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1. Report: Select Committee on Import Duties, 1840  
(Chairman: Joseph Hume) 1841 (601) 365p  
X: 536.3. M40 (A841)
2. Return of Differential Duties Imposed, Raised,  
Reduced or Repealed in 1823-26;  
1842-1846; 1860. 1905. (cd. 2394)  
1891. X: 536.3. M6s D5
3. Reply of Commissioners of Customs to the  
Treasury Minute of 17th. Aug. 1852. 71p.  
X7295.3, MS A853

S2083

# R E P O R T

FROM THE

SELECT COMMITTEE

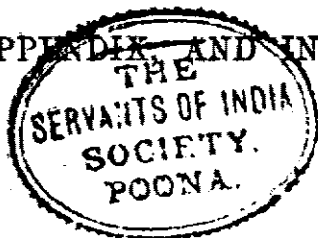
ON

## IMPORT DUTIES;

TOGETHER WITH THE

MINUTES OF EVIDENCE,

AN APPENDIX AND INDEX.



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*Ordered, by The House of Commons, to be Printed,*

*6 August 1840 :*

*And to be Reprinted,*

*8 February 1841.*

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*Reprinted for the Controller of His Majesty's Stationery Office, July 1903.*

6 l. of 1840.

O.S. of 1841, and O.S. of 1842.

*Martis, 5<sup>o</sup> die Maii, 1840.*

*Ordered, THAT a Select Committee be appointed to inquire into the several Duties levied on Imports into the United Kingdom; and how far those Duties are for Protection to similar Articles, the Produce or Manufacture of this Country, or of the British Possessions abroad, or whether the Duties are for the purposes of Revenue alone.*

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*Veneris, 8<sup>o</sup> die Maii, 1840.*

A Committee was nominated of—

Mr. Hume.	Mr. William Duncombe.
Mr. Tufnell.	Mr. Ormsby Gore.
Mr. William John Blake.	Sir George Sinclair.
Mr. Ewart.	Mr. Labouchere.
Mr. Thorneiy.	Sir Charles Douglas.
Mr. William Williams.	Mr. Aaron Chapman.
Mr. Villiers.	Sir Henry Parnell.
Sir George Clerk.	

*Ordered, THAT the Committee have power to send for Persons, Papers, and Records.*

*Ordered, THAT Five be the Quorum of the Committee.*

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*Jovis, 6<sup>o</sup> die Augusti, 1840.*

*Ordered, THAT the Committee have power to report the Minutes of Evidence taken before them to the House.*

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## R E P O R T.

THE SELECT COMMITTEE appointed to inquire into the several DUTIES levied on IMPORTS into the UNITED KINGDOM, and how far those Duties are for Protection to similar Articles, the Produce or Manufacture of this Country, or of the British Possessions abroad, or whether the Duties are for the purposes of Revenue alone ; and to whom several Petitions were referred ; and who were empowered to report the MINUTES OF EVIDENCE taken before them to The House :—HAVE considered the Matters to them referred, and agreed to the following REPORT :

THE Evidence is of so valuable a character, that Your Committee could hardly do justice to it in detail, unless they were to proceed, step by step, to a complete analysis, which the advanced period of the Session will not allow them to do. They must, therefore, confine themselves to reporting the general impressions they have received, and submit the Evidence to the serious consideration of The House, persuaded that it cannot be attentively examined without producing a strong conviction that important changes are urgently required in our Custom-house legislation.

The Tariff of the United Kingdom presents neither congruity nor unity of purpose ; no general principles seem to have been applied.

— The Schedule to the Act 3 & 4 Will. 4, c. 56, for consolidating the Customs Duties, enumerates no fewer than 1,150 different rates of duty chargeable on imported articles, all other commodities paying duty as unenumerated ; and very few of such rates appear to have been determined by any recognised standard ; and it would be difficult for any person unacquainted with the details of the Tariff to estimate the probable amount of duty to which any given commodity would be found subjected. There are cases where the duties levied are simple and comprehensive ; others, where they fall into details both vexatious and embarrassing. Q. 5.

The Tariff often aims at incompatible ends ; the duties are sometimes meant to be both productive of revenue and for protective objects, which are frequently inconsistent with each other ; hence they sometimes operate to the complete exclusion of foreign produce, and in so far no revenue can of course be received ; and sometimes, when the duty is inordinately high, the amount of revenue becomes in consequence trifling. They do not make the receipt of revenue the main consideration, but allow that primary object of fiscal regulations to be thwarted by an attempt to protect a great variety of particular interests, at the expense of the revenue, and of the commercial intercourse with other countries.

Whilst the Tariff has been made subordinate to many small producing interests at home, by the sacrifice of revenue in order to support these interests, the same principle of preference is largely applied, by the various discriminatory

discriminatory Duties, to the Produce of our Colonies, by which exclusive advantages are given to the Colonial Interests at the expense of the Mother Country. Your Committee would refer to the Evidence respecting the articles of Sugar and Coffee, as examples of the operation of these protective Duties.

pendix, No. 1. Your Committee refer to a general Account prepared by the Inspector of Imports, of the several articles imported into the United Kingdom in 1838-39, stating in separate columns the quantity imported, exported, and retained for home consumption, with the rates of duty chargeable on each, and whether in a raw state, partially manufactured, or manufactured; by which it appears that 862 articles are divided into eight Schedules, which they submit to the serious consideration of The House; viz.

Schedule 1, containing 349 articles, producing less than 100%. each of Customs duty, and in the aggregate	... ..	£	Totals.
Schedule 2, containing 132 articles, producing from 100% to 500% each	... ..	£	8,050
Schedule 3, — 45 ... — ...	500% to 1,000% each	£	31,629
Schedule 4, — 107 ... — ...	1,000% to 5,000% each	£	32,056
Schedule 5, — 63 ... — ...	5,000% to 100,000% each	£	244,733
Schedule 6, — 10 ... — ...	100,000% to 500,000% each	£	1,397,324
Schedule 7, — 9 ... — ...	500,000% each and upwards,	£	1,838,630
Schedule 8, — 147, on which no duty has been received, but on which there has been an excess of drawback of	... ..	£	18,575,071
		£	5,398

Q. 2737

It appears from the evidence of Mr. Porter, of the Board of Trade, that the total amount of Customs Revenue received in the United Kingdom in the year ending January 1840 was 22,962,610%, of which total amount 17 articles, each producing more than 100,000%, produced 94½ per cent.,	£	21,700,630
or ... ..	£	898,661
That 29 articles produced 3⅑ per cent., or ... ..	£	22,599,291
And that these 46 articles produced 98 per cent., or ... ..	£	363,319
That all other articles, amounting to 144 in number, produced 1⅓ per cent., or ... ..	£	22,962,610
Showing that 190 articles, exclusive of about 80,000% collected upon 531 other articles, and excluding 147 articles, upon which an excess of drawback of 5,398% was allowed, produced the total revenue of	£	

It will be seen that 17 articles, affording the largest amount of Customs Revenue, are articles of the first necessity and importance to the community; viz. sugar, tea, tobacco, spirits, wine, timber, corn, coffee, butter, currants, tallow, seeds, raisins, cheese, cotton wool, sheep's wool, and silk manufactures; and that the interests of the Public Revenue have been by no means the primary consideration in levying the Import Duties, inasmuch as competing foreign produce is in some instances excluded, and in others checked by high differential duties, levied for the protection of British colonial interests; and, in many cases, such differential duties do not answer the object proposed, for it appears, in the case of foreign clayed sugars, where it was obviously intended they should be excluded from the British market, that the monopoly granted to British colonial sugars has so enormously raised the prices in our market, that they have lately come into consumption, though charged with a duty of 63s. per cwt., while our plantation sugars pay only 24s.

Another

Another inconvenience which the differential duties create is, that they offer a premium for evading the intention of the Legislature; foreign coffees are charged 1s. 3d. per lb.; colonial coffees only 6d.; while coffees imported from the Cape of Good Hope, pay 9d. Now, as the cost of sending, in an unusual and indirect way, coffee from foreign countries to the Cape is only from  $\frac{1}{2}$ d. to 1d. per lb., very large quantities are shipped from the Brazils and Hayti to the Cape, and thence re-shipped to England; the English consumer thus pays the increased duty, and the difference of freight, and the foreign coffee is not excluded from the British market, though it was obviously the purpose of the law to exclude it.

Your Committee cannot refrain from impressing strongly on the attention of The House that the effect of prohibitory duties, while they are of course wholly unproductive to the revenue, is to impose an indirect tax on the consumer, often equal to the whole difference of price between the British article and the foreign article which the prohibition excludes. This fact has been strongly and emphatically urged on Your Committee by several witnesses; and the enormous extent of taxation so levied cannot fail to awaken the attention of The House. On articles of food alone, it is averred, according to the testimony laid before the Committee, that the amount taken from the consumer exceeds the amount of all the other taxes which are levied by the Government. And the witnesses concur in the opinion that the sacrifices of the community are not confined to the loss of revenue, but that they are accompanied by injurious effects upon wages and capital; they diminish greatly the productive powers of the country, and limit our active trading relations.

Q. 692-7.  
Q. 2152-7.

Somewhat similar is the action of high and protective duties. These impose upon the consumer a tax equal to the amount of the duties levied upon the foreign article, whilst it also increases the price of all the competing home-produced articles to the same amount as the duty; but that increased price goes, not to the Treasury, but to the protected manufacturer. It is obvious that high protective duties check importation, and consequently, are unproductive to the revenue; and experience shows, that the profit to the trader, the benefit to the consumer, and the fiscal interests of the country, are all sacrificed when heavy import duties impede the interchange of commodities with other nations.

Q. 1267.

The inquiries of Your Committee have naturally led them to investigate the effects of the protective system on manufacture and labour. They find on the part of those who are connected with some of the most important of our manufactures, a conviction, and a growing conviction, that the protective system is not, on the whole, beneficial to the protected manufactures themselves. Several witnesses have expressed the utmost willingness to surrender any protection they have from the Tariffs, and disclaim any benefit resulting from that protection; and Your Committee, in investigating the subject as to the amount of duties levied on the plea of protection to British manufactures, have to report that the amount does not exceed half a million sterling; and some of the manufacturers, who are supposed to be most interested in retaining those duties, are quite willing they should be abolished, for the purpose of introducing a more liberal system into our commercial policy.

Q. 339.

Q. 8-10.

Q. 21, 24-6.

Your Committee gather from the evidence that has been laid before them, that while the prosperity of our own manufactures is not to be traced to bene-

fits

- fits derived from the exclusion of foreign rival manufacturers, so neither is the competition of continental manufacturers to be traced to a protective system. They are told that the most vigorous and successful of the manufactures on the Continent have grown, not out of peculiar favour shown to them by legislation, but from those natural and spontaneous advantages which are associated with labour and capital in certain localities, and which cannot be transferred elsewhere at the mandate of the Legislature, or at the will of the manufacturer. Your Committee see reason to believe, that the most prosperous fabrics are those which flourish without the aid of special favours. It has been stated to Your Committee, that the Legislation of Great Britain, whenever it is hostile to the introduction of foreign commodities, is invariably urged by the foreign states that produce such commodities, as a ground and a sanction for laws being passed by them hostile to the introduction of products of British industry; and while on the one hand, there is reason to believe that the liberalizing the Tariffs of Great Britain would lead to similar favourable changes in the tariffs of other nations, so it is seriously to be apprehended that a persistence in our illiberal and exclusive policy will bring with it increased imposts on, if not prohibitions against, the products of British labour being admitted to other countries.
- Q. 297.  
Q. 303-5-6.  
Q. 380.
- Q. 289-90.  
Q. 301.
- Q. 295.
- Q. 282.
- Q. 645.  
Q. 648-9.  
Q. 756-7.  
Q. 773, 775.

With reference to the influence of the protective system upon wages, and on the condition of the labourer, Your Committee have to observe, that as the pressure of foreign competition is heaviest on those articles in the production of which the rate of wages is lowest, so it is obvious, in a country exporting so largely as England does, that other advantages may more than compensate for an apparent advantage in the money price of labour. The countries in which the rate of wages is lowest are not always those which manufacture most successfully; and Your Committee are persuaded that the best service that could be rendered to the industrious classes of the community, would be to extend the field of labour, and of demand for labour, by an extension of our commerce; and that the supplanting the present system of protection and prohibition, by a moderate Tariff, would encourage and multiply most beneficially for the State and for the people our commercial transactions.

Your Committee further recommend, that as speedily as possible the whole system of differential duties and of all restrictions should be reconsidered, and that a change therein be effected in such a manner that existing interests may suffer as little as possible in the transition to a more liberal and equitable state of things. Your Committee is persuaded that the difficulties of modifying the discriminating duties which favour the introduction of British colonial articles would be very much abated if the Colonies were themselves allowed the benefits of free trade with all the world.

Although, owing to the period of the Session at which the inquiry was begun, Your Committee have not been able to embrace all the several branches which come within the scope of their instructions, they have thought themselves warranted in reporting their strong conviction of the necessity of an immediate change in the Import Duties of the kingdom: and should Parliament sanction the views which Your Committee entertain on these most important matters, they are persuaded that by imposts on a small number of those articles which are now most productive, the amount of each impost being carefully considered with a view to the greatest consumption of the article, and thereby the greatest receipt to the Customs, no loss would occur to the revenue, but, on the contrary, a considerable augmentation might be confidently anticipated.

The

SELECT COMMITTEE ON IMPORT DUTIES.

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The simplification they recommend would not only vastly facilitate the transactions of commerce, and thereby benefit the revenue, but would at the same time greatly diminish the cost of collection, remove multitudinous sources of complaint and vexation, and give an example to the world at large, which, emanating from a community distinguished above all others for its capital, its enterprise, its intelligence, and the extent of its trading relations, could not but produce the happiest effects; and consolidate the great interests of peace and commerce by associating them intimately and permanently with the prosperity of the whole family of nations.

6 August 1840.

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PROCEEDINGS OF THE COMMITTEE.

*Lunæ, 18<sup>o</sup> die Maii, 1840.*

Present :

Mr. Hume.		Mr. Villiers.
Mr. Williams.		Sir H. Parnell.
Hon. W. Duncombe.		Mr. Thornely.
Mr. A. Chapman.		Mr. Tufnell.
Mr. O. Gore.		Sir C. Douglas.

Mr. HUME was called to the Chair.

Returns ordered.

[Adjourned.]

*Jovis, 6<sup>o</sup> die Augusti, 1840.*

Present :

Mr. Chapman.		Sir H. Parnell.
Sir C. Douglas.		Mr. Thornely.
Mr. Ewart.		Mr. Villiers.
Mr. Hume.		

Motion made (Mr. *Ewart*) and question proposed, "That the Committee do make a report to the House, together with a report of the evidence taken before them."

Amendment proposed (Sir C. *Douglas*), to leave out all the words from the first word, in order to insert these words :—"The evidence, although partial and limited, is of so various and valuable a character, that your Committee do not feel they should be justified in expressing any opinion founded on the impressions it is calculated to create.

"Your Committee consider that further information ought to be afforded, before they can venture to make any recommendation as the result of their labours ; and consequently they do not hesitate to suggest the re-appointment of a Committee, early in the next session, to continue the investigation of this important subject.

"Your Committee beg leave to report the evidence already taken, as being deserving the most serious consideration of the House."

Question put, "That the words proposed to be left out stand part of the question."

Committee divided.

Ayes 4.	Noes 2.
Mr. H. Parnell.	Mr. A. Chapman.
Mr. Thornely.	Sir C. Douglas.
Mr. Ewart.	
Mr. Villiers.	

Proposed Report (Mr. *Hume*) read and considered paragraph by paragraph.

Motion made (Sir C. *Douglas*), That the word "various" be left out. Question put, "That the word proposed to be left out do stand part of the question."

Committee divided.

Ayes 3.	Noes 3.
Mr. Thornely.	Sir H. Parnell.
Mr. Ewart.	Mr. A. Chapman.
Mr. Villiers.	Sir C. Douglas.

The Chairman gave his vote with the Noes, so it passed in the negative.

In page 3, amendment proposed (Sir C. Douglas) to leave out all the words from the word "House" to the end of the paragraph.

Question put, "That the words proposed to be left out stand part of the question."

Committee divided.

Ayes 4.  
Mr. Thornely.  
Mr. Ewart.  
Sir H. Parnell.  
Mr. Villiers.

Noes 2.  
Mr. A. Chapman  
Sir C. Douglas.

In page 4 of proposed Report, 2d paragraph read, amendment proposed (Sir C. Douglas), "That this paragraph be omitted." Question put, "That this paragraph do stand part of the Report."

Committee divided.

Ayes 5.  
Mr. Thornely.  
Sir H. Parnell.  
Mr. Ewart.  
Mr. Villiers.  
Mr. A. Chapman.

Noes 1.  
Sir C. Douglas.

Motion made (Mr. Chapman) to insert after the word "kingdom" these words, "as far as regards the 144 articles enumerated." Question put, "That these words be here inserted."

Committee divided.

Ayes 2.  
Sir C. Douglas.  
Mr. A. Chapman.

Noes 4.  
Mr. Thornely.  
Sir H. Parnell.  
Mr. Ewart.  
Mr. Villiers.

Paragraph agreed to, so it passed in the negative.

On the last paragraph being read and agreed to, question put, "That this Report, as amended, be made to the House."

Committee divided.

Ayes 4.  
Sir H. Parnell.  
Mr. Thornely.  
Mr. Ewart.  
Mr. Villiers.

Noes 2.  
Sir C. Douglas.  
Mr. A. Chapman.

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LIST OF WITNESSES.

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## APPENDIX I.

A STATEMENT of the RATES of DUTY levied on WHEAT, RYE, PEAS, and BEANS, BARLEY, BEER or BIGG, INDIAN CORN, OATS, WHEATMEAL and OATMEAL, from 1822 to 1869.

WHEAT.		
Years.	Rates of Duty per Imperial Quarter.	
*1822, 3 Geo. 4, c. 60	<i>Colonial:</i> When the average price of British wheat was under 60s. 10½d., prohibited for consumption. When the price was 60s. 10½d. and under 69s. 1¼d. - And additional for first three months - When the price was 69s. 1¼d. and under 73s. 2½d. - And additional for first three months - When the price was at and above 73s. 2½d. -	s. d.  12 4½ 5 1½ 5 1½ 5 1½ 1 0½
	<i>Foreign:</i> When the average price of British wheat was under 72s. 2¼d., prohibited for consumption. When the price was 72s. 2¼d. and under 82s. 6d. - And additional for first three months - When the price was 82s. 6d. and under 87s. 7¼d. - And additional for first three months - When the price was 87s. 7¼d. and above -	  12 4½ 5 1½ 5 1½ 5 1½ 1 0½
*1823 and 1824	As in 1822.	
*1825, 6 Geo. 4, c. 64	The produce of British possessions in North America admitted until the end of the following Session of Parliament, whatever might be the price of British wheat, on payment of - This Act expired in July 1827.	5 0
*1825, 6 Geo. 4, c. 65 (Temporary.)	Applicable only to foreign corn imported before 13th May 1822, and in force only between 15th June and 15th August 1825. Wheat admitted at -	10 3¼
1826, 7 Geo. 4, c. 70 - (Temporary.)	Applicable only to foreign corn imported on or before 2nd May 1826, and in force only between 31st May and 16th August 1826. Wheat admitted at -	12 0
1827, 7 & 8 Geo. 4, c. 57	<i>Colonial.</i> —Imported prior to 1st May 1828 :— When the average price of British wheat was under 67s. - When the average price was 67s. and over - <i>Foreign.</i> —Imported prior to 1st July 1827 :— When the price of wheat was 62s. and under 63s. - For every integral shilling, or any part thereof, by which the price was below 62s., the duty was to be increased For every integral shilling by which the price was above 63s., the duty was decreased - Until the price should reach 72s., when the duty was -	 5 0 6 20 8 2 0 2 0 1 0
1828, 9 Geo. 4, c. 60 -	<i>Colonial:</i> Whenever the aggregate average price of the six preceding weeks was under 67s. - At or above 67s. - <i>Foreign:</i> Whenever the aggregate average price of the six preceding weeks was— 73s. or above - 72s. and under 73s. - 71s. " 72s. - 70s. " 71s. - 69s. " 70s. - 68s. " 69s. - 67s. " 68s. - 66s. " 67s. - And for every shilling or part thereof that such aggregate average price was under 66s., the duty was increased by 1s. per quarter.	 5 0 6  1 0 2 8 6 8 10 8 13 8 16 8 18 8 20 8
1829 to 1841	As in 1828.	

\* The standard of measurement for "Quarters" was altered

## WHEAT—continued.

Years.	Rates of Duty per Imperial Quarter.	s. d.
1842, 5 & 6 Vict. c. 14	The produce of, and imported from, any British Possession out of Europe:— When the price was under 55s. - - - - - " " 55s. and under 56s. - - - - - " " 56s. " 57s. - - - - - " " 57s. " 58s. - - - - - " " 58s. and upwards - - - - - Imported from any foreign country:— When the price was under 51s. - - - - - " " 51s. and under 52s. - - - - - " " 52s. " 55s. - - - - - " " 55s. " 56s. - - - - - " " 56s. " 57s. - - - - - " " 57s. " 58s. - - - - - " " 58s. " 59s. - - - - - " " 59s. " 60s. - - - - - " " 60s. " 61s. - - - - - " " 61s. " 62s. - - - - - " " 62s. " 63s. - - - - - " " 63s. " 64s. - - - - - " " 64s. " 65s. - - - - - " " 65s. " 66s. - - - - - " " 66s. " 69s. - - - - - " " 69s. " 70s. - - - - - " " 70s. " 71s. - - - - - " " 71s. " 72s. - - - - - " " 72s. " 73s. - - - - - " " 73s. and upwards - - - - -	5 0 4 0 3 0 2 0 1 0 20 0 19 0 18 0 17 0 16 0 15 0 14 0 13 0 12 0 11 0 10 0 9 0 8 0 7 0 6 0 5 0 4 0 3 0 2 0 1 0
1843, 6 & 7 Vict. c. 29	The duty on wheat, the produce of Canada, imported into the United Kingdom after 10th October 1843, was 1s. per quarter. This was in consideration of a duty of 3s. per quarter having been imposed by the Legislature of Canada on wheat imported into that province from other places than the United Kingdom or British Possessions.	
1844 and 1845 - - -	As in 1842 and 1843.	
1846, 9 & 10 Vict. c. 22	The produce of, and imported from, any British Possession out of Europe - - - - - Imported from any foreign country:— When the price was under 48s. - - - - - " " 48s. and under 49s. - - - - - " " 49s. " 50s. - - - - - " " 50s. " 51s. - - - - - " " 51s. " 52s. - - - - - " " 52s. " 53s. - - - - - " " 53s. and upwards - - - - -	1 0 10 0 9 0 8 0 7 0 6 0 5 0 4 0
1847 and 1848 - - -	The duties of corn, grain, meal, and flour suspended by Act 10 & 11 Vict. c. 1 (in consequence of scarcity) from 26th January until 1st September 1847. The suspension continued until 1st March 1848, by 10 & 11 Vict. c. 64.	
1849, 9 & 10 Vict. c. 22	From 1st February, per quarter - - - - -	1 0
1850 to 1863 - - -	As in 1849.	
1864, 27 & 28 Vict. c. 18.	Wheat, per cwt. - - - - -	3
1865 to 1868 - - -	As in 1864.	
1869, 32 & 33 Vict. c. 14.	Duty repealed on 1st June.	

## RYE, PEAS, AND BEANS.

*1822, 3 Geo. 4, c. 60	<i>Colonial:</i> When the average price of British rye, peas, or beans was under 40s. 2½d., prohibited for consumption. When the price was 40s. 2½d. and under 45s. 4½d. - - - - - And additional for first three months - - - - - When the price was 45s. 4½d. and under 47s. 6½d. - - - - - And additional for first three months - - - - - When the price was 47s. 6½d. and above - - - - -	8 3 3 7½ 3 7½ 3 7½ 8¼
from 1st January 1846.	The rates of duties here expressed are for "Imperial Quarters."	

**RYE, PEAS, AND BEANS—continued.**

Years.	Rates of Duty per Imperial Quarter.	s.	d.
*1822, 3 Geo. 4, c. 60— <i>cont.</i>	<i>Foreign:</i> When the price was under 47s. 5½d. prohibited for consumption. When the price was 47s. 5½d. and under 54s. 7½d. - - - And additional for first three months - - - When the price was 54s. 7½d. and under 56s. 8½d. - - - And additional for first three months - - - When the price was at or above 56s. 8½d. - - -	8	3
*1823 and 1824 - -	As in 1822.		
*1825, 6 Geo. 4, c. 65 (Temporary.)	Applicable only to foreign corn, &c. imported before 13th May 1822, and in force only between 15th June and 15th August 1825. Rye, peas, and beans - - -	6	8½
1826, 7 Geo. 4, c. 70 - (Temporary.)	Applicable only to foreign corn imported on or before 2nd May 1826, and in force only between 31st May and 16th August 1826. Rye, peas, and beans - - -	8	0
1827, 7 & 8 Geo. 4, c. 57.	<i>Colonial.</i> —Imported prior to 1st May 1828 :— When the average price was under 41s. - - - "    "    41s. and above - - -  <i>Foreign.</i> —Imported prior to 1st July 1827 :— When the average price was 36s. and under 37s. - - - For every shilling by which the price was below 36s., the duty was increased - - - For every shilling by which the price was above 37s., the duty was decreased - - - Until the price reached 46s., when the duty was - - -	3	0
1828, 9 Geo. 4, c. 60 -	<i>Colonial:</i> Whenever the aggregate average price of the six preceding weeks was under 41s. - - - At or above 41s. - - -  <i>Foreign:</i> Whenever the aggregate average price of the six preceding weeks was 36s. and under 37s. - - - For every shilling that the price was above 36s., the duty was decreased by 1s. 6d. until the price was at or above 46s., when the duty was - - - For every shilling that the price was under 36s., the duty was increased by 1s. 6d. per quarter.	3	0
1829 to 1841 - - -	As in 1828.		
1842, 5 & 6 Vict. c. 14	The produce of, and imported from, any British Possessions out of Europe :— When the average price was under 30s. - - - "    "    30s. and under 31s. - - - "    "    31s.    "    32s. - - - "    "    32s.    "    33s. - - - "    "    33s.    "    34s. - - - "    "    34s. and upwards - - -  Imported from any foreign country :— When the average price was under 30s. - - - "    "    30s. and under 33s. - - - "    "    33s.    "    34s. - - - "    "    34s.    "    35s. - - - "    "    35s.    "    36s. - - - "    "    36s.    "    37s. - - - "    "    37s.    "    38s. - - - "    "    38s.    "    39s. - - - "    "    39s.    "    40s. - - - "    "    40s.    "    41s. - - - "    "    41s.    "    42s. - - - "    "    42s. and upwards - - -	3	0

\* The standard of measurement for "Quarters" was altered

**RYE, PEAS, AND BEANS—continued.**

Years.	Rates of Duty per Imperial Quarter.	
1843, 1844, and 1845 -	As in 1842.	s. d.
1846, 9 & 10 Vict. c. 29	The produce of, and imported from, any British Possession out of Europe :— Rye, peas, and beans . . . . .	1 0
	Imported from any foreign country :— A duty equal in amount to the duty payable on a quarter of barley.	
	When the average price of barley was under 26s. . . . .	5 0
	"                                  "          26s. and under 27s. . . . .	4 6
	"                                  "          27s.          "      28s. . . . .	4 0
	"                                  "          28s.          "      29s. . . . .	3 6
	"                                  "          29s.          "      30s. . . . .	3 0
	"                                  "          30s.          "      31s. . . . .	2 6
	"                                  "          31s. and upwards - . . . . .	2 0
1847 and 1848 - -	The duties on corn, grain, meal, and flour suspended by Act 10 & 11 Vict. c. 1 (in consequence of scarcity) until 1st September 1847. The suspension continued until 1st March 1848, by 10 & 11 Vict. c. 64.	
1849, 9 & 10 Vict. c. 22	From 1st February, per quarter - - - - -	1 0
1850 to 1863 - -	As in 1849.	
1864, 27 & 28 Vict. c. 18.	Rye, peas, and beans, per cwt. - - - - -	. 3
1865 to 1868 - -	As in 1864.	
1869, 32 & 33 Vict. c. 14.	Duty repealed on 1st June.	

**BARLEY.**

*1822, 3 Geo. 4, c. 60	<i>Colonial :</i> When the average price of British barley was under 30s. 11½d., prohibited for consumption. When the price was 30s. 11½d. and under 34s. 0½d. And additional for first three months - - - - - When the price was 34s. 0½d. and under 36s. 7½d. And additional for first three months - - - - - When the price was at and above 36s. 7½d. - - - - -	6 2½ 2 6½ 2 6½ 2 6½ 6 ¾
	<i>Foreign :</i> When the average price of British barley was under 36s. 1½d., prohibited for consumption. When the price was 36s. 1½d. and under 41s. 3d. - - - And additional for first three months - - - - - When the price was 41s. 3d. and under 43s. 6½d. - - - And additional for first three months - - - - - When the price was at and above 43s. 6½d. - - - - -	6 2½ 2 6½ 2 6½ 2 6½ 6 ¾
*1823 and 1824 -	As in 1822.	
*1825, 6 Geo. 4, c. 65 (Temporary.)	Applicable only to foreign corn, &c. imported before 13th May 1822, and in force only between 15th June and 15th August 1825. Barley - - - - -	5 1½
1826, 7 Geo. 4, c. 70 - (Temporary.)	Applicable only to foreign corn, &c. imported on or before 2nd May 1826, and in force only between 31st May and 16th August 1826. Barley - - - - -	6 0
1827, 7 & 8 Geo. 4, c. 57	<i>Colonial :</i> Imported prior to 1st May 1828 :— When the average price was under 34s. - - - - - "                                  "          34s. and above - - - - -	2 6 . 6
	<i>Foreign :</i> When the average price was 33s. and under 34s. - - - For every shilling by which the price was below 33s., the duty was increased - - - - - For every shilling by which the price was above 34s., the duty was decreased - - - - - Until the price reached 41s., when the duty was - - -	12 4 1 6 1 6 1 0

— from 1st January 1826. The rates of duties here expressed are for "Imperial Quarters."

## BARLEY—continued.

Years.	Rates of Duty per Imperial Quarter.	s. d.
1828, 9 Geo. 4, c. 60 -	<i>Colonial :</i> When the aggregate average price of the six preceding weeks was under 34s. - - - - - At or above 34s. - - - - -	2 6 . 6
	<i>Foreign :</i> When the aggregate average price of the six preceding weeks was 33s. and under 34s. - - - - - For every shilling that the price was above 33s., the duty was decreased by 1s. 6d. per quarter, until the price was 41s., when the duty was - - - - - For every shilling that the price was below 33s., the duty was increased by 1s. 6d. per quarter.	12 4 1 0
1829 to 1841 - - -	As in 1828.	
1842 5 & 6 Vict. c. 14	The produce of, and imported from, any British Possessions out of Europe :— When the average price was under 28s. - - - - - " " 28s. and under 29s. - - - - - " " 29s. " 30s. - - - - - " " 30s. " 31s. - - - - - " " 31s. and upwards - - - - - Imported from any foreign country :— When the average price was under 26s. - - - - - " " 26s. and under 27s. - - - - - " " 27s. " 30s. - - - - - " " 30s. " 31s. - - - - - " " 31s. " 32s. - - - - - " " 32s. " 33s. - - - - - " " 33s. " 34s. - - - - - " " 34s. " 35s. - - - - - " " 35s. " 36s. - - - - - " " 36s. " 37s. - - - - - " " 37s. and upwards - - - - -	2 6 2 0 1 6 1 0 . 6 11 0 10 0 9 0 8 0 7 0 6 0 5 0 4 0 3 0 2 0 1 0
1843, 1844, 1845	As in 1842.	
1846, 9 & 10 Vict. c. 22	The produce of, and imported from, any British Possessions out of Europe :— Barley - - - - - Imported from any foreign country :— When the average price was under 26s. - - - - - " " 26s. and under 27s. - - - - - " " 27s. " 28s. - - - - - " " 28s. " 29s. - - - - - " " 29s. " 30s. - - - - - " " 30s. " 31s. - - - - - " " 31s. and upwards - - - - -	1 0 5 0 4 6 4 0 3 6 3 0 2 6 2 0
1847 and 1848 - - -	The duties on corn, grain, meal, and flour suspended by Act 10 & 11 Vict. c. 1 (in consequence of scarcity) from 26th January until 1st September 1847. The suspension continued until 1st March 1848, by 10 & 11 Vict. c. 64.	
1849, 9 & 10 Vict. c. 22	From 1st February, per quarter - - - - -	1 0
1850 to 1863 - - -	As in 1849.	
1864, 27 & 28 Vict. c. 18.	Barley, per cwt. - - - - -	. 3
1865 to 1868 - - -	As in 1864.	
1869, 32 & 33 Vict. c. 14.	Duty repealed on 1st June.	

