEB. 12, 1844.

A memoir by M. Lewy, on the resin of Magnas, so called from a province of that name in America. According to M. Goudot, who submitted the specimen to M. Lewy, it is furnished by *Calophyllum caloba*, a beautiful tree, found in the plains of the Oronoco. It is extracted by incision. In its fresh state this resin is white and limpid, but it thickens in the air, and becomes yellowish. Its external characters resembles most resins; but when purified by solution in boiling alcohol, it assumes the form of small transparent prisms.

This resin was preserved in the collections of the Museum of the *Jardin des Plantes*, under the name of storax of Cayenne; but it has neither the characters nor the composition of the balsam generally called in France storax, *Styrax calamite*, which is extracted by incisions into the *Styrax officinale.*

It occurs under the form of small masses, or opaque grains, of a yellowish-white, and mixed with some remains of bark. The odour is sweet and very agreeable, heat and pulverization slightly increasing it. They are friable, break between the teeth, and then present only a very feeble taste. Their fracture is white, traversed by some yellowish veins. They abandon nothing to water, and do not disengage any volatile substance when distilled with it.

It is of all resins the least soluble in alcohol.—*M. F. Scribe in Chemist, Sept.* 1844.

SHIPS to be broken up, with their Tackle, Apparel, and Furniture (except Sails), *viz.*						
—— Foreign Ships or Vessels, 100*l.* val. . .	25	0	0	25	0	0
—— Foreign Ships broken up, 100*l.* val. . .	10	0	0	10	0	0
—— British Ships or Vessels, entitled to be registered as such, and not having been built in the United Kingdom	—			Free.		

By C. O., Dec. 16, 1835, no higher duty is chargeable upon the wrecks of "British ships or vessels entitled to be registered as such, not having been built in the United Kingdom," than is payable on such ships when to be broken up.

TAR, the Last, containing 12 Barrels, each Barrel not exceeding 31½ Gallons . . .	0	2	6	0	0	6

By 3 & 4 Will. 4, c. 54, § 2, tar, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

TURPENTINE, *viz.*:—						
———— not being of greater value than 9*s.* per cwt., cwt.	0	0	1	0	0	1
———— from 9*s.* to 15*s.* value per cwt., cwt.	0	1	0	0	0	3
———— above 15*s.* value per cwt., cwt. .	0	5	0	0	2	6
TWINE, cwt.	0	10	0	0	5	0
YARN, Cable Yarn, cwt.	0	6	0	0	3	0

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XVI.

STONES, BRICKS, AND TILES.

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
BRICKS or CLINKERS (Dutch), 1,000 . .	0	10	0	0	5	0
——— other Sorts, 1,000 . .	0	15	0	0	7	6
CHALK, unmanufactured, and not otherwise enumerated, 100*l.* value	5	0	0	2	10	0
——— prepared or manufactured, and not otherwise enumerated, 100*l.* value . . .	10	0	0	5	0	0
GYPSUM, ton	1	11	8	0	1	3

When gypsum was proposed as a manure, it was at first laughed at and ridiculed, especially by those who knew least of its properties and powers; and then it was used for everything, and for every crop, in defiance of the remonstrances of its early advocates, who warned the agriculturist that it operated only as a direct food for some plants, and that only three commonly-cultivated grasses contained it in sensible proportions—lucerne, sainfoin, and red clover, to which may be added the turnip. The failure, therefore, of gypsum, in the first instance, was general and complete; time, however, enlightened its enemies—for time polishes even a block of granite—and gypsum is now generally and scientifically used to these four crops only; for it does not, like salt, possess properties useful to vegetables of all kinds.—*C. W. Johnson's Observations on Salt.*

As to ALABASTER, see "Stone in this *Class.*

PLAISTER of PARIS, ton	1	0	0	1	0	0
STONE, *viz*:—						
——— STONE, IN LUMPS, NOT IN ANY MANNER HEWN; SLATE, AND MARBLE, IN ROUGH BLOCKS OR SLABS; LIMESTONE; FLINT STONES; FELSPAR AND STONES FOR POTTERS' USE; PEBBLE STONES; STONE TO BE USED FOR THE PURPOSE OF LITHOGRAPHY	Free.			Free.		

Recent Discoveries in Egypt.—Behind the tent of the overseer, I discovered the remains of an inscription, recently much longer, but still containing the name and title of the wife, so much honoured by the Egyptians, of the first Amasis, the founder of the eighteenth dynasty which drove out the Hyksos, engraved in clear, sharply cut, hieroglyphics. These are the first alabaster quarries whose age can be proved by an inscription: upwards of 300 blocks, the largest eight feet long, two thick, have been cut out during the last four months.—*Athenæum, March* 2, 1844.

——— STONE, IN BLOCKS, shaped, or rough scalped, ton	0	2	0	0	0	6

By T. O., June 30, 1835, it appears blocks can be converted into slabs only by sawing: all slabs are to be deemed rough slabs if they have been cut from a rough block, and have undergone no polishing subsequent to the sawing.

GRANITE.

By C. O., Sept. 8, 1843, upon an application requesting that broken granite, imported from the Channel Islands, may be delivered without the production of a certificate of produce, as no duty is now payable on broken granite, certificates of produce are in future to be dispensed with upon the importation thereof, from the said islands, or from any of the British possessions.

——— STONE AND SLATE, HEWN, ton . .	0	10	0	0	1	0
——— MARBLE, SAWN INTO SLABS, OR OTHERWISE MANUFACTURED, cwt.	0	3	0	0	1	6

By T. L., Sept. 30, 1842, the permission granted by their Lordships' order of 30 June, 1835, is so far renewed as to admit, duty free, all slabs of marble which have been cut from a rough block, and have undergone no polishing subsequent to the sawing, provided such slabs shall exceed four inches in thickness.

Sculptures or models, first made in the United Kingdom, copies or casts of, prohibited to be imported on pain of forfeiture. 6 Geo. 4, c. 107, § 53.

Right and property of Sculpture, Models, &c.—Every person who shall make any new and original sculpture, or model, or copy, or cast of the human

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XVI.

