

viscountess *Fitzwilliam*, as in and by the aforesaid will of the said dame *Henrietta Decker* is and are directed, declared, and expressed, of and concerning the rest and residue of the freehold and personal estate of the said dame *Henrietta Decker*, by her said will and codicil devised and bequeathed to the trustees therein named, for the benefit of the said *Catharine viscountess Fitzwilliam* her daughter or as near thereto as circumstances will admit of.

C A P. LX.

An act for granting a drawback of part of the customs upon the exportation of tea to Ireland, and the British dominions in America; for altering the drawback upon foreign sugars exported from Great Britain to Ireland; for continuing the bounty on the exportation of British-made cordage; for allowing the importation of rice from the British plantations into the ports of Bristol, Liverpoole, Lancaster, and Whitehaven, for immediate exportation to foreign parts; and to empower the chief magistrate of any corporation to administer the oath, and grant the certificate required by law, upon the removal of certain goods to London, which have been sent into the country for sale.

Preamble.
Act 7 Geo. III.

WHEREAS *the drawback allowed by an act of parliament, made in the seventh year of the reign of his present Majesty, (intituled, An act for taking off the inland duty of one shilling per pound weight upon all black and single teas consumed in Great Britain, and for granting a drawback upon the exportation of teas to Ireland, and the British dominions in America, for a limited time, upon such indemnification to be made in respect thereof by the East India Company as is therein mentioned; for permitting the exportation of teas, in smaller quantities than one lot, to Ireland, or the said dominions in America; and for preventing teas, seized and condemned, from being consumed in Great Britain,) upon the exportation of tea into Ireland, and the British plantations in America, from this kingdom, will cease on the fifth day of July, one thousand seven hundred and seventy-two: And whereas it may tend to promote and encourage the importation of tea into Ireland, and the British colonies and plantations in America, from this kingdom, and prevent the illicit trade carried on with strangers for that commodity, if a drawback of part of the customs paid here was allowed upon the exportation thereof to those places: may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That for and during the space of five years, to be computed from and after the fifth day of July, one thousand seven hundred and seventy-two, there shall be drawn back and allowed for all teas which shall be sold after the said fifth day*

During five years, from July, 5, 1772, a drawback of three-fifth parts of duties of customs to be allowed on teas exported to Ireland or America.

ay of July, one thousand seven hundred and seventy-two, at the publick sale of the united company of merchants of *England* trading to the *East Indies*, or which after that time shall be imported by licence, in pursuance of an act of parliament made in the eighteenth year of the reign of his late majesty King *George the Second*, (intituled, *An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great Britain, and for granting to his Majesty certain other inland duties, in lieu hereof; and for better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one county into another;*) and which shall be exported from this kingdom as merchandise to *Ireland*, or any of the *British* colonies or plantations in *America*, three-fifth parts of the several duties of customs which were paid upon the importation of such teas; which drawback or allowance, with respect to such teas as shall be exported to *Ireland*, shall be made to the exporter in such manner, and under such rules, regulations, securities, penalties, and forfeitures, as any drawback or allowance is now payable out of the duty of customs upon the exportation of foreign goods to *Ireland*; and with respect to such teas as shall be exported to the *British* colonies and plantations in *America*, the said drawback or allowance shall be made in such manner, and under such rules, regulations, penalties, and forfeitures, as any drawback or allowance, payable out of the duty of customs upon foreign goods exported to foreign parts, was, could, or might be made, before the passing of this act, (except in such cases as are otherwise provided for by this act.)

II. Provided always, and it is hereby further enacted by the authority aforesaid, That the drawback allowed by this act shall not be paid or allowed for any teas which shall not be exported directly from the warehouse or warehouses wherein the same shall be lodged, pursuant to the directions of an act, made in the tenth year of the reign of his late majesty King *George the First*, and the before-recited act, made in the eighteenth year of the reign of his late majesty King *George the Second*.