## OATS.

*1822, 3 Geo. 4, c. 60	<i>Colonial :</i> When the average price of British oats was under 20s. 7½d., prohibited for consumption. When the price was 20s. 7½d. and under 23s. 2½d. - - - - - And additional for first three months - - - - - When the price was 23s. 2½d. and under 21s. 9d. - - - - - And additional for first three months - - - - - When the price was above 21s. 9d. - - - - -	4 1½ 2 0½ 2 0½ 2 0½ 4 ½
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\* The standard of measurement for "Quarters" was altered



## OATS—continued.

Years.	Rates of Duty per Imperial Quarter.	
*1822, 3 Geo. 4, c. 60 —cont.	<i>Foreign :</i> When the price was under 25s. 9½d., prohibited for consumption. When the price was 25s. 9½d. and under 28s. 10½d. - And additional for first three months - When the price was 28s. 10½d. and under 30s. 11½d. - And additional for first three months - When the price was above 30s. 11½d. -	s. d. - 4 1½ 2 0½ 2 0½ 2 0½ 4 ½
*1823 and 1824 -	As in 1822.	
*1825, 6 Geo. 4, c. 65 (Temporary.)	Applicable only to foreign corn, &c. imported before 13th May 1822, and in force only between 15th June and 15th August 1825. Oats -	3 1½
1826, 7 Geo. 4, c. 70 (Temporary.)	Applicable only to foreign corn imported on or before 2nd May 1826, and in force only between 31st May and 16th August 1826. Oats -	4 0
1827, 7 & 8 Geo. 4, c. 57.	<i>Colonial.</i> —Imported prior to 1st May 1828:— When the average price was under 25s. - " " 25s. and above -  <i>Foreign.</i> —Imported prior to 1st July 1827:— Whenever the price was 25s., and under 26s. - For every shilling by which the price was below 25s., the duty was increased - For every shilling by which the price was above 26s., the duty was decreased - Until the price reached 31s., when the duty was -	2 0 6  9 3 1 6 1 6 1 0
1829, 9 Geo. 4, c. 60 -	The produce of, and imported from, any British Possessions out of Europe:— When the aggregate average price of the six preceding weeks was under 25s. - At or above 25s. -  <i>Foreign :</i> When the aggregate average price of the six preceding weeks was 25s. and under 26s. - For every shilling that the price was above 25s., the duty was decreased by 1s. 6d., until the price was 31s. 6d. per quarter, when the duty was - For every shilling that the price was below 25s., the duty was increased by 1s. 6d. per quarter.	2 0 6  9 3 1 0
1829 to 1841	As in 1828.	
1842, 5 & 6 Vict. c. 14	The produce of, and imported from, any British Possession:— When the average price was under 22s. - " " 22s. and under 23s. - " " 23s. and upwards - Imported from any foreign country:— When the average price was under 19s. - " " 19s. and under 20s. - " " 20s. " 23s. - " " 23s. " 24s. - " " 24s. " 25s. - " " 25s. " 26s. - " " 26s. " 27s. - " " 27s. and upwards -	2 0 1 6 6 8 0 7 0 6 0 5 0 4 0 3 0 2 0 1 0
1843, 1844, 1845 -	As in 1842.	

from 1st January 1836. The rates of duties are here expressed for "Imperial Quarters."

## OATS—continued.

Years.	Rates of Duty per Imperial Quarter.	s. d.
1846, 9 & 10 Vict. c. 22	The produce of, and imported from, any British Possessions :— Oats - - - - -	1 0
	Imported from any foreign country :— When the average price was under 18s. - - - - -	4 0
	"    "    18s. and under 19s. - - - - -	3 6
	"    "    19s.    "    20s. - - - - -	3 0
	"    "    20s.    "    21s. - - - - -	2 6
	"    "    21s.    "    22s. - - - - -	2 0
	"    "    22s. and upwards - - - - -	1 6
1847 and 1848	The duties on corn, grain, meal, and flour suspended by Act 10 & 11 Vict. c. 1 (in consequence of scarcity) from 26th January 1826 until 1st September 1847. The suspension of duty continued until 1st March 1848, by Act 10 & 11 Vict. c. 64.	
1849, 9 & 10 Vict. c. 22	From 1st February, per quarter - - - - -	1 0
1850 to 1863 -	As in 1849.	
1864, 27 & 28 Vict. c. 18.	Oats, per cwt. - - - - -	3
1865 to 1868 -	As in 1864.	
1869, 32 & 33 Vict. c. 14.	Duty repealed on 1st June.	—

## WHEATMEAL.

Years.	Rates of Duty.	Per Cwt.
*1822, 3 Geo. 4, c. 60	<i>Colonial:</i> When the average price of British wheat per Imperial Quarter was under 60s. 10½d., prohibited. When the price was 60s. 10½d. and under 69s. 1½d. - - - - - And additional for first three months - - - - - When the price was 69s. 1½d. and under 73s. 2½d. - - - - - And additional for first three months - - - - - When the price was at and above 73s. 2½d. - - - - -	  3 3 1 7 1 7 1 7 4
	<i>Foreign:</i> When the average price of British wheat was under 72s. 2½d., prohibited. When the price was 72s. 2½d., and under 82s. 6d. - - - - - And additional for first three months - - - - - When the price was 82s. 6d. and under 87s. 7½d. - - - - - And additional for first three months - - - - - When the price was at or above 87s. 7½d. - - - - -	  3 3 1 7 1 7 1 7 4
*1823 and 1824	As in 1822.	
*1825, 6 Geo. 4, c. 65 (Temporary.)	Applicable only to foreign corn, &c. imported before 13th May 1822, and in force only between 15th June and 15th August 1825. Wheatmeal - - - - -	2 10
1826, 7 Geo. 4, c. 70 (Temporary.)	Applicable only to foreign corn imported on or before 2nd May 1826, and in force only between 31st May and 16th August 1826. Wheatmeal - - - - -	3 3
1827, 7 & 8 Geo. 4, c. 57.	Wheatmeal or flour, per barrel of 196 lbs., a duty equal to that payable on 38½ gallons of wheat (or six-tenths of a quarter).	
1823 to 1845 -	As in 1827, except that in 1843 (6 & 7 Vict. c. 29) the duty on wheat flour, the produce of Canada, imported into the United Kingdom after 10th October 1843, was 4½d. the cwt. This was in consideration of a duty of 3s. the quarter having been imposed by the legislature of Canada on wheat imported into that province from other places than the United Kingdom or British possessions.	

\* The standard of measurement for "Quarters" was altered

## WHEATMEAL—continued.

Years.	Rates of Duty.	Per Cwt.
1846, 9 & 10 Vict. c. 22.	The produce of, and imported from, any British Possession out of Europe :— Wheatmeal - - - - -	s. d. 4½
	Imported from any foreign country :— For every barrel of 196 lbs., a duty equal in amount to the duty payable on 38½ gallons of wheat (or six-tenths of a quarter).	
1847 and 1848 - -	The duties of corn, grain, meal, and flour suspended by Act 10 & 11 Vict. c. 1 (in consequence of scarcity) from 26th January to 1st September 1847. The suspension of duty continued until 1st March 1848, by Act 10 & 11 Vict. c. 64.	
1849, 9 & 10 Vict. c. 22.	From 1st February - - - - -	4½
1850 to 1868 - -	As in 1849.	—
1869, 32 & 33 Vict. c. 14.	Duty repealed on 1st June.	—

## OATMEAL.

*1822, 3 Geo. 4, c. 60	<i>Colonial :</i> When the average price of British oats per Imperial Quarter was under 20s. 7½d., prohibited. When the price was 20s. 7½d. and under 23s. 2½d. - - - And additional for first three months - - - When the price was 23s. 2½d., and under 24s. 9d. - - - And additional for first three months - - - When the price was at and above 24s. 9d. - - -	Per Boll. 4 10 2 2 2 2 2 2 6
	<i>Foreign :</i> When the average price of British oats was under 25s. 9½d., prohibited. When the price was 25s. 9½d. and under 28s. 10½d. - - - And additional for first three months - - - When the price was 28s. 10½d. and under 30s. 11½d. - - - And additional for first three months - - - When the price was at and above 30s. 11½d. - - -	4 10 2 2 2 2 2 2 6
*1823 to 1826 - -	As in 1822.	—
1827, 7 & 8 Geo. 4, c. 57.	For every quantity of 181½ lbs. a duty equal in amount to the duty payable on a quarter of oats.	
1828 to 1845 - -	As in 1827.	—
1846, 9 & 10 Vict. c. 22	The produce of, and imported from, any British Possession out of Europe :— Oatmeal - - - - -	Per Cwt. 4½
	Imported from any foreign country :— For every quantity of 181½ lbs., a duty equal in amount to the duty payable on a quarter of oats.	
1847 and 1848 - -	The duties on corn, grain, meal, and flour suspended by Act 10 & 11 Vict. c. 1 (in consequence of scarcity) from 26th January to 1st September 1847. The suspension of duty continued until 1st March 1848, by Act 10 & 11 Vict. c. 64.	
1849, 9 & 10 Vict. c. 22	From 1st February - - - - -	4½
1850 to 1868 - -	As in 1849.	—
1869, 32 & 33 Vict. c. 14.	Duty repealed on 1st June.	—

Buckwheat was subject in 1822 to a duty of 10s. per quarter, and not being placed under the operation of the Corn Laws, entry for home consumption was permitted at all times. By the Corn Act of 1828 buckwheat was considered as corn, and subjected to same duties as barley.

Indian corn or maize, beer or bigg :—

These articles were admitted at the same rates of duty as for barley until 1846, when a fixed rate of 1s. per quarter was imposed.

from 1st January 1826. The rates of duties here expressed are for "Imperial Quarters."

## Prohibitions :

Malt and all ground corn, except wheat or oats, were prohibited for home consumption until 1846, when all were admitted except malt.

The rates of duty payable on these articles were as follows :—

The produce of, and imported from, any British Possession :—

	Per Cwt.	
	s.	d.
Barley meal	4	½
Rye "	4	½
Pea "	4	½
Bean "	4	½

Imported from any foreign country :—

Barley meal.—For every quantity of 217½ lbs., a duty equal in amount to that payable on a quarter of barley.

Rye meal and flour.—For every quantity of 196 lbs., a duty equal in amount to that payable on 40 gallons of rye.

Pea and bean meal.—For every quantity of 272 lbs., a duty equal in amount to that payable on 1 quarter of peas or beans.

From 1st February 1849 a fixed rate of 4½d. per cwt. came into operation for all kinds of meal and flour.

On 1st June 1869 all corn and meal duties were repealed.

STATEMENT of the ANNUAL AVERAGE PRICE of BRITISH CORN in ENGLAND and WALES from 1822 to 1869.

Years.	Annual Average Prices per Imperial Quarter.			Years.	Annual Average Prices per Imperial Quarter.		
	Wheat.	Barley.	Oats.		Wheat.	Barley.	Oats.
	s. d.	s. d.	s. d.		s. d.	s. d.	s. d.
1822	44 7	21 10	18 1	1846	54 8	32 8	23 8
1823	53 4	31 6	22 11	1847	69 9	44 2	28 8
1824	63 11	36 4	24 10	1848	50 6	31 6	20 6
1825	68 6	40 0	25 8	1849	44 3	27 9	17 6
1826	58 8	34 4	26 8	1850	40 3	23 5	16 5
1827	58 6	37 7	28 2	1851	38 6	24 9	18 7
1828	60 5	32 10	22 6	1852	40 9	28 6	19 1
1829	66 3	32 6	22 9	1853	53 3	33 2	21 0
1830	64 3	32 7	24 5	1854	72 5	36 0	27 11
1831	66 4	38 0	25 4	1855	74 8	34 9	27 5
1832	58 8	53 1	20 5	1856	69 2	41 1	25 2
1833	52 11	27 6	18 5	1857	56 4	42 1	25 0
1834	46 2	29 0	20 11	1858	44 2	34 8	24 6
1835	39 4	29 11	22 0	1859	43 9	33 6	23 2
1836	48 6	32 10	23 1	1860	53 3	36 7	24 5
1837	55 10	30 4	23 1	1861	55 4	36 1	23 9
1838	64 7	31 5	22 5	1862	55 5	35 1	22 7
1839	70 8	39 6	25 11	1863	44 9	33 11	21 2
1840	66 4	36 5	25 8	1864	40 2	29 11	20 1
1841	64 4	32 10	22 5	1865	41 10	29 9	21 10
1842	57 3	27 6	19 3	1866	49 11	37 5	24 7
1843	50 1	29 6	18 4	1867	64 5	40 0	26 0
1844	51 3	33 8	20 7	1868	63 9	43 0	28 1
1845	50 10	31 8	22 6	1869	48 2	39 5	26 0

APPENDIX II.

A STATEMENT of the RATES of DUTY levied on SUGAR, UNREFINED and REFINED,  
from 1836 to 1864.

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APPENDIX II.—A STATEMENT of the RATES of DUTY levied

YEARS.	Unrefined Sugar.							
	British West Indies and Mauritius. (Brown Muscovado or Clayed.)		Of any British Possession within the limits of the East India Company's Charter, into which the Importation of Foreign Sugar is Prohibited, and Imported from thence.		Of any other British Possession within those limits, and Imported from thence.		Foreign. Brown Muscovado or Clayed.	
1836, from 5 July.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1840, from 15 May.	Per Cwt. 1 4 0	Per Cwt. 1 4 0	Per Cwt. 1 4 0	Per Cwt. 1 4 0	Per Cwt. 1 12 0	Per Cwt. 3 3 0	Per Cwt. 3 3 0	Per Cwt. 3 3 0
	1 5 2½	1 5 2½	1 5 2½	1 5 2½	1 13 7½	3 6 1½	3 6 1½	3 6 1½
						The Growth of any Foreign Country, the Sugar of which Her Majesty has declared to be admissible, as not being the Produce of Slave Labour.		Other Foreign Sugar.
1844, from 10 Nov.	1 5 2½	1 5 2½	1 5 2½	1 5 2½	1 13 7½	Per Cwt. 1 15 8½	Per Cwt. 1 15 8½	3 6 1½
	Equal to White Clayed.	Not equal to White Clayed.	Equal to White Clayed.	Not equal to White Clayed.	Equal to White Clayed.	Not equal to White Clayed.	Equal to White Clayed.	Not equal to White Clayed.
1845, from 14 March.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	16 4	14 0	16 4	14 0	1 1 9	18 8	1 8 0	1 3 4
							The Growth of any Foreign Country.	
							If Imported directly from such Country.	
							Equal to White Clayed.	Not equal to White Clayed.
							£ s. d.	£ s. d.
1846, from 18 Aug.	16 4	14 0	16 4	14 0	1 0 5	17 6	1 4 6	1 1 0
1847, from 5 July.	16 4	14 0	16 4	14 0	19 10	17 0	1 3 4	1 0 0
								£ s. d.
								2 2 0
								2 2 0
YEARS.	Of any British Possession into which the Importation of Foreign Sugar is Prohibited.		Of other British Possessions.			Foreign Sugar.		
	Equal to White Clayed.	Not equal to White Clayed.	Equal to White Clayed.	Equal to Brown Clayed, but not equal to White Clayed.	Not equal to Brown Clayed.	Equal to White Clayed.	Equal to Brown Clayed, but not equal to White Clayed.	Not equal to Brown Clayed.
1848, from 12 July	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1849, from 5 July	15 2	13 0	18 4	17 0	15 9	1 1 7	1 0 0	18 6
1850, from "	14 0	12 0	16 11	15 8	14 6	19 10	18 6	17 0
1851, from "	12 10	11 0	15 5	14 4	13 3	18 1	17 0	15 6
1852, from "	11 8	10 0	14 0	13 0	12 0	16 4	15 6	14 0
1853, from "	11 8	10 0	13 5	12 5	11 6	15 2	14 6	13 0
1854, from 9 May	11 8	10 0	12 10	11 10	11 0	14 0	13 0	12 0
	13 5	11 6	14 9½	13 7½	12 7½	16 1½	14 11½	13 9½
	Of all Sorts, of whatsoever Growth, and whencesoever Imported.							
	Equal to White Clayed.		Not equal to White Clayed.			Not equal to Brown Clayed.		
	£ s. d.		£ s. d.			£ s. d.		
1854, from 5 July	14 0		12 0			11 0		
1855, from 21 April	17 6		15 0			13 9		
1857, from 5 April to 16 April 1864.	16 0		13 10			12 8		

ON SUGAR, UNREFINED and REFINED, from 1836 to 1864.

Refined Sugar and Sugar Candy.						
Refined Sugar (Foreign).		Brown Sugar Candy (Foreign).		White Sugar Candy (Foreign).		
Per Cwt.	£ s. d. 8 8 0	Per Cwt.	£ s. d. 5 12 0	Per Cwt.	£ s. d. 8 8 0	
"	8 16 4½	"	5 17 7½	"	8 16 4½	
"	8 16 4½	"	5 17 7½	"	8 16 4½	
Of any British Possession in America, of Mauritius, or of any British Possession within the limits of the East India Company's Charter, into which the Importation of Foreign Sugar is Prohibited.				Of other Origin.		
Not equal to Double Refined.	Equal to Double Refined.	Candy, Brown.	Candy, White.	Refined.	Candy, Brown.	Candy, White.
£ s. d. . 18 8	£ s. d. 1 1 0	£ s. d. 1 6 0	£ s. d. 1 15 0	£ s. d. 8 8 0	£ s. d. 5 12 0	£ s. d. 8 8 0
Of any British Possession in America, of Mauritius, or any British Possession within the limits of the East India Company's Charter, into which the Importation of Foreign Sugar is Prohibited.		Of British Possessions within the limits of the East India Company's Charter, into which the Importation of Foreign Sugar is not Prohibited.		The Growth of any Foreign Country.		
Not equal to Double Refined.	Double Refined and Candy.	Not equal to Double Refined.	Double Refined and Candy.	If Imported directly from such Country.		Otherwise Imported.
£ s. d. . 18 8	£ s. d. 1 1 0	£ s. d. 1 3 4	£ s. d. 1 6 3	£ s. d. 1 8 0	£ s. d. 1 11 6	£ s. d. 3 3 0
. 18 8	1 1 0	1 2 8	1 5 6	1 6 8	1 10 0	3 3 0
Of any British Possession into which the Importation of Foreign Sugar is Prohibited.		Of other British Possessions.		Foreign.		
£ s. d. . 17 4 . 16 0 . 14 8 . 13 4 . 13 4 . 13 4 . 15 4		£ s. d. 1 2 0 1 0 4 . 18 8 . 17 0 . 16 4 . 15 4 . 17 7½		£ s. d. 1 6 8 1 4 8 1 2 8 1 0 8 . 19 4 . 17 4 . 19 11½		
Of all Sorts, of whatsoever Growth, and whencesoever Imported.						
From 5 July 1854				£ s. d. - . 17 4		
" 2 August 1854				- . 16 0		
" 21 April 1855				- 1 0 0		
" 5 April 1857 to 5 May 1864				- . 18 4		

APPENDIX III.

WOOD.

A STATEMENT of the RATES of DUTY levied on the DESCRIPTIONS of Wood most largely Imported.

TARIFF DESCRIPTION.		From 5th January 1826 to 24th June 1840.		From 25th June 1840 to 9th October 1842.		TARIFF DESCRIPTION.	From 10th October 1842 to 9th October 1843.		From 10th October 1843 to 3rd August 1845.	
		Of British Possessions in America.	Of other Parts.	Of British Possessions in America.	Of other Parts.		Of and from British Possessions.	Of and from Foreign Countries.	Of and from British Possessions.	Foreign Countries.
<b>BATTEN AND BATTEN ENDS.</b>	<i>According to the Scale for Great Britain.</i>									
	<b>Battens</b>	6 feet and not exceeding 16 feet long, not above 7 ins. wide, and not above 2½ ins. thick	The 120 £ s. d. 1 0 0	The 120 £ s. d. 10 0 0	The 120 £ s. d. 1 7 6	The 120 £ s. d. 10 7 6	Battens and batten ends included with wood sawn or split from 10th Oct. 1842, viz. — Wood, sawn or split	Load £ s. d. 2 0	Load £ s. d. 1 18 0	Load £ s. d. 2 0
	Exceeding 16 feet, and not exceeding 21 feet long, not above 7 ins. wide, not above 2½ ins. thick	1 3 0	11 10 0	1 12 0	11 19 0					
	(a) Exceeding 21 feet, not above 7 ins. wide, and if exceeding 2½ ins. thick	2 0 0	20 0 0	2 12 0	—					
	(a) From 5th Jan. 1826 to 31st Aug. 1833.									
	(b) Exceeding 21 feet, not exceeding 45 feet, and not above 2½ ins. thick	—	20 0 0	—	21 1 0					
	(b) Exceeding 45 feet long, or above 2½ ins. thick	—	6 0 0	—	6 0 0					
	(b) From 1st Sept. 1833 to 9th Oct. 1842.		And further The Load 2 10 0		And further The Load 2 11 6					
<b>Batten ends</b>	Under 6 feet long, not above 7 ins. wide, not above 2½ ins. thick	. 7 6	The 120 3 0 0	. 9 0	The 120 3 1 6	" by tale		The 120 Rates varying from 1 16 7 to 12 16 0		The 120 Rates varying from 1 10 10 to 10 15 7
	Under 6 feet long, not above 7 ins. wide, and exceeding 2½ ins. thick	. 15 0	6 0 0	. 18 0	6 3 0					
	<i>According to the Scale for Ireland.</i>									
<b>Battens</b>	8 feet and not exceeding 12 feet long, not above 7 ins. wide, and not above 3¼ ins. thick	—	The 120 8 6 3	—	The 120 8 12 3					
	Exceeding 12 feet, and not exceeding 14 feet long, not above 7 ins. wide, not above 3¼ ins. thick	—	9 14 0	—	10 1 6					





APPENDIX III.—continued.

A STATEMENT of the RATES of DUTY levied on the DESCRIPTIONS of WOOD most largely imported—cont.

TARIFF DESCRIPTION.		From 5th January 1836 to 24th June 1840.		From 25th June 1840 to 9th October 1842.		TARIFF DESCRIPTION.	From 10th October 1842 to 9th October 1848.		From 10th October 1848 to 4th August 1845.	
		Of British Possessions in America.	Of other Parts.	Of British Possessions in America.	Of other Parts.		Of and from British Possessions.	Of and from Foreign Countries.	Of and from British Possessions.	Foreign Countries.
<i>DEALS AND DEAL ENDS—cont.</i>		<i>According to the Scale for Great Britain—cont</i>					Load £ s. d.	Load £ s. d.	Load £ s. d.	Load £ s. d.
Deals—cont.	Exceeding 21 feet long, above 7 ins. wide, above 4 ins. thick Exceeding 45 feet long, or above 3½ ins. thick	The 120 £ s. d. 10 0 0	The 120 £ s. d. — 6 0 0 and further The Load 2 10 0	The 120 £ s. d. 11 7 0	The 120 £ s. d. — 6 0 0 and further The Load 2 11 6					
Deal ends	Under 6 feet long, above 7 ins. wide, not above 3½ ins. thick Under 6 feet long, above 7 ins. wide, above 3½ ins. thick	. 15 0 1 10 0	6 0 0 12 0 0	. 18 0 1 14 6	6 3 0 12 4 6					
Deals	<i>According to the Scale for Ireland.</i> Above 7 ins., and not exceeding 12 ins. wide, and not above 3½ ins. thick, viz.: 8 feet, and not exceeding 12 feet long Exceeding 12 feet, and not exceeding 14 feet long Exceeding 14 feet, and not exceeding 16 feet long Exceeding 16 feet, and not exceeding 18 feet long Exceeding 18 feet, and not exceeding 20 feet long Above 7 ins. wide, and not exceeding 12 ins. wide, exceeding 3½ ins. thick, 8 feet and not exceeding 20 feet long Above 7 ins. wide, and not exceeding 12 ins. wide, not exceeding 4 ins. thick, and exceeding 20 feet long	The 120 — — — — — —	The 120 12 9 5 14 11 0 16 12 6 18 14 1 20 15 7 41 11 3 51 9 2	The 120 — — — — — —	The 120 12 19 11 15 4 6 17 7 6 19 10 7 21 15 1 42 13 9 52 13 2	Deals and deal ends included with Wood, sawn or split, from 10th October 1842.  Ditto by tale.	. 2 0 —	1 18 0 The 120 Rates varying from 2 18 8 to 24 17 0	. 2 0 —	1 12 0 The 120 Rates varying from 2 0 5 to 20 18 7

2416.

B 5

	Above 7 ins. wide, and no exceeding 12 ins. wide, exceeding 4 ins. thick, and exceeding 20 feet long -	—	100 6 1	—	102 14 1										
	Of all sorts -	. 8 3	—	. 18 9	—										
<b>Deal ends</b>	Above 7 ins. and not exceeding 12 ins. wide, and under 8 feet long, viz.:														
	Not exceeding 3½ ins. thick -	—	7 1 8	—	7 9 2	Deals and deal ends included with Wood, sawn or split, from 10th October 1842 -	Load	Load	Load						
	Exceeding 3½ ins. thick -	—	13 14 8	—	14 3 8					. 2 0	1 18 0	. 2 0	Load		
	Of all sorts -	. 8 3	—	. 15 9	—									Ditto by tale -	—
<p>And further on all deals and deal ends imported into Ireland of the aforesaid lengths and thicknesses, but of the following widths, the additional duties following:—</p> <p>If exceeding 12 ins., and not exceeding 15 ins. in width, 25 per cent., or ¼ of the aforesaid rates.</p> <p>If exceeding 15 ins., and not exceeding 18 ins. in width, 50 per cent., or ½ of the aforesaid rates.</p> <p>If exceeding 18 ins., and not exceeding 21 ins. in width, 75 per cent., or ¾ of the aforesaid rates.</p> <p>If exceeding 21 inches in width, 100 per cent., or an additional duty equal to aforesaid rate.</p>															
<b>Masts, Yards, and Bowsprits.</b>	6 ins. and under 8 ins. in diameter -	Each	Each	Each	Each	Included with Wood, not sawn or split, from 10th October 1842 -	Load	Load	Lo	Load					
	8 " 12 " -	. 1 6	. 8 0	. 1 6	. 8 0						. 1 0	1 10 0	. 0	1 5 0	
	12 ins. and upwards -	Load	Load	Load	Load										Included with Wood, sawn or split, from 10th October 1842.
		. 4 0	1 2 0	. 4 0	1 2 0	. 15 0	4 0 0	. 16 6	4 1 6						
<b>Oak plank</b>	2 ins. in thickness or upwards -	Load	Load	Load	Load					Staves - -	. 2 0	1 8 0	. 2 0	1 8 0	
		. 10 0	2 15 0	. 11 6	2 16 6										Not exceeding 7 ins. in breadth:—
<b>Staves</b>	Of British Possessions in America: Not above 3½ ins. thick.					Of other parts:	. 2 0	1 3 0	. 2 0						
	Of other parts: Not above 3 ins. thick.									Not exceeding 36 ins. long	. 4 0	2 6 0	. 4 0	2 6 0	
	Above 36 ins. and not above 50 ins. -	. 4 0	2 6 0	. 4 0	2 6 0										" 50 " " 60 " -
	" 60 " " 72 " -	. 8 0	4 4 0	. 8 0	4 4 0	" 72 ins. long -	. 10 0	4 16 0	. 10 0						
	" One-third of the above rates if not above 1½ ins. thick.														

APPENDIX III.—continued.

A STATEMENT of the RATES of DUTY levied on the DESCRIPTIONS of WOOD most largely imported—cont.

TARIFF DESCRIPTION.		From 5th January 1826 to 24th June 1840.		From 25th June 1840 to 9th October 1842.		TARIFF DESCRIPTION.	From 10th October 1842 to 9th October 1843.		From 10th October 1843 to 3rd August 1845.	
		Of British Possessions in America.	Of other Parts.	Of British Possessions in America.	Of other Parts.		Of and from British Possessions.	Of and from Foreign Countries.	Of and from British Possessions.	Foreign Countries.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Fir	8 ins. square or upwards	10 0	2 15 0	11 6	2 16 6	Included with Wood, not sawn or split, from 10th October 1842.				
Oak	" "	10 0	2 15 0	11 6	2 16 6					
Timber of all sorts, not particularly enumerated or described	" "	5 0	1 8 0	6 6	1 9 6		Load	Load	Load	Load
Wainscot logs	" "	12 0	2 15 0	13 6	2 16 6		1 0	1 10 0	1 0	1 5 0
		Per fathom, 6 feet wide and 6 feet high.	Per fathom, 6 feet wide and 6 feet high.	Per fathom, 6 feet wide and 6 feet high.	Per fathom, 6 feet wide and 6 feet high.		Per fathom of 216 cubic feet.	Per fathom of 216 cubic feet.	Per fathom of 216 cubic feet.	Per fathom of 216 cubic feet.
Lathwood	In pieces under 5 feet long	15 0	4 5 0	15 0	4 15 0	Lathwood				
	" 5 feet long or upwards	1 5 0	—	—	—					
	" 5 feet and under 8 feet long	—	6 16 0	—	6 16 0		1 0	2 0 0	1 0	2 0 0
	" 8 feet and under 12 feet long	—	10 4 0	—	10 4 0					
	" 12 feet long or upwards	—	13 12 0	—	13 12 0					

NOTE.—Five per cent. additional was charged on all duties on wood from and after 18th May 1840 to 24th June 1840, and from 10th October 1843 to 3rd August 1845.

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C U S T O M S .

RETURN to an Order of the Honourable The House of Commons,  
dated 21 April 1853:—for,

COPIES “of the TREASURY MINUTE of the 17th day of August 1852, ordering the Commissioners of Customs forthwith to take into consideration the Evidence given before the Select Committee of the House of Commons ‘on the CONSTITUTION and MANAGEMENT of the BOARD of CUSTOMS,’ and the various Observations and Recommendations of the Committee, and to submit to their Lordships any Remarks or Suggestions which they might be desirous of bringing before the Treasury on this Subject:”

“Of the REPLY of the COMMISSIONERS of CUSTOMS, dated the 25th day of October 1852:”

“And, of the TREASURY MINUTE, dated the 14th day of April 1853, thereon.”

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COPY of a TREASURY MINUTE, dated 17 August 1852.

**M**Y LORDS have before them the Reports of the Select Committee of the House of Commons appointed to inquire into the constitution and management of the Board of Customs, and who were empowered to report their observations, and the Minutes of Evidence taken before them, to the House of Commons.

My Lords desire that a copy of this Report and of the whole of the Evidence may be transmitted to the Commissioners of Customs, with their Lordships' directions that they should immediately take under their attentive consideration the Evidence given before the Committee, and the various observations and recommendations of the Select Committee, in order to enable them, with the least possible delay, to submit to my Lords any observations or suggestions which it may appear to them to be desirable to bring before this Board upon this most important subject, involving, as it does, the management and collection of one of the great branches of the public revenue.

When my Lords have received a report from the Commissioners of Customs on the whole subject, they will proceed to give such directions as shall then appear to be necessary and proper.