STONES, BRICKS, AND TILES, &c.—*continued.*

	Rates of Duty.* Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.

STONE—*continued.*

figure, or of any bust, or of any part of the human figure, clothed in drapery, or otherwise, or of any animal, or of any part of any animal combined with the human figure, or otherwise, or of any subject being matter of invention in sculpture, or of any alto or basso-relievo representing any of the things hereinbefore mentioned, or any cast of the things hereinbefore mentioned, whether separate or combined, shall have the sole right and property of the same, for the term of fourteen years, from first putting forth or publishing the same; provided, in every case, that the proprietor do cause his name, with the date, to be put on every such sculpture, model, copy, or cast, before the same shall be put forth or published. 54 Geo. 3, c. 56, § 1.

Pirating, or Illegally Importing.—If any person shall, within such term of fourteen years, import any pirated copy or pirated cast of any such sculpture, or model or copy, or cast to the detriment of the proprietor of any such work so pirated, then the proprietor, or his assignee, may by a special action upon the case, to be brought against the person so offending, receive such damages as a jury, on a trial of the action, shall give or assess, together with double costs of suit. § 3.

Purchasers of Copyrights.—No person who shall hereafter purchase the right or property of any sculpture, or model, or copy, or cast, or of any of the things protected by this Act, of the proprietor, shall be subject to any action for the same. § 4.

Additional Term.—From the expiration of the said term of fourteen years, the sole right of any of the things hereinbefore mentioned shall return to the person who originally made the same, if he be then living, for the further term of fourteen years, excepting in the case where such person shall, by sale or otherwise, have divested himself of such right of making or disposing of the same. § 6.

INTERNATIONAL COPY-RIGHT. See BOOKS, Class XIX.

TILES, 100*l.* value	10 0 0	5 0 0

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO.

COFFEE, lb. [7 Vict. c. 16] . . .	0 0 6	0 0 4

No abatement of the duties payable upon coffee, found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed, 5 & 6 Vict. c. 47. [July 9, 1842].

East India Certificate.—Whereas by 5 & 6 Will. 4, c. 66, § 2, relating to the Customs, it is enacted that no coffee shall be entered as being the produce of any British possession within the limits of the East India Company's Charter, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate, the same is hereby *repealed.* 7 Vict. c. 16, § 13. [June 6, 1844].

By 3 & 4 Will. 4, c. 52, § 37, coffee, cocoa, or spirits, which shall be entered as being of the produce of some British possession in America, or the island of Mauritius, the master of the ship importing the same shall deliver to the Collector or Controller a certificate, under the hand of the proper officer of the place where such goods were taken on board, testifying that proof had been made in manner required by law, that such goods are of the produce of some British possession in America, or of the island of Mauritius, stating the name of the place where such goods were produced, and the quantity and

* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

	Rates of Duty.* Of or from Foreign Countries.	Of and from British Possessions.
COFFEE.—*continued.*	£ s. d.	£ s. d.

quality of the goods, and the number and denomination of the packages containing the same, and the name of the ship in which they are laden, and of the master thereof; and such master shall also make and subscribe a declaration before the Collector or Controller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein.

Damage.—By 3 & 4 Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by coffee.

Abandonment.—It shall be lawful for the Commissioners of Customs to accept the abandonment, for the duties, of any quantity of warehoused coffee, and to cause or permit the same to be destroyed, and to deduct such quantity of coffee from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 & 4 Will. 4, c. 57, § 33.

By T. L., March 6, 1840, coffee imported from British possessions in the husk, may be allowed to be taken out of bond for the purpose of having the husk removed, upon the parties giving security by bond to return the goods to the bonded warehouse after the operation has been completed, under deduction of a proper allowance for tare; upon condition that in each case an allowance be made by actual experiment, for shells and husks, and that a sample be taken by the officers, previously to the removal of the coffee from the warehouse, and that the party undertake to pay the duty on any deficiency that may arise beyond such allowance.

By C. O., Oct. 14, 1825. 2 oz. the bag allowed for sample when warehoused.

SPECIES.

Coffea Arabica: Coffea Bengalensis.—Of these two species, the first is known as *kawa*, and the second as *bunkawa*, in the Bengallee language. There are ten species of the coffee tree. but only one is found native in India, and that is believed to be of the Mocha kind, though the latter has also been introduced.

The cultivation of this important crop is gradually spreading, and being adopted in many parts of Hindostan.—*Johnson's Agriculture of Hindostan.*

COCOA, lb. [7 Vict. c. 16] . . .	0 0 2	0 0 1
——— Husks and Shells, lb. . . .	0 0 1	0 0 0½
COCOA PASTE AND CHOCOLATE, lb. .	0 0 6	0 0 2

By 3 & 4, Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Cocoa.

—— It shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any quantity of warehoused cocoa, and to cause or permit the same to be destroyed, and to deduct such quantity of cocoa from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 & 4 Will. 4, c. 57, § 33.

No abatement of the duties payable upon Cocoa found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842.]

CARAWAUNI MOUNTAINS.

Mr. Schomburgk and Mr. Goodall set off by land across the Carawauni mountains, and crossed great savannahs, and Manica swamps, abounding with a species of cocoa *(Theobroma)*, from the seeds of which they made excellent chocolate, and thus taught the Indians a valuable art, of which they were previously ignorant.—*The Chevalier Schomburgk's Expedition in British Guiana.*

At the fourteenth meeting of the British Association for the Advancement of Science, on Saturday, Sept. 28, 1844.—Mr. Schomburgk communicated a paper, entitled 'Description of *Lightia lemniscata*, a new genus of the family Buttneriaceæ.'—The Buttneriaceæ are very common in Guiana, and in some districts the author met with whole forests of the chocolate nut tree, a plant belonging to this family.

TEA, lb.	0 2 1	0 2 1

No abatement of the duties payable upon tea found Derelict, Jetsam, Flotsam,

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

TEA—*continued.*

or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842.]