Drawback not to be allowed if not pursuant to act 10 Geo. I.

III. And be it further enacted by the authority aforesaid, That from and after the said fifth day of July, one thousand seven hundred and seventy-two, no tea shall be exported, or laden on board any ship or vessel in order to be exported, to the kingdom of *Ireland*, or to any of the *British* colonies or plantations in *America*, in any ship of less burthen than eighty tons, nor in any chest, cask, tub, or package whatsoever, other than that in which it was originally imported into *Great Britain*, nor in any less quantity than the whole and entire quantity contained in any chest, cask, tub, or package, in which the same was sold at the publick sale of the said *East India* company, or in which the same was imported by licence, as aforesaid, under the penalty of the forfeiture of such tea, and the package containing the same, of the value thereof.

After July 5, 1772, no tea to be exported to Ireland, &c.

in ships of less burthen than 80 tons, &c.

under penalty of forfeiture of such tea, and the package.

IV. And it is hereby further enacted by the authority aforesaid, That if any merchant, or other person, shall enter any tea

Merchants entering tea for Ireland, or America, and landing it in other ports, to forfeit the drawback, and treble the value of the cargo.

Manner of prosecutions.

After July 5, 1772, no part of the old subsidy shall be repaid, for sugars the growth of foreign colonies.

for exportation to *Ireland*, or any of the *British* colonies or plantations in *America*, in order to obtain the drawback allowed by this act, and such tea shall be carried to any other part or place beyond the seas, and landed there; then, and in every such case, the drawback paid, or to be paid for the same, shall be forfeited, and the exporter of such tea, and the master of the ship or vessel on board which the same was laden and exported, and every person concerned or assisting in the exportation, or landing of the said tea, whether any drawback hath been or is to be paid for the same or not, shall forfeit treble the value of such tea.

V. And be it further enacted by the authority aforesaid, That the several penalties and forfeitures, as well specifick as pecuniary, by this act inflicted, shall and may be sued for, prosecuted, and recovered, in any of his Majesty's courts of record at *Westminster*, by action, bill, plaint, or information, in the name of his Majesty's attorney-general, or in the name or names of some officer or officers of the customs, in such and the like manner and form, and by the same rules and regulations, as other penalties and forfeitures for offences against the laws relating to the customs may, by any act or acts of parliament now in force, be sued for, prosecuted, and recovered; and that one moiety of every such penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to such officer or officers of the customs as shall inform and prosecute for the same.

VI. *And whereas by an act of parliament made in the sixth year of the reign of his late majesty King George the Second, intituled, An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America, and other acts of parliament which are now in force, no sort of sugars can be imported into the kingdom of Ireland, but such only as shall be fairly and bona fide laden and shipped in Great Britain, and carried directly from thence in ships navigated according to law: And whereas sugars, the growth and manufacture of foreign plantations, not under the dominion of his Majesty, exported from this kingdom to Ireland, do draw back all the duties paid down or secured upon the importation of such sugars, except one half of the old subsidy, amounting only to one shilling and ten-pennies, and sixteen-twentieth parts of a penny, per hundred weight; and it will tend to promote the exportation of British sugars from this kingdom to Ireland, and improve and increase the trade of his Majesty's sugar colonies, if the whole of the old subsidy was retained upon the exportation of foreign sugars to Ireland from this kingdom; be it therefore enacted by the authority aforesaid, That from and after the fifth day of July, one thousand seven hundred and seventy-two, no part of the rate or duty commonly called *The Old Subsidy*, shall be repaid or drawn back for any sugars, the growth, produce, or manufacture, of any foreign colony or plantation, not under the dominion of his Majesty, his heirs and successors, or for any sugars, which are to be deemed and taken to be foreign sugars, by any act or acts of parliament now in force, which shall be exported from this kingdom to *Ireland*; any law, custom, or usage, to the contrary notwithstanding.*