---

REPLY of the COMMISSIONERS OF CUSTOMS, dated 25 October 1852.

*To the Lords Commissioners of Her Majesty's Treasury.*

SIR CHARLES TREVELYAN having, by his letter of the 17th August last, informed us that he was directed by your Lordships to transmit to us a copy of the reports of the Select Committee of the House of Commons, appointed to inquire into the constitution and management of this Board in 1851 and 1852, together with copy of the evidence taken before them, and to signify your Lordships' desire that we should immediately take under our attentive consideration the evidence given before the Committee, and the various observations and recommendations contained in their report, and submit to your Lordships, with the least possible delay, any suggestions or observations which it might be desirable to bring before your Lordships upon this most important subject, involving, as it does, the management and collection of one of the great branches of the public revenue: And Sir Charles Trevelyan having at the same time informed us that when your Lordships should have received from us a Report

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Report on the whole subject, your Lordships would proceed to give such directions as should then appear to be necessary and proper :

We beg to remark, that, in anticipation of a communication from your Lordships on this subject, we had taken the recommendations of the Select Committee into our special consideration, with the view of carrying them into effect as far as practicable, consistently with the security of the revenue, and we now proceed to report to your Lordships our observations upon the several leading points adverted to by the Committee.

The first and second Reports, viz., those of 1851, contain no recommendation or observations of the Committee;—they merely report the evidence which had been taken up to that date.

In the Report of 1852 the Committee preface their general observations by a short statistical history of the London and St. Katharine Docks, and then enter into some detail of the late proceedings in the Court of Exchequer against the Directors of those Companies and their servants. The particulars of those transactions, which were fully reported by us, have already engaged your Lordships' serious consideration, and the proceedings having been terminated under your Lordships' orders of the 1st and 24th of November last, and the goods which had been seized, restored to the Companies upon the terms of, and under the conditions laid down in, the said orders, we have no desire to re-open the discussion on these questions; nor do we apprehend that it is the intention of your Lordships that we should do so. We shall therefore—whilst recording our dissent from many of the statements of fact therein contained—forebear making any remarks on that part of the Report of the Committee which has reference to the Dock controversies.

Under this impression, we shall proceed to the consideration of that part of the report which relates to the Customs Department generally, and which is divided into 14 distinct heads, viz. :

- 1st. Constitution of the Board of Customs.
- 2nd. Appointment and Promotion of Officers.
- 3rd. Fines and Satisfactions.
- 4th. Ad valorem Duties.
- 5th. Seizures and Stoppages, and Adjudications of them.
- 6th. Law of Costs and Penalties.
- 7th. The Transit System.
- 8th. Fines on Shipping.
- 9th. Bonding System.
- 10th. Passengers' Luggage.
- 11th. Hours of Attendance.
- 12th. Simplification of Entries of Free Goods.
- 13th. Codification.
- 14th. Outports.

In offering our observations on the recommendations of the Select Committee, we experience difficulty in consequence of some of those recommendations, though based upon facts and regulations relating principally to London, being general in their nature; and as it would be quite impossible to carry them into effect at the outports, the merchants there could not participate in the advantages which, it is supposed, might result therefrom to the merchants in London.

As a matter of convenience, we propose, in submitting our remarks on the Report of the Committee, to state their recommendations on each subject literally, followed by our observations thereon.

*“1. Constitution of the Board of Customs.—*The Board consists of a chairman, deputy-chairman, and six ordinary Commissioners, one of whom is by Treasury Minute to be reduced at the next vacancy. The salaries are respectively 2,000 £, 1,700 £, and 1,200 £ per annum, subject, under the Superannuation Act, to a deduction of five per cent., and they do not appear to be more than a sufficient remuneration for the due discharge of the duties of the respective offices. Some of the Commissioners have been, prior to their appointment, in the service of the Crown. Without wishing to limit the discretion of the Government in appointing, on their responsibility, to offices of such importance, your Committee would merely urge that such appointments ought to be made with a scrupulous regard to the possession of the requisite qualifications of ability and experience, and not so much from political or personal considerations as has hitherto been too often the case.

“ Many

"Many of the witnesses have strongly urged the advantage which would result from selecting some members of the Board of Customs from the mercantile body, and your Committee are of opinion that the appointment of at least one such Commissioner, provided he be otherwise fully qualified, would tend to inspire confidence among the mercantile community in the administration of the Department of Customs.

Appointment of merchants.

"It has been further suggested that the constitution of the Board would be improved by the introduction of a superior practical officer. Your Committee do not question that among the superior officers of the Customs some may be, as some have been, found qualified for the higher duties of Commissioner, and that to such men the promotion might from time to time be beneficially extended.

Of practical officers.  
1143. 4960, &c

"Some witnesses have suggested that the Board of Customs should have a more independent action than it at present possesses, and that the law under which the Commissioners are disqualified from sitting in the House of Commons should be repealed, so that one Commissioner should have a seat in Parliament.

To sit in House of Commons.

"It is not for your Committee to express an opinion as to this proposed alteration of the law; it involves political considerations of no small importance, not applying exclusively to the Board of Customs, and must therefore, in the judgment of your Committee, be left to the decision of Parliament.

140. 146, 147.  
920. 1570. 160.  
3434. 2876. 290.

"The present Commissioners have 10 to 15 weeks' holidays annually, which appear excessive. Your Committee advise that a minute of the Treasury, dated 2 March 1849, based on the recommendation of the Commissioners of Inquiry in that year, and in 1841, enjoining them to visit the different docks and wharves in London, where business was transacted, with a view of judging for themselves of the character of their officers, and what rules and regulations should be issued, ought to be carried out, although temporarily suspended during the recent controversy with the docks. Complaints have been made to your Committee of the inaccessibility of the Commissioners. This is denied by them, and it appears desirable that the denial should become generally known, so as to enable the public in future to profit by the facility of seeing the Board."

Leave of absence  
37.

1526, &c.

Visits to docks, &c.

We do not consider that it is within our province to offer any direct remarks as to the constitution of this Board; the same being a matter entirely for your Lordships' consideration.

With reference, however, to the proposal of the Committee, that at least one Commissioner should be selected from the mercantile body, we think it proper to draw your Lordships' attention to the fact, that the laws relating to navigation and commerce, are not the only laws which this Board is called upon to administer. Many others, which in no way relate to either revenue or commerce, are confided to the management of the Commissioners, or the duty of carrying them into effect imposed upon the officers of Customs; the services of those officers, who are stationed at all the ports in the kingdom, having always been required by the Legislature, as well for economical as other considerations, for purposes quite unconnected with their fiscal duties. With the laws relating to trade, it might be expected that the merchant would be conversant; but the others do not necessarily come before him in any of his ordinary business transactions. Moreover, even in the Customs transactions relating to trade, the merchants (certainly those of standing and eminence) seldom interfere; that business, which is necessarily technical, being usually conducted by clerks or agents, employed by them for the purpose. The great proportion of the mercantile community have, consequently, little, if any, knowledge of the practical details of this department, or of the laws by which it is regulated.

On appointment of merchants to the Board.

The previously-acquired knowledge, which was deemed by the witnesses referred to by the committee so essential, must therefore have been that of mercantile practice, in order that the official regulations might be accommodated thereto. Towards this object our attention has always been directed, so far as it could be carried into effect consistently with the security of the revenue: but we would observe that the opportunities for applying information derived from mercantile pursuits are exceedingly limited; for whilst this Board imposes no regulations which are not necessary for the due collection of the revenue and other public purposes, it is their duty to insist on all such regulations as may be absolutely necessary to those ends. But as the Board would, in all such cases, resort only to regulations of the simplest character, consistently with efficiency, the interests of trade are in that respect as effectually secured as by any knowledge of a purely mercantile nature. And it is only in this limited point of view that the experience of a merchant could be available; for the power of regulating commerce does not rest with the Board of Customs, but with the Board of Trade, who, on all important occasions, freely consult with, and ascertain the wishes of, the trading classes, and thereupon, either

through your Lordships' instrumentality, or in direct communication with us, express their opinions for our guidance.

Under these circumstances, it will be a matter for your Lordships' serious consideration whether it would be expedient to appoint a member of the mercantile community to a seat at a fiscal Board so directly concerned, as the Customs is, in controlling the proceedings of that body in their transactions with the revenue.

Appointment of practical officers.

With respect also to the appointment of Customs officers to the Board, we think it due to your Lordships not to withhold our opinion—from long knowledge of the practical officers of that department, and without wishing to detract in the slightest degree from the value of the services which many of them render—that their promotion to the Board would not be attended with the advantages contemplated by the Committee. Their appointment could only take place at an advanced period of life, and after a lengthened service passed in the observance of practical detail, which does not necessarily add to capability for administration. Another important objection is, that the acquaintance which they would naturally have formed with the officers of the department would, in all probability, expose them to the charge of partiality, on the one hand, or, on the other, deprive them of that freedom of action which is so essential in the regulation of the department. Upon the subject of the constitution of the Board generally, we beg your Lordships' perusal of the evidence of Sir Alexander Spearman, one of the members of the recent commission of inquiry into the Customs.

Leave of absence.

With respect to the remark of the Select Committee as to the extent of the annual leave of absence of the members of the Board, we have only to state that the leave of absence of the Commissioners has, for a long series of years, been dependent upon arrangements made between themselves; but that it has always been subservient to the convenience and wants of the public service. And, since the reduction of the Board by the retirement of Mr. Richmond, in March 1850, and for some time antecedent to the report of the Select Committee, it had been found necessary that the former recognised period of absence should be reduced. An arrangement was consequently made, by which the leave of absence of each Commissioner would be diminished between three and four weeks in every year. This reduced allowance, however, will not, as a matter of course, be always taken advantage of, inasmuch as some of the members of the Board never avail themselves of the indulgence to its full extent; and it must, moreover, still depend entirely upon circumstances, and be controlled by the same official considerations as have hitherto prevailed. We have, at the same time, to observe that the leave of absence of the Commissioners, adverted to by the Committee, was not continuous, but, excepting the usual vacation, made up of weeks and days at convenient intervals, an account of which has been transmitted to your Lordships quarterly.

Visiting docks and quays.

The Committee advise that a minute of your Lordships, dated the 2d March 1849, based on the recommendation of the late Commissioners of Inquiry into the Customs, directing the members of this Board to visit the different docks and wharves in London, should be carried out, although temporarily suspended during the recent controversy with the Dock Companies. Upon this recommendation we beg to observe, that, since the termination of the proceedings against the Dock Companies, the visits of the Commissioners to the outstations have been resumed, and by our minute of the 5th August last, the different districts in London have been again assigned to the respective members for inspection. In this respect, therefore, the recommendation of the Committee will be duly complied with.

Accessibility of the Board.

In reply to the concluding remarks of the Committee as to the complaints which had been made to them of the inaccessibility of the Commissioners, we have

have only to state to your Lordships, as was stated by the chairman of this Board to the Committee, that the members of the Board have at all times been ready to see, and have been in the habit of receiving, any merchant, agent, broker, or any other person having business to transact with the Customs, who might have desired to communicate with them upon matters connected with the public service. The time and attention of the chairman especially, as the organ of the Board, have been freely and constantly given to applicants for personal interviews; and we take leave to assert that this fact is so well known that any of the witnesses who declared their ignorance of it might have easily ascertained it had they thought fit. Upon this point we beg to refer your Lordships to Question 3020 of the evidence of Mr. Thomas Young, of the firm of Kensington, Payne & Young, one of the mercantile witnesses, examined as a complaining party, by the Select Committee, who, when asked, "Whether he believed that the public, generally, was aware that, by sending in their cards, they could see the Commissioners of Customs," replied, "that he should think so. That any respectable house might have an interview as soon as he" (the Commissioner) "was disengaged. There was no difficulty about it." With deference, however, to the suggestion of the Committee, and in order to obviate any misunderstanding on this point, we have directed the several officers through whose hands applications to this Board generally pass, to inform all parties desirous of seeing any member of the Board on public business, that the request will be complied with.

Mr. Young's  
evidence.

Q. 3020, 1852.

"2. *Appointment and Promotion of Officers.*—The original appointments in the Customs Department embrace six classes. There does not appear to be much difference in the original examination and probation for them all, but the last five classes can never rise to the first; and lockers, in particular, hold situations of very great responsibility, and are frequently employed as landing-waiters. Your Committee see no reason why in the case of meritorious officers the exclusion should be continued, but every transfer from one class or even grade to another should be accompanied by a strict examination. The general pay of the officers does not appear to be too large."

Appendix, No. 12.

1490.  
Inferior officers  
should be promoted  
to superior situa-  
tions.

We have, in the first instance, to observe, that the Select Committee are in error in supposing that the original appointments in the Customs embrace only six classes; and we presume that the Committee intend to refer to the appointments in the "out-door" department only; excluding the various original appointments to the situation of clerk and other officers more immediately connected with the "in-door" business of the establishment. But even the six original appointments in the "out-door" department (applicable principally to London, for at the outports there is an additional one of coast officer) must not be taken in the general sense implied in the Report, inasmuch as the "out-door" department is divided into two branches wholly dissimilar, and therefore necessarily unconnected as to promotion, viz., the "Waterside" and the "Water-guard;" in the former of which the six original appointments presumed to be referred to, are those of landing-waiter, gauger, and weighing porter, and in the latter, those of tide-waiter, boatman, and watchman.

We have further to state, that the probation which the different classes of officers undergo, varies according to the extent to which it is necessary to test their several qualifications; a short time being sufficient for the purpose of ascertaining the fitness of individuals for some offices, whilst a more extended trial is requisite for others. For your Lordships' information, we will state the course pursued with respect to all.

Formerly, a person appointed to the situation of clerk was confirmed in the appointment after a probation of one month, provided he was found qualified; but under your Lordships' Minute of the 31st July 1849, based upon a recommendation of the Commissioners of Customs inquiry, the period was extended to six months. Before the individual is placed on probation, he is subjected to a preliminary examination as to his education, character, and general fitness, and if, by that examination, there should appear to be a reasonable prospect of his qualifying himself for the situation to which he is nominated, he is placed upon probationary duty, and paid the salary of the office during the period.

Probation of  
officers.  
Clerks.

Landing-waiters.

In the case of a person appointed to be a landing-waiter in London, with which the office of searcher is combined, he is required to attend for a period of three months at the various docks and other stations, where he is placed under the instruction of officers to whom he is specially assigned, in order that he may acquire a knowledge of all the various duties of his situation, and at the expiration of that time, he is required to produce certificates from the officers, as to his qualifications; after which he is subjected to a strict examination by the surveyors-general, as a final test of his fitness to enter upon duty, and if then found qualified, he is admitted to office; but not having officially acted as an officer, or performed any beneficial service, he is not paid salary for the period of his instruction. The gaugers also undergo, in like manner, a similar period of tuition.

Gaugers.

Tidewaiters, weighers, &amp;c.

Persons appointed to subordinate offices, such as tide-waiter, weighing porter, &c., do not undergo any preliminary instruction; but after inquiry as to their character and knowledge of reading, writing and the common rules of arithmetic, are at once placed on duty by way of probation, but for one month only, in order to ascertain whether, in addition to their qualification in other respects, their physical capabilities are equal to the labour they have to perform; and if found fit for the service, they are, at the expiration of that time, admitted to office, and paid for the term of their probation.

Thus your Lordships will perceive that there is a wide difference between the examination and periods of instruction and probation appointed for the different classes of officers.

The general rules for the promotion of officers in the various departments of the service, both in London and at the outports, have been carried out under your Lordships' sanction; and we can confidently assert that in no instance, to our knowledge, has partiality been shown or injustice done to any officer under our control. Every case of promotion to the superior situations has moreover been submitted for your Lordships' previous approval. And we again beg leave to refer to the evidence of Sir Alexander Spearman, who, being pressed by the Select Committee for his opinion whether merit alone governed the promotions in the Customs, and not political or private influence, replied, that "upon his honour he believed it to be entirely so."—(Question 5142, 1852.)

Lockers.

With regard to the particular case of the lockers, we would observe that in London, to which port the observations of the Committee have reference, officers of that rank are not appointed direct to the office in the first instance, but attain it by promotion from the class of weighers. Persons appointed to the situation of weigher are admitted to the third or junior class; and should they be qualified, and their conduct be satisfactory, they are advanced on vacancies, through the different classes, to the situation of locker of the third class; then, again, through the successive classes of locker to that of superintending-locker of the third class, and thence through the second to the first class.

The pay of these several classes is as follows:

Weigher	-	-	-	-	3d class	-	£.25 salary, and 2s. 6d. per day when employed, averaging about £.63. 15s. per annum.
"	"	"	"	"	2d "	-	£.30 salary, and 2s. 6d. per day when employed, averaging about £.68. 15s. per annum.
"	"	"	"	"	1st. "	-	£.35 salary, and 2s. 6d. per day when employed, averaging about £.73. 15s. per annum.
Locker	-	-	-	-	3d class	-	£. 80 per annum.
"	-	-	-	-	2d "	-	£. 90 "
"	-	-	-	-	1st. "	-	£.100 "
Superintending locker	-	-	-	-	3d class	-	£.110 "
"	"	"	"	"	2d "	-	£.120 "
"	"	"	"	"	1st "	-	£.130 "

Your Lordships will therefore observe, that there is a course of promotion open to the weighers in their own particular department, by which they rise from



from an uncertain income of about 63*l.* 15*s.* to a fixed salary of 130*l.* per annum.

The duties of a weigher, from whom the lockers are, as before stated, selected without undergoing any additional instruction, are entirely of a subordinate and laborious character, and may be executed by persons of very moderate acquirements; whilst those of landing-waiter, generally speaking, from the intercourse of those officers with importers, agents, and passengers of every rank, require in the persons appointed to execute them, not only good abilities, but education and powers of discrimination. They must be competent to read and interpret Acts of Parliament, not only with a view to the assessment of goods under their proper heads, but to enable them to judge whether the general as well as specific provisions of the laws, connected with both imports and exports, have been duly complied with.

Duties of weigher.

The weighers, and the lockers also, are placed under the immediate orders of the officers of the Landing department, and, being in a very inferior capacity, a distinction has advisedly been maintained between the two classes. For these reasons, and with the view of keeping up the respectability of the Landing department, as well as from regard to the discipline of the service, your Lordships deemed it advisable that a line should be drawn, excluding persons of the subordinate grades from succession to the office of landing-waiter, leading eventually to that of landing-surveyor and surveyor-general. And although we admit that amongst the classes of lockers there are many very meritorious officers, and that the services of several of that rank are, in cases of emergency, availed of in the more ordinary and least responsible duties of the Landing department; yet your Lordships will perceive that good conduct is not the only requisite for the office of landing-waiter, the duties of which, as already stated, bring the possessor into frequent personal communication and occasional antagonism with the mercantile body; one of whom, indeed, stated to the Select Committee, that, although lockers were occasionally employed to act as landing-waiters, they were a class of men "totally unfit" to be appointed permanently to that situation. We have attentively considered this subject, and beg to express our opinion, that any regulation which would have the effect, as a general measure, of setting aside the principle laid down by your Lordships, would be inexpedient; and from the knowledge we have of the great majority of the inferior officers, we entertain no doubt, from the fact of so many of them being ineligible for the superior duties of landing-waiter, that should the existing rule be wholly rescinded, disappointment will be the consequence, and necessarily more discontent, than under the present system.

Ineligibility of lockers for promotion to higher offices.

Question 1055, 1852.

Should your Lordships, however, in deference to the opinion expressed by the Select Committee, so far relax the strict letter of the regulation as to permit us occasionally to bring the case of any person who, with superior attainments, has been induced to accept of a subordinate situation in this department, and whose conduct justifies it, under your Lordships' notice, with a view to his promotion to an office of higher class, we think that the object of the Committee, so far as it can be properly carried out, will be attained without interfering with the discipline of the service, or tending to the disparagement of the superior classes, equally entitled to consideration.

With respect to the tidewaiter, he also has promotion open to him in his own department (*viz.*, the water-guard), by which he rises by successive gradations to the office of tide-surveyor in London or the out-ports, at salaries varying from 80*l.* to 200*l.* per annum; and leading eventually to the situation of inspector of the river, though of course rarely, officers of that class being only established in London and two or three of the principal out-ports, with a salary of 300*l.* per annum; but as the duties of the tidewaiter and the other water-guard officers are, as already observed, "totally dissimilar" from those of the Landing department, the officers of the former have no claim, nor would they be qualified for transfer to the latter department. In London the salaries in the water-guard department are as follows:

Ineligibility of tide-waiters.

Tidewaiter . . . . . 3d class; 20*l.* salary, and 3*s.* day-pay, when employed, averaging about 71*l.* 9*s.* per annum.



Tidewaiter	- - - -	2d class ; 30 <i>l.</i> salary, and 3 <i>s.</i> day-pay, when employed, averaging about 81 <i>l.</i> 9 <i>s.</i> per annum.
"	- - - -	1st " 40 <i>l.</i> salary, and 3 <i>s.</i> day-pay, when employed, averaging about 91 <i>l.</i> 9 <i>s.</i> per annum.
Assistant Tide-surveyor	- - - -	2d class ; salary, 100 <i>l.</i> per annum.
"	- - - -	1st " salary, 110 <i>l.</i> per annum.
Tide-surveyor	- - - -	2d class ; salary, 150 <i>l.</i> per annum.
"	- - - -	1st " salary, 200 <i>l.</i> per annum.
Inspector of river	- - - -	salary, 300 <i>l.</i> per annum.

Ineligibility of out-port inferior officers.

At the out-ports, where the situations of tidewaiter, locker and boatman are sometimes combined, the salaries and allowances vary so much, according to circumstances, that they could not be conveniently quoted; besides which, we have no hesitation in stating that the majority of the persons who fill those offices are generally so unfit for higher duties that their promotion to superior situations could not fail to be attended with prejudicial consequences.

Question 4669, &c. in 1851.  
Officers not to possess legal right to share.

Answer 1647, in 1852.  
Appendix, 1596.  
Appendix, 1696.  
First Report :  
Answer 115.

"3. *Fines and Satisfaction*s.—Up to 1847 the Board of Inland Revenue divided the half of all penalties with the informer, its own officer. This being found to act against the credit of the witness, an Act was passed in that year, appropriating the whole to the Crown, but the Treasury still allows part of the fund thus created to be distributed among deserving officers without reference to the seizures they may have made. The practice at the Customs is different. The officers detaining goods for wrong entry get the whole fines imposed, which amount in London to an average of about 500*l.* per annum, divided among them, and a large portion of all seizures and satisfactions. In 1850, 24,252*l.* 8*s.* 9*d.* were received by the Customs for all seizures, fines, penalties, or satisfactions, and 10,890*l.* 7*s.* 7*d.* were divided among 1,948 officers. It is admitted that this has a tendency to make them too strict in the execution of their duty, and occasionally causes vexatious delay to the merchant. Your Committee recommend, therefore, that the practice of the Board of Inland Revenue be adopted, and that the meritorious officer should look chiefly to promotion as his reward."

Seizures are of two classes.

This paragraph (in which we submit, with great deference, the facts are somewhat erroneously stated) is properly divisible into two distinct subjects, viz., the appropriation of "fines" and "satisfactions" imposed on the restoration of seizures, and the distribution of seizures resulting in forfeiture. Again, seizures, in the general sense adopted by the Select Committee, are in the Customs department of two kinds; that is to say, 1st, Nominal detentions of goods for inaccurate description; wrong denomination under valuation, or non-compliance with the law from inadvertence or negligence; 2d, Seizures made from smugglers on the coast, or in other cases of clear and decided fraud.

The former constitute the great bulk of detentions made from the importers or merchants, whilst, from the latter, arises a very large proportion of the sum of 10,890*l.* 7*s.* 7*d.*, referred to by the Committee as having been distributed amongst the officers.

Mitigation the only power possessed by Board of Customs.

Your Lordships are aware that when goods, vessels, or persons have been seized or detained by the officers for direct violation of the law, the only power possessed by this Board (it is not so in the Inland Revenue) is that of mitigation; viz., by ordering the release of the goods or persons, either unconditionally or upon terms; for, if the seizure be prosecuted and contested, or the party be personally proceeded against, the decision of a legal tribunal is requisite to enforce the forfeiture or penalty. It is, indeed, very seldom that parties appeal from our decision to that of a judge and jury. Their appeals are, in a large majority of cases, addressed to your Lordships, and we are called upon by your orders of reference to justify the course we have taken. It follows, then, that both in the case of the merchant, and even the smuggler, it is optional whether they consent or not to any conditions imposed by us; but, if they do, we submit it is a matter of indifference to them how the mulct or fine may be appropriated, whether it be carried wholly to the Crown's account, or relinquished in part or entirely to the officer, according as the merits of the case may appear to deserve. If the mulct on the restoration of the goods, &c., be carried partly or entirely to the Crown's account, it is called a "fine," and if wholly

wholly paid to the officer, a "satisfaction;" but in the report of the Committee that order has been inadvertently reversed.

In former times, the officer who made a seizure or detention was considered to have a more decidedly vested right, and acted more independently in the matter, than is now permitted; and, in the event of the goods being restored, he himself fixed the sum that would satisfy him on the relinquishment of his claim. Hence the term "satisfaction," which has been continued to the present day: not, however, in the sense formerly understood, but merely to distinguish "fines" wholly paid to the officers, from those which are carried in whole or in part to the Crown's account. The term has, no doubt, created very erroneous impressions, and we would suggest that, under any circumstances, it should be discontinued, and that of "fine," however disposed of, substituted.

We presume that, in the Inland Revenue Department, the "fines" imposed on the release of seizures bear no analogy to the "satisfactions" generally awarded by this Board. The tariff of the former department is simple, the duties being few, and for the most part specific; whereas in the Customs the duties are numerous, many unavoidably indefinite, and the importations constantly varying; thereby imposing on the officers the necessity for unremitting vigilance, and, in the case of *ad valorem* goods in particular, requiring great practical knowledge and judgment, the exercise of which it has been hitherto deemed expedient to stimulate and reward, the interests of the revenue being dependent in such cases on the vigilance and discretion of the officers.

No such cases as these can occur in the Inland Revenue, and it is in this class of cases that "satisfactions" are generally imposed, which—together with "fines" sometimes levied for erroneous entry of goods—constitute a part of the small sum of 500 *l.*, mentioned in the report of the Select Committee as having been divided annually amongst the whole of the officers in the port of London, averaging, at the utmost, little more than 2 *l.* each; an amount which we cannot but think is too insignificant to induce the landing-officers, of whom there are 211, and whose salaries vary from 160 *l.* to 500 *l.* and 600 *l.* per annum, to cause "vexatious delay to the merchant." We feel it due to ourselves also to observe, that the cases which come before us are far too carefully examined, both as to the facts stated and the arguments adduced, both by the officers and the parties interested, to render such a result at all probable. It is natural that importers, looking at their own individual cases, should fail to see the collateral and ultimate consequences which are present to the mind of the revenue officers: hence a detention may be complained of as vexatious when in reality it stops, *in limine*, some deviation from established practice. Small as the awards in such cases may be, they are therefore useful, as signifying our approval of the officers' conduct, both as respects their own merits, and the circumstances, aggravated or otherwise, of each transaction; an effect which, in our opinion, would be in a great measure neutralised, were the system altered, and the rewards (the necessity for which is admitted) merged in a general and uncertain distribution.

Having stated that goods detained for undervaluation from the mercantile community are generally restored, it will be obvious that almost the only amount contributed by that body to the gross sum of 10,890 *l.* 7 *s.* 7 *d.*, apportioned amongst the officers, is in the shape of small "fines" and "satisfactions," paid in mitigation of the law on forfeitures being waved; for if the goods be finally retained, in cases of undervaluation, and sold by the Crown, they cannot in any light be considered as "seizures," because if the importers decline to amend the value, for which permission is almost invariably given, either conditionally or unconditionally, according to the circumstances of the case, and the goods be dealt with under the law, the Crown is bound to pay the importer the value placed by him upon the goods in the first instance, together with 10 per cent. in addition thereto. The goods, therefore, are not confiscated by the Crown, but actually purchased at a price greater than that placed upon them by the owners. And as *ad valorem* goods are seldom detained by the officers unless undervalued to the extent of 15 per cent., seeing that the Crown, having to pay 10 per cent. in addition to the value first put upon them, together with the expenses of subsequent sale, must, were this latitude not given, be exposed as a general rule to loss, the remark of the Committee, as to too much strictness being exercised by the officers, cannot apply to this class of cases. In confirmation of our observations on this subject, we beg to refer your Lord-

"Satisfaction."

Origin of term.

Levied generally in *ad valorem* cases.

Average of fines and satisfactions paid to officers.

Adv. goods not strictly seizures.

ships to our report of 30th September 1852, No. 967, wherein we represented the conduct of a Custom-house agent at Folkestone, who, taking advantage of the leniency of the officers, entered goods, in numerous instances, at a somewhat less rate than he was instructed to do by his employers, appropriating to himself the difference of duty, to the injury of the revenue, and the possible discredit of innocent parties, who were charged by him with the full amount properly payable. Your Lordships, on our recommendation, have revoked his license.

Seizures generally.

We now approach the second point, viz., "seizures." As to the present mode of distributing rewards in the Inland Revenue Department on account of seizures and penalties, we have communicated with that Board, and by their reply it appears that the chief reason for altering the former system of paying a portion of the proceeds of each seizure or penalty to the officers of that department was, that it discredited the officers' testimony, as remarked by the Committee. It was therefore directed by the Act of the 11th & 12th Vict. c. 121, s. 28, that instead of a moiety, part, or the whole of penalties and forfeitures, incurred under the Excise laws, being paid to the officers, the whole should be carried to the Crown's account. Your Lordships, however, by your order of the 9th September 1848, contemporaneous with the passing of the Act, allowed the proceeds to be carried to a general fund, a portion of which was to be distributed amongst the officers monthly; the amount in no instance exceeding that which would have been previously payable. The alteration was not therefore made to deprive the officer of reward, still deemed expedient, but in order to render him a less questionable witness.

Coast-guard the great recipients of proceeds.

In the Customs nearly the whole of the 10,890 *l. 7 s. 7 d.* stated by the Committee to have been allowed in the year 1851 as the rewards for seizures, was paid to the Coast-guard branch of the department. But those seizures were not made, as previously observed, from the mercantile community; on the contrary, they consisted of spirits, tobacco, and vessels seized from the professed smuggler; from whose detection and punishment the mercantile community derives the greatest benefit. The sum in question, therefore, instead of affording proof of "vexatious" interference with the honest trader, represents, in point of fact, the amount of protection afforded to his interests. And as the officers and men of the coast-guard often peril, and sometimes lose, their lives in the execution of their duty, they appear to be justly entitled to a specific reward, according to the labour, risk, and result of each particular transaction. This may be more earnestly maintained, because, being appointed to this peculiar duty, many of them temporarily, and no other situations being open to them, (for which in fact they would be generally unfit,) they cannot "look to promotion as their reward," as contemplated by the Committee; and we entertain a strong conviction that should they be deprived of the existing stimulus by the substitution of an indefinite reward, their exertions would relax, and the measure, consequently, be productive of effects detrimental to the revenue. Nor would an alteration of the law in this respect meet the object of the Committee; for the coast-guard can scarcely be "too strict in the execution of their duty;" and it cannot be a matter of interest to the respectable part of the community how the proceeds of the goods of the avowed smuggler may be distributed.

Expenses of seizures.

There is another point which deserves consideration. It has not been the general practice in this department to allow the expenses (sometimes considerable) incurred by officers in making or attempting to make seizures, or in the detection of smuggling transactions; it being considered, with reference to the legal provision made for their recompense, that they must be content with the amount of proceeds awarded to them, as the result of their exertions. But we apprehend that if the present proposal should be adopted, and the officers deprived of all acknowledged right in the proceeds of seizures, a claim would be justly advanced by them in each instance for payment of their expenses, which it would be impossible satisfactorily to control; besides which, the practice of not paying expenses operates as a discouragement of speculative seizures. The shares receivable by law for seizures made by information are also subject to the deduction of one-third to the informer, the payment whereof must, in the event of any alteration of the present law, be otherwise provided for.