Places.—By 3 & 4 Will. 4, c. 101, § 1, from April 22, 1834, it shall be lawful to import any tea into the United Kingdom from the Cape of Good Hope and from places eastward of the same to the Straits of Magellan, and not from any other place.†

† HONG KONG.

By O. C., Feb. 24. 1840, it is stated that it appears that teas have been, or may be, waterborne at Canton in other vessels and received on board the importing vessel at her most convenient place of anchorage off Hong Kong, or other parts of the outward coast of China. Their lordships consider this to be a good and legal lading of the cargo which comes from Canton, and not from Hong Kong; and, consequently, a first landing at Hong Kong was not necessary.

The reasons for the vessel's lying off the open coast for her lading are immaterial: they might be nautical, or fiscal, or political: it is sufficient that the parties deemed it proper to adopt such a course, and that the relative positions of the places at which the tea was waterborne and shipped for the voyage are such as to preclude the opinion that the whole voyage was not or may not be performed by the importing vessel.

Their lordships are therefore of opinion that tea, waterborne at Canton, and received on board the importing British ship at the most convenient place on the coast, for the purpose of taking in her cargo, is held to be imported from Canton, and consequently admissible for consumption in this country.—See CHINA, part XI.

Draft.—By § 2, the allowance called draft now made by the commissioners of excise in the weighing of tea shall be made by the commissioners of customs under the authority of this Act. [See next page.]

Damage.—By § 4, no abatement of duty shall be made on account of damage received by any tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the commissioners of customs for the duty.

Mixed Tea.—By § 5, if different sorts of tea mixed together be imported in the same package, the whole shall be liable to the highest rate of duty to which any of such sorts would be separately liable; and if two or more sorts of tea not perfectly mixed together be imported in one package, the same shall be forfeited. [Now only one rate of duty, as before mentioned.]

Former Laws.—By § 6, nothing hereinbefore contained shall alter or affect any law of Excise relating to licenses for the sale of tea, or relating to permits for the removal of tea, or otherwise to the internal management of tea by the commissioners of excise, after the duties of importation on the same shall have been paid, and after the same shall have been delivered out of the charge of the officers of customs.

Permits.—By § 7, it shall be lawful for the Lords of His Majesty's Treasury, by any warrant or order under the hands of any two or more of them, to discontinue the practice of requiring and issuing permits for the removal of tea, and to make and establish any other rules, either of customs or excise, in lieu of of such practice, as to them shall, after the discontinuance of the same, appear necessary for the security of the revenue.

Surveys and Permits.—By C. O. Feb. 17, 1836, surveys and permits in the tea-trade *abolished.*

Re-import.—By 3 & 4 Will. 4, c. 52, § 33, tea shall not be re-imported into the United Kingdom for home use upon the ground that the same had been legally exported from thence, but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Stock.—By 3 & 4 Will. 4, c. 93, § 114, from Aug. 28, 1833, all enactments and provisions directing the East India Company to provide for keeping a stock of tea shall be repealed.

As to *deficiencies* and *increases* on re-weighing, see Exports. Part IV.

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

TEA—*continued.*

PORTS, WAREHOUSES, AND GENERAL REGULATIONS.

By C. O., July 10, 1834, for giving effect to the Order of the Lords of the Treasury, dated 3rd instant, permitting tea to be imported and warehoused at the undermentioned ports *viz.*:—

LONDON,	LEITH,	DUBLIN,
LIVERPOOL,	GLASGOW,	BELFAST,
BRISTOL,	GREEENOCK,	CORK,
HULL,	PORT-GLASGOW,	and
NEWCASTLE-UPON-TYNE—T.O. Sept. 23, 1834,		WATERFORD—from July 1. 1836, T. O. Aug. 26, 1835.
WHITEHAVEN—from July 1. 1836, T. O. Aug. 26, 1835.		[See the List in WAREHOUSING, Part VIII.

and also allowing the *removal* thereof from the original port of importation to any of the other warehousing ports in the United Kingdom, for the purpose of being re-warehoused for home consumption: and the Surveyors-General having submitted the following propositions for the approval of the Board, *viz.*:—

1st. That the warehouses which *may be* approved for the deposit of tea *be exclusively appropriated to that purpose.* [See the next page.]

2ndly. That the articles be weighed and *examined* at the time of importation, the officers taking care that all the packages imported in each vessel be "scribed" with a progressive number, with the initials of the vessels and the master's names, and gross landing weight, and that the duty be charged according to the quantity and *quality then* ascertained.

3rdly. That no packages be allowed to be divided into smaller packages (except for the purpose of stores), nor the mixing of tea, of any sort or sorts, be permitted in the warehouses either for home consumption or exportation.

4thly. That the packages be sorted and arranged in the warehouse by the occupier, according to their respective "chops" or "beds" so as to enable the officers to select from each the required number of packages for taring, and to ascertain the proper tare to be allowed on the packages in each "chop" or "bed," and that the rule to be observed, as to number of chests to be turned out in each "chop" or "bed," being of the same size and description of tea, be as follows, *viz.*:—

1 to 5— 5	chests of the same size and description of teas	1 turned out.
6 to 40— 40	. . . . .	3 ditto.
41 to 80— 80	. . . . .	4 or 5 ditto.
81 to 120— 120	. . . . .	5 ditto.
121 to 200— 200	. . . . .	6 ditto.
201 to 300— 300	. . . . .	8 ditto.
301 to 500— 500	. . . . .	10 ditto.
501 to 800— 800	. . . . .	12 ditto.
801 and upwards	. . . . .	16 ditto.

Draft.—And that, in addition to the tare, an allowance for draft be made of 1lb upon each package exceeding 28lb. gross, to be deducted from the foot of the landing account.

5thly, *Export.*—That tea entered for *exportation* be previously weighed, and any *deficiency* of the landing quantity charged with duty, unless such tea be deposited in a warehouse of *special security.*

6thly. *Samples.*—That the officers be authorised under the Regulation Act to draw samples of tea, not exceeding three ounces of each description and quality, unless under special circumstances, such samples to be disposed of as the board may see fit to direct. And that the merchants or proprietors of the goods be allowed to take the like quantity as samples under the 31st section of the General Warehousing Act.