VII. *And*

VII. *And whereas by an act, made in the sixth year of the reign of his present Majesty, (intituled, An act for allowing a bounty on the exportation of British-made cordage; and for discontinuing the drawbacks upon foreign rough hemp exported,) a bounty was granted upon the exportation of British-made cordage, under certain limitations and restrictions in the said act mentioned; which bounty will cease and determine at the end of this present session of parliament: And whereas it is expedient that the said bounty should be continued under some further restrictions: be it therefore enacted by the authority aforesaid, That the said bounty allowed by the said recited act, shall be, and the same is hereby continued from the expiration thereof, for the further term of three years, under the several regulations and restrictions herein-after provided and expressed.*

Bounty allowed by 6 Geo. III. continued for 3 years.

VIII. *Provided always, and it is hereby further enacted by the authority aforesaid, That no bounty shall be allowed or paid by virtue of this act for any cordage, which shall be exported, or entered for exportation, to any part of Asia, Africa, or America, the Isle of Man, or the islands of Faro or Ferro; and that, instead of the oath required by the before recited act to be made by the exporter or manufacturer of such cordage, on the entry or debenture such exporter or manufacturer shall swear, that the said cordage is of British manufacture, and made from hemp imported from foreign parts, or from hemp of the growth of Great Britain, and not from hemp of the growth or produce of the British colonies or plantations in America; and that the same is really and truly exported, or intended to be exported to, and landed in some foreign part of Europe, as expressed in the entry, by way of merchandise, and not for the use of the ship in her voyage, nor relanded, nor intended to be relanded, in any part of Great Britain, or landed, or intended to be landed, in Asia, Africa, or America, the Isle of Man, or the islands of Faro or Ferro.*

No bounty allowed for cordage to Asia, Africa, America, or the Isle of Man.

IX. *And it is hereby further enacted, That, in all other respects, the several regulations, restrictions, securities, penalties, and forfeitures, mentioned and prescribed in and by the said recited act, shall extend and be applied to cordage exported in pursuance of this act, as fully and effectually, to all intents and purposes, as if the several clauses relative thereto had been repeated and again enacted in this present act.*

Regulations and restrictions of act 6 Geo. III. to extend to cordage exported in pursuance of this act.

X. *And be it further enacted by the authority aforesaid, That from and after the passing of this act, the like liberty which is granted by an act, made in the fifth year of the reign of his present Majesty, (intituled, An act for more effectually securing and encouraging the trade of his Majesty's American dominions; for repealing the inland duty on coffee imposed by an act made in the thirty-second year of his late majesty King George the Second, and for granting an inland duty on all coffee imported, (except coffee of the growth of the British dominions in America;) for altering the bounties and drawbacks upon sugars exported; for repealing part of an act made in the twenty-third year of his said late Majesty, whereby bar iron, made*

Like liberty of importing rice from America, by act 5 Geo. III.

extended to
Bristol, Liver-
poole, Lancas-
ter, and
Whitenaven.

Oath requir-
ed by act
9 Geo. III.

in the said dominions, was prohibited to be exported from Great Britain, or carried coastwise; and for regulating the fees of the officers of the customs in the said dominions,) to import rice from any of the British plantations in America, into the port of Plymouth, and several other ports of this kingdom in the said act mentioned, for immediate exportation into foreign parts, upon payment of one half of the old subsidy, shall be extended to the ports of Bristol, Liverpool, Lancaster, and Whitehaven, under the same rules, regulations, and restrictions, in all respects, as are prescribed and directed by the said recited act, with respect to rice so imported into the several ports in the said act particularly mentioned.