Informers.

For

For these reasons, and seeing that the very small proportion of the 10,890 *l. 7 s. 7 d.* which is apportioned amongst the officers of the Customs, as distinguished from the coast-guard, also arises, for the most part, from seizures of spirits and tobacco, and other smuggling transactions, we are of opinion that no benefit would arise to the merchant from the proposed alteration; whilst, as respects the revenue, and the coast-guard officers in particular, we are decidedly of opinion that it would be injurious.

Average per officer of proceeds.

With reference to the observations of the Committee, that in the Customs department a "large portion" of all seizures is awarded to the officers; and that in the year 1850 the sum of 10,890 *l. 7 s. 7 d.* was divided among 1,948 of them, we beg leave to observe that the statement, that the sum in question was divided amongst the number of officers mentioned, raises a somewhat false impression; the whole of the Customs and Coast-guard officers, amounting to many thousands, having been the expectants, whilst 1,948 only were the recipients;—the average, without making any allowance for the expenses incurred by the officers, or of the sums paid to informers, being, at the utmost, about 5 *l.* each.

With respect to the extent of the legal "portion" to which the officers are entitled, we would refer your Lordships to the Act of the 8 & 9 Vict., cap. 87, s. 73, wherein a scale is laid down (subject to a discretionary power vested in this Board) of the rewards payable to officers on account of seizures, according to the kind of goods and the circumstances of the case; and under that scale, your Lordships will perceive that in ordinary cases,—which embrace nearly all mercantile offences,—the officer's share is not "a large portion," as stated by the Committee, but only "one-fourth," subject to a general deduction of 10 per cent. on account of expenses, and sometimes of the informer's third.

Extent of legal share.

"4th. *Ad Valorem Duties.*—Conclusive evidence has been furnished, both by merchants and officers of Customs, to your Committee, that these duties, however good in theory, operate badly in practice. The gross amount of them in 1850 was only 188,833 *l.*, while during the same period the number of seizures was 421, keeping up a greater staff of officers than would be otherwise necessary, and giving great trouble to the Board, which has to decide on the market value of so many different articles. By law, if the Crown stop goods for under-valuation, it has to pay the importer 10 per cent. over the value he puts on them. It then puts them up to public sale, frequently divided into such small lots as must affect most injuriously the retail trader; and notwithstanding this precaution, the loss to the Crown for the port of London alone thereon was, in 1850, 816 *l. 10 s. 5 d.*, while the detaining officers who get half any profit, but are subjected to no share of loss, received 557 *l. 6 s. 3 d.* Your Committee are of opinion that the number of articles subject to *ad valorem* duties may be largely reduced with advantage to trade, and without material loss to the revenue; and with respect to any which must necessarily be retained, it appears advisable to adhere to the orders some time since issued by the Board of Customs, which direct that, previous to the absolute seizure of articles for undervalue, the importers should be apprised of the value put upon the goods by the officers, and should be at liberty to decide whether they will amend their entry or abandon the goods. Your Committee also had strong evidence in the case of tea (before the last change), sugar and nutmegs, showing how difficult it is to assess duties varying on different classes of the same article, because the natural desire of the importer is to introduce articles of the very highest quality admissible under the lowest rate of duty."

Appendix, 1606.

Appendix, 1688.

To be reduced in number.

Merchant to be apprised of officer's valuation.

Option of amending his entry.

Having to a certain degree unavoidably anticipated this subject, whilst pointing out, under the previous head, the wide distinction that exists between goods detained for undervalue, and seizures in the ordinary sense, we have but few remarks to make in this instance. The expediency of reducing the number of articles liable to *ad valorem* duties has long since engaged the particular consideration of this Board. In our memorial of the 27th of April 1849, No. 564, we brought the matter specially before your Lordships; and in the early part of the present year, the question was again under your consideration, when one of the Surveyors-general of this department, acting under our orders and in communication with us, attended upon your Lordships' secretary, and a scheme

Scheme of new duties.

of new duties was prepared, which we have no doubt would fully meet the recommendation of the Committee if adopted by the Legislature.

Merchant has  
always been cog-  
nizant of valuation.

The next suggestions of the Committee are, 1st. That previously to the "absolute seizure of goods for undervaluation," the order some time since issued by this Board, directing the importer to be apprised of the value put upon the goods by the officers should be adhered to; and, 2d. That the importers "should be at liberty to decide whether they will amend their entry or abandon the goods." Upon these points we have to observe, that the order in question, which was dated the 12th of December last, was issued more with the view of preventing any misapprehension upon this subject, than because we considered that the importer had been kept in ignorance of the amount at which his goods had been valued by the officer. In fact, as a general rule, we were fully aware the contrary was the case, inasmuch as in the great majority of detentions for undervaluation, the importers themselves, when applying to us for permission to amend their entries, have either stated the exact increased value which they agreed to put upon the goods, in conformity with the rate fixed by the officers, or have, in general terms, admitted the correctness of the officer's estimate, of which they must have been necessarily cognizant before they consented to, or rejected, the demand. And as we have no reason to believe that there is any disposition on the part of our officers to withhold the requisite information from the merchant (in which they can indeed have no object), no directions from your Lordships appear to be necessary on this point.

Option to amend  
entry rests with  
the Board.

With regard to the second recommendation of the Committee, viz., that the importers "should be at liberty to decide whether they will amend their entry or abandon the goods," there is some ambiguity. We have already stated that, in all instances where fraud is not manifest, the merchant is permitted to amend his entry, should he wish to do so. Still the power of acceding to or rejecting his request, is specially vested in us by the 22d section of the Act 8 & 9 Vict., cap. 86, by which it is enacted, "That if, upon the examination of any goods for duty, it shall appear to the officers of Customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and within seven days from the day on which such goods shall be finally examined for duty by the proper officer, if in any port in England, or within ten days from such last-mentioned day if in any port in Scotland, Ireland, or the Isle of Man, to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods, according as the value of the same shall be described in the entry to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the Customs that such goods, by reason of their real value, are properly liable to the higher rate of duty, it shall be lawful for such officer, in like manner, to take such goods for the use of the Crown; and the Commissioners of Her Majesty's Customs shall thereupon, in any of such cases, cause the amount of such valuation, together with an addition of 10 l. per cent. thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods, in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown."

Should it be the intention of the Committee that an alteration should be made in these provisions of the law, and that the option be vested in the importer, in all cases, and under any circumstances, of amending his entry or not, as he might think proper, we can by no means recommend that such a measure should be adopted; for if the Board were deprived of the power they at present possess of retaining the goods in cases of decided and premeditated fraud, which sometimes occur, or of imposing some fine as a mitigated penalty, such cases would no doubt increase to a very great extent, not only to the injury of the revenue, but of the fair trader also.

Upon this point we would refer your Lordships to pages 40, 41, 42, and 43, of a report dated 22d May 1843, from the Commissioners of Inquiry, of whom Lord Granville Somerset was the chairman, who directed their attention very particularly and minutely to this important subject, as connected with the frauds then practised on the revenue. At page 43 of that report, which by

Her

Her Majesty's command was presented to both Houses of Parliament, the Commissioners thus express themselves:—

“ Believing these irregularities in the entry of goods to have a tendency to produce fraud, we think the Commissioners of Customs should, upon principle, view them in a less favourable light than they seem hitherto to have done; and enjoining their officers to afford the merchant every facility in the transaction of business, consistent with the law and the security of the revenue, they should endeavour, for the sake of the regular and honest trader, as well as for the sake of the public, to prevent the negligent and dishonest importer from treating the law with disregard, and the regulations established under its sanction for the protection of the revenue as of no importance.”

Opinion of Commissioners of Inquiry, 1842-43.

“ 5. *Seizures and Stoppages, and Adjudications of them.*—When an officer stops goods or ship, he is ordered to communicate verbally to the owner or his agent as much information of the grounds for stoppage as he considers proper. The owner then petitions the Board in writing, while the detaining officer also makes his written report to the Board, which is not shown to the merchant, and the latter, after the lapse of a period, varying, in most cases, from one to nine days, receives a verbal intimation of the decision in his case, unaccompanied by any reasons for it. If parties subsequently apply for a written answer, it is not refused them. Instead of this practice, which was condemned in the case of the Excise by a former Prime Minister, the following plan has been strongly recommended by the evidence, and your Committee think that a fair trial should be given to it: that an officer whenever he seizes or stops property, shall state in writing the ground for that proceeding, so that the merchant or his agent may know with what he is charged, and that he shall then have the option either of petitioning, as at present, or of demanding to have his case heard in public; that for the latter purpose a Commissioner shall sit daily to hear the evidence both of the merchant and the detaining officer, and of their witnesses, and to adjudicate thereon. Independent of the manifest justice of this plan, the Committee believe that after it has been worked a short while, it will save time to all parties, because neither the over-reaching merchant nor the litigious officer will like to be exposed to a public trial; and the Commissioners will soon acquire a greater knowledge of their staff, and a greater uniformity of decision. The Chairman of the Board of Excise stated to your Committee that he found hearing *vivâ voce* evidence most advantageous, and that the result has been within the last 20 years a diminution of three-fourths in the number of cases tried. It appears in evidence that the number of mercantile applications to the Board in London alone has been at the rate of 10,000 per annum, taking on an average two days to decide them; and as this loss of time must in the present days of competition press most severely on traders, your Committee suggest that, so far as it can be done without danger to the revenue, greater power in the amendment of entries, &c., might be given to the landing-waiter on the spot, or at any rate to the landing-surveyor, who is never far distant, the latter of course making subsequently his report thereon to the Board, and that, to use the language of a Treasury minute of the year 1814, ‘the penalties intended for the punishment of fraud should not be applied to accident or trivial omissions.’”

Appendix, 1494-4651.

Merchant to have written notice of ground of stoppage.

Commissioner to hear *vivâ voce* evidence.

4678.

Appendix, 1494- Greater discretionary power to landing officers.

Mr. Lushington's Letter of 1814.

The Committee, in their introductory remarks under this head, allude incidentally to the circumstance that the reports of the seizing officers are not shown to the merchant. Upon this we would observe, that in a majority of cases there would be no reason for withholding the officers' reports from the merchant or his agent, but that in the exceptional cases that course would be very inexpedient. As a matter of principle, therefore, all reports have been considered as confidential, as the only means by which an invidious distinction could be avoided.

Reasons for withholding officer's reports from the merchant.

Upon the seizure or stoppage of goods, it is the duty of the officer to represent to the Board the whole of the facts, and any circumstances connected with the case in extenuation or aggravation of the ground of detention. These reports from being accessible as official documents are not secret. But we are of opinion that the only possible foundation for a claim on the part of the merchant to see these documents, would be the existence of some discrepancy as to fact between the petition and the report thereon. But such discrepancies are of very rare occurrence indeed; and when they do exist, they almost invariably call for and obtain at our hands further investigation, reaching occasionally to an examination on oath; or sometimes the specific allegation of the officer, on which our decision has been founded, is set forth in our order, and communicated to the petitioner, so as to invite disproof, if he can produce any.



Merchants always know grounds of seizure.

The statement of the Committee, that the officers of this revenue are ordered to communicate verbally to the owner of goods placed under detention, "as much information of the grounds for stoppage as they consider proper," has reference to a general order of this Board, dated so long ago as the 29th November 1817; but that order did not direct the officers to give only such information of the grounds of seizure as they might think "proper;" but "not to withhold any proper information from the parties," where they were desirous of being acquainted with the cause of the detention. Any assertion that full information had not been given is certainly inapplicable to the port of London, because, for all goods detained in any of the docks, a printed notice, stating the reason for the stoppage, has always been given, and we have every reason to believe that in all other cases the parties are, or might have been, acquainted with the ground of seizure; and Mr. Young, one of the witnesses previously referred to, and a complainant before the Select Committee, upon being asked "whether he had any difficulty in ascertaining the grounds of the seizure of goods," unhesitatingly answered, "never."

Mr. Young's evidence.

We, however, see no objection to the merchant or other person, when the owners are known, being in all cases furnished by the detaining officer with a communication in writing, specifying the cause of detention. We have, therefore, instructed our officers to that effect, and issued the following public notice for the information of all concerned:—

Notice that written statements will be given.

NOTICE.—"The Commissioners of Her Majesty's Customs hereby give notice, that directions have been issued to the officers of the Customs in the United Kingdom that whenever they may seize or stop a vessel, boat or goods, they are to furnish the owner, when he is known, or his agent, with a written notice specifying the grounds of detention."

Commissioner to hear evidence.

With respect to the recommendation of the Committee that in cases of seizure "the merchant or agent shall have the option of petitioning, as at present, or of demanding to have his case heard in public," and that, for that purpose, "a Commissioner shall sit daily to hear the evidence both of the merchant and the detaining officer, and of their witnesses, and to adjudicate thereon," we have to state, that in the majority of the mercantile transactions connected with this revenue, despatch is of considerable importance to the parties; and we have no hesitation in affirming that no injustice has been done by the practice of deciding upon the written reports of officers; a practice which, as being the more expeditious, must manifestly be to the advantage of the merchant. It has, nevertheless, been our invariable rule to depute one of the members of the Board, or a Surveyor-general, to investigate complaints of importance, when desired so to do, in the presence of the complainant and the accused, taking the evidence of the parties and the witnesses on oath; and, although we apprehend in the case of ordinary detentions for inaccuracies on the part of the importers, which are of daily, or rather of hourly occurrence, that the plan proposed by the Committee would not have the effect of saving time, as anticipated, but that it would tend to inconvenience and delay the business of the merchant, and at the same time subject the revenue to additional expense, by withdrawing the seizing officers and others from their proper duty, we have, nevertheless, in deference to the opinion of the Committee, issued a public notice, for the information of all parties concerned, of which the following is a copy:—

No such case has yet occurred.

"23 August 1852.

Notice.

"The Commissioners of Her Majesty's Customs hereby give notice, that they will be prepared, in any case of seizure in London, under the Customs laws, upon application being made to them in writing, and where the owner of the goods, &c. may be desirous of such a course, to appoint one of the members of the Board to take the evidence on oath of the merchants or other parties claiming the property on the one side, and of the detaining officers on the other, supported by that of any witnesses that may be necessary for the proper investigation of the case, and to report the same for the Board's decision, agreeably to the practice observed in cases of complaints by merchants and others against officers."

It

It is obvious that this measure cannot extend to the outports, the traders at which will, consequently, not participate in any benefits contemplated therefrom. Your Lordships will also perceive that the notice does not provide for a Commissioner sitting "daily," inasmuch as we did not anticipate that such would be necessary; and in this respect we are thoroughly confirmed by the result, not a single instance having occurred wherein a request has been made for a *viâ voce* inquiry in any case of detention since the notice was given.

In the Inland Revenue, where there is an open court, three or more Commissioners are specially empowered by the Act of the 7. & 8 Geo. 4, c. 53, s. 65, to constitute themselves a court of law, either to proceed to the consideration of seizures made within the London district or the infliction of personal penalties; and as regards seizures or forfeitures in the country, a like power is given to the magistrates. But no such authority is vested in this Board, nor have the Committee made any recommendation to that effect; neither does the same appear to be contemplated by them; a recommendation being made in a subsequent part of their report, (*viz.* on "law of costs and penalties,") that a cheaper tribunal should be substituted in certain cases for the Court of Exchequer, without any reference to the Board of Customs; but we presume that, unless greatly extended and judicial powers be conferred upon us, which we consider very inexpedient, no further steps than those we have already adopted can be taken in the matter. Upon this subject we would refer your Lordships to the observations of Mr. Wood, chairman of the Board of Inland Revenue, who, when questioned as to the expediency of retaining the judicial power at present possessed by the Board of Inland Revenue in cases of prosecution under the Excise law, expressed his opinion that it was "very doubtful. The constitution of that court has been on several occasions the subject of inquiry. The second report of the Parliamentary Commissioners of Revenue Inquiry gives a statement, with ample information in the appendices, of the manner in which the revenue jurisdiction was at that time exercised in the three divisions of the empire. The Ninth Report of the same Commissioners contains full statements as to the law and practice under which the revenue jurisdiction was at that time exercised in the several departments in Ireland, and includes the written opinions of the then Lord Chancellor, the Lord Chief Baron, Mr. Leslie Foster, one of the Barons of the Exchequer, and a number of other legal authorities. The summary of their objections, I believe, is contained in the following sentence: 'It must be unnecessary to enlarge upon the objection, in a constitutional point of view, to the composition of a court formed wholly of officers appointed by, and removable at, the pleasure of the Crown, empowered to decide in a summary way upon an almost infinite variety of cases affecting the property and rights of a numerous class of traders, such cases being brought forward at the instance of, and supported by, the testimony of the subordinate agents of the persons sitting as judges. The existence of a court of proceedings, so entirely at variance with every principle of our judicial policy, and which has, in consequence, been brought forward as a subject of reproach or of alarm by the writers on our constitutional and legal institutions, from Blackstone downwards, must, we apprehend, be considered as one of those anomalies the continuance of which can only be justified on some strong and convincing grounds of necessity, or at least of expediency.'" And we perceive by an Act passed during the last Session of Parliament, intituled, 'The Excise Summary Proceedings Act,' that the power possessed by three or more of the Commissioners to adjudicate in cases of penalty or forfeiture incurred in the London district, is extended to the metropolitan magistracy, at the option of that Board.

Open court in Inland Revenue.

Mr. Wood's evidence on the subject.

Mr. Wood's further evidence with respect to the "diminution in the number of cases" tried in that department, appears to us to be quite opposed to the statement of the Committee, that that diminution had resulted from the system of *viâ voce* evidence. Mr. Wood distinctly observed, in reply to Question 4638, that "the chief reason" for that diminution "is, no doubt, the abolition of duties on the great majority of exciseable articles, so many articles being exempt from duty, glass, auctions, bricks, starch, sweets, stone bottles, printed paper, and a great variety of other articles; besides which, I think our system is improved; our officers are more careful in not suffering arrears (of duties) to accumulate."

Mr. Wood's evidence as to diminution in cases tried.



Discretionary powers to landing officers.

The last suggestion of the Committee under this head is, that with the view of obviating the necessity for so many applications to the Board from the mercantile community, stated to amount in London alone to 10,000 per annum, greater discretionary power, with respect to the amendment of entries, &c., should be given to the officers of the landing department.

Upon this proposition we have to observe, that the 10,000 London mercantile applications are not by any means confined, as might be inferred from the Committee's report, to the amendment of entries, or to trifling irregularities,—the permission to correct which, to a certain extent, may be, and is, safely confided to the officers; but they embrace a great variety of subjects, many of them important, which necessarily and legally require the consideration and decision of the Board; viz., questions of registry, navigation, remission of duty, information sought upon various points, and special relaxations of the law, which can be granted by your Lordships or this Board alone. None of these cases can be affected by the adoption of the recommendation of the Committee. But so far as we could consider it expedient to extend the discretionary power of the officers, the proposal of the Committee had, to some extent, been anticipated by a minute issued by us on the 8th August 1851, by which the landing-surveyors in London have been empowered to allow the amendment of entries, in the case of *ad valorem* and other goods, in the following cases, in which they may be fully satisfied that no fraud is intended; viz.,—

1st. When the difference of duty does not exceed 10 s.

2d. When the difference of duty exceeds 10 s., but does not exceed 20 s., provided the extent of undervaluation be not more than 50 per cent.

3d. Also in cases in which goods may be entered under a wrong denomination, or omitted to be specified in the proper entry, and where the amount of duty does not exceed 10 s.

Extended to packet ports.

By a further minute, dated 8th December 1851, the foregoing regulation was extended to the packet ports, at which, from the importations of goods subject to *ad valorem* duties, cases of the nature referred to most frequently arise. It has been also subsequently extended to Liverpool, where the collector and comptroller and inspector general have possessed, and still possess, other very extensive discretionary powers, not hitherto granted to the landing officers. But to this subject we shall more particularly advert in our remarks on the fourteenth head, viz., "outports."

The amount of duty involved in these instances may appear small, but with reference to the very low rates of duty generally now imposed, the power conferred on our officers will enable them to grant immediate relief in a large proportion of the cases which arise; if however, these powers should prove, after experience, to be insufficient, and that no injury to the revenue shall have arisen from their exercise, we shall be quite prepared to increase them to such an extent as may appear to be safe and expedient.

Mr. Lushington's letter inapplicable to present time.

In conclusion, the Committee observe that, "The penalties intended for the punishment of fraud should not be applied to accident, or trivial omissions," referring, in support of that observation, to your Lordships' minute on that subject in the year 1814, as communicated to us in Mr. Lushington's letter of the 11th August of that year.

Upon this point we have distinctly to state to your Lordships, that it neither is, nor has been, the practice of this Board, to apply penalties, intended for the punishment of fraud, to accident or trivial omissions, which cases always meet with the most lenient consideration. Your Lordships' minute, quoted by the Committee, refers specifically to a state of things long gone by (so far back as the year 1814), and it is in no way applicable to the present time; nor have the Committee, from the numerous cases they have investigated, pointed out a single instance in which they consider mal-administration to have taken place.

"6. *Law of Costs and Penalties.*—The present state of the law of costs is this :—In the case of information for arrears of duty, the Crown neither pays nor receives costs. In that of a seizure or return of goods for forfeiture into the Court of Exchequer, and subsequent claim made by the owner thereof on affidavit, the Crown has a right to demand 100 l. security for costs on each indenture, the number of indentures being theoretically unlimited, but each practically representing all goods seized at the same time and place. If the Crown succeeds, it is legally entitled to its costs, although, in practice, the amount of the bond alone is generally exacted. If it fails, it pays none, and the party whose goods were seized may, unless the judge who tried the case certifies that there was probable cause for the seizure, bring an action against the seizing officer, who is alone responsible, and who may not be worth proceeding against. Your Committee suggest that the subject has a right to be put on as good a footing in regard to costs as the Crown; that the time allowed the subject for bringing an action is too short; and that some prescription should bind the Crown. It appears also to your Committee that in the case of goods not liable to more than 100 l. duty, a cheaper tribunal might with propriety be substituted for the Court of Exchequer."

Smuggling Act,  
s. 115.

Crown and subject  
to be put on same  
footing.

Prescription to  
bind Crown.

Cheaper tribunal  
than Exchequer.

The conclusions to which the Select Committee have come, under this head, appear to be based, so far as we are capable of judging, upon the opinions and statements of some of the mercantile, rather than those of the legal, witnesses examined; this seems to have led to some misunderstanding of the facts, so far, at least, as the Department of the Customs is concerned. The subject is, however, of so general a nature (in which light also it appears to be dealt with by the Committee), and involves considerations so materially affecting the interests and proceedings of the Crown, both in revenue and other cases of prosecution, that we feel much hesitation in making any statement of our own thereon; particularly as the course pursued with respect to costs, depends more upon the long-established practice of the courts of law, than any distinct statutory enactments to which reference might be made.

With your Lordships' permission, we shall, therefore, quote the evidence given before the Committee by Mr. James Wylde, one of the Counsel for the Crown, in revenue cases, who has had much experience in Customs and Excise prosecutions :—

"I begin with the common law in the case of the Crown, because it is both the beginning and end of the matter. The question of costs, as regards the Crown, is, in revenue transactions (on the part of the Customs and Excise) regulated still by common law. There is no statute that regulates the costs between the Crown and the subject in those prosecutions at the present time. I may remark, in order to remove that from the question, that with reference to the Stamp and Taxes Act, there are some special provisions in the Act of Parliament (with which I am acquainted, although not my department) for the payment of costs. But with respect to the Customs and Excise there is no such special provision. The rule is this: wherever the subject litigates directly with the Queen, where the Queen is herself a party to the suit, or where the Attorney-general is a party to the suit on her behalf, that neither party pays costs. The litigation is conducted without the penalty of the losing party paying the costs; that is the rule, and a rule which I think acts very prejudicially to the Crown; because, in nine cases out of ten, I may say 19 out of 20, of prosecutions in the Exchequer, the Crown is the successful party. If the rule were otherwise, if the rule were as at common law, as between subject and subject, that the litigation should be at the peril of him who loses, the Crown would be a very great gainer."—*Minutes of Evidence, 1852, Quest. 4787.*

Evidence of Mr.  
Wylde.

Having thus placed before your Lordships the broad state of the case as concisely, and, we believe, as correctly as possible, we must leave any general alteration therein to your Lordships consideration, as a matter of general policy, on which it is beyond our province to offer an opinion; and we shall henceforth confine ourselves to a statement of facts, so far as they relate to the Customs, and the special enactments by which some of the proceedings connected with prosecutions instituted by or against that department, as adverted to by the Committee, are regulated.

It cannot but be inferred from the observations of the Committee, that in their opinion the subject, "as respects costs, is in a worse position than the Crown." It is necessary, therefore, to lay before your Lordships a general statement, embracing both sides of the question; the Committee having adverted to the exceptions only, which they consider to be in favour of the Crown.

Rule of costs in civil actions.

In civil actions, commonly so called, brought by or against this department, the same rule as to costs prevails between the Crown and the subject, as in ordinary cases between subject and subject; that is to say, the successful party is entitled to costs against the other.

In revenue cases.

In revenue cases, that is to say, cases of information for arrears of duty (referred to by the Committee, but which rarely occur), for the recovery of penalties, or for offences under the Smuggling Act, partaking of a criminal character, the Crown neither receives nor pays costs, as stated by Mr. Wylde; and therein both the Crown and the subject, though not on the same footing, as in the instances first adverted to, are at all events on an equal and "as good" a footing as respects each other.

Seizures an exception.

The only exception to these rules is in the case of the prosecution of goods seized under the Revenue Laws, with regard to which—not for the sake of costs, but in order to prevent fictitious claims, the real owners being sometimes unknown—it is enacted by the Customs Smuggling Act, of the 8 & 9 Vict., c. 87, sec. 114, "That no claims shall be permitted to be entered to, and no appearance shall be permitted to be entered to, any information filed for the forfeiture of any vessel, boat or goods seized for any cause of forfeiture, and returned into any of Her Majesty's Courts of Record in the United Kingdom or the Isle of Man, unless such claim or appearance is entered in the true and real name or names of the owner or owners, proprietor or proprietors of such vessel, boat or goods, describing the place of residence and the business or profession of such person or persons; and if such person or persons shall reside at London, Edinburgh, or Dublin, or within the liberties thereof, oath shall be made by him, her, or them, before one of the judges of the court into which the said vessel, boat or goods are returned, or in which such information is filed, that the said vessel, boat or goods was or were really and truly the property of him, her or them, at the time of such seizure; but if such person or persons shall not be resident in London, Edinburgh, or Dublin, or the liberties thereof, then and in such case, oath shall be made in like manner by the agent, attorney or solicitor, by whom such claim or appearance shall be entered, that he has full power and legal authority and directions from such owners or proprietors to enter such claim or appearance, and that, to the best of his knowledge and belief, such vessel, boat or goods were, at the time of the seizure thereof, *bond fide* and truly the real property of the person or persons in whose name or names such claim or appearance is entered; and on failure thereof the vessel, boat or goods shall be absolutely condemned, and judgment shall be entered thereon by default, according to the usual method of proceedings of the court, in the same manner as if no claim or appearance had been entered into; and every person who shall be convicted of making or taking a false oath to any of the facts hereinbefore directed or required to be sworn, shall be deemed guilty of perjury, and shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury."

Sect. 114 of Smuggling Act.

Sect. 115.

It is further enacted by the 115th Section of the same Act, "That upon the entry of any claim to any boat or vessel, or to any goods seized for any cause of forfeiture, the person or persons who shall enter such claim or appearance as the owner or proprietor thereof (in case such claimant shall reside in the United Kingdom), shall be bound, with two other sufficient sureties, in the penalty of 100*l.*, to answer and pay the costs occasioned by such claim or appearance; and if such owner or proprietor shall not reside in the United Kingdom, then and in such case the attorney or solicitor by whose directions such claim or appearance shall be entered, shall in like manner be bound, with two other sufficient sureties, in the like penalty, to answer and pay the costs occasioned by such claim or appearance."

Origin of the law.

These provisions of the law are not of modern origin: by the 8th Anne, cap. 7, s. 63, it was enacted, that, "for preventing the great charges, that the officers of Customs, seizing goods prohibited and uncustomed, are put by groundless and vexatious claims, entered thereto in the Court where such goods are prosecuted, every person, upon entry of any claim in the Court, where such prohibited and uncustomed goods are prosecuted, shall be obliged to give security in the penalty of 30*l.* to answer and pay the costs occasioned by such claims, and, in the default of giving such security, within the time limited by the course of that Court for entering claims, such goods shall be recovered." This law was further extended by the Act of 31 Geo. 2, sec. 7,

to ships, vessels and boats; and by the 3 Geo. 3, cap. 22, sec. 8, the security was first increased from 30 *l.* to 60 *l.*, and subsequently to 100 *l.*, by the 24 Geo. 3, cap. 47, sec. 37, which amount has been continued to the present time. These alterations were made solely on the ground of fictitious claims being preferred, and invalid security given. Were it not for these provisions of the law, it is clear that in the event of the case of the Crown failing, either on some technical ground or want of sufficient evidence, speculative parties, not the *bonâ fide* owners, would obtain possession of the goods, not only to the injury of the revenue in respect of the goods themselves, but thereby exposing the Crown to an action for damages on the part of the real owner, should he appear at a future time.

The Committee state that, "theoretically," the number of the indentures, by which seized goods are returned into the Court of Exchequer is "unlimited," thereby raising the inference that the number of bonds for 100 *l.* each, by way of security, is also unlimited. This may be abstractedly true, though, in most cases, the indivisibility of the goods renders more than one indenture morally impossible; nor do the transactions themselves generally admit of separation. It is, therefore, correctly added by the Committee, that the actual practice is at direct variance with the suggested theory. In point of fact, more than one indenture is never resorted to, unless in extraordinary cases, wherein the quantity and diversity of the goods, and number of occasions on which they may have been seized, absolutely require it, as in the recent instance of the seizures in the London and St. Katherine Docks, when the indentures were two in the first, and three in the latter case; and, were a different course pursued, the Court would restrain it. Consequently the security, according to the universal practice—the exception just adverted to being the only one on record—never exceeds 100 *l.*, and beyond that amount, we beg to observe, the Crown cannot, under any circumstances, legally recover costs. The Committee are, therefore, in error in stating that, "if the Crown succeeds, it is legally entitled to its costs, although in practice the amount of the bond alone is generally exacted." Nor is even the latter part of this observation consistent with the facts, inasmuch as the Crown, if the costs incurred be under 100 *l.*, can recover only the actual amount—it never demands more—and in the majority of cases neither demands nor recovers any.

Security for costs.

In connexion with the rights of the Crown, the Committee—after referring to a single and exceptional instance in which the "subject" is limited as to the period for commencing an action—suggest that the "Crown" also should be bound by "some prescription."

"Prescription" does bind the Crown.

Upon this, we have to observe that all "civil" actions for damages, &c. instituted by or against the officers of the revenue as a mode of bringing them against the Crown, are limited on either side by the Statute of Limitations. But by the Act of 8 & 9 Vict. c. 87, s. 134, it is provided, "that all suits, indictments or informations preferred by the Crown, for any offence against the Customs Laws, shall, if exhibited in the Exchequer or other superior court, be brought and sued within three years from the date of the offence, and if before magistrates, within six months." The latter provision applies to personal penalties against parties arrested or summoned under the Smuggling Laws.

Actions against officers by the subject.

Your Lordships will therefore observe that the Crown, in Customs cases, is specially bound by a very distinct and comprehensive "prescription."

Having now stated the rules which govern these various cases, in order that it may be clearly perceived what are the supposed advantages possessed by the "Crown," we think it proper to advert to the disadvantages under which the "subject" is alleged to labour, in the case particularly referred to by the Committee. It is stated in the report, that a party, whose goods are seized, may (in the event of the verdict being in his favour), "unless the judge who tried the case certifies that there was probable cause for the seizure, bring an action against the seizing officer, who is alone responsible, and who may not be worth proceeding against."