By C. O., Oct. 13, 1834, samples of tea referred to in the General Order of the 10th July last may be drawn under an order from the officers in the warehousing department, who should note the same in the registers at the foot of each merchant's account; and all subsequent samples to be delivered under the authority of the locker in charge of the warehouse, subject to the following regulations; the said officer being required to note the several transactions in the respective merchant's accounts:—

1st. That authorised parties requiring second or subsequent samples do present to the lockers a request specifying the description and quality of tea, manifest marks, and number of packages from which the same are to be drawn.

2ndly. That an equal quantity of tea of similar description be deposited in a bag or other package belonging to the respective merchants, prior to second or any subsequent samples being delivered; the returned samples that are to be deposited being checked daily by the locker with the delivery orders for the same, *viz.*, by his weighing the total quantities received back, in lieu of those for which orders have been received and acted upon.

That if the entire importation of any one description of tea, in a particular entry, be cleared for home consumption, the samples that may have accumulated thereon be delivered without entry or payment of duty, on application to the warehouse-keeper's department: but that, upon such tea as may be delivered for exportation or stores, a proportionate part of the accumulated samples be charged with duty, whether the goods be deposited in warehouses of special security or otherwise, unless the same shall have been returned at the time of show, or previous to delivery into their respective packages; it being distinctly understood, that the quantities of the samples are to be similar to those heretofore allowed by the

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

TEA—*conntiued.*

East India Company, *viz.*, 1, 2, 2½, or 3 ounces, according to the description or quality of the tea, not exceeding in any case 3 ounces to each person bearing the sampling order from the merchant or other proper person; and that in cases where tea may be warehoused for exportation only, and a second sample shall be required, 1 oz. of each description or quality be allowed to be taken, an equal quantity being returned into the packages from whence the sample shall have been drawn.

7thly. *Accounts.*—Relates to the Landing Waiters' and Warehouse-keepers' Accounts.

8thly. *Removal from Port to Port—Warehouses.*—That the removal of Teas from the original Ports of Importation to any other warehousing Port, in the United Kingdom for the purpose of being rewarehoused for Home Consumption, do take place under the Regulations and conditions specified in the General Orders of the 14th June, 1831, and 3rd November, 1832, in regard to the removal of articles the produce of the East Indies, and that *Tea so removed be allowed to be deposited in Warehouses or Floors which may have already been approved for other Goods.*

By C. O., Oct, 7, 1833, and Dec. 17, 1834, tea is allowed to be removed coastwise under bond from one warehousing port to another, without being re-weighed at the port of destination, either for home consumption, or to be shipped for use as stores.

MAURITIUS.

A recent letter received from the Mauritius mentions the success which has attended the efforts of a private individual, M. Jaunet, in the cultivation of the tea-plant in the island. Chinese labourers have been hired to assist him in the farther culture of this important plant; the expense to be borne by the Colonial government: others have also been engaged for a similar purpose in the Queen's Botanical Garden.—*Lit. Gaz.*. Jan. 20, 1844.

HIMAYLAYA MOUNTAINS.

ROYAL ASIATIC SOCIETY.

April 24, 1844.—Dr. Royle delivered an interesting lecture on an evening meeting of this society "On the cultivation of tea in the Himalaya Mountains." The lecturer first adverted to the many points requiring attention before the successful cultivation of plants in new localities could be insured. He mentioned the great difficulty experienced with regard to the tea-cultivation in obtaining any correct information from China on the subject. It appeared that the tea-plant was cultivated in China from 17° to 36° of N. lat.; but the black teas of commerce chiefly from 27° to 28°: and the green from 28° to 31° of N. lat., in soils rather poor than rich, and in a climate subject to great extremes. Dr. Royle then adverted to the relative positions of China and India, and called attention especially to the Himalayan Mountains, as containing the same varieties of climate as was found in the tea-districts of China. From the nature of the plants found in the Himalayas, Dr. Royle had long thought that the tea-plant could be cultivated there; and in 1827, and again in 1831, he recommended to the Indian government the desirability of making the attempt. In 1832 Dr. Wallich presented a paper to the Board of Control on the subject; and in 1834 Dr. Royle, in the third number of his *Illustrations of Himalayan Botany*, gave an essay on the cultivation of tea in the Himalayas, which coincided remarkably with a report sent from India at the same time by Dr. Falconer. With the sanction of the Court of Directors, he determined upon making the experiment; and in 1834 a committee was formed, reports called for, and Messrs. Gordon and Gutzlaff were sent to China to obtain seeds, information, and workmen. After visiting the Ankoy Tea-hills, and obtaining seeds, these gentlemen were recalled on the discovery of the tea-plant of Assam. The seeds were sown at Calcutta, and the seedlings distributed to the tea-nurseries; but only 500 reached Assam alive: 1326 reached the hill-nurseries in 1836. In Dec. 1838 Dr. Falconer wrote that the tea-plant was thriving vigorously in two, and had flowered in three, of the above nurseries. In 1841, 5000 plants were flourishing; many of them bushy shrubs, about five feet high. In 1842, nine Chinese tea-manufacturers, who had been in Assam, were sent to the tea-nurseries in Kumaon and Gurhwal, who immediately recognised the plant under cultivation as the genuine Chinese, and of a superior quality to that grown in Assam. In 1843 the Chinamen prepared some tea from the above plants, which was considered, in Calcutta, to be marketable in London at about 2*s* 6*d*. per pound. In 1843, sixteen canisters of black (Pouchong) tea were forwarded to London, and although somewhat damaged on the voyage, the tea was valued at from 2*s*. 6*d*. to 3*s*. per pound. The appearance and flavour of the best samples were unexceptionable, and fully justified the opinion that the tea-shrub in the Kumaon plantations is the genuine China plant. Dr. Royle read several letters and statements on the now flourishing state of the nurseries. They contained, at the time of the latest accounts, about 100,000 plants, and the Court of Directors had ordered that one-half of the produce should be sent to this country, in order that the quality may be clearly ascertained, and extensively made known. Dr. Falconer, who was present, then addressed the meeting, and gave his reasons for the opinions he had entertained respecting the fitness of the Himalayas for the cultivation of the tea-plant; and called especial attention to the eligibility of the Deyra Dhoon for the extended culture, there being in that district an abundance of cleared land at a moderate rent, cheap labour in the vicinity, great facilities.