XI. *And whereas by an act, made in the ninth year of the reign of his present Majesty, (intituled, An act for better securing the duties of customs upon certain goods removed from the out-ports, and other places, to London; for regulating the fees of the officers of his Majesty's customs in the province of Senegambia in Africa; for allowing to the receivers-general of the duties on offices and employments in Scotland a proper compensation for their trouble and expences; for the better preservation of hollies, thorns, and quicksets, in forests, chaces, and private grounds, and of trees and underwoods in forests and chaces; and for authorising the exportation of a limited quantity of an inferior sort of barley called Bigg from the port of Kirkwall, in the islands of Orkney,) it is (amongst other things) enacted, That if any foreign bast, or straw, chip, cane, or horse hair hats or bonnets, foreign plaiting, or other foreign manufacture of bast, straw, chip, cane, or horse hair, proper for making of hats or bonnets, Succus Liquoritiæ, commonly called Spanish Juice, of foreign produce or manufacture, foreign snuff, Nanquin cloth, muslin, foreign callico, foreign dimity, or China earthen-ware, exceeding the quantities therein respectively mentioned, shall have been imported or seised within the port of London, and sent from thence to any out-port for sale, such goods shall not be removed from any out-port into the port of London, or the members thereof, or to any place whatsoever within the distance of twenty miles from the Royal Exchange of London, without a certificate from the collector, or other proper officer of his Majesty's customs, at or nearest to the port or place from whence such goods are intended to be removed, certifying that the owner or proprietor of such goods hath made oath before him that the said goods, and every part thereof, had been sent to such owner or proprietor from London for sale, in the lawful way of trade, referring to the time when, with the name and residence of the person from whom such goods were sent, and that such owner or proprietor verily believed the duties payable upon the importation of such goods had been duly paid and satisfied, or that the said goods had been before compounded for or condemned; and that the said certificate shall express the quantity and quality of the said goods with the marks of the package thereof, to what places, and to whom the same are consigned, and by what carriage the same are intended to be removed; and if the said goods are removed by land, the said certificate shall also express and limit the time for which the same shall continue in force: and whereas such goods are frequently sent from London for sale to several inland parts of*

the;

this kingdom, very distant and remote from any out-port or place where any collector, or other officer of the customs is resident, and the proprietors of such goods cannot, without great inconvenience and expence, make the proof, and obtain the certificate required by the said recited act upon the return of such goods: now, for remedy thereof, be it enacted by the authority aforesaid, That from and after the fifth day of July, one thousand seven hundred and seventy-two, if any of the said goods, exceeding the quantities in the before recited act mentioned, which shall have been imported or seized within the port of London, and sent from thence into the country for sale, shall be afterwards removed by land from any place in this kingdom, which shall exceed the distance of five miles from any port or place where any custom-house is established, or any collector or other officer of the customs shall reside, in order, and with an intent, to be brought into the port of London, or the members thereof, or to any place whatsoever within the distance of twenty miles from the Royal Exchange of London, the said oath required by the said recited act shall and may be administered by the chief magistrate of any corporation at or nearest to the place from whence such goods are intended to be removed, who is hereby authorized and required to administer the same, and to grant a certificate thereof, in the form and to the effect required by the said recited act, under his hand, and the publick seal of such corporation; any thing in the said recited act to the contrary notwithstanding.

to be administered by the chief magistrate of any corporation.

XII. Provided always, and it is hereby further enacted by the authority aforesaid, That the several forfeitures, pains, and penalties, inflicted and incurred by the said recited act upon the removal of any such goods, without the certificate therein directed, or falsely making oath to any of the facts by the said act required to be sworn, or for counterfeiting, raising, or falsifying any such certificate, or for knowingly or willingly making use of any such certificate so counterfeited, raised, altered, or falsified, shall extend to this act, and be in full force against every person who shall act contrary thereto, in as full and ample manner as if the same had been again particularly repeated and re-enacted in the body of this act.

Forfeitures of the last recited act to extend to this.

XIII. And be it further enacted by the authority aforesaid, That if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants, in such action or suit, may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be non-suited, or discontinue his action after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall recover treble costs, and have the like remedy for the same as defendants have in other cases by law.

General issue.

Treble costs.