By the 116th section of the Act 8 & 9 Vict., cap. 87, it is enacted, "That in case any information or suit shall be commenced or brought to trial on account of the seizure of any vessel, boat, or goods, merchandises, or commodities whatsoever, or any horses, or other animals, or any carriage seized or forfeited, by this or any Act relating to the Customs, wherein a verdict shall be found

Sect. 116 of Smuggling Act.

for the claimant thereof, and it shall appear to the judge or court before whom the same shall have been tried, that there was a probable cause of seizure, such judge or court shall certify on the record, that there was such probable cause, and in such case the person or persons who made such seizure shall not be liable to any action, indictment, or other suit or prosecution on account of such seizure; and in case any action, indictment, or other suit or prosecution, shall be commenced and brought to trial, against any person or persons whomsoever on account of any such seizure as aforesaid, wherein a verdict shall be given against the defendants or defendant, if the court or judge before whom such information or suit shall have been tried, shall have certified on the said record that there was a probable cause for such seizure, then the plaintiff, besides the things seized, or the value thereof, shall not be entitled to above two-pence damages, nor to any cost of suit, nor shall the defendant or defendants in such prosecution be fined above one shilling."

This enactment, though referring to "any person" or "persons whomsoever," clearly points to the officer as the party ostensibly liable for an action for damages, in the event of an unlawful seizure being made; but the Committee appear to have overlooked that important provision of the 126th section of the same Act, which enacts that no suit shall be commenced for the recovery of any penalty or forfeiture unless such suit shall be commenced in the name of Her Majesty's Attorney-general, &c., "or in the name of some officer of the Customs or Excise, under the directions of the Commissioners."

Crown, not officers,  
liable for the con-  
sequences of ille-  
gal seizures.

Hence the Commissioners, and not the seizing officers, become responsible, and as no proceedings can be taken without the directions of the Board, they invariably pay any damages and costs recovered in cases arising out of suits instituted under their orders. Such suits, therefore, are only another mode of bringing actions against the department; and it is unnecessary, and beside the question, to consider whether the seizing officer, against whom the action is brought, is worth proceeding against or not. We would refer your Lordships to an account laid before the Committee, and printed in the Appendix of their first Report, in which, at page 1983, your Lordships will find a case exactly in point—*Wackerbath and Collins v. Rich*,—in which a seizure having been made, and an action brought against the officer for damages, the Crown paid the amount, together with the costs, amounting in the whole to 389 *l.* 7 *s.* 11 *d.* And even in cases wherein the Board do not ratify, but restore, the seizure,—if it should appear that the officer has acted in a *boni fide* manner, and to the best of his judgment and ability,—the Crown takes his place, and becomes responsible for any consequences resulting from the transaction.

Time allowed for  
action.

It may not be improper to draw your Lordships' attention to the fact, that the time at which the judge is allowed to certify that there was "probable cause" for seizure in Customs cases, is restricted to the trial of the "Information;"—whilst in Excise prosecutions, that certificate may be given, either at the trial of the seizure information, or on the trial of any subsequent action for damages which may be brought against the officer.

Should not be ex-  
tended.

With regard to the period allowed the "subject" for bringing an action against the officer, and which, in the opinion of the Committee, is "too short," we have to state, that in this respect also there is a difference between the Excise and Customs laws. By the Excise Act, 7 & 8 Geo. 4, c. 53, s. 115, the time prescribed in such cases is only three months after the cause of action shall have arisen, whilst in the Customs it is double that period, as provided by the 121st section of the Act previously referred to; and these respective periods are held to accrue from the date of the seizure, that being the period from which the cause of action arises; and although the case may not be tried in the Exchequer within that time, the party can always at once take the preliminary steps, and then await the issue of the trial. And we cannot but consider that if the time were extended as respects this department, the Crown would be placed in a most unfavourable position; for although no moral doubt may exist of fraud, it does not always follow that the prosecution can be legally sustained; it may fail on some technical ground,—a flaw in the information, or the absence or death of a material witness; and the defendant having waited to take the chance of a verdict before he made his election, would be placed in a better position, and relieved from the necessity of considering or speculating on the merits, by the certainty which the verdict would have established as the basis of action; but if, as the law at present prescribes,

prescribes, he is bound to bring his action within six months after the cause of action has accrued—viz. the seizure—the probability is that he will have to make his election before the trial of the information; and that being so, he will naturally be governed therein solely and properly by his own consciousness of fraud, or otherwise, and his conviction of the merits or demerits of his case with reference to his own knowledge of the facts;—in which latter respect he must necessarily be placed in a position greatly superior to that of the Crown.

For these reasons, with submission to the Committee, we think the time prescribed by the Customs laws in such cases is amply sufficient for all just purposes, and that the “subject,” cannot therefore be said to suffer any injury therefrom.

We admit that the instances in which actions are brought against the officers of this revenue, on account of illegal seizures, are of extremely rare occurrence; but they do, nevertheless, occasionally take place; and under these circumstances we can only submit the question for your Lordships’ directions.

With regard, however, to the payment of “costs” in Customs cases, both of seizures and informations for penalty, there can be little doubt that an alteration in the present practice, as suggested by the Committee, though under the impression that it would be for the benefit of the “subject,” would, in reality, be attended with advantage to the Crown.

Costs.

Crown would benefit by alteration.

And on this point we would again beg leave to refer to the Minutes of Evidence before the Select Committee, Question 4867, wherein Mr. Wylde, having been asked, whether, if sufficient security were given, on both sides, for costs, he would be prepared to recommend that the Crown, in all cases of information, should pay the costs as well as receive them, replied, “He should indeed; that the Crown, in 19 cases out of 20, was successful; and secondly, that it would rob the defendant of the cry about costs, and the cry about the power of the Crown, which is resorted to most largely in every revenue trial; that it was the main topic to the jury, and did the Crown a great deal of injury, from which it got no benefit;” Mr. Wylde had previously observed, at Question 4864, that such an Act of Parliament “would be a great boon to the Crown.” We beg to request your Lordships’ perusal of the whole of the evidence given by Mr. Wylde, not only with regard to costs, but to the lenient practice pursued in prosecutions instituted by this department.

Mr. Wylde’s evidence.

If the alteration suggested by Mr. Wylde were adopted, namely, that the Crown should both pay and receive costs, it will be clear to your Lordships that the security required from the defendant should be full and valid, or the Crown (being always solvent) would be placed upon very unfavourable terms; but in the event of proper provision being made, we have no doubt that in the aggregate the expenses of the Crown in Customs prosecutions would be much reduced.

Seeing, however, that a defendant might, in some cases, from difficulty in procuring sureties to a sufficient amount, be precluded from trying a cause which he might otherwise be disposed to defend, and that the subject would, on the whole, be placed in a less favourable position than under the existing rule, adverting also to the reasons assigned in the commencement of our observations under this head, we have felt much hesitation in bringing this suggestion under your Lordships’ notice: but if the rule of costs, as at common law, in civil actions between subject and subject, is to be applied to the revenue prosecutions instituted in the name of the Attorney-general, we are not aware of any other mode by which the alteration could be effected, with due regard to the just rights and interests of the public service, than by requiring the defendant to give good and sufficient security for the payment of the costs, in the event of the verdict being in favour of the Crown.

We have only further to remark, that the proceedings at the instance of the Customs are, with scarcely an exception, taken against smugglers, and not against members of the mercantile community. The latter prosecutions do, of course, sometimes occur, but very rarely, and then only on account of fraud, or for other imperative and sufficient reasons.



Cheaper tribunal  
than Exchequer.

In concluding their observations on this subject, the Committee express their opinion, "That in the case of goods not liable to more than 100*l.* duty, a cheaper tribunal might with propriety be substituted for the Court of Exchequer."

The Committee do not offer any suggestions as to the nature of the tribunal they think might be established, but the ground upon which their recommendation proceeds is clearly that of expense. In the Excise Branch of the Inland Revenue, as previously observed, the Commissioners themselves constitute a judicial court. The only other practical legal tribunal that we are aware of is that of the magistracy.

As we presume your Lordships would consider any discussion here out of place as to the propriety of transferring to the decision of justices the trial of cases, sometimes of principle, and often involving nice and intricate questions of law, instead of bringing them before a court and jury, presided over by a judge; we shall merely refer to the question of costs and the amount of duty by which it is proposed that this class of prosecutions should be governed.

In the first place, as counsel in cases of any moment would be employed equally in trials before the magistrates as in the Court of Exchequer, the costs in that respect would not be materially affected. The expenses for witnesses also would, in many cases, be the same, with reference to their number and the importance of the case; and, under any circumstances, an information, which is the principal instrument in the very simple pleadings adopted in the Court of Exchequer, must be filed.

As respects the criterion by which the selection of the tribunal is proposed to be governed, viz., when the amount of duty to which the goods are liable does not exceed 100*l.*; we would observe, that the importance of a case cannot be estimated solely by the amount of duty; principles of deep importance may be involved, though the amount of duty may be comparatively trifling, so that the issue would be one of great consequence to the Crown; whilst, on the other hand, a very large quantity of low-duty goods might be seized; so that, although the duty might be less than 100*l.*, the question would be one of considerable moment to the merchant.

Again, a very extensive smuggling transaction of tobacco and spirits might take place, to the injury of the revenue, involving many thousand pounds; but if a small part only of the goods were seized, the case, whatever the circumstances of fraud and aggravation by which it was accompanied, would fall within the class of minor offences.

Moreover, it is to be observed, that one of the great objects of a public trial in the superior courts, is the exposure of parties who may have been guilty of offences which render them amenable to the law; and it has always been held as one of the most effectual preventions of smuggling and other fraudulent transactions. But this effect would be, in a great measure, destroyed were the proceedings to take place in a less conspicuous manner, as would be especially the case with those conducted before the local magistracy in the country.

Under these circumstances, and having thus, in obedience to your Lordships' desire, offered such observations as it appears within our province to make on a subject involving so many points of general importance, we can only leave the same for your Lordships' serious consideration.

Answer 5543.  
Goods not to be  
examined for British  
marks, &c.

Transit by rail-  
ways.

Bonded goods.

Restriction as to  
packages not to

"7. *The Transit System.*—Your Committee are of opinion that British shipping being now subjected to full competition with foreign, every facility should be given to the passage of goods and persons through this country; that, therefore, the practice be universally adopted, of examining no goods in transit, unless the officer has reason to suspect an intention to commit fraud; that it is not necessary to enforce the regulations of 8 & 9 Vict., c. 63, as to the transit of foreign manufactures with imitation of British marks, or of books possessing a British copyright, and that the system now introduced, of allowing goods (including passengers' luggage) to be sent without inspection, from Hull to Liverpool in railway vans, under the charge of an officer of Customs, might be extended to all parts of the country where the same means of communication exist. It has been alleged that the transit from one railway station to another in London might lead to fraud, but with such respectable railway companies this might be easily guarded against, and the removal of dutiable goods in common carts, guarded by a locker, from the wharves to the up-town warehouses at Liverpool, has not been found to have that effect. Your Committee also suggest that where bonded goods are sent by coasting conveyances from one English port to another for exportation only, such a partial examination may be made as shall be deemed requisite to test the integrity of the transaction. The transit of packages of goods of all sizes, where  
no

no suspicion exists of fraud, should also be allowed, excepting in the case of tobacco, and even then, where the packages are evidently meant as samples. There is evidence of trade having been obstructed by the regulations in the case of spirits. Your Committee also see no fiscal reason why the importation of arms of all kinds, whether in transit or for home consumption, should be prohibited."

apply to goods in transit.  
Answer 6789, in 1852.

We have always been so fully impressed with the necessity of affording every facility to British shipping, both in the importation of goods and the conveyance of passengers, that long prior to the repeal of the Navigation Laws, goods intended for transshipment to foreign parts, though at that time constructively warehoused and an account thereof taken, were subjected to a very partial examination only, under your Lordships' approval, as signified to us by your order of the 7th October 1846, founded on our report to the Board of Trade of the 17th September preceding; and when, after the removal of the restrictions which had previously existed, that trade, now called the "Transit Trade," was making rapid strides towards its present importance, and the necessity was apparent for increased facilities being given to the fullest extent compatible with the security of the revenue, we did not fail to give such orders from time to time, as the altered circumstances appeared to demand, and the powers we possessed permitted.

Facilities always granted.

Experience having justified the adoption of more general measures, and the propriety of granting further facilities having been suggested by the late Commission of Inquiry into the Customs, of which Lord Granville, Mr. Hayter, and Sir Alexander Spearman were the members, we, by your Lordships' desire, caused to be framed a new and peculiar code of regulations for the treatment of goods in transit, and the same having met your Lordships' approval, were brought into full effect in the month of May 1850, at the several ports of export where the transit trade was carried on, viz. London, Liverpool, Hull, Goole, Southampton. But, as the result of this measure was doubtful, it was only sanctioned by your Lordships experimentally for one year. Since that time, however, your Lordships have, at our recommendation, still further extended, in some respects, the facilities granted.

Transit regulations.

Your Lordships are aware that the regulations thus introduced, embraced such extensive relaxations of the law, that the concession of them would have far exceeded any authority vested in us. Nearly all the usual documents legally required for goods imported, and theretofore deemed indispensable for any merchandise unshipped in this country, were dispensed with, and the examination of the goods, when removed to the exporting vessel, was limited to the *minimum*, which appeared to us sufficient for the detection of fraud, and for preserving such a control as might enable us to provide for the security of the revenue in cases of special suspicion.

Some difficulty, however, arose in consequence of goods bearing British marks or names; and others not being marked as required by law (viz., foreign clocks and watches, without the foreign maker's name engraved thereon) being brought into this country in "transit." These articles the officers did not consider themselves justified in passing; but, upon consideration, we allowed the shipment of those clocks and watches which had no name, not deeming the transaction an importation within the meaning of the law; but we did not feel justified, looking to the object for which the prohibition, contained in the 63d section of the Act 8 & 9 Vict. c. 86, was enacted, namely, the protection of the British manufacturer, to permit the exportation, through this country, of any foreign goods illegally and fraudulently marked with British maker's name.

Packages not examined for British marks.

The question was then brought under your Lordships' consideration, and you were eventually pleased, by your order of the 31st December 1851, to signify your desire that the regulations which had been applied to watches and clocks without the foreign maker's name, should be extended to watches and clocks on which British makers' names were counterfeited; "it being understood that the search of the officers of Customs of foreign goods in port, intended for transshipment, was to be confined to the introduction of contraband goods into this country." Your Lordships at the same time directed that the prohibition relating to the importation of arms into the United Kingdom, should not be construed to extend to arms "in transit" only, provided they were immediately transhipped for their destination.

Since the date of your Lordships' order, and acting under its spirit, no search whatever has been made of any packages in transit for goods bearing "British marks."



marks," "copyright books," or "arms." The views entertained by the Select Committee had therefore been adopted, and were in full operation some months prior to the date of their report, and we are not aware that any further directions can be issued on the subject.

Railways.

The foregoing observations apply principally to goods intended for transshipment from one vessel to another at the same port; but, in consequence of the peculiar carrying-trade that exists between Goole, Hull and Liverpool by railway, it also became necessary to facilitate the passage of goods in "transit," forwarded across the country by that mode of conveyance; other regulations were therefore contemporaneously made for this purpose, and having been approved by your Lordships' order of the 28th June 1850, were carried into effect so soon as the railway companies had completed the arrangements necessary for the proper protection of the revenue, whilst the goods, which were not subjected to any examination, were in their charge. These regulations have been since extended to Grimsby.

Hull.  
Liverpool.

The Committee suggest that the system "of allowing goods (including passengers' luggage) to be sent without inspection from Hull to Liverpool in railway vans, under the charge of an officer of Customs, may be extended to all parts of the country, where the same means of communication exist." It is not clear whether this recommendation is intended to refer to goods in transit only. If such should be the case, we have merely to observe that no applications have been made to us for that purpose, nor do we at present contemplate that any will arise.

We have, however, at the present time under our consideration an arrangement by which goods in general, landed at Southampton, may be forwarded by railway without examination, until their arrival at the bonded warehouses in London.

Southampton.

This measure, if adopted, will be necessarily attended with increased expense to the Crown. The terminus of the Southampton Railway is several miles from the bonded warehouses, so that it will be requisite to station a certain number of officers at Nine Elms, to take charge of the goods on their arrival there, whence they will be forwarded in charge of an officer to their place of destination.

In acceding to arrangements of this nature, it is essential to proceed with caution, for, notwithstanding the respectability of the railway companies, upon which stress is laid by the Committee, instances have occurred, wherein bonded goods, forwarded by that mode of conveyance under the Warehousing Act, have been plundered or tampered with in the transit; and the repeated instances of extensive robberies on railways sufficiently prove that the character of the companies is no guarantee against fraud, which, notwithstanding their best endeavours, they cannot entirely prevent.

Extension of privileges will be attended with expense to the Crown.

It is true, as observed by the Committee, that "the removal of dutiable goods in common carts, guarded by a locker from the wharfs to the up-town warehouses at Liverpool," has not been found to be injurious to the revenue; but there is much difference between the case of goods forwarded after examination direct from the ship to the bonded warehouses, as they are at Liverpool, and the case of goods forwarded unexamined by railway to London, and subsequently through the streets from "one railway station to another," where no officers are stationed. In the former case the contents of the packages have been ascertained and recorded, and in the event of loss the Customs have the means of recovering the duty from the importer; but if unexamined goods be lost or stolen, no proceedings could be taken with any certainty of success. This proposal, if adopted to the extent apparently contemplated by the Committee, could not fail to entail very considerable expense on the country, as it will be necessary to appoint officers to be constantly in attendance at the railway stations; and, as it has been the practice to require payment from the importers of the expense of cart followers only when they are actually employed to guard their goods, and not for the time they are merely in attendance, the principal charge of the additional officers would fall on the public.

We have thought it necessary to submit these observations to your Lordships, because they appear to us material in the consideration of a question of so general a nature as that involved in the suggestion of the Committee; and the

the more especially as the Customs department has been heretofore conducted on the strictest principle of economy, and has not generally been considered liable to expenses for purposes not contributing to the revenue, as is the case with bonded goods for exportation, and invariably so with goods in "transit." If it be contended that officers of the Customs should be in attendance at the various inland stations of railways communicating with the coast, in order to facilitate the transmission of dutiable goods from one part of the country to another, we would wish at once to draw your Lordships' attention to the full bearings of the question in a fiscal point of view, in order that your Lordships may determine whether the species of trade now in question, or the removal of bonded goods generally upon which no duty may be ultimately paid, is indirectly of such national benefit as to justify additional and indefinite expenses being thrown upon the revenue, or whether such expenses should be borne by that class of traders who are immediately and directly interested.

But besides the conveyance of goods by railway, bonded goods removed from the warehouse at one port to another, are frequently forwarded by coasting vessels, and the Committee recommend that in cases where "bonded goods" intended for exportation are so removed, they shall be subjected to such partial examination only as shall be sufficient "to test the integrity of the transaction." Upon this proposition we beg to observe, that "bonded goods," that is to say, goods warehoused, are entered either for home consumption, or exportation at some future time, at the option of the merchant, and are necessarily examined when deposited in the warehouse, but if afterwards removed to another port under the regulations of the Warehousing Act, whether by coasting vessel or railway, they undergo no further examination at the port of removal, unless they are goods upon which the duty is chargeable on the delivery quantity only, in which cases it is absolutely necessary to ascertain whether any, and if so what deficiency, has arisen since the first deposit in warehouse, in order that the proper duty may be charged thereon at the port of arrival, and both the officers and the parties interested may be enabled to ascertain that the goods have not been plundered on the way; and we apprehend that in this respect no other more convenient or proper system can be adopted. But if by the term "bonded goods" for exportation, the Committee mean goods "in transit," we entertain the strongest conviction, advert-  
ing to the long duration and the nature of voyages by coasting vessels, as well as the facilities thereby afforded for smuggling, that it would be in the highest degree dangerous to permit dutiable goods, under any circumstances, to be forwarded unexamined, or only partially examined, by such mode of conveyance; the transshipment regulations having been hitherto advisedly confined to the immediate transfer of goods from one vessel to another, lying at the same port, or the exceptional instance of forwarding them by railway to another port, for the like purpose.

Bonded goods, by coasting vessels, examination of.

Transit goods by coasting vessels.

Returning, apparently, to the "Transit Trade," the Committee further suggest, that "the transit of packages of goods of all sizes, where no suspicion exists of fraud, should also be allowed, excepting in the case of tobacco, and even then, where the packages are evidently meant as samples; and it is added, that evidence has been adduced to the Committee of Trade, having been obstructed by the regulations in respect of spirits." Upon this point it will be necessary to draw your Lordships' attention to the provisions of the law.

Limitation of packages necessary.

By the table of prohibitions annexed to the 63d section of the Customs Regulation Act, of the 8 & 9 Vict. c. 86, before adverted to, it is provided that spirits shall not be imported into the United Kingdom, except in casks or other vessels, the contents of which shall be 20 gallons at least, or in glass or stone bottles not exceeding the size of quart bottles.

By the same table, the size of the packages in which tobacco, snuff and cigars may be imported, is also restricted, though with some modifications on account of local circumstances connected with the country where the shipments take place.

The object of this law was not to impose any needless restrictions on the merchant in the importation of either tobacco or spirits; but to prevent the illicit introduction of those articles into this country, for which their portable nature and the small space they occupy afford great facility; it was, therefore, necessary entirely to prohibit the use of smaller packages than those which have been prescribed by law, for any purpose connected with foreign commerce, whether importation or exportation, and were it not for these general restrictions no smuggling vessel hovering on the coast with spirits and tobacco, in packages suitable for illicit transactions, could be made amenable.

But, notwithstanding these long-established provisions of the law, which have been re-enacted in the present Customs Acts, your Lordships have been induced, according to circumstances, to grant certain relaxations from time to time. Brandy, in casks containing not less than 15 imperial gallons each, may be exported to Mexico, Chili, or Peru, under your Lordships' order of the 17th December 1827; and, by your Lordships' further order of the 15th October 1831, brandy from France and Spain may be imported, for exportation, in casks of 10 gallons each, under certain regulations, one of which is, that permission be obtained from this Board, in the first instance, in order that the *bona fides* of the transaction may be secured. Spirits in bottles had also been permitted by your Lordships' previous Minute of the 11th January 1830, to be imported in cases containing one or two dozen each.

The recommendation of the Committee now is, that if the spirits be in "transit," the restriction imposed by law should be altogether removed. But the fact of the goods being in "transit" appears to us beside the question; the object of the law is to prevent spirits in small packages being brought, under any circumstances, near the shores of this country; and we have no doubt that if a concession were made in favour of spirits said to be in "transit," that pretext would always be availed of, and the provisions of the law utterly defeated, to the unquestionable and most extensive injury of the revenue.

Tobacco and spirits.

Tobacco and spirits, which contribute 6,000,000*l.* to the revenue, are subject to the highest rates of duty in the tariff, and both being equally the object of the smuggler, we are not aware of the grounds on which the Committee have drawn a distinction between them.

Restrictions do not apply to samples.

With respect to the recommendation of the Committee that the importation of tobacco in small quantities as "samples" should be permitted without reference to the size of the package, it is only necessary to state that the restriction in question has not been held by us to apply to *bona fide* samples, which are invariably allowed without regard to the quantity, either under the discretionary power vested in the officers for that purpose, or by our special orders, according to the circumstances.

Arms.

The last observation of the Committee under this head is, that they "see no fiscal reason why the importation of arms of all kinds, whether in transit or for home consumption, should be prohibited." So far as regards arms "in transit," we have already stated, that the obstacle supposed by the Committee to exist, was removed nearly twelve months ago. But with respect to the admission of arms into this country for home consumption, which is prohibited by the Act of the 8 & 9 Vict. c. 86, sec. 63, the same being a question of national policy, and not one of revenue, we do not feel ourselves called upon to offer any observations.

So far, however, as concerns arms in "transit" to the British possessions, into which arms, ammunition, and materials of war are, by the British Possessions Act of 8 & 9 Vict., c. 93, sec. 6, prohibited to be imported, except from (not through) this country, we beg to refer your Lordships to our Report of 30th ult., No. 965, in which that question was brought under your Lordships' consideration.

Owners of vessels not to be liable.

"s. *Fines on Shipping*.—Your Committee are of opinion that the criminal responsibility of the crews of vessels for an act of smuggling on their part, ought in most cases to be a sufficient security to the revenue; and that it is, therefore, not expedient to detain the ship or to fine its owner, excepting when the fraud has been committed by the captain or chief mate, or when such extensive preparations for fraud have been detected as to argue great negligence on their parts."

We

We beg to observe that the recommendations contained in this part of the report of the Committee are, in the main, exactly in accordance with the existing law and practice; for the 3d section of the Smuggling Act of the 8 & 9 Vict. c. 67, which enacts the forfeiture of all vessels having, or having had, on board any spirits or tobacco in illegal packages, at the same time expressly directs that, provided always, "it shall be made to appear to the satisfaction of the Commissioners of Her Majesty's Customs, that the said spirits, tobacco, snuff, or tobacco stalks were on board without the knowledge or privity of the owner or master of such vessel or boat, and without any wilful neglect or want of reasonable care on their, or either of their, behalves, then and in such case the said Commissioners shall, and they are hereby authorised and required to deliver up the said vessel or boat to the owner or master of the same."

Not so under present law, unless reasons exist.

And we have only to state to your Lordships, and we do so with confidence, that we have been in all cases strictly governed by the provisions of the above-recited law. It has been our practice to waive the forfeiture of vessels without the infliction of any fine, unless blame appeared to attach to the master or chief mate, either on account of their personal concern in, or privity to, the smuggling transaction, or of there having been negligence on their parts. And when fines have been imposed, the amount thereof has been fixed with reference to the quantity and description of the goods, the size of the vessel, the fact whether she has been previously under seizure, or other particular circumstances aggravating or extenuating the offence. In this respect, we consider that we have acted in strict consonance with the spirit and intention of the law: for your Lordships will observe, that the Legislature has contemplated not merely that the owners and masters shall be perfectly innocent of all complicity, but that they shall be held distinctly responsible for the exercise of due vigilance over their crews; and we apprehend that, should the owners be relieved from accountability, except in those cases where the fraud could be traced directly to the master or chief mate, such a measure would be attended with much danger to the revenue; inasmuch as, in the event of any smuggling being detected in which the master or chief mate was concerned, they would naturally be induced to exonerate their owners and themselves, by imputing the fraud to some one of the crew, who, pending the preliminary inquiry which, if the recommendation of the Committee were adopted, must necessarily take place before the vessel was placed under detention, would have ample time to escape.

Recent practice of the Board.

Circumstances of this kind, even under the present practice, sometimes occur, and they would be much encouraged if additional inducement were offered for making the guilt appear to be on the part of the crew. Moreover, it not unfrequently happens, that no distinct proof of guilt exists, in the first instance, against any of the parties in particular; in which event, if the law were altered as suggested, the vessel could not be detained, although, as the result and consequence of that detention, the offender, whether master or seaman, is now sometimes traced and punished; and we have reason to believe that the crews of ships are at present, in some measure, deterred from attempting to introduce goods on board for the purpose of smuggling, by the knowledge that the masters are held answerable. This has been particularly the case with the vessels belonging to the General Steam Navigation Company, whose Directors, in consequence of the numerous seizures of concealed tobacco, which had taken place on board their vessels, some years since, adopted the rule of suspending, and sometimes removing altogether from their service, the masters and mates, in every instance in which the quantity of goods concealed was sufficient to lead to the detention of their vessels.

This regulation, inasmuch as it stimulates the masters to greater vigilance, has operated as a salutary check to smuggling transactions being carried on by the servants of that company, and has of course in a proportionate degree exempted their vessels from detention, and there can be no doubt, that if other owners were to adopt the same course, the results would be not only beneficial to themselves, but to the revenue also; but we regret to say that, even after prosecution and conviction, the guilty parties are too often retained in the service of the same employer, or not sufficiently discountenanced by others.

"Extensive preparations" indefinite.

As regards the exceptional instance of "extensive preparations for fraud," which the Committee recognises as sufficient ground for the detention of the vessel, though the master or chief mate may not be implicated, we have to remark, that the term "extensive preparation" is one which it would be difficult satisfactorily to define. The Committee, we presume, contemplate such preparations as double bulk-heads, false beams, sides or bows; but instances have occurred of large quantities of tobacco, snuff, and spirits having been secreted on board vessels without interfering in the slightest degree with their ordinary construction, and yet the least vigilance on the part of the master, or other officer of the ship, at the port where the goods were taken on board, would have prevented the concealment. All these circumstances are maturely weighed by us in coming to such a decision on each case, as its peculiar merits or demerits appear to deserve, and we feel ourselves called upon to express an opinion that the rule proposed by the Committee, accompanied with so indefinite an exception, could not fail to lead to great misunderstanding. We also feel a strong conviction that, whilst the present high rates of duty on certain articles exist, if the discretionary power vested in us be further restricted or otherwise impaired, and greater immunity given to the owners, and particularly masters of vessels, an important means of controlling illicit traffic will be relinquished, and an incentive, consequently, given to smuggling.

Not advisable to alter present system.

Warehouse-keeper, not the importer, to be liable.

"9. *Bonding System.*—The original importer of goods is liable by law for all duties thereon, however long they remain in bond, and although he may have parted with his interest in them years before, and the property been transferred from one to another of various parties. Many cases of consequent hardship have been brought before your Committee, and they suggest that the warehouse-keeper, not the importer, should be held responsible for the duties, with the following securities to himself:—

Duplicate warrant.

"That the Customs locker be bound to hand to the warehouseman in the care of bonded goods, a duplicate warrant for their delivery; such warrant to protect him against any action on the part of the Crown.

Examining floor.

"That in the case of an examining floor, where the goods may be said to pass in transit, either such warrant must be given, or the signature by the Customs officers of the warehouse-keepers' books will be held equally valid.

Stock-taking.

"That at the expiration of four years from the landing of the goods, stock thereof be taken by the Crown, so as to limit the responsibility of the warehouseman, and the Customs should then call on the then proprietor to re-enter the goods, and in cases where the duty is assessed on the landing weights or quantities, to pay up the duty on such deficiency as may be ascertained to exist at the time, and cannot be traced to natural causes.

Liverpool.

"A question has been raised by the gentlemen connected with Liverpool as to the necessity of keeping up the distinction which prevails in favour of warehouses of special security.

"Special" and "Ordinary" warehouses to be placed on same footing.

"It is asserted that from the privilege enjoyed by those warehouses of an unlimited allowance for waste, they have established a partial monopoly, and have disproportionately raised their charges. It may be further urged that the mere circumstance of their being enclosed with walls, however effective when the privilege was first conferred, gives no sufficient additional security, now that the police and Customs regulations have undergone such great improvements.

"The Board of Customs have gradually, and very considerably of late years, extended within the Port of London the privileges of the ordinary warehouses, and your Committee, although fully aware how much caution is necessary in dealing with articles subject to high duties, yet think it advisable that the measure of more nearly equalizing the privilege of the several classes of warehouses should undergo the serious consideration of the competent authorities.

Warehousing Act to be modified.

"A great part of the complaints which have been brought under the notice of your Committee have arisen from questions connected with the provisions of the Warehousing Acts, and your Committee would therefore recommend to the serious consideration of Her Majesty's Government the necessity of modifying these Acts, so as to meet the exigencies of the increased trade of the country."

Importance of subject.

The subjects embraced under this head are of so important a nature, and the alterations suggested by the Committee so extensive, that the time allowed to us for making this report is not sufficient for the due consideration they require, affecting as they do, not merely the detail, but the first principles on which the warehousing laws are based.

We admit that some of the provisions of the Warehousing Act which were intended for the security of the Crown are inoperative for that purpose, and that

that if they impose any difficulties on the merchant, or any needless restrictions on the warehouse-keepers, those difficulties should be removed. We may particularly advert to the distinction made between warehouses of "special" and "ordinary" security, and the privileges granted to the former as compared with the latter; but how an equalization should be effected, is a subject for consideration. Whether all the privileges now possessed by warehouses of "special" security should be conferred on warehouses of "ordinary" security, or whether the warehousing privileges generally should be revised, and equal privileges granted to all, are questions of much importance, not to the revenue only, but to numerous individuals, both merchants and others, who have invested their capital in bonding premises.