CONSUMPTION OF TEA BY EACH PERSON.

In an application to Government in February 1844, it is stated amongst other matters, that the consumption of tea was in the United Kingdom,—

	Per head. lb	oz.
1811, with a population of 18,547,720, the consumption was	1	1·10
1821, with a population of 21,193,458, the consumption was	1	0·52
1831, with a population of 24,029,702, the consumption was	1	3·93
1841, with a population of 26,711,694, the consumption was	1	5·96

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
TOBACCO, *viz*:—						
——— UNMANUFACTURED, lb. . . .	0	3	0	0	3	0
——— SNUFF, lb.	0	6	0	0	6	0
——— MANUFACTURED, OR CIGARS, lb. .	0	9	0	0	9	0
——— STALKS AND FLOUR OF . .	Prohibited.			Prohibited.		

By 7 Vict. c. 16, § 3 [6 June, 1844.] Tobacco stalks shall be deemed to be Tobacco, and shall be described as Tobacco in any information for any penalty or forfeiture incurred or to be incurred. Provided that nothing herein contained shall repeal any part of any Act whereby the importation of tobacco stalks is prohibited.

No abatement of the duties payable upon tobacco found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842.]

DRAWBACK.

——— MANUFACTURED in the United Kingdom, at or within Two Miles of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, Drawback upon Exportation, or Shipment as STORES, lb. 2*s.* 7½*d.*

No drawback shall be allowed on any tobacco which shall not have been wholly manufactured from tobacco on which the full duty on importation shall have been paid, nor on any tobacco which shall have been mixed with dirt or rubbish or any other ingredients; and every person who shall enter or ship, or cause to be entered or shipped, or produce or cause to be produced to any officer of customs to be shipped, for exportation or for stores, any tobacco not entitled to drawback, with intent unduly to obtain any drawback thereon, or any greater drawback than he would otherwise be entitled to, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or £200, at the election of the commissioners of customs; and all such tobacco shall be forfeited, and may be seized by any officer of customs or excise. 5 & 6 Vict. c. 47, § 10. [July 9, 1842.]

By C. O., December 11, 1828, drawback is to be allowed on the exportation of segars, manufactured in this country, at the same rate, and in the same manner, as is allowed with respect to roll tobacco, provided the segars are exported in packages containing at least 100 lb each.

By C. O., Oct. 19, 1840, on an application for permission to ship for stores on drawback, segars manufactured in the United Kingdom; the Board are of opinion that the shipment of such segars should be allowed, as requested, subject to the established regulations.

By C. O., February 22, 1842, the declarations of the shipper of manufactured tobacco for the drawback, and as to the quantity of tobacco about to be shipped, are to be dispensed with in future; care being taken that the manufactured tobacco upon which the drawback is claimed, is not of less value than the amount of such drawback, and that the party exporting the same be required to state the date of the inward entry.

REGULATIONS.

Tobacco and Snuff prohibited to be imported on pain of forfeiture, under the following circumstances, *viz.*:

——— unless in a ship of the burden of 120 tons or upwards.

——— Tobacco of, and imported from, the State of Colombia, and made up in rolls, unless in packages containing at least 320 lb of such rolls.†

† By 6 & 7 Will. 4, c. 60, § 4, the said restriction shall not extend to any such tobacco or

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* ADD 5 *per cent. to each Duty, as mentioned p.* 47.

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

TOBACCO—*continued.*

——— Segars, unless in pacakges containing 100 lb of segars.†

——— all other tobacco and snuff, unless in hogsheads, casks, chests, or cases, each of which shall contain of net tobacco or snuff at least 100 lb if from the East Indies, or 450 lb if from any other place, and not packed in bags or packages within any such hogshead, cask, chest, or case, nor separated nor divided in any manner whatever, except tobacco of the dominions of the Turkish empire, which may be packed in inward bags or packages, or separated or divided in any manner within the outward package, provided such outward package be a hogshead, cask, chest, or case, and contain 450 lb net at least.†

——— and unless the particular weight of tobacco or snuff in such hogshead, cask, chest, or case, with the tare of the same to be marked thereon.†

——— and unless, in the Ports of London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Leith, Newcastle-upon-Tyne, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, and Wexford. [For other ports, see WAREHOUSING, Part VIII].

——— or into some other ports which may hereafter be appointed for such

snuff in hogsheads, casks, chests, or cases, each of which shall contain, of net tobacco or snuff, 300 lb.

Whereas by the above Act tobacco is prohibited to be imported into the United Kingdom unless the particular weight of tobacco in each hogshead, cask, chest, or case, with the tare of the same, be marked thereon: and whereas it is expedient to repeal so much of the said Act; it is therefore enacted, that from and after the passing of this Act [July 9, 1842] so much of the said last-mentioned Act as is hereinbefore set forth shall be *repealed.* 5 & 6 Vict. c. 47, § 7.

By 5 & 6 Vict. c. 47, § 6 [July 9, 1842], the above restrictions shall not extend to Negrohead tobacco, the produce of and imported from the United States of America in packages of not less than 150 lb each, nor to any tobacco the produce of Mexico, Columbia, or the continent of South America, or the islands of St. Domingo and Cuba, when imported from the warehouse in any British possession in America, in packages of not less than 80 lb each.

By T. L., 20th January 1842, tobacco from Porto Rico is allowed to be imported in packages of 80 lb each.

By 5 & 6 Vict., c. 47, § 8 July 9, 1842, so much of the above Act as restricts the re-importation of tobacco into the United Kingdom is hereby *repealed:* Provided always, that such tobacco so re-imported shall be subject to all the restrictions imposed by law upon tobacco imported into the United Kingdom, and liable to forfeiture if imported contrary to such restrictions.