Amongst the advantages conferred on warehouses of "special" security, two may be particularly mentioned; viz. 1st, The non-payment of duty on deficiencies arising in certain goods deposited therein, except suspicion shall exist of fraud having been committed.

"Special" security privileges.

2d. Exemption of the warehouse-keeper from giving security to the Crown.

The latter is most important, as bearing on that part of the recommendation of the Committee wherein they suggest that the warehouse-keeper solely, and not the importer, shall be held responsible to the revenue for the duties on all goods deposited under bond.

Under the present system, the importer primarily, and the warehouse-keeper secondarily, are liable to the payment of those duties, and with that view the proprietors of warehouses of "ordinary security" generally give bond to the Crown in the sum of 3,000*l.*, under the provisions of the 8th section of the Act 8 & 9 Vict., c. 91; but, should they decline to do so, the importers must take the whole responsibility on themselves by giving bond in double the amount of duty for each parcel of goods warehoused in their names.

We are not prepared to contend that cases of individual hardship may not occur by reason of importers being called upon to pay duties on goods over which they may have parted with all control, whether on account of the goods being missing from the warehouse, or on account of deficiencies which may have taken place therein. But these cases mainly arise from the fact that, instead of goods being cleared within three years, as required by the strict letter of the law, they are now, by directions from your Lordships, allowed to remain in warehouse for an indefinite period, without any power, on the part of the Crown, to acquire a knowledge of the parties to whom they may have been from time to time transferred. But even if those parties were known, they could not, in the present state of the law, be held liable for the duties; nor are we aware, upon what principle, consistently with the suggestion of the Committee, they could be called upon periodically to "re-enter the goods" and "pay up the duties" on all deficiencies accruing in the meantime, seeing that the main ground upon which the recommendation of the Committee proceeds is, that the importer, whose representative the purchaser becomes, shall be wholly relieved from his liability, and the same transferred to the warehouse-keeper.

Difficulties in the way of relieving importers.

Moreover, if the liability of the importer were entirely removed, there would be no security to the Crown that goods after landing would be duly deposited in the warehouse, from which date alone the warehouse-keeper's responsibility could, under any circumstance, be made to commence.

But, in addition to these considerations, the fact that no bond is given by the possessors of warehouses of "special" security, such as the docks in London, and other extensive premises, where the great bulk of dutiable goods is deposited, opposes considerable difficulty to the adoption of the suggestion of the Committee. For either security must be required from the owners of those premises, contrary to the existing provisions of the law, or the Crown must be content to have no security at all. But in the event of security being given, it appears to us that if the liability of the importers should be removed and transferred to the warehouse-keepers, the latter must be called upon generally to enter into bond, bearing some proportion to the magnitude of their transactions (which in this port are most extensive), and to the quantity of dutiable goods deposited in their premises, instead of the inadequate security now required of 3,000*l.* Such a rule could not, however, fail to be most disadvantageous; first, to the warehouse-keepers individually, many of whom might not be prepared to meet the demand; and, secondly, as tending to establish a

Warehouse-keepers must give greater security.



monopoly, from which the importers themselves would eventually suffer: a result certainly not contemplated by the Committee, who have animadverted on the "partial monopoly" at present established by warehouses of "special" security, and the disproportionate rates to which "their charges" have consequently been raised.

Without proceeding further, we think we have sufficiently shown to your Lordships the importance and intricacy of the present subject, and the very wide range the suggestions of the Committee take. We are fully disposed to give those suggestions every consideration with a view to carry them into effect, so far as practicable. But whilst, on the one hand, it is our desire to assist in relieving the importers and warehouse-keepers from any disadvantages under which they may at present be deemed to labour, we are bound, on the other hand, to take care that the Crown be not heedlessly exposed to injury thereby.

Revision of warehousing laws.

The Committee, in the conclusion of their report upon this subject, submit to the serious consideration of Her Majesty's Government the general "necessity for modifying" the warehousing laws; and in this recommendation we fully concur.

Our solicitor is at present engaged on a new consolidation of the Customs laws, and we have given him instructions carefully to consider the several points raised in the Committee's Report, and, in communication with ourselves and the principal officers of the department, to prepare an amended Warehousing Bill. It will be our duty, at the proper time, to submit that Bill for your Lordships' consideration and approval, when we intend to bring the several recommendations of the Committee on the present subject once more under review, pointing out to your Lordships the instances wherein they may have been adopted, or the reasons for which a contrary course shall have been pursued; and we trust your Lordships will concur with us in considering a general revisal of the law the most fitting occasion for more fully weighing, and, if possible, practically applying, the extensive alterations proposed by the Committee.

Examining floors.

There is only one other point to which we have not adverted; and advisedly so, being wholly unconnected with the general subject. The Committee recommend, "that in the case of an examining floor," a duplicate warrant should be handed to the warehouse-keeper, authorizing the delivery of the goods; or that "the signature by the Customs officers to the warehouse-keeper's books" should be held equally valid. We beg to remark, that there are no examining floors, in the sense intended by the Committee, except at some of the warehouses in the port of London; and that, whenever the signature of the officers to the books in question has not been given, the omission has entirely arisen from the warehouse-keeper's own neglect in not recording the transactions at the proper time, or not producing their books to the officers, for the purpose of being signed. The only complaint made to the Committee on this subject was on the part of a proprietor of a warehouse of "special" security in London, who, under the immunity which he possessed in his exemption from a bond, as previously adverted to, declined to pay the duties on goods deficient or missing from his warehouse, in several instances where the importers, either from absence or death, could not be called upon so to do.

Warehouse-keepers, not Customs, to blame.

This incident will conclusively prove to your Lordships the propriety of our observations as to the danger to which the revenue would be exposed, in the event of the importers being wholly absolved from their present liability on account of goods deposited in warehouses of "special" security, and that responsibility transferred to warehouse-keepers who give no bond.

Luggage to be examined on deck.

"10. *Passengers' Luggage*.—Your Committee examined on this point one of the most experienced landing-surveyors, and see no reason why the luggage should not be examined on board steamers, particularly large ones, wherever there is sufficient space on deck and below. The objections to this practice hitherto appear to have arisen chiefly from the captains of the steamers. The saving of time to passengers would be very great, particularly in the Thames, where it is admitted that not one seizure a month takes place. This plan has been adopted in Liverpool, in the case of Cunard's steamers."

Answer 2254, in 1851.  
Answer 6164, in 1852.

The

The examination of the luggage of passengers has much engaged the attention of your Lordships and this Board. The necessity for every possible facility being given, is fully admitted, and we have no hesitation in affirming, that so far as this department is concerned, no exertion has been spared for the accomplishment of so desirable an object. But the dissatisfaction that prevails, though in some respects unjustly, upon this subject, is traceable, particularly at the port of London, to causes over which Her Majesty's Government have no control.

It must be borne in mind, that the Customs have no concern whatever with the landing of the luggage from the vessels; that service is performed by the wharfingers, under arrangements made between those parties and the owners of the vessels. The first stage at which the officers interfere, is after the luggage has been deposited in the examining rooms; and it sometimes happens that the time consumed in the landing and other preliminary steps, is greater than the time occupied in the examination, the latter of which may be stated for 200 passengers to amount on the average to about two hours, that is to say, inclusive of the last package inspected. Nevertheless, the whole period that elapses between the arrival of the vessel and the final close of the examination, is attributed by the public, and perhaps naturally so, to the proceedings of the Customs officers, as the only persons who appear to be responsible for the proceedings.

Customs not responsible for landing baggage.

But the main cause of such of the complaints as justly arise, is no doubt the incommodious size or position of some of the rooms in which the inspection of the luggage takes place. Nor in this respect have the Customs any control; the rooms appropriated to that purpose in London being provided by the Dock Companies and other wharfingers, upon terms existing between themselves and the owners of the vessels. At Folkestone, Southampton, and other places, which have grown into importance by the resort of passengers, greater opportunities have been afforded of providing suitable accommodation; but in London, where the water-side premises were completely pre-occupied, difficulties exist which cannot be easily overcome; and even assuming that eligible premises could be procured, and your Lordships were disposed to sanction the expense thereof, together with the outlay necessary to adapt them to the purpose of examining rooms, there would be no certainty that any permanent benefit would result therefrom, inasmuch as there is no power by which vessels can be compelled to resort to any one in particular of the approved stations. Some years ago, rooms were fitted up in the interior of the Custom House, for the express purpose of examining the luggage of passengers, but they are now scarcely ever used, as the vessels discharge elsewhere. The East and West India Dock Company also erected a spacious and very commodious building, with the like object, at Blackwall, between which place and London every facility of communication exists by means of the railway; the requisite arrangements were accordingly made with this department, and for some time several of the steam-vessels repaired thither; but this lasted for a short period only, and now most of those vessels repair to the St. Katharine's Dock Pier, or to the wharves near London Bridge, although the accommodation at those places is most insufficient, and inconvenient to the public.

Examining rooms incommodious.

The accommodation experienced by travellers abroad being so frequently contrasted with that afforded to passengers here, it may not be amiss to observe that the preceding observations go far to account for the difference which exists. For on the Continent, much less freedom of action being enjoyed by the public, the regulations of the police and of the Custom House are imperative and efficient for bringing luggage to a central, and generally well-appointed, station for examination; but this system involves a degree of interference with private rights which it would be inexpedient to attempt in this country.

Travellers abroad.

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Having made these preliminary observations, we will advert to the Report of the Select Committee, who, as a remedy for the existing evils, propose that the examination of the luggage of passengers should, as a general measure, take place on board the vessels, "particularly in the Thames," where, in the opinion of the Committee, "the saving of time to the passengers would be very great."



Examining on  
deck adopted at  
Liverpool,

and Glasgow.

Difficulties in  
London.

Failed on two  
occasions.

No steps will be  
taken without  
orders of Treasury.

The adoption of this plan at Liverpool under our orders, as mentioned by the Committee, will convince your Lordships that having admitted the principle, there can be no indisposition on our part to its extension to other places where circumstances render it advisable; and at the request of the agent of the steam-vessels arriving at Glasgow from New York, we have recently introduced the regulation at that port.

But there are essential differences in this respect between the Port of London and those of Glasgow and Liverpool. The steamers which arrive at the latter places are of superior size and accommodation, and their decks being free of cargo, the examination of the baggage can be carried forward thereon, or in the principal cabin, according to the state of the weather; besides which they are always brought to anchor before the examination begins, and when the crew can, therefore, render every necessary assistance. Whereas the steam-vessels which trade between the continent and London are comparatively small, and the cargo is sometimes so heavy, that the decks are crowded with cattle, horses, poultry, and fruit, to such an extent as to leave scarcely sufficient room for working the ship. Many of the passengers also, from the short continental voyages, are of a different class from those arriving from America: and some have been known to travel to and fro for the express purpose of smuggling silks, watches, and other articles. Hence the necessity for a more careful examination of their baggage.

It is under these considerations that we have hesitated to extend the proposed system to vessels arriving in the Thames; and your Lordships will not be surprised to hear that, some years since, an attempt which was made on two separate occasions, under our directions, to inspect the baggage between Gravesend and London was unsuccessful; the passengers themselves—not the captains, as stated in the Report—having been the first to object to it.

Subsequently to that period, the number of steamers conveying passengers to London has so greatly increased, that not less than 20 arrive weekly from abroad. Three or four of the largest of these vessels, and consequently those especially referred to by the Committee, are due in London between five and seven o'clock in the morning, which would render it necessary that the officers should go on board at Gravesend at about three or four o'clock, at which hour in the winter months it would be perfectly dark. Others are due at the still more inconvenient hour of midnight. On these occasions it would be clearly impossible to examine the luggage on "deck," and to attempt it "below" would be equally out of the question; for even admitting that the use of lights could be permitted, the personal inconvenience to the passengers, who must necessarily quit either the saloon or the fore-cabin—in one of which the baggage must be examined—and be called from their sleeping berths in bad weather, after undergoing the discomforts of a sea voyage, can readily be conceived. Nor do we consider it possible that the numerous packages which, on board the continental vessels, are generally deposited in the hold, could in many cases be removed by the crew to the cabin, and afterwards be there examined by the officers in the brief space of two or three hours, occupied in coming up the river, during the whole of which time all hands on board are required to work the vessel. The recommendation of the Committee, though general, appears to admit of some qualification in the incidental allusion to vessels of a large class "particularly;" but we apprehend that if the measure be introduced, it must be fully carried out, as the wharfingers would find it more advantageous to appropriate the rooms now used as baggage warehouses to other purposes, rather than keep them open for the occasional and consequently unremunerative purpose of examining passengers' luggage. Any partial introduction of the system must also be attended with considerable additional expense to the Crown, as it would involve the necessity of stationing a corps of officers both at London and Gravesend, sufficient in number to meet all contingencies.

These obstacles, some of which have been previously experienced, have presented themselves to us on this occasion. We shall therefore refrain from making any attempt to carry the recommendation of the Committee into effect, until we shall have received your Lordships' directions on the subject, and particularly so, as we observe by a correspondence printed in the public journals, that your Lordships—in reply to a like suggestion made on the 11th of September 1851, by Mr. William Williams—signified to that gentleman, by Mr. Cornwall Lewis's letter of the 29th December following, that it was not

your

your Lordships' intention to issue any instructions "for altering the existing regulations for the examination of the baggage of passengers arriving in this country from the continent."

We have only to add, that the opinions of the landing-surveyor who was examined by the Committee, and who, as stated by them, is an officer of much experience, were not, as might be inferred from the report, in favour of the proposition, but in perfect accordance with those which we have now thought fit to submit for your Lordships' consideration.

Amendment of present practice suggested.

With the view, however, of applying any remedy that might appear to be really practicable, he has, by our desire, reconsidered the whole subject in communication with other officers, and suggested the following alteration of the present system; viz., That upon the arrival of a vessel at the usual place of landing, all passengers, who may have one or two packages only, provided they contain no goods subject to duty, shall have the option of having them inspected on board, and immediately delivered, upon the understanding that the steam-packet companies will make the requisite arrangements. But if any dutiable articles be found therein, the package or packages shall be taken to the examining room, in order that the duty may be assessed and paid in the usual manner. Other matters of detail for facilitating the landing and delivery of the baggage have also been suggested; but with these it is not necessary, on the present occasion, to trouble your Lordships.

If the above proposition be carried into effect, it is supposed that most passengers who may have only one or two packages, will take advantage of the option thus given them; and in that event, one-third or one-half of the total number would be immediately released from further detention; leaving those only to proceed to the examining room who might wish to do so, or who might travel with a larger quantity of luggage. Although we are not without some doubts whether this mode of examination would be attended with perfect security to the revenue, we are induced to recommend the same to your Lordships' favourable consideration, unless your Lordships should think fit to direct us to adopt the suggestion of the Committee, in which event we will issue orders for the experiment to be once more made.

"11. *Hours of Attendance.*—Your Committee are of opinion, that the hours of attendance might be from seven A.M. to five P.M. during the six summer months, in the out-door department, subject to a break in the middle of the day; and for in-doors from eight to four. A clerk, with proper relief, should remain till eight P.M. to clear out ships." To be extended

By law, the power of regulating the attendance of the officers of the Customs is vested in your Lordships, the present Act conferring that power being the 8 & 9 Vict., c. 85, s. 11. And your Lordships, by your Warrant of the 2d March 1816, were pleased to direct that the hours of attendance of all the "in-door" officers should be from 10 o'clock in the morning until four in the afternoon; and for the "out-door" officers (except at the Packet ports) from eight in the morning until four afternoon. Former practice

So general a rule was found not to be beneficial in its operation: Alterations have been, therefore, made from time to time, by which the hours of attendance of the officers at the different ports have been regulated, within certain necessary limits, by the local circumstances of each particular place. At Hull, for instance, the official hours for the landing officers are from sunrise to sunset, between the 1st and 21st of March, and, again, from the 27th September to the 31st October in each year; but between the 22d March and the 26th September, they are from six A.M. to six P.M., with a break in the middle of the day; and from the 1st November to the 28th February, from nine o'clock till four; whilst in the warehousing department at Hull, the attendance is from nine till four o'clock; and in the Long Room from ten till four. At some other ports, both in England and Scotland, it has also been found requisite, for the accommodation of trade, that the officers should give an equally prolonged attendance. These exceptional instances embrace the widest range to which the regulated hours of attendance extend; and within those limits the hours vary at the different ports, according to circumstances. But although the hours for the transaction of the ordinary business are thus regulated, a discretionary power is vested in the Collectors and Comptrollers, and other principal officers, to extend them in cases of emergency. Present practice

Hours vary according to circumstances.

emergency. But on those occasions, as an act of justice to the Crown and the officers, and as a necessary check to the indulgence being abused, the party for whose individual benefit it is granted, is called upon to pay the extra expense. These regulations have, generally, been found to work well.

Out-door hours.

At London and Liverpool, the two principal ports, the present hours of attendance for the landing and warehousing officers, who are those immediately concerned in the landing and delivery of goods, are as follows :—

London.

*London.* Landing Officers.—Eight o'clock to four during eight months of the year, and nine o'clock to four during the four months of winter. Warehousing officers, the same.

Liverpool.

*Liverpool.* Landing Officers.—Eight o'clock to four during eight months of the year; half-past eight to half-past three in winter. Warehousing officers, eight to four in summer, nine to four in winter.

And this attendance is continuous.

Free goods.

With respect, however, to free goods arriving at the port of London, we issued orders in the early part of the present year, permitting the landing and delivery thereof at any time between six o'clock in the morning and six in the evening, provided there was sufficient daylight for the purpose; but this duty is generally performed, not by the Landing, but by the Waterguard officers, some of whom, from the nature of their duties, are necessarily always in attendance.

Both at London and Liverpool, the general hours of attendance were formerly of longer duration, but as there were stipulated and necessary suspensions of business, at certain times, to enable the officers of Customs, as well as the labourers and other persons employed by the merchants, to obtain refreshment, the system was not attended with advantage; it was accordingly altered to its present limits; and the chairman of the London Dock Company, who was examined on the point by the Select Committee, admitted (Quest. 2586) that notwithstanding the reduction which had taken place in the official hours, "the business is now done in a quarter of the time it used to be." At Liverpool the reduction in the hours of business took place in the year 1832, at the urgent request of the merchants of that place; and when the Commissioners of Revenue Inquiry, of whom Lord Granville Somerset was chairman, subsequently made local inquiries on the subject, in 1842, they expressed an opinion directly opposed to a return to the former hours. At page 12 of their printed report upon Liverpool, your Lordships will find the following observations: "We have already said that we do not advise conceding to the request of the merchants, that during the summer months the officers should be in attendance from six to six, with certain allowances for refreshment at breakfast and dinner. \* \* \* We must remark that this would necessitate nearly 13 hours' official attendance: and few things, in our opinion, would tend more to demoralise the character of the officer, than to constitute a system which would give him the habit of frequenting public-houses. We also feel that the observation made to us by one of the deputation, a gentleman who was formerly in the Customs Department, that 'in his opinion, and from his experience in the outports, where the hours are lengthened, he should say the officers get into a torpid state, and that there is not much more work done in the long hours than in the short ones,' has a good deal of justice in it. Still, so far from disapproving the relief which is now afforded upon special application by the merchant to the superior officers at Liverpool, and upon showing sufficient grounds for this indulgence, by permitting the officers to work both before and after the legal hours, for which extra hours they are paid rateably according to their salaries, at the charge of the merchant, we entirely approve of its continuance. We believe that thus any serious detriment which could result from the official hours not being extended longer than is already proposed would be obviated: and on the other hand, the extra charge must tend to prevent the officers from being unnecessarily harassed, and their occasional exertion rewarded by increased remuneration, would not tend to listlessness and inactivity in the general discharge of their duties."

In these views we fully concur.

It is not for us to advert to the exertions made of late years to reduce generally the hours of labour; but it is within our province, and as an act of justice we feel ourselves called upon to bear testimony to the efficient services and

Hours formerly longer, and found disadvantageous.

Opinion of Commissioners of Inquiry as to re-extension.

and general respectability of the officers of the Customs at the present day, and we should exceedingly regret the introduction of any change by which that respectability might be impaired, or the zeal of the officers checked by an indiscriminate and needlessly prolonged attendance.

It may be objected that at Hull, and other ports, the proposed regulation has been carried into effect. But we beg to observe, that there is a great difference between those ports and London or Liverpool; for independently of differences in the nature of the trade, the officers at the former places live on the spot, and can easily reach their homes for refreshment or for relaxation, when their services may not be immediately required; whereas, in London and Liverpool, where the stations are several miles distant from each other, and the officers are subject to frequent removal, it is impossible for them to live in close proximity to any one station. Hence they would be compelled to leave their homes between the hours of five or six in the morning, and not return until a still later period at night, and in the meantime be exposed to the expenses and all the other disadvantages of a tavern life.

Notwithstanding the strong opinions we entertain in this respect, we thought fit, on the receipt of your Lordships' order of reference, to ascertain the views and wishes of the principal dock companies of London on this subject: with that object we caused a communication to be addressed to the Directors of the East and West India Docks, the London Docks, and the St. Katherine Docks; and the replies we have received thoroughly confirm our views of the question, as your Lordships will perceive from the following copy of one of those replies, the substance of which exactly corresponds with the others.

Metropolitan  
Docks decline the  
proposal.

"Sir,

"London Dock House, 22 September 1852.

"THE Directors of the London Dock Company have had under their attentive consideration your letter of the 30th ultimo, and having taken the opinion of their practical officers thereon, the Directors come to the conclusion that, to the best of their judgment, the present hours are adequate for all purposes of business, with occasional extensions in cases of emergency, on application, as at present.

"That to extend the hours from seven to five would involve the necessity of two breaks, in consequence of the early hour at which the servants would be required to leave their dwellings in the morning, and that by these two interruptions to the business no advantage would really result to the public.

"I remain, &c.

"W. Maclean, Esq., &c. &c. &c."

(signed) "J. D. Powles."

We have also received memorials from the officers of the Landing Department both at London and Liverpool, copies of which we think it only due to those officers to annex to this report; and we are given to understand, though we are not officially cognizant of the fact, that the Shipowner's Society at the latter port have formally expressed an opinion directly opposed to the extension of the present official hours; whilst the Dock Committee and other merchants there have, to the present time, expressed no opinion on the subject. Under these circumstances, we have thought it needless to make further inquiry on that part of the recommendation which relates to the extension of the hours in the Landing and Warehousing Departments.

Memorials of  
London and Liver-  
pool officers.

With regard to the officers and clerks of the "In-door" Department, the hours of attendance for whom also vary at the different ports, we have to observe that, although in London the recognised official hours are from ten until four o'clock, the extent of the duties which many of the parties have to perform, necessarily occupies them a much longer time; but, as a fixed rule, the prescribed time has been found sufficient; and so far as the revenue is concerned, we are not aware of any necessity for its general extension. Many of the clerks, especially those connected with the preparation of accounts, and other matters solely relating to the Department, are not at any time brought into communication with the mercantile community, nor are the interests of that community in any way dependent upon them.

"In-door" hours.

With respect, however, to the Long Room, and other offices to which these observations will not apply, the attendance of the clerks is by no means confined

Extended in Long  
Room, &c.

fined to the hours prescribed by your Lordships' minute of the 2nd March 1816; on the contrary, it has been extended under our orders, at various times, as the necessity for facilitating business appeared to demand; and we cannot refrain from remarking that, in some cases, the facilities so granted have not been availed of by the merchants.

Your Lordships are aware that in the month of November 1851 we directed the officers and clerks in the Long Room at this port, whose duty it is to receive ship-masters' reports and entries for goods, to attend from the hour of eight until four o'clock in the summer months, and from nine until four o'clock during the winter. We also required the same attendance to be given in the office of the Receiver-general, in order to receive any duties that might be tendered, as well as in the office of the Examiner, where the entries are controlled, and the statistical accounts prepared.

Only partially  
availed of.

This arrangement was finally approved by your Lordships' order of the 26th February last as a permanent measure, but it has not been practically attended with much advantage. During the first hour, viz., from eight till nine o'clock, little or no business is transacted by or on behalf of the merchant, in passing entries and paying duties. It scarcely ever happens that any but the most trifling sums are paid before half-past nine; nor is it probable that any alteration in that respect will take place, because neither the banking nor the mercantile establishments, for the most part, commence business before the hours of nine or ten o'clock respectively.

Also in Ware-  
housing Depart-  
ments.

These observations equally apply to some of the offices connected with the Warehousing Department, in which—the hours of attendance having, under our orders, recently commenced at eight instead of nine o'clock in the morning—not a single mercantile transaction has taken place before the former accustomed period of nine, and very few until, even, the hour of ten.

Extension not ne-  
cessary for Crown  
or merchant.

Although the official hours of the officers and clerks of some of the Warehousing and In-door Departments may on the whole be somewhat shorter than those of the officers of the Landing Department, their salaries have for that, amongst other considerations, been fixed at much lower rates. Indeed, the inadequacy of the salaries assigned to the clerks for general business has been brought before your Lordships and this board on several occasions, and we cannot, therefore, but consider—looking to the sedentary nature of their occupation, and that their attendance is sufficient for all purposes required by the Crown—that to increase the duration of their official hours would be a measure of great and needless severity, and tend in no manner to the benefit of the merchant.

Searchers to clear  
ships till eight  
o'clock.

The Committee finally suggest under this head of their report, that "a clerk with proper relief should remain till eight p. m. to clear out ships;"—but whether the proposal extends to all the ports, without reference to the nature or extent of trade, is not expressed. We presume, however, that it is intended to apply only to the principal ports of export.

Upon this understanding we beg to remark, that the duty of clearing out ships is confided to officers called Searchers, which situation being classed with that of Landing-waiter, their general attendance is from eight until four o'clock, or nine to four, according to the season of the year. The only exception to that rule is in London, at which port a small number of the searchers are occupied in a central office solely on the duty of examining ships' papers, returned thither from the various out-stations, for the purpose of clearance; and the attendance of these officers has not been found necessary before ten o'clock in the morning. In order, however, to afford further facilities at that port, in the clearance of steam vessels, after the legal hour—those vessels not being long in port and bound to depart at stipulated times—the Searchers, as well as their clerks, have for some years past attended until five o'clock in the evening, for the purpose of receiving the vessels' papers and certifying to the content, which document is required by the 86th section of the Regulation Act of 8 & 9 Vict., cap. 86, to be signed also by the collector or comptroller, after the master shall have made a declaration as to the accuracy thereof. With that view, the content is taken to the collector and comptroller, and having been signed by them, becomes the clearance of the vessel. It may at the same time be observed, that the Searchers being in attendance until five o'clock, often clear other vessels besides steamers; but it is not a recognised rule that they should do so,

nor

nor is it in our opinion necessary—inasmuch as the departure of sailing vessels does not take place with the same precision as that of steam-vessels, and the date is generally known several days before it occurs.

With respect to the principal outports also, the necessary facilities are as a matter of course granted in the clearance of vessels within a reasonable period after the official hours: and although we should be prepared to direct our officers to afford any further accommodation which the special circumstances of any case might require and justify, we cannot recommend that the very late hour of eight o'clock should be indiscriminately adopted. Nor can we disguise from your Lordships our conviction, that whatever might be the hour to which the clearance of vessels were extended, some of the brokers and other persons concerned would still, as at present, postpone to the last moment steps they might frequently take at a much earlier period of the day.

"12. *Simplification of Entries of Free Goods.*—The number of entries for free goods inwards in the port of London alone, for the year 1851, was 76,095, and each of them passed through the hands of 19 officers of the Customs, creating much unnecessary labour to the officers, besides compelling the merchant's clerk to draw out two copies of each entry, and take them to the Custom House. For this the following plan has been submitted to your Committee as a substitute:—That the ship's manifest, and the report of her consignee, be the sole entry required in the case of free goods; that a copy of them be sent to the landing-waiter as his warrant, and that the information for statistical purposes now obtained from the merchants entering goods, should be given by the ship's consignee from the freight account. In order to dispense with the entry for goods (all now free) outwards, it has been suggested to your Committee that every shipper should send to the agent for the ship a bill of lading, containing on the back the information required for statistical purposes, which is the sole point that concerns the Customs; and that, from the number of those documents, composing a cargo, the ship's agent should be bound, under penalty, to make out one content, to be delivered at the Custom House within a reasonable time after the departure of the ship. It has been stated to Your Committee that the statistical information will be thus far more accurate than if furnished before the goods can be put on board, and, consequently, very often before the merchant is in possession of the real contents of his shipment. Several other amendments of practice, with the view of facilitating the despatch of business, and of dispensing with unnecessary forms, have been brought under the notice of your Committee; but they think it best simply to refer them to the serious consideration of the Commissioners of Customs."

Appendix 9, in 1852.  
Answer 421 and 1659, in 1851.

Entries inwards for free goods to be abolished.

"Outwards" for all goods.

There is no subject included in the Report of the Select Committee to which we have to request your Lordships' more serious attention than the present; whether as affecting the convenience of the merchant, or the first principles of the law on which the business of the Customs, as connected with the importation and exportation of goods, is conducted.

Importance of subject.

The Report of the Committee embraces two obviously distinct points; the entry of free goods "inwards," and the entry of British or free goods "outwards," and the great object in view is that of "simplification;" but as the system suggested would be wholly subversive of the present law and practice, and would not, in our opinion, be attended with the result contemplated by the Committee, we feel ourselves called upon to enter into detail, in order to demonstrate clearly the practical working of the existing and the proposed plans.

On the first point, viz., the entry of goods "inwards," we beg to draw your Lordships' attention to the following provisions of the law. By the 7th section of the Regulation Act, 8 & 9 Vict., c. 86, it is provided that the master of every ship arriving from parts beyond the seas shall make due "report" of such ship to the proper officers of the Customs within 24 hours after arrival in port; and that such report shall contain, amongst other particulars, an account of the marks, numbers, and general contents of all the different packages on board, and of any goods stowed loose, stating, at the same time, what part of the cargo, if any, is intended for importation at the port at which the vessel has arrived, what part is intended for any other port, and what part, if any, for exportation only; and, if such report shall be false, the master shall forfeit the sum of 100 l.

"Entries inwards."

Sect. 7, Regulation Act.

"Report."

By the 18th section of the same Act, it is further enacted that, after the report shall have been made, "the person entering any goods inwards, whether for payment of duty, or to be warehoused upon the first perfect entry thereof, or for payment of duty upon the taking out of the warehouse, or whether such goods be free of duty) shall deliver to the collector or comptroller a bill of

Sect. 18.



"Entry."

the entry of such goods, fairly written, or fairly written in part, and fairly printed in part, in words at length, expressing the name of the ship, and of the master of the ship in which the goods were imported, and of the place from whence they were brought, and the description and situation of the warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods, and in the margin of such bill shall delineate the respective marks and numbers of such packages, and shall pay down any duties which may be payable upon the goods mentioned in such entry; and such person shall also deliver, at the same time, two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures; and the particulars to be contained in such bill shall be written, or partly written and partly printed, and arranged in such form and manner, and the number of such duplicates shall be such as the collector and comptroller shall require; and such bill, being duly signed by the collector and comptroller, and transmitted to the landing-waiter, shall be the warrant to him for the landing and delivering of such goods."

Sect. 20.

Again, by the 20th section, it is provided, "That no entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship, and in the manifest, where a manifest is required, and in the certificate or other document, when any is required, by which the importation or entry of such goods is authorised, nor unless the goods shall have been properly described in such entry by the denominations and with the characters and circumstances according to which such goods are charged with duty, or may be imported, either to be used in the United Kingdom, or to be warehoused for exportation only, and any goods taken or delivered out of any ship, or out of any warehouse, or for the delivery of which, or for any order for the delivery of which from any warehouse demand shall have been made, not having been duly entered, shall be forfeited."

"Manifests."