By C. O., Nov. 1, 1826, tobacco in packages under the legal size, may be admitted to entry *by special leave of the Board, in each case,* provided it be *bona fide* for the private use of the consignee, and regularly inserted in the manifest and report, and that the application and proof be made by such consignee, and not by an agent.

SEGARS.

By C. O., Jan. 7, 1837, Passengers arriving from the continent, or other short voyages, are permitted to enter any quantity of segars under 3 lb.

By C. O., July 17, 1838, and July 26, 1839, the provisions relative to the admission to entry of segars, the surplus stores of passengers arriving from the Continent and other places, are to be extended to officers and passengers on board Her Majesty's ships of war; and also to entry of segars and unmanufactured tobacco, forwarded in the baggage of passengers arrived overland from India.

By C. O., June 1, Sept. 13, and Nov. 16, 1839, the regulation as to marking the weight and tare on packages of tobacco, and also the practice which had obtained of requiring segars to be packed in one entire package, may be dispensed with.

MANIFESTS.

Whereas by the above Act it is provided that every manifest for tobacco shall be a separate manifest, distinct from any manifest for any other goods, and shall without fail contain the particular weight of tobacco in each hogshead, cask, chest, or case, with the tare of the same, and that if such tobacco be the produce of the dominions of the Grand Seignior, then the numbers of parcels or bundles within any such hogshead, cask, chest, or case shall be stated in such manifest, and it is expedient that so much of the said Act should be repealed; it is therefore enacted, that so much of the said Act as is hereinbefore set forth is hereby *repealed:* Provided always, that the general manifest shall include tobacco in common with all other goods imported in British ships. 5 & 6 Vict., c. 47, § 9. [July 9, 1842.]

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

TOBACCO—*continued.*

purpose by the Lords Commissioners of His Majesty's Treasury; such appointments in Great Britain being published in the London Gazette, and such appointments in Ireland being published in the Dublin Gazette.

——— but any ship wholly laden with tobacco may come into the port of Cowes or Falmouth to wait for orders, and there remain fourteen days, provided due report of such ship be made by the master to the Collector or Controller of such port. 3 & 4 Will. 4, c. 52, § 58.

By C. O., Jan. 3, 1833, it is directed that the same privilege previously granted to Cowes and Falmouth, relating to vessels laden with tobacco, and which could not hitherto come into this port to refit, or for orders, be extended to Portsmouth.

Stalks, &c.—Tobacco-stalks stripped from the leaf, whether manufactured or not, and tobacco-stalk flour, prohibited to be imported for home use on pain of forfeiture, but may be used for exportation only. 3 & 4 Will. 4, c. 52, § 58, 59, 60.

Europe.—By 3 & 4 Will. 4, c. 52, § 2, tobacco, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Damage.—By 3 & 4 Will. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by tobacco.

Size of Packages.—Whereas certain restrictions are laid down in respect of the packages in which tobacco may be imported into the United Kingdom; the said restrictions shall not extend to any tobacco the produce of and imported direct from Mexico, or from the Continent of South America, or from the islands of St. Domingo and Cuba, in packages of not less than 80 lb. each. 4 & 5 Will. 4, c. 89, § 7. [See note in preceding page].

Snuff-work, prohibited to be imported, for *home use*, on pain of forfeiture, but may be warehoused for exportation only. 3 & 4 Will. 4, c. 52, § 58, 59, 60.

How Duties charged.—The duties payable upon tobacco, when taken out of warehouse for HOME USE, shall be charged upon the quantities ascertained by the weight of the same *actually delivered*. 3 & 4 Will. 4, c. 57, § 19.

Abandonment.—It shall be lawful for the Commissioners of Customs to accept the abandonment, for the duties, of any quantity of tobacco, and to cause or permit the same to be destroyed, and to deduct such quantity of tobacco from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. § 33.

Use of the Navy.—Tobacco, the produce of the British possessions in America, or of the United States of America, and purchased for the Use of His Majesty's navy, may be removed by the purser of any ship of war in actual service to the Ports of Rochester, Portsmouth, or Plymouth, to be there re-warehoused, in the name of such purser, in such warehouse as shall be approved for that purpose by the Commissioners of Customs. 3 & 4 Will. 4, c. 57, § 21.

Whence Leaf or Unmanufactured Tobacco to be received into Stock. Permit.—No manufacturer of tobacco or snuff shall receive into any place, or into his custody or possession, any leaf or unmanufactured tobacco of any description otherwise than from the warehouse in which the same shall be warehoused under the laws of customs, and in the same package, with the same marks and numbers thereon, in which the same shall be cleared and delivered from such warehouse, on payment of the duty (except in the case of samples duly ticketed and certified by the proper officer of customs), nor without a true and lawful permit granted by the proper officer of excise, under the laws of excise relating to permits, accompanying such tobacco; and every manufacturer of tobacco or snuff who shall receive or have in his custody or possession any leaf or unmanufactured tobacco, contrary to the directions

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

TOBACCO—*continued.*

aforesaid, shall forfeit the same, and 200*l.* for every such offence. 3 & 4 Vict. c. 18, § 4. [July 3, 1840].

When Permit to be delivered up.—Every manufacturer of tobacco or snuff who shall receive into his custody or possession any leaf or unmanufactured tobacco shall, on the next visit of the officer of excise under whose survey he shall be, produce and deliver up to such officer the permit which shall have accompanied such tobacco, and shall also, if required, show to such officer all such tobacco, or in case of any part thereof having been laid down for manufacture before the visit of the officer, so much thereof as shall remain, on pain of forfeiting for every omission or neglect 200*l.*, and all such leaf or unmanufactured tobacco. § 5.

Unmanufactured Tobacco not to be removed without Permit.—No leaf or unmanufactured tobacco of any description, except samples, shall be removed from any place in the United Kingdom to any other place without a permit granted by the proper officer of excise, under the pains, penalties, and forfeitures in the Act of 2 & 3 Will. 4, c. 16, § 6.

Removal of Tobacco-stalks.—No tobacco-stalks or returns of tobacco shall be removed from any place in the United Kingdom to any other place thereof in any quantity less than 50 lb., nor unless the package containing the same shall have firmly and securely pasted or glued thereon a certificate clearly written or printed, and signed by the manufacturer by whom the same shall be sent out, or his foreman or chief workman on his behalf, setting forth the name of such licensed manufacturer, and the entered premises from which such tobacco-stalks or returns of tobacco shall be sent out, the weight of the same, the day, month, and year on which the same shall be sent out, and the name and entered premises of the licensed manufacturer to whom the same are to be delivered, upon pain of forfeiting 100*l.*, and the like sum for making out or using any false certificate; and all such tobacco-stalks or returns of tobacco shall be forfeited, and the person removing, or who shall have removed, the same shall forfeit 50*l.* § 7.

Imitation.—No person whatsoever shall cut, colour, stain, or manufacture any leaves of trees, herb, or plant whatsoever (not being tobacco-leaves or plants) into the form of or to imitate or resemble tobacco, unmanufactured or manufactured, or shall mix with or add to any tobacco, any leaves of trees, herb, or plant, not being tobacco-leaves or plants, or shall sell, or expose for sale, or have in his custody any such leaves, &c., on pain of forfeiting 100*l.*, with all such leaves, herbs, or plants, which may be seized by any officer of excise or customs. § 11.

Drawback as to Cut, Roll, or Carrot Tobacco containing Stalks.—No drawback shall be allowed on any cut, roll, or carrot tobacco containing any tobacco-stalks, or which has not been wholly made from tobacco-leaf, having the tobacco-stalk stripped and separated therefrom, or from such leaf so stripped, and returns of tobacco-leaf so stripped, and without the stalks thereof; and every manufacturer of tobacco who shall manufacture or have in his custody or possession any such cut, roll, or carrot tobacco for exportation, shall forfeit 200*l.*, and all such tobacco shall be forfeited. § 13.

Drawback as to Tobacco not properly manufactured.—No drawback shall be allowed on any tobacco which shall not have been wholly manufactured from tobacco on which the full duty on importation shall have been paid, nor on any tobacco which shall be mixed with any dirt or rubbish, or which shall be made or manufactured with, or to which shall be added, any other thing not necessary or usual in the manufacturing of tobacco. § 14.

Fraudulently attempting to obtain Drawback.—Every person who shall enter or ship, or produce to any officer of customs to be shipped for exportation, any tobacco not entitled to drawback under this or any other Act relating to tobacco, or any other thing as tobacco, the same not being tobacco, or shall fraudulently remove, deposit, or conceal any tobacco or thing, with intent

CLASS XVII.

COFFEE, COCOA, TEA, AND TOBACCO—*continued.*

TOBACCO—*continued.*

unduly to obtain any drawback on tobacco, or any greater drawback than he would otherwise be entitled to, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or 200*l.* at the election of the Commissioners of Customs; and all such tobacco or other things shall be forfeited. § 15.

TARE ON COLUMBIAN TOBACCO.

By C. O., Feb. 28, 1829, in all instances where Columbian tobacco (in rolls), in packages of 80lb., net, is imported for exportation only, an average tare may be taken upon examination of such proportion only of the packages as may be deemed necessary; but if taken out for home consumption, the net weight is to be ascertained in the mode adopted in respect to all other tobacco.

SAMPLES.

By C. O., Dec. 6, 1822, samples of tobacco, not exceeding two pounds weight each, and of snuff one pound weight each, may be admitted to entry, provided the master of the vessel specifies in his manifest and report, the several packages and kinds of goods contained in each, describing them as samples; the importation being confined to the ports at which tobacco is allowed to be imported.

By C. O., Dec. 27, 1825, the importer or proprietor of tobacco may after the package has been weighed, take a sample not exceeding 4lb, which is to be weighed in the presence of the landing waiter, and the weight marked on a label attached to each sample, and signed with his initials. On the first sample being returned, a second may be allowed under the same regulations, and the importer or proprietor may be further allowed to draw any number of samples not exceeding four under the same regulations, as two samples are drawn, all samples returned being re-weighed by the proper officers; and in case of any deficiency in the weight marked on the label, such deficiency (allowing 4 oz. upon each sample for natural waste) to be charged with duty, or a quantity equal thereto returned by the proprietor. In case the samples be not returned, when the package is reweighed for home use, the weight of such sample is to be added to the reweight for duty, and the labels taken off the samples returned, destroyed in the presence of the proper officers.

Samples of unmanufactured tobacco may be exported in packages containing 20lb. each, care being taken that the existing regulations under which samples of tobacco are exported be duly obeyed.

By C. O., Feb. 11, 1843, samples of tobacco under the legal weight, imported with the hogsheads or other packages to which they belong, and labelled to correspond with the marks and numbers of such hogsheads or packages, may be admitted to entry, and weighed with the packages to which the respective samples belong, provided the same be duly reported as samples.

WAREHOUSE RENT.

By C. O., March 25, 1830, the following rates are to be charged for warehouse rent, on all tobacco warehoused in London and the outports, *viz.*:

In London.—Two shillings for every hogshead, &c. deposited in warehouse; and two shillings for ditto, taken out of the same.

Out-Ports.—Three-halfpence per week, for every hogshead.

And Tobacco may remain in warehouse for five years, without any additional charge for warehouse rent,

REMOVAL.

By T. L., Nov. 19, 1831, provided the merchant upon his taking tobacco out of the tobacco warehouse in London for removal to an outport, shall, previous to such removal, declare that the tobacco is taken out and removed for *home use* only, and will give security to pay the duty according to the weight ascertained at the time of removal, all subsequent weighings at the port to which the tobacco is removed shall be dispensed with.

By C. O., Nov. 22, 1833, as it appears that accommodation would be afforded to the trade if the *declaration* when tobacco is taken out of warehouse for removal, and intended for home use only and security given accordingly, were permitted to be given either at the port of shipment, or at the port of destination, as most convenient to the parties interested; and, in cases of omission to give such security, the proprietors were allowed to pay the duties at the port of arrival upon the weight ascertained at the time of removal, the duties being tendered prior to the weighing of the tobacco, consequent on its being re-warehoused, the same is permitted accordingly.