No personal penalty is attached under this law to the person who may enter goods falsely; but by the 46th section of the Smuggling Act, 8 & 9 Vict., c. 87, it is provided that every person who shall unship, or assist, or be otherwise concerned in the unshipping of any goods on which the duties have not been paid or secured, shall forfeit either the treble value thereof or the penalty of 100*l.*

Sect. 46 of Smuggling Act.

The report is thus the act of the master of the vessel, and the entry that of the importer; and these documents together become the basis of all subsequent transactions, and their final comparison and accordance, the principal checks the Crown has that all the goods brought in a ship are duly accounted for.

When the report has been presented to the collector and comptroller in the Long Room, a copy thereof is prepared and forwarded under their directions to the landing officers at the station where the vessel is lying, as a general recognition of the importation; after which each merchant or consignee, acting independently of the others, proceeds at his convenience to pass, at any time within the prescribed period of 14 days, an entry or entries for the particular parcel or parcels of goods belonging to him.

Form of entry for goods inwards.

The entries for free goods, of which the following is a specimen, are exceedingly simple:

"Menai."  
(British Ship.)

LOMAX.  
(Master.)

St. Katherine's Docks.  
Calais.

JOHN SMITH,  
(Importer or Agent.)

PRIME ENTRY.

EP. 1 to 5. Five Bales Raw Silk.

Free, £. 0 0 0.

Number of copies.

The law, it will be perceived, requires that the merchant shall deliver two or more copies of the entry to the collector or comptroller. Three, including the original, are now required for free goods, and, when delivered into the Long Room, the first becomes the warrant to the landing-waiter for the landing and delivery of the goods mentioned therein, and remains in his hands as his authority. The second goes to the same officer, in order that he may state thereon

thereon the particulars required for the statistical accounts, and which he returns to the proper department for that purpose. The third is forwarded, in the first instance, to an office called "the Bill of Entry Office," and is subsequently deposited with the examiner of accounts, as a check upon the proceedings both of the Landing and the Long Room officers. The Bill of Entry Office is not, however, established for any revenue purpose, but for the collection of particulars of imports and exports, and for their daily publication for the information of the trade. The practice thus stated applies more especially to London, but at the outports it is substantially the same.

The reason why the second bill of entry is required for the landing-waiter in London may be thus explained: By the 18th section of the Regulation Act previously quoted, the merchant is required to state in the entry the quantity of goods intended to be landed; but, in practice, he has been relieved from giving these particulars with respect to all entries wherein payment of duty is not involved; that is to say, where the number, weight, or value is not required as the basis of calculation. Entries of goods to be warehoused, and for goods free of duty, do not, therefore, contain that information, the same being obtained after the goods are examined. Hence, when so many goods became free of duty, it was still requisite for the officers to examine them, not only for the purpose of satisfying themselves that the goods were really free goods, but also to obtain the particulars required for the statistical accounts. In order, however, to relieve the merchant for the delay consequent on these operations, it was agreed that the free goods should be only partially examined or weighed, provided the merchant would furnish from his bills of lading or invoices the necessary statistical information. And this was made compulsory on him by the 4th section of the Act of the 13 & 14 Vict. c. 95, by which it is provided that "the owner or consignee of all goods free of duties, imported into the United Kingdom from parts beyond the seas, shall, within 24 hours after the due entry and landing of such goods, deliver or cause to be delivered to the collector of the Customs or other proper officer, at the port where the goods shall be discharged, a true account of all such free goods so landed; and in default thereof every such owner or consignee shall forfeit and pay a penalty of 5*l.*"

These provisions of the law have not been strictly enforced. In lieu thereof, it is the practice of the landing-waiters in London and some of the other ports to procure the requisite particulars from the accounts of the Dock Companies and other wharfingers; and for that purpose the importer is required to furnish the second entry, whereon the officers endorse the information required.

Thus, two of the triplicates are, to a great extent, for the merchant's own convenience. By one he is relieved from furnishing the particulars required at his hands by law, and by the other, though intended likewise for official purposes, the mercantile community generally are provided, without loss of time, with information necessary to their trade.

The only difficulty experienced is the mere preparation of these three documents, and passing them through the Long Room at the Custom House, as a preliminary measure, to the landing and delivery of the goods. It will be necessary, therefore, to ascertain how far, in that limited view, the process is attended with any practical hindrance.

So soon as the entries have been prepared by the importer or his agent they are deposited in a box at the proper office in the Long Room at the Custom House; and unless the case be one of urgency, and the importer wishes to remain, there is no occasion for his further attendance. The several officers employed to examine and check the duties, pass them quickly through; and forward them by messengers every half-hour to the particular stations where the several parcels of goods are to be landed according to the option of the importer, as stated on each entry.

The Committee state, in the first place, that the number of entries for "free goods inwards in the port of London alone for the year 1851, was 76,095, and each of them passed through the hands of 19 officers of the Customs."

This statement is inaccurate. The technical term "free entries," in contradistinction to the term "duty-paid entries," includes all entries on which no duty is, on the instant, payable; viz., warehousing entries for goods subject to duty, but payable only at a future time; and entries of goods altogether free of duty. The number of entries mentioned by the Committee embraces both these classes; whilst, correctly stated, the number of entries for goods

Duplicate bills for merchants' convenience.

Progress through the Long Room.

Number of free entries per annum.



free of duty, passed in London in the year 1851, was only 38,003; but even these figures, stated in the gross, for a year, raise an impression of the numerical importance of those documents, not justified by their daily number.

Per day.

Thirty-eight thousand and three entries in the year are only 122 per diem; and as, on the average, 1,600 entries, dutiable and free, pass through the Long Room in the course of one day, the time consumed for each is necessarily about 18 seconds (but, as previously observed, the entries are forwarded from the Long Room only every half-hour). Such being the case, the number of hands through which they may pass cannot be matter of complaint on the part of the merchant.

Through whose hands they pass.

In point of fact, the entries for free goods from first to last (including the messengers who convey them) pass through the hands of five persons in the Long Room, and four others at subsequent stages, before the merchant obtains his goods; the total number is, therefore, nine, not 19, as stated in the Report; but many of these persons are employed solely with a view to a methodized subdivision of labour, in order to accelerate, not to retard, the merchant's business. Indeed, the several processes in the Long Room are so instantaneously, nay, almost simultaneously, performed, that a person not previously cognizant of the fact would scarcely detect the transition of the documents.

The Committee suggest that the entries for "free goods" should be dispensed with, and "that the ship's manifest and the report of her consignee be the sole entry required in the case of free goods; that a copy of these should be sent to the landing-waiter as his warrant, and that the information for statistical purposes now obtained from the merchants' entering goods, should be given by the ship's consignee from the freight account."

Recommendation of Committee impracticable.

In the first place, we have to observe that the law requiring manifests, (3d section of Regulation Act,) is confined to British ships; consequently, so far as foreign ships are concerned, the first part of the recommendation of the Committee would be partial only in its operation. In the second place, the master's report for British ships is, or ought to be, a copy of the manifest, with any additional requisite information the master may possess, from the bills of lading, or other documents in his possession, as to the contents and nature of his cargo. There could, therefore, be no necessity to send copies of both those documents to the landing officers, and if a copy of one of them were sent, it must evidently be a copy of the report, that being the only document which is legally required of all vessels, foreign as well as British. But in the port of London alone, no less than 3,000 instances occur, on the average, per annum, in which the reports of vessels are incorrect, either on account of goods wholly omitted therefrom, or of goods in excess of the quantity stated therein. According to the present practice, if entries be passed for goods so omitted from, or in excess of, the quantity stated in the report, the master is called upon to rectify the error; and, although in the case of free goods, this order is not enforced unless the quantity be considerable, it is obvious that if the report, as first made, is to be accepted as the "sole entry," those entries would be very imperfect; besides which many packages are described in the report as "contents unknown," and, in almost all instances, the report contains dutiable as well as free goods. Moreover, when packages are reported by the master as "contents unknown," and the importer cannot give the particulars, which frequently happens, an entry called a "sight entry" is passed, whereby the importer is enabled to view the goods, before he describes them as being liable to duty or otherwise; and in many cases these packages contain both free and dutiable goods. In such instances as these, which are numerous, it is perfectly clear that the report could not be taken as the "sole entry," and the goods both free and dutiable must of necessity be entered by the importer after he has examined them, or they would not be entered at all. We have only to add, with regard to manifests, that those documents are so useless for any revenue purpose, that, in pursuance of your Lordships' orders, a clause will be inserted in the next Customs Bill for dispensing with them, even in the case of British ships.

Consignee's Report.

With respect to "the consignee" making a report, we are not aware that he ever does, or that he can be legally required to do so; but presuming that the Committee intend to refer to the "master's" report, and that a copy of that document, as well as of the manifest, when it exists, or only one of them, is to be sent to the several stations where the goods are to be landed, we conceive that the greatest difficulties, as well as multiplication of documents, must ensue.

ensue. In the Report of the Committee "the consignee" is spoken of in the singular number, but it seldom happens, taking ships in general, that the whole cargo as well as the ship is consigned to one person. For the merchandise there are numerous "consignees," in the great majority of cases, sometimes as many as from 100 to 150, besides which the goods are frequently sent merely "to order," the owners of which are consequently unknown until they come forward to claim them. These various consignments in London are landed at any of the stations the several consignees may think fit to direct; it would, therefore, be necessary either to send copies of the whole report in anticipation to every station, or that the officers in the Long Room should await the election of each consignee, in order to send the relative portions only of the report to the particular station pointed out; but as the precise particulars must be necessarily furnished in writing to the officers in each instance, the system would in effect entail equal, if not more, trouble on the consignees than the present system of entries, whilst it would certainly be attended with greater delay.

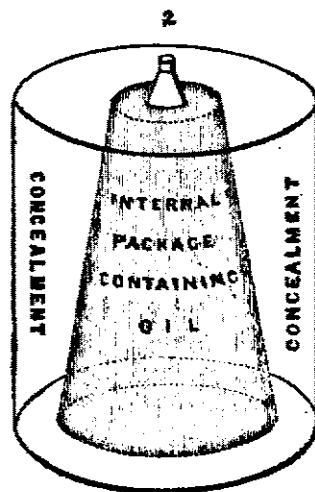
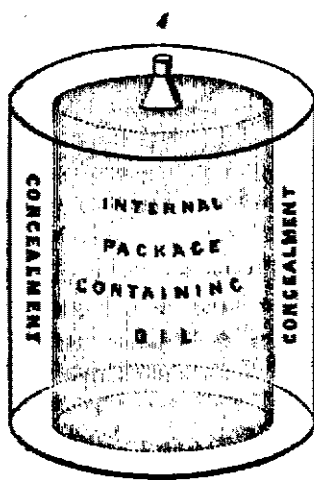
The report of the Committee does not state by whom the various copies of the report and manifest are to be prepared, but presuming that duty would devolve upon the Customs, it is clear that, as regards the port of London, a considerable augmentation of the establishment would be required; and although the importer of free goods would be thereby relieved from the necessity of passing an entry as at present, we have no hesitation in expressing our opinion that he would be exposed to much more uncertainty, inconvenience, and delay; and that instead of the proposed plan having the effect of "simplification," it must result in confusion and embarrassment. So far as the revenue is concerned, it would also be attended with this disadvantage, that the importer would be wholly relieved from the necessity of passing an entry for his goods, by which, in the event of fraud, he is now *prima facie* made amenable to the law. Theoretically, no goods are deemed to be of the description stated by the importer, whether dutiable or free, until admitted to be so by the officers of Customs. And if all goods, said to be free, are to be treated as if they were absolutely so, and upon that presumption every provision of the law in respect to them relaxed, we feel perfectly convinced that advantage will be immediately taken of the concession, to the serious injury of the revenue and the fair trader. That our anticipations on this point are not without foundation, may be proved by circumstances of recent occurrence.

On the 16th ultimo (September, 1852,) forty-two packages, which arrived in London by the vessel "Baron Osy" from Antwerp, were entered by a Custom House agent, as containing rape-seed oil, free of duty, and as such subject to a very partial examination only; but one of the landing-surveyors having occasion to go on board the vessel, happened to see one of the said packages broken by accident, whereby two large tin cases were presented to view. This circumstance aroused his suspicions, and the packages having been thereupon examined, were found to contain only 160 gallons of oil, whilst no less than 3,275 pounds of tobacco stalk flour were discovered concealed, by means of a lining of tin, as shown in the following diagrams. Tobacco stalk flour is prohibited to be imported; but calculating the duty at the rate payable on manufactured tobacco, the same would have amounted to 1,500 *l*.

"Report," who to make copies of.

Smuggling under cover of free goods.

Oil, per "Baron Osy."



The agent who entered these goods immediately gave up the name of the parties who had employed him, together with the bill of lading, on which he had acted; and further inquiries having been made on the subject, no doubt remains that the fraud had been successfully practised by the same parties in several previous occasions.

Other cases.

Other cases have also recently occurred, wherein we have felt ourselves called upon to order goods falsely entered as free goods, for prosecution; whilst in others, where direct proof of fraud could not be obtained, we have been under the necessity of imposing fines to such an amount as might have some effect in preventing similar occurrences.

Guilty parties would escape by adoption of the suggestion.

In such cases as these, if the suggestions of the Committee were adopted, the forfeiture of the goods, and the penalty attaching to the master, who might be in perfect ignorance of the contents of the packages, would be the only protection to the revenue; whilst the really guilty party, who must, under the present law, come forward and enter the goods, or give instructions for that purpose, would, in the event of the proposed alterations being carried into effect, be wholly absolved from that necessity, and thereby effectually screened from the consequences.

We have now stated to your Lordships the respects in which the "report" of the master could not, with any degree of propriety, be regarded in the light of an "entry," on behalf of the importer, within the meaning of, or for the purposes contemplated by the law; and, in our opinion, the plan suggested by the Committee for supplying the information necessary for statistical purposes is equally open to objection.

Statistics would be imperfect.

We have already pointed out how the requisite particulars are at present furnished. The Committee propose that the information "now obtained from merchants entering goods should be given by the ship's consignee from the freight account." We submit that this plan is impracticable. The freight account is made out by the broker, who is merely the agent for the ship-owner, and the freight is charged upon the various packages, according to their weight, measurement, or total number only, without reference to the quantity or description of the goods contained therein. Some of the packages also, as previously stated, are described in the report as "contents unknown." It is therefore obvious that the information for statistical purposes could not be supplied by these means, that information being required in a specific form, setting forth the precise quantity, weight, number or value of the goods, as the case may be.

Proposed free entry branch in Long Room.

Should your Lordships, on consideration of the reasons we have given against the abolition of entries for free goods "inwards" deem that measure inexpedient, we think an arrangement might be made by which the passage of those entries through the Long Room in London might be accelerated. Upon this subject we had made inquiries prior to the report of the Committee, and we should be prepared to recommend to your Lordships that, instead of entries for free goods being received in the same department and taken in rotation with the dutiable and warehousing entries, a small and separate branch should be established for the receipt and examination of free goods entries only, whereby they would be immediately despatched to the various stations. The establishment of such an office would, of course, be attended with additional expense to the Crown, but not to an amount sufficiently considerable to form an obstacle, in comparison with the benefit which would result from the proposition, if it should have the effect of removing a ground of complaint on the part of the mercantile community.

"Entries outwards."

Having offered such observations as seemed to us proper, on the recommendation of the Committee, with respect to the entry of free goods "Inwards," we shall proceed to that part of the report which relates to the entry of goods "Outwards."

Here again we think it necessary to place before your Lordships a succinct comparison between the existing and the proposed systems, the former of which,

as founded upon the present law, would, according to the suggestions contained in the report, be entirely abolished.

By the 59th sect. 8 & 9 Vict., c. 86, it is enacted, "That the master of every ship in which any goods are to be exported from the United Kingdom, or from the Isle of Man, to parts beyond the seas, shall, before any goods be taken on board, deliver to the collector or comptroller a certificate from the proper officer of the clearance inwards or coastwise of such ship, of her last voyage, specifying what goods, if any, have been reported inwards for exportation, and shall also deliver to the collector or comptroller an account, signed by the master or his agent, of the entry outwards of such ship for her intended voyage, setting forth the name and tonnage of the ship, the name of the place to which she belongs, if a British ship, or of the country, if a foreign ship, the name of the master, and the name or names of the place or places for which she is bound, if any goods are to be shipped for the same, and the name of the place in such port at which she is to take in her lading for such voyage; and if such ship shall have commenced her lading at some other port, the master shall state the name of any port at which any goods have been laden, and shall produce a certificate from the searcher that the cockets for such goods have been delivered to him; and the particulars of such account shall be written and arranged in such form and manner as the collector and comptroller shall require; and such account shall be the entry outwards of such ship, and shall be entered in a book to be kept by the collector for the information of all parties interested; and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit the sum of 100 l."

Sect. 59, Regulation Act.

Master.

The entry outwards of a vessel about to take in cargo for exportation is, thus, the first act of the master; and with respect to the subsequent shipment of the goods by the various exporters, it is enacted by the 70th section of the same Act, "That the person entering outwards any goods to be exported to parts beyond the seas from any port in the United Kingdom, or in the Isle of Man, shall deliver to the collector or comptroller a bill of entry thereof fairly written, or fairly written in part, and fairly printed in part, in words at length, expressing the name of the ship and of the master and of the place to which the goods are to be exported, and of the person in whose name the goods are to be entered, and the quantities and proper denomination or descriptions of the several sorts of goods, and shall pay down any duties which may be due upon the exportation of any such goods; and such person shall also deliver at the same time one or more duplicates of such bill, in which all sums and numbers may be expressed in figures; and the particulars to be contained in such bill shall be arranged in such form and manner, and the number of such duplicates shall be such as the collector and comptroller shall require; and thereupon the collector and comptroller shall cause a cocket to be written for such goods, making it known that such goods have been so entered; and every cocket shall be signed by such collector and comptroller, and be delivered to the person who shall have made such entry, and such person shall keep and be responsible for the proper use of the same."

Sect. 70.

Owner to enter goods.

As the final act of the master before sailing, it is further provided by the 86th section of the same Act, "That before any ship shall be cleared outwards at any port in the United Kingdom, or in the Isle of Man, for parts beyond the seas, with any goods shipped on board the same in such port, the master shall deliver a content of such ship to the searcher, setting forth the name and tonnage of such ship, and the place or places of her destination, and the name of the master, and also an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages; and a like account of the goods on board, if any, which had been reported inwards for exportation in such ship, so far as any such particulars can be known by him; and also before the clearance of such ship, the cockets, with the endorsements and clearance thereon for the goods shipped, shall be finally delivered by the respective shippers of such goods to the searcher, who shall file the same together, and shall attach, with a seal, a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content; and the master of the ship shall make and sign a declaration before

Sect. 86. Master to clear "outwards."

the collector or comptroller, to the truth of such content, and shall also answer to the collector or comptroller such questions concerning the ship, the cargo, and the intended voyage as shall be demanded of him; and thereupon the collector or comptroller shall clear such ship for her intended voyage, and shall notify such clearance, and the date thereof upon the content, and upon the label to the file of cockets, and upon the victualling bill, and also in the book of ships' entries outwards, for the information of all parties interested, and shall transmit the content, and the cockets, and the victualling bill to the searcher; and the particulars to be contained in such content shall be written and arranged in such form and manner as the collector and comptroller shall require."

Your Lordships will observe that according to the same principle as that pursued with respect to entries "inwards," each merchant or exporter of goods proceeds independently to pass his entry thereof outwards; and the "content outwards," like the "report inwards," is the act of the master, the one being his first proceeding upon arrival in port, and the other his final act before quitting it after the goods have been taken on board. In both cases also the comparison of the account rendered by the master, with the documents and entries passed by the owners of the goods, and certified by the officers, constitutes the check exercised by the Crown.

Suggestion of  
Committee.

The Committee in the first place suggest that, "in order to dispense with the entry for goods (all now free) outwards, every shipper should send to the agent for the ship a bill of lading, containing on the back the information required for statistical purposes, which is the sole point that concerns the Customs."

All goods outwards  
not free.

With deference, we submit that the Committee are in error in supposing that all goods outwards are now free, inasmuch as scarcely any vessel sails from the port of London, and most other ports, without bonded or drawback goods on board, for both of which entries must necessarily be passed; for the first, as the only means of obtaining the delivery of the goods from the warehouse; and for the latter, to obtain the requisite certificates from the officers of Customs or Excise, as the case may be, to entitle the exporter to the drawback. Statistical information is not, therefore, the only point that concerns the Customs in the shipment of goods "outwards," the revenue both of the Excise and Customs being materially interested therein. In fact, as a general rule, bond is given by the shippers of such goods that they shall be duly exported to parts beyond the seas, and not reloaded in this country.

We have submitted for your Lordships' information, a specimen of the entry for free goods "inwards," and whilst demonstrating its simplicity, have also shown its convenience both to the merchant and the Crown. Without entering into similar detail with regard to entries "outwards," which would be, to a great extent, repetition of our previous observations in another form, it will be sufficient, in this instance, merely to annex for your Lordships' information a form of entry for goods intended for exportation.

Form of Entry and  
Cocket, outwards.

#### ENTRY AND COCKET.

For British goods free of duty.

In the "*John*"—*Wilson per Riga*.  
(*British Ship*.)

*J. Phillips* does hereby enter goods,  
the growth, produce, or manufacture of the United Kingdom,  
not prohibited by law to be exported, and not liable to any  
duty on the exportation thereof.

£.500.

*British Manufactures*  
*Value Five Hundred Pounds.*

Signature of Exporter,

*J. Phillips.*

17th Sept. 1852.

So

So far, however, the practice differs, with respect to entries "inwards" and "outwards," for free goods, that only one copy of the entry is required in the latter, instead of three, as in the former case; and this document is the cocket. When the goods have been put on board the vessel, the exporter or his agent endorses on the entry or cocket the precise quantities actually shipped, and the cocket then accompanies the goods; but, in order that the Customs may possess the necessary information of the shipment, for statistical purposes, the exporter is required by the 79th section of the Regulation Act, to make out a document called a "shipping bill," which is, in fact, a copy of the cocket with the endorsement thereon. Number of copies.

It is contended by some persons that the cockets which accompany goods exported from this country, are of no utility after the departure of the vessel; whilst it is, on the contrary, stated by others that in some foreign countries they are indispensable, being regarded in the light of certificates of origin, &c., which, from the inquiries we have made, we believe to be the case. And we may add, that as regards the states of the Zollverein, a special cocket for British goods has been adopted, by which the goods are entitled to certain privileges on arrival in those countries. Under any circumstances, however, by the proposal of the Committee, cockets would be entirely annulled. Utility of cockets.

It will at once occur to your Lordships that nothing would be gained by the proposed alteration in respect to the trouble imposed on the shipper, inasmuch as an additional copy of a bill of lading, to be furnished to the broker ("agent,") with the requisite particulars endorsed therein, would be, at least, as formal and troublesome a document as the present shipping bill; whilst, as we shall presently show, the statistical accounts would be materially prejudiced. Present practice most convenient.

It is suggested that, from the number of these bills of lading, "composing a cargo, the ship's agent should be bound under penalty to make out one content, to be delivered at the Custom House within a reasonable time after the departure of the ship." By which means, the Committee add, the "statistical information will be thus far more accurate than if furnished before the goods can be put on board, and consequently, very often before the merchant is in possession of the real contents of his shipment." Statistics would be imperfect.

We would first observe that this proposal exactly reverses the provisions of the existing law. At present the master of a vessel, who necessarily takes an account of all the goods put on board, has to declare to the truth of his content before the vessel sails; whilst, according to the suggested mode of proceeding, the broker, or "agent," after the vessel has sailed, is to prepare the content from documents with which he is to be furnished from the various shippers of the goods. In order to ensure the performance of this duty, on the part of the broker, it is proposed that a penalty should attach to him in the event of its non-fulfilment; but, as the Customs would be in perfect ignorance of the shipments which had taken place, that penalty could never be enforced; besides which, even admitting that the broker would render the information to the best of his knowledge, it is not proposed that any penalty should attach to the shippers of the goods, residing, perhaps, in distant and inland parts of the country, should they fail to furnish the broker with the necessary particulars. And, as it frequently happens that the exporters of goods are deeply interested in concealing the extent, and even the fact of their shipments, every opportunity would be afforded to them of doing so. But even if a penalty were imposed on the shipper as well as the broker, it would, for the reasons already given, be inoperative.

We beg leave further to remark, that, in the statistical accounts, all goods are required to be returned according to a certain prescribed form or specification, especially goods manufactured; and this is at present provided for by the mode of endorsement on the entry, and its consequent documents; but it is next to an impossibility that the shippers especially, in the first place, and the brokers or their clerks afterwards, many of whom are foreigners, would be enabled to make their returns for official purposes with that uniformity which alone renders the statistical accounts of any utility. On the contrary, we feel perfectly



perfectly convinced that statistical accounts rendered on such a system, without any possibility of control, would be utterly worthless. Of the reasons of the Committee for suggesting that the bills of lading should be forwarded to the broker, we are, of course, not aware; but it appears to us that, if any reliance could have been placed upon those documents, the more proper plan would have been for the shippers to transmit them direct to the Custom House for compilation, instead of forwarding them for that purpose to the ship-broker, whose charges to the merchant for such a service would, of course, be in proportion to the labour, and the penalty by which he might be bound.

Entries generally. There is one other material point to which we wish to draw your Lordships' attention.

Various interests depend on the system.

"Light" dues.

The system of "entries," both inwards and outwards, has been so long recognised as a fundamental principle, that various other schemes, involving interests of great importance, besides those of the revenue, depend upon it. "Light" and other dues are not chargeable for vessels in ballast, and the absence of entries has been the proof of exemption. Many attempts have, therefore, been made to ship goods without entry, solely for the purpose of evading the dues; and how far the fraud would be carried in the event of entries being wholly dispensed with, and the sole reliance were to be placed on the broker or agent of the ship-owners, by whom those dues are paid, it is not very difficult to imagine. In connexion with this subject, we have recently received a letter from the Secretary to the Russia Company, requesting, in the event of entries "inwards" being abolished, that we would "make such arrangements" as would secure the "rights of the Company." Of course this would be out of our power; but we annex a copy of the letter for your Lordships' information, having to observe, as your Lordships will perceive by the list of names annexed to the letter of their secretary, that the Governor, Consuls, and Court of Assistants of the Company, consist of members of many of the first mercantile firms in London, including some of those on whose petition to the House of Commons the Select Committee was appointed.

Russia Company.

"Bill of Entry Office."

With respect, also, to the "bills of entry," which, as before stated, are daily published for the information of the merchants, their utility would be greatly impaired, first, by the absence of the particulars of all importations of free goods, which now constitute a considerable proportion of the imports into this country; and, secondly, with respect to the exports generally, the proposal being to abolish "outward" entries entirely. This, as previously observed, is not a matter in which the Customs is interested, but we deem it so important that we think proper to point it out for your Lordships' information.

Although we have thus treated the abolition of entries as if the measure were distinctly recommended by the Committee, we are not satisfied that that conclusion is strictly correct. It is stated in the Report that the several suggestions enumerated on this subject had been "brought under the notice" of the Committee, but whether they adopted them or otherwise is not clearly expressed, and having referred to the Minutes of Evidence, we are quite unable to trace by whom the proposals in question were submitted. From the concluding observations of the Committee it also might be inferred that they merely intended to refer the several suggestions contained in their Report upon this subject, with others, for the "serious consideration" of this Board; but as we could not feel assured that such an interpretation would be satisfactory to your Lordships, we have thought it proper thus to state our views upon the subject, and leave the matter for your Lordships' decision.

Appendix, 1507.  
Answer 1283 in  
1851.

"13. *Codification.*—The law which regulates the Customs is now comprised under 23 different Acts of Parliament, and an annual issue by the Commissioners of about 120 new rules and regulations. It is admitted by the Board that these ought to be consolidated. Some of the improvements now suggested can be at once carried out by  
Treasury

Treasury Orders, while others will undoubtedly require fresh Acts of Parliament. Your Committee strongly recommend that one or more Consolidation Bills be brought in early next Session, and that the rules and regulations in force be collected in one volume and annually published. A complete code could thus be obtained, accompanied, perhaps, by a further revision of the tariff: and your Committee also hope that no Customs Bill, embodying any material change, will in future be introduced at a late period of the Session."

Customs Laws to be consolidated.

Board's General Orders.

It will only be necessary, under this head, briefly to state to your Lordships, that prior to the year 1825 the statutes relating to the Customs amounted to no less than 1,500. But with your Lordships' sanction they were arranged into subjects, and consolidated into the following acts; viz.: Management; Regulation; Smuggling; Navigation; Registry; Duties; Warehousing; British Possessions; Isle of Man. All the former Acts being at the same time repealed. These several Acts were again consolidated with other subsequent enactments in 1836: in the year 1845 the late solicitor of Customs, also by our directions, prepared another consolidation, embracing the several amendment Acts which had been passed in the meantime. And the period having, in our opinion, once more arrived for a like purpose, we had given instructions to our present solicitor not only to consolidate, but to revise the laws, some time previous to the appointment of the Select Committee.

Consolidation of Laws in progress.

Your Lordships are, however, aware that the work is attended with very considerable expense and much labour in each instance, which will be particularly the case on the present occasion, in consequence of the great changes which have taken place in the conduct of the business of the Customs, with reference to the altered circumstances of trade and commerce, and we fear that although no time will be lost, there is little probability of the same being completed at the early period contemplated by the Committee.

With respect also to the General Orders issued by this Board, a consolidation was prepared in the year 1839, and another consolidation has been for some time past in progress. This, when completed, the Committee propose should be published, to which proposition we submit to your Lordships there can be no objection, inasmuch as, in pursuance of a suggestion made by the Commission of Inquiry of which Lord Granville Somerset was the Chairman, in 1843, a monthly compilation of the current orders has since that period been prepared and published for the use of the trade, both in London and the outports; but we regret to add that few persons take the trouble to procure it, and amongst the mercantile community, for whose express information the publication takes place, its circulation is most limited. This was conclusively shown to the Select Committee, to whom a statement was made in direct opposition to the fact; namely, that the merchant possessed no means of obtaining a knowledge of the Board's orders, except through the medium of the public journals in which they occasionally appeared.

General Orders also.

Published, but not purchased by merchants.

Quest. 141—1852.

We have only, in conclusion, to remark that all letters which it is necessary to send to the collectors and comptrollers at the several outports are termed General Orders, and they may, as stated by the Committee, amount on an average to 120 per annum, but many of those letters are quite unconnected with trade or commerce; being either for the regulation of the department, to procure accounts called for by the Legislature, the transmission of Acts of Parliament, or other ordinary matters with which the mercantile community has no concern.

"14. *Outports.*—Your Committee have heard witnesses from Liverpool, Hull and Belfast: many of their recommendations are already embodied in this report. A desire is strongly expressed by the witnesses from Liverpool, that the local Board, consisting of the collector, comptroller, and inspector-general, should have power to decide on the spot all cases not involving more than 100*l.* of revenue; all such cases to be, of course, reported to London subsequently: and your Committee see no reason why this privilege should not be extended to all first-class ports, where the officers must be of high standing, because the central Board would always have the power of checking any greater deviation from uniformity of system than is rendered necessary by the peculiar local circumstances. It is

Discretionary powers to collectors and comptrollers, and practical officers.



**"Classification" of outports.** suggested that, for the convenience of trade, the landing officers might also have discretionary power to extend the credit on post entries to 100 l. The classification of the different outports does not appear to rest on any fixed rule, and a complaint has been made of it in the case of Belfast. Your Committee recommend these suggestions to the serious consideration of the Treasury."

The two propositions embraced under this head are, 1st. That the collectors and comptrollers at all first-class outports "should have power to decide on the spot all cases not involving 100 l. of revenue;" and 2dly. That the landing-officers might also have discretionary power to extend the credit on post entries to 100 l."