By C. O., March 11, 1843, one or more packages of tobacco removed coastwise under bond, are occasionally to be reweighed previous to delivery, notwithstanding the parties may be entitled under the General Order of Nov. 26, 1833, to pay the duty upon the weight as ascertained at the time of removal; and, in the event of there appearing to be a greater excess than might be attributed to natural causes, such excess is to be detained for the board's directions.

By C. O., 23rd March, 1844, relative to the practice to be observed in the weighing of Tobacco removed under bond for Exportation in future, such Tobacco is to be re-weighed as heretofore at the port of dispatch; but upon the same being re-weighed at the port of arrival, one pound only is to be deducted from the weight in the preponderating scale instead of two pounds as at present.

CLASS XVIII.—SPIRITS AND WINES.	Rates of Duty.* Of or from Foreign Countries.			Of and from British Possessions.		
	£	s.	d.	£	s.	d.
SPIRITS OR STRONG WATERS, OF ALL SORTS, *viz.*:						
——— For every Gallon of such Spirits or strong waters of any strength, not exceeding the strength of Proof by Sykes's Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon, *viz.*:						
——— Being Spirits or strong Waters, not the produce of any British Possession, and not being sweetened Spirits, or Spirits mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer, gallon	1	2	6		—	
Additional Duty, the Gallon, 4d.						
——— Spirits or strong Waters, the produce of any British Possession in America, not being sweetened Spirits or Spirits so mixed as aforesaid, gallon		—		0	9	0
Additional Duty, the Gallon, 4d.						
——— Rum, the Produce of any British Possession within the limits of the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed as aforesaid, in regard to which the conditions of the Act 4 Vict., c. 8, have or shall have been fulfilled, gallon . .		—		0	9	0
Additional Duty, the Gallon, 4d.						
——— Rum Shrub, however sweetened, the Produce of and imported from such Possessions, in regard to which the Conditions of the Act 4 Vict. c. 8, have or shall have been fulfilled, or the produce of, and imported from any British Possession in America		—		0	9	0
——— Spirits or strong Waters, the produce of any British Possession within the limits of the East India Company's Charter, except Rum, in regard to which the conditions of the Act 4, Vict. c. 8, have or shall have been fulfilled, not being sweetened Spirits, or Spirits so mixed as aforesaid, gallon		—		0	15	0
Additional Duty, the Gallon, 4d.						
——— Spirits, Cordials, or strong Waters, not being the produce of any British Possession in America, nor of any British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict. c. 8, have or shall have been fulfilled, sweetened,						

For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*

CLASS XVIII.

SPIRITS AND WINES—*continued.*

	Rates of Duty.* Of or from Foreign Countries.	Of and from British Possessions.
	£ s. d.	£ s. d.
SPIRITS—*continued.*		
or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by Sykes's Hydrometer, and perfumed Spirits to be used as Perfumery only, gallon . .	1 10 0	1 10 0
Additional Duty, the Gallon, 4*d.*		
——— Cordials and Liqueurs, except Rum Shrub, being the produce of any British Possession in America, or of any British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict. c. 8 have or shall have been fulfilled, sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes's hydrometer, gallon [7 Vict. c. 16] . .	—	0 9 0

No abatement of the duties payable upon spirits, found Derelict, Jetsam, Flotsam, or Wreck, shall be made or allowed. 5 & 6 Vict. c. 47, § 17. [July 9, 1842].

Place of Produce.—Such rum or rum-shrub shall be the produce of some British possession within the limits of the East India Company's charter into which the importation of foreign sugar shall have been prohibited.

When Act to come into operation.—This Act shall not come into operation until satisfactory proof shall have been laid before Her Majesty in Council that rum and rum-shrub, the produce of any foreign country, or of any British possession, into which foreign sugar or rum can be legally imported, have been prohibited to be imported into any of the British possessions within the limits of the East India Company's charter, on the importation from which of rum or rum-shrub the duty of nine shillings and fourpence per gallon is hereby imposed, nor until the Governor-general of India in Council shall have passed an Act containing such regulations for the prevention of frauds by the admixture of spirits made from rice, grain, or other substances, not being the produce of the sugar cane or of the date or palm tree, with the rum or rum-shrub to be exported under this Act, or otherwise, as in the opinion of the said Governor-general in Council shall be calculated for that purpose; and in the event of any such prohibition, and of the enactment of such regulations, it shall be lawful for Her Majesty, or by Her Majesty's Order in Council, to be published from time to time in the *London Gazette*, to allow the importation of rum or rum-shrub, the produce of the possessions aforesaid, to be admitted to entry in the United Kingdom at the duties hereby imposed.* 4 Vict. c. 8, § 3. [6 April, 1841].

* By O. C., Jan. 15, 1842, rum and rum shrub, the produce of any portion of the territories subject to the government of the Presidency of Fort William, in Bengal, shall, on importation into the United Kingdom, be admitted to entry at the duty (9*s.* and the 4*d.*) set forth above, so long as, in respect of that portion of the territories aforesaid of which such rum and rum shrub is the produce, the prohibition above-mentioned shall continue in force.

By T. L., March 12, 1842, all rum and rum shrub, the produce of any portion of the territories subject to the government of the Presidency of Fort William, in Bengal, is to be admitted to entry on importation into the United Kingdom, at the duty of 9*s.* 4*d.* per gallon; provided it shall have been shipped at such territories on or after 7th June, 1841, and shall be accompanied by the certificate required by law.

Rum of any strength not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, being the produce of the Island of Ceylon, not being sweetened nor mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer, shall be charged with a duty of 9*s.* 4*d.* the gallon, O. C., June 3, 1842.

Rum of any strength not exceeding the strength of proof by Sykes's hydrometer, and so in

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For QUANTITIES IMPORTED, *see* MISCELLANEOUS INFORMATION, *prefixed to the Journal.*