**Powers at present possessed at outports.**

In dealing with the first of these recommendations we feel some difficulty, because the officers at the outports generally already possess the power of deciding, without our intervention, on all questions falling within the law upon which they feel no doubt; but, if cases of difficulty arise, we presume they must still apply to us for instructions. The importance of a case does not, moreover, always depend on the amount of revenue. Importations, involving only a small amount of duty, are sometimes made speculatively, or by a fraudulent importer, seeking to discover to what extent he may venture to proceed in taking advantage of the officers. Such a case may appear to be one of no importance, especially if the amount of duty involved is to be the criterion; and yet the decision of the officers in that instance might injure the revenue to a great extent, by establishing a precedent to which the parties would have a right to refer.

**General orders on the subject.**

If it be the intention of the Committee that the local officers should have the power of deciding on the restoration of all seizures, or other cases of infraction of the law, the remission or return of duties, &c., we see great objections to the proposition. In cases of the description adverted to, the collectors and comptrollers at the outports generally, have for many years possessed discretionary powers, which have been extended from time to time, as circumstances appeared to require, and the general intelligence of the officers justified; but they fall far short of the recommendation of the Committee. To recapitulate here all the orders which have been issued at various times for the guidance of the officers in such cases, would swell this report to an inconvenient extent; and to advert to the several points embraced therein, would raise a general discussion on the relative powers possessed by this Board and its officers, involving also the various reasons which influence the Board in the management of the department. Nor would such a discussion be attended with any advantage. Those only can form an opinion of the extent to which reliance can be placed on the judgment of the officers, who see daily the practical working of the system. But should your Lordships wish to refer to those orders, the majority of which were laid before the Select Committee, they will be found at pages 1560 to 1571 of the Appendix, Part III., Minutes of Evidence, 1851. Your Lordships will perceive thereby that very general discretionary powers are given to the collectors and comptrollers at the several outports throughout the United Kingdom; and that in the case of Liverpool, where the business is more extensive, and the officers have great experience, much more extended powers have been entrusted to them. But, besides the powers conferred by us upon the officers, they exercise many others as a matter of course, under the provisions of the law, with regard to which it is obviously unnecessary to apply to us for instructions; and, as it is to the powers so exercised in some cases, that we are inclined to think the Committee intend principally to refer, it may be proper to bring the circumstances distinctly before your Lordships.

**Allowances for deficiencies.**

By the Warehousing Act, 8 & 9 Vict., c. 91, certain allowances are made on account of deficiencies arising from natural waste in bonded goods; and on which to the extent prescribed by law the officers have always made the necessary abatements of duty. The Act further provides that, in cases of leakage, or goods lost by unavoidable accident, the duties may also be remitted. But, in these instances, the law has vested the power solely in us.

The most numerous cases, and those occasioning the greatest difficulty, are those of deficiencies in wines and spirits; and your Lordships' attention having been

been drawn to this subject in the year 1843, with a view to greater allowances being made for deficiencies in brandy than those contemplated by law, your Lordships were pleased, by your order of the 26th August of that year, to authorise us, on special application of the parties, to remit the duties on account of the deficiencies in brandy to any extent which the merits of each case might appear to justify; provided the cask had been deposited in very damp vaults, or had remained for a long period in bonded premises; on the distinct understanding, however, that the deficiencies had arisen from natural causes, and that no abstraction or improper interference had taken place. By your Lordships' subsequent order of the 27th October following, the first-mentioned conditions were dispensed with; and, provided the deficiencies had clearly arisen from natural causes, and not by abstraction, the duty was to be remitted without reference to time, or to the nature of the vault. In this permission Geneva was shortly after included. Finding that the applications for the extra allowances granted under your Lordships' first-mentioned order had been numerous, and many of them of very ordinary description, we deemed it expedient for the convenience of trade to authorise the officers at the outports to remit the duty according to their discretion, in all cases where the deficiencies were not more than three gallons over and above the allowance recognised by law; but if the deficiencies exceeded that limit, we reserved to ourselves the power of determining the question; and this practice, with a slight alteration, has continued to the present time.

In spirits.

In January 1845, your Lordships were also pleased to authorise us to make certain allowances, according to a fixed scale, beyond the quantities sanctioned by law, on account of the deficiencies in wine deposited under bond; and by a further order, dated the 30th December following, the same extended course was directed to be pursued as in the case of spirits; viz., to remit the duty on any amount of deficiency which could be satisfactorily traced to natural causes. Upon the receipt of these latter directions, we, in like manner as in the case of spirits, permitted the collectors and comptrollers at the outports to exercise their discretion, and remit the duty without previous application to us, provided the deficiencies did not exceed two per cent. beyond the extra allowances sanctioned by your Lordships' order first-mentioned; but again we reserved to ourselves the power of disposing of all cases, wherein the deficiencies exceeded that per-centage. Nor have we thought fit to delegate to the collectors and comptrollers at any of the outports authority to remit duties on account of leakage or accident, the law having vested that power in us alone; and it not unfrequently happens that in these, as well as other instances of deficiencies, the officers recommend a remission of duty, which, after due inquiry, we do not think that we should be justified in granting. In such cases, it is obvious that the duty would be improperly remitted by the officers if left to act on their own responsibility; whilst, in all cases of urgency, the importers may insure the immediate delivery of their goods by the simple process of depositing the extra amount of duty from which they request to be relieved, pending the short interval that elapses in obtaining our directions.

In wine.

We, at the same time, think it proper to state, that, since the date of the Report of the Select Committee, we have adverted particularly to the evidence of the mercantile witnesses from Liverpool on this subject; and, in compliance with the wishes expressed by them, we have thought it proper so far to accede to their suggestions, that we have recently issued an order to the collector, comptroller, and inspector-general of that port, empowering them to make the full allowance for loss arising from natural waste in spirits, in all ordinary cases wherein we have been in the habit of sanctioning remission of the duty, provided they shall be fully satisfied that the deficiencies have not arisen from any illegal abstraction.

Greater powers recently granted to Liverpool officers.

These powers we shall be prepared, if necessary, to extend still further, or to other ports; and thus, so far as may be consistent with the safety of the revenue, carry out to the greatest possible extent the desire of the Committee to facilitate the business of the merchant. But, nevertheless, we cannot submit to your Lordships that so general and indiscriminate a power as that recommended should be granted to the collectors and comptrollers, at ports even of the first class; particularly with reference to the rates of duty chargeable on

Recommendation of Committee too indiscriminate.

the great majority of articles mentioned in the tariff, which are now so low that many transactions of considerable magnitude may involve only a duty of 100 l.

Credit on "post-entries" most objectionable.

With respect to the second suggestion, viz., that "the landing officers might also have discretionary power to extend the credit on 'post entries' to 100 l.," we have to remark that the system of giving credit for duties is one, of all others, that has been most discountenanced; and although, in some cases, credit has been occasionally given, it has been entirely at the risk of the officers who may have thought fit to grant the indulgence. It may be proper to explain that a "post entry" is a second or supplementary entry, which the merchant is called upon to pass, in cases wherein he has paid less duty on the first entry than the full quantity of goods required; but a post entry, involving duty to the amount of 100 l., is one of great magnitude, and, with ordinary foresight and accuracy on the part of the merchant, perfectly needless. Besides which, it could not be contended with any degree of propriety, that every importer, without reference to character or other considerations, should have the power of claiming, as a matter of right, so unusual and, in our opinion, so unnecessary an indulgence. And if it were optional with the officers to grant or withhold the credit according to their discretion, it would impose upon them a most invidious responsibility, which, if not actually opening the door to partiality, would inevitably give rise to complaints of that nature. It would be impossible for the officers so to draw the line as to avoid exposing the revenue on the one hand, without incurring the ill-will of a portion of the mercantile community on the other.

Opinion of Commissioners of Inquiry on the subject.

The system of giving credit was minutely inquired into by Lord Granville Somerset's commission; and, in their printed Report of the 22d May 1843, page 11, the Commissioners thus express themselves:—"The system of giving credit, that is, of permitting goods to be removed from the charge of the officers before the entries are perfected, and the warrants showing that the duties on them have been paid, are duly received, was an essential ingredient in insuring success to this mode of defrauding the revenue. The Commissioners have expressed a most decided opinion upon the evils likely to result from this irregularity. We are satisfied it cannot be too severely reprobated. Partial benefits may be obtained by the vesting of such discretionary powers in the landing-officers, but the evils of such a course are obvious and important. Independently of the risk which the revenue must incur of loss of duties, and without laying any undue stress on the facilities to fraud which naturally arise from it, we can hardly conceive a practice more likely to afford ample scope for undue influence or gross favouritism, than that which would result from leaving it to the landing-officers to say for whom, and when, the permission to deliver goods before the payment of duties upon them should be granted."

Under these circumstances, and with so competent an authority to justify our own deliberate conclusions, we do not feel ourselves justified in submitting to your Lordships that the suggestions of the Committee under this head should be adopted.

Classification of outports.

In the final paragraph of their Report, the Committee make a general allusion to the classification of the outports, which, it is stated, "does not appear to rest on any fixed rule;" the Committee adding, "that a complaint has been made of it in the case of Belfast."

On this point we beg to state that the ports have been classified with reference to the receipts, general business, and number of officers employed at each, and they are raised or reduced in that classification from time to time, as the trade and circumstances of the ports alter. Formerly there was no classification, and the salaries of the respective officers were regulated according to the amount of business devolving upon each officer. At that time there was no promotion from port to port, and the collectors and comptrollers, landing-surveyors, and, in fact, all officers at the outports, having obtained their appointments direct from your Lordships' Board, generally remained in their respective situations ever after.

In

In the year 1817 a commission was appointed by the Prince Regent to inquire into the Customs; of which commission Sir Charles Long (afterwards Lord Farnborough) was chairman; and the necessity for promotion amongst the officers appears to have engaged the early attention of the Commissioners, with whom the suggestion for dividing the ports into classes originated.

Those classes were six in number; but subsequently a seventh, or supernumerary class, as it was termed, was added.

The first classification of the ports was approved by your Lordships' warrant, dated the 15th August 1827, and it is only from that time that a regular system of promotion of the superior officers, from port to port, has been introduced into the service.

This arrangement was, therefore, purely of an official nature; and in nowise affecting the mercantile community. It has, nevertheless, given rise to representations from local merchants, requesting either that certain ports might be raised in the classification, or remonstrating against their reduction to a lower class, whereby they considered the importance of the place suffered in general estimation. Such, indeed, was the complaint made to the Committee in the case of Belfast; one of the witnesses examined having alleged that the trade of that place had been injured by the reduction of that port (20 years ago) from the first to the second class.

We are not prepared to contend that the system of classification, which is sometimes necessarily more or less arbitrary, in order to preserve uniformity according to a fixed scale, has in the result been attended with so much convenience or benefit to the service, as was contemplated in its introduction. It is obvious that the establishment of officers at each of the ports should be regulated rather by the amount of business transacted than according to any fixed scheme. It is our intention, therefore, on a fitting opportunity to bring this subject under your Lordships' notice; the grounds, however, on which we shall do so, are wholly apart from any considerations with reference to the merchant, who, as previously stated, is in no manner really interested in the question.

In thus offering our observations, in compliance with your Lordships' desire, on the subjects embraced in the several heads of the Report of the Select Committee, we have felt ourselves compelled to enter into detail much more at length than we at first anticipated: but inasmuch as nearly all the recommendations of the Committee have been either left to the consideration of your Lordships or of this Board, we have deemed it our duty not to withhold the expression of our opinion, nor any information which might be necessary to enable your Lordships to form a correct judgment on the practicability of the suggestions referred for your decision, as well as the value of the facts upon which some of those suggestions are founded. Concluding observations.

We have carefully abstained throughout this Report, as your Lordships will have observed, from making any observations extraneous to the immediate subjects under discussion, and we trust that your Lordships will not consider that we depart from that course, if, in conclusion, we venture to submit a few remarks having an important bearing on the whole case.

To secure an aggregate revenue of 22,000,000 *l.* per annum, derived from duties paid in numberless current transactions, "prevention of fraud" is an element as important as the "collection of duty," and to no fiscal department of the public service does the observation so forcibly apply as to the Customs. In fact, in that department a greater number of persons is actually employed in the former than the latter; so that the expenses of preventing the evasion of duties are really greater than those incurred in merely collecting them.

The whole of the "coastguard" and "waterguard" officers, amounting in number to about 7,700, are employed solely as preventive forces, at a cost of upwards of 550,000 *l.* per annum; whilst the remainder of the Customs officers, for all other purposes (including "prevention" also), is only about 3,000, involving a smaller sum, which may be stated at about 450,000 *l.* The whole system of Customs management, therefore, proceeds on these two leading prin-

ciples; and all its degrees of leniency or severity must be regarded with reference to their general policy and necessity, as conducing to those ends.

It is scarcely necessary to remark, that penal laws would not be requisite if wrong were not committed, and although those who are innocent, in common with others, suffer inconvenience from the general operation of legal restraints, it must not be forgotten that they derive more than equivalent benefits in the safety and protection afforded them in the exercise of their lawful avocations. This is strikingly the case with regard to the mercantile community in relation to the smuggler, and were not the integrity of all transactions with the Custom House maintained by regulations to which all must submit—although needless in the case of the upright trader—the honest merchant would be the first to suffer, primarily in the destruction of his trade by unfair competition; and, secondly, if forced into the same practices himself, by the general immorality that would ensue.

Nor must it be thought that any broad or distinctive line can be drawn, by which laws could be made for the treatment of one of these classes from which the other might be exempt, for the extremes of the two are sometimes undistinguishable. Smugglers are not only the avowed contrabandists on the coast, who land their goods by violence or stealth; they frequently come openly into port under fair appearances, and deceive the officers by disguise and concealment. So also with the importers generally; there are many, and, no doubt, by far the greater portion, who would not, under any circumstances, evade the just payment of the public dues. But, on the other hand, there are some who either attempt, upon all convenient opportunities, to take advantage of the Revenue, or only abstain from doing so by the knowledge that regulations exist by which they might be detected. In such instances, it is often very difficult to ascertain whether an act of omission, by which, if not detected, the party would profit, (which is generally the case) has arisen from negligence or design. The circumstances and tendency of each case can alone lead to a proper conclusion on the subject. Moreover, it is occasionally necessary, in order to preserve that uniformity and adherence to the laws by which alone a large department can be carried on, to visit even negligence (particularly if repeated) with some kind of penalty. Hence various degrees and modes of punishment are adopted. Fraud is visited with severity—negligence, which assumes the appearance of or might lead to fraud, with a preventive penalty, according to the circumstances—whilst trivial and accidental omissions are always overlooked. In arriving at a decision on the various cases which fall under one or other of these heads, the character of the parties concerned is fully considered; but general reputation cannot always be taken by the officers of the Customs as a guarantee, nor as a justification for relaxing their vigilance, or dispensing with the provisions of the laws. The greatest known frauds ever practised on the Revenue—as brought to light in the years 1841-2—were committed by persons belonging to the mercantile community, whose station in life and general character appeared to place them above suspicion; and it must be borne in mind, that the commission of those frauds was greatly assisted, if not induced, by the inconsiderate relaxation by the officers of the usual regulations.

These observations do not reflect, in the slightest degree, on the mercantile community as a body; they are only intended to show the impolicy of the demand now so strenuously made—especially as regards goods said to be free of duty—for an undue relaxation of the present laws and regulations affecting the importation of merchandise into this country; but which we are perfectly convinced are as necessary, and afford as much protection to the fair trader as to the Revenue itself. We feel that we have very inadequately expressed our views upon this point; but the whole subject, as connected with the interests of the upright, as compared with the dishonest trader, in their transactions with the Revenue, has been so forcibly treated in the Reports of the Committee of Inquiry, who in the year 1842-3 investigated the frauds at that time committed, that we cannot do better than to request your Lordships' attentive perusal of the same.

Your Lordships have always desired and directed that every facility should be afforded to the merchant in the transaction of his business, consistently with a due regard to the public interests; and we have endeavoured on all occasions to carry those commands into effect to the best of our judgment and ability; and we should exceedingly regret that any combination that may exist

exist ostensibly against the manner in which we have deemed it our duty to administer the laws and your Lordships' orders, should eventually lead to the disparagement of the system itself; on which, as a whole, we are thoroughly convinced the integrity of the Revenue, as well as the best interests of the mercantile community, greatly depends; and we are perfectly satisfied that such a result was never contemplated by the respectable portion of that community, who were induced to sign the petition to the House of Commons, upon which the Select Committee was appointed.

Custom House,  
25 October 1852.

(signed) *Thos. F. Fremantle.*  
*Chas. Culling Smith.*  
*S. E. Spring Rice.*  
*T. P. Dickenson.*

#### A P P E N D I X.

COPY of MEMORIAL from the Officers of the Port of *London* to the Board of Customs.

Honourable Sirs,

THE undersigned officers of the Landing Department beg to draw your Honours' attention to that paragraph in the Customs Parliamentary Report, which suggests that the legal hours might be extended from seven to five. In doing so, we are aware that such a measure may never receive the sanction of your Honours' approval, or, if tried, prove more successful now than hitherto. We may be anticipating an evil, as improbable as we believe it to be impossible, without serious injury to the public service; but we cannot forget that the suggestion has been deliberately made by the Committee of the House of Commons, and that your Honours may be soon called upon for your opinion as to its necessity and applicability to the port of London. We trust, therefore, that in respectfully approaching the Board on a subject so deeply affecting our domestic comfort, physical health, moral character, and, consequently, efficiency as revenue officers, this memorial will neither be deemed premature, nor unworthy that consideration which your Honours have ever evinced for all departments of our service, and especially that one upon whose integrity chiefly depends the safety of the largest portion of the revenue of England.

We believe that a departure from the principle of eight consecutive hours, and a substitution of 10 hours with intervals, however convenient for smaller ports, would be totally impracticable for the port of London; and this may appear to your Honours from the following considerations; viz. :—

That the magnitude of London, and the rapid conversion of great portions of it from the purposes of residence to those of mere trade, obliges the mercantile community generally, and nine-tenths of those engaged at the waterside, who are above the position of labourers, to reside from two to five miles from the Custom House; while your Honours' officers, so far from being exceptions to the necessities of this change in the local character of London, are placed at a still greater disadvantage in the selection of places of residence, unknown to the merchant with his fixed place of business, inasmuch as they are subject to be appointed, at an hour's notice, to any of the stations of the port of London, comprising a line of shore 10 miles in extent. On some roads the early omnibus or train is available at the present morning hour; but the proposed change would place this relief beyond the officers' reach, and subject many to long, fatiguing walks before breakfast, which, to the elder and less robust, would prove injurious to health, and detrimental to those habits of activity, watchfulness and industry during the day, so essential to the efficient discharge of their duties as revenue officers.

That as the officers would be absent from their homes about 12 hours, leaving their families at six in the morning and not returning till six in the evening, they must resort, with agents, clerks, weighers, &c., for breakfast and dinner to the taverns at the waterside, few of which are above the character of the public-houses frequented by sailors and labourers. There they could scarcely avoid acquiring habits of irregularity and indolence, and be exposed to temptations, destructive, not only of moral character, but of that self-respect and honourable independence, without which, as officers of the Crown, they could not discharge their duties with strictness and impartiality; while, unless stringent regulations were enforced, as to signing on and off at those intervals, the greatest irregularities, and consequent danger to the revenue, will prevail, productive of discontent and disputes between officers and merchants.

That, judging from every public or private channel of information, it cannot be said that the mercantile public have desired a systematic extension of the legal hours. On the contrary, there is reason to believe that the merchants, dock companies and wharfingers of London (as those of Liverpool and Southampton did, after actual experiments) would reject the proposed plan as still less applicable to the metropolis than to these two smaller ports, and would consider its adoption as alike unprofitable to themselves and unjust to their servants, proving only an encouragement to lightermen and others to resort to an indolent and procrastinating mode of doing their work; while, from the necessities



of competition, one or two individuals in a trade would have it in their power, by availing themselves of the proffered extension, to force many others into a similar course who were otherwise satisfied with the present hours.

We earnestly hope that your Honours may find it to be your duty to disapprove of the committee's suggestion, and thus avert an evil disheartening in its consequences, as it must seriously curtail our social and domestic happiness, injure our health, endanger our moral character, blunt our zeal, and depreciate that position in society to which we feel we are entitled.

Nor are we alone interested in this question. Customs hours regulate commercial hours, and to thousands who are engaged every night till six or seven o'clock, merely bringing up the current day's work, an extension of two legal hours would only prolong their labour till eight or nine o'clock. In this view, the most valued interests of the commercial public are very much under your control.

We admit that a comparison of the past with the present shows a vast increase of the trade of London; but a similar comparison of the Customs hours proves that mechanical invention and improvement in the economy of time and labour have more than kept pace with that increase. The work of days 30 years ago is now easily accomplished in hours; nor is there any reason to believe that human ingenuity has reached its limit. It is true that the last 10 years have been distinguished by the adoption of new principles of financial policy, which have caused a great expansion in commerce; but we humbly submit that this expansion must affect all commercial establishments alike, whether public or private. Yet, we find that, during this very period, more than any other, and in accordance with the aspirations of the age and the tendencies of civilisation, the whole commercial world, from the humblest tradesman up to the Directors of the Bank of England, are shortening the hours of business; and we cannot think that the Government will, without the fullest inquiry, adopt a measure which must greatly counteract this salutary change, and, without doing any benefit to trade, expose the revenue to the most serious risk.

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COPY of a MEMORIAL from the Officers at the Port of *Liverpool* to the Lords of the Treasury, forwarded to the Board of Customs.

THAT your memorialists have learned, with feelings of surprise and regret, that "The Report of the Select Committee of the House of Commons on Customs Affairs" contains a general recommendation that the hours of attendance for the officers of the "Out-door department might be from seven A.M. to five P.M., subject to a break in the middle of the day." That your memorialists are convinced that whatever advantages might accrue to the mercantile interests of other ports by the adoption of this recommendation, the effect, with respect to this port, would be neither advantageous to the merchant nor beneficial to the Crown; and your memorialists would most respectfully urge the following reasons in support of this statement: That, in the year 1832, hours of a similar extent to those now recommended were tried at this port, and most signally failed; that, during the last 20 years, the principal objections and inconveniences that were then found so insurmountable, have been aggravated to an enormous extent; that so convinced were the merchants, after this experiment, of the superiority of the eight consecutive hours over any other arrangement, that they petitioned your Lordships in favour of their adoption, and this request having been granted, they have continued in force ever since; that, further, when the Commission presided over by Lord Granville Somerset visited this port in 1843, they went very fully into the question of the hours of attendance, and we find in their report a very strong condemnation of the proposal then brought forward for an extension of the hours; that your memorialists, in conclusion, do most earnestly request that your Lordships, previous to adopting any measure towards carrying out this recommendation, will cause an inquiry into the very peculiar circumstances of this port; for your memorialists are confident that they can adduce facts and reasons that will convince your Lordships and the mercantile community generally, that the present hours are those best suited to the requirements of this port, and that many of the most serious obstacles to an extension of those hours have been entirely overlooked by those individuals who are at present the principal movers in this question.

And your Memorialists will ever pray, &c.

**REPORT of a COMMITTEE of the LANDING OFFICERS, on the Hours of Attendance in the Customs, at the Port of *Liverpool*.**

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ON the publication of the Report of the Committee of the House of Commons on Customs Management, it was found to contain a general recommendation "that the hours of attendance in the out-door department might be from seven a.m. to five p.m. during the summer months, with a break in the middle of the day."

The officers of the out-door department at this port, being aware from former experience of the grievous hardships the adoption of this proposal was certain to entail upon them, deemed it advisable to take some steps with a view to prevent its being carried into effect, until it had at least been first ascertained that such an extension of business hours would be advantageous to the mercantile interest.

A meeting of the body was accordingly held, at which it was resolved to memorialise the Lords of the Treasury, requesting them to institute an inquiry into the peculiar circumstances of this port before adopting the hours recommended, and in anticipation of their request being granted, a committee was appointed to collect information and draw up a report on the subject.

This report it has been deemed advisable to have printed for circulation amongst the merchants and others interested in the question, the officers being convinced that it is not the desire of the merchants generally to extend the hours of business at the water-side, except on the clear prospect of a decided gain; and that of those who have publicly advocated an extension, not a few would change their views, if satisfied that no adequate gain would result from a step which must be felt as inflicting a severe injury on a very large number of officers, clerks, in private houses as well as the Customs, and labourers.

From feelings which will be readily understood, little has been said regarding the peculiar position of the landing officers, on whom this heavy increase of business is proposed to be thrust; but they deem themselves entitled to say thus much on a subject necessarily very seldom capable of being intruded by them on the public; namely, that the Liverpool officers have suffered all the ill effects of the modern revenue changes. Liverpool is the port of importation for nearly all the goods on which duties have recently been repealed, and the consequent reductions in the establishment of landing-waiters here, have amounted within the past three years to more than one-third of their whole number. These reductions have had the effect of retarding advancement in salaries to the officers for many years; and the junior officers will, from first to last, have to continue 10 or 12 years at the same rate of pay. In this hopeless state of things, with increased labour and diminished prospects, it would be, surely, a cruel injustice to force upon them a length of attendance which would destroy all their comfort, without in any manner benefiting the public.

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**R E P O R T.**

YOUR Committee, in the exercise of the power committed to them, have made numerous inquiries, and collected much information, which they think has an important bearing upon this question; but before going into details, they beg to state that they have not confined themselves to the question as it affects the officers alone, for, being aware that an impression exists among a certain class of the merchants, that to obtain an extension of the hours was to secure a certain gain, they are desirous to show the fallacy of this idea, and that when the case is tried upon its true merits, it presents none of those advantages they seem so confidently to anticipate.

Previous to 1832, hours of a similar extent to those now proposed, with a break in the middle of the day of an hour and a half, obtained at this port; and it was only upon a very urgent representation to the Lords of the Treasury, by the mercantile community, headed by the influential firm of Messrs. Rathbone Brothers, that an alteration was agreed to, and the present hours adopted: that these hours have worked in a most satisfactory manner, and are best suited to the requirements of this port, it will be our object to show; and also that the obstacles that were then found so insurmountable as to induce this application, have, during the last 20 years, been aggravated to such an enormous extent as to render a recurrence to the former hours all but impossible.

The first and most important question for the consideration of the merchant is, of course, "Would the proposed extension of hours be pecuniarily advantageous to him, or otherwise?" At first sight he certainly would appear to



gain by a nominal extension of two hours, but this is only on taking a superficial view of the question, and we are confident that, when fully considered, the balance of advantages will be found on the other side; for, however anomalous it may appear, it is nevertheless true, that there is not only more work done during the short period, but that it is done in a much more satisfactory manner, owing to the present being a consecutive period of labour; whereas the hours proposed involve a break in the middle of the day.

This break was the great stumbling-block 20 years ago; it being found that the Customs formed no exception to the general rule, that when the ramifications of a large establishment extend over a great space, a short period of consecutive labour is always preferable to a longer, involving a break; this principally arises from the impossibility of the break being simultaneously taken advantage of, owing to the great variety of occupations of the several parties concerned, and from the fact of a great part of the goods being in a state of transit when that hour arrives; the consequence is, that when one class of labourers are about to resume work, another class, who should cooperate with them, are only about to leave off; the confusion and loss of time thus incurred are incalculable. For example: it is an every-day occurrence to find two or more gangs of porters employed in one bonded warehouse, both receiving and delivering goods; on the arrival of the dinner-hour, one, at least, of these gangs is almost certain to be in the act of loading or unloading carts, which they will finish before leaving off; the locker being thus detained beyond his proper time in getting away, will be equally long in returning, so that those porters who left at the regular hour, on their return will find the warehouse closed, and will have to remain doing nothing until the locker arrives; although, in all probability, there are carts waiting to be unloaded; whose detention will be the means of retarding the discharge of the ship, or throwing a gang of porters out of employment, on the quays or in another warehouse. Nor would the labourers' time alone be thus sacrificed; merchants, clerks, and, in fact, every one in any way connected with shipping, would very soon feel it to an extent they little anticipate. When business extends over a space of from five to six miles, it is impossible for any one to regulate his time so accurately as not, frequently, to arrive at his destination just in time to see the offices closed and all business suspended.

The present stoppage of the ship's discharge, for about half an hour at noon; affords no criterion of the effects of the proposed break, the present one not being recognised by the Customs; the officers never leave their stations; the warehouses and depôts are never closed; the offices are all kept open, and every one is in attendance; so that, although the ship may stop landing for a short period, the whole of the other business of the port is still going on as usual; whereas a recognised interval of, say an hour and a half, would create a complete cessation of business in all departments; and when the loss of time always consequent upon breaking off and again resuming work is taken into consideration, we are confident that, added to the break itself, the apparent gain of two hours will already have disappeared, without, at the same time, having provided the smallest equivalent to compensate for the many and great inconveniences involved in the alteration:

The usual arrangement, at present, is for the porters to assemble at the warehouse at six a.m., where they are employed in preparing for the reception of goods, or any other necessary work, until seven o'clock, when they go to breakfast; at eight they assemble at the ship, and are ready to commence work; at noon they generally stop for about half an hour for dinner, and then go on until four o'clock, by which time, if the goods are of a bulky description, the quays are generally blocked up; one half of the porters are then sent to the warehouse to take in the goods, while the others remain to load off, and it is very seldom indeed that this operation is finished much before six o'clock. It will thus be seen that those merchants who can employ their porters at the warehouse (and there are very few who cannot, for the fact of a merchant being the master porter for the ship, shows that he must also be the principal consignee, and will consequently have the greater part of the cargo to warehouse), get, under the present system, 10½ hours' work in the day; whereas, under that proposed, they would get only nine and a half; that is, allowing from six to seven a.m. for breakfast, and without taking into account the loss of time consequent on the break.

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There is another important consideration involved in this proposal. If a vessel continues discharging up to five o'clock; it will be impossible, under ordinary circumstances, to get the goods all housed by six, and the merchants will either have to pay the porters overtime, or to watch the goods on the quay, either of which courses would be attended with considerable expense; and, if the latter alternative were adopted, great inconvenience must necessarily result from the crowded state of the quays on the following day.

The lumpers, although nominally employed only from eight to four, are in reality at work from six to six; and frequently for a much longer period; for although not landing, they are fully employed taking in stiffening, "breaking out" in the hold, and bringing the goods forward to the hatchway preparatory to landing; and in the case of screw-stowed cargoes, of which a great portion of those imported into this port consists, they can always land more during the legal hours than they can "break out" before and after them; the consequence is, that with cargoes of this description, and with cargoes in general, when working overtime there are continual cessations of landing, while the lumpers are "breaking out" in the hold; and even with goods in bulk it has been found that, in general, they can land as much during the legal hours as they can fill in the hold or load off the quays from six to six; as is very clearly exemplified in the case of cargoes of free goods in bulk, which are allowed to be landed from six to six without any extra expense; yet this privilege, which was conceded upwards of three years ago, is very rarely taken advantage of.

We do not mean to deny, that vessels working from six to six do frequently more work than they would under the same management during the legal hours, but we do assert that many of the vessels do not discharge nearly so much during the former period as they would do during the latter, if discharged by parties thoroughly masters of their business; it is well known that those firms who manage the discharge of their ships most efficiently never work overtime, unless under very urgent circumstances; yet their vessels are always most expeditiously discharged.

We cannot forbear giving one instance to illustrate this statement; and the merchant alluded to having, at a public meeting which took place a few weeks subsequent to this occurrence, stated that "they did not get half a day's work out of the Custom-house officers," some idea may be formed of the little reason there is for throwing the blame on them in such cases, and also how little advantage is often taken by merchants of the present hours, compared with what they might obtain if properly employed.

In the end of 1850 two vessels arrived at this port from Calcutta, with similar cargoes, and belonging to the same owner; their respective tonnages were 535 and 465; the former went into the Albert Dock, and her cargo was discharged, weighed, and housed in three and a half days; the latter went into the Salthouse Dock, where she was discharged by the merchant himself in 11 days.

The superintendent of the Albert Dock, who has had ample opportunities of forming a correct estimate of the relative advantages of the present and proposed hours, states that on those occasions when owners of vessels, anxious to have them expeditiously discharged, have insisted on working overtime, he has invariably found that not only was less work done, but that it was done in a much more slovenly manner, and his decided opinion is that an extension of the hours, involving a break, would entail a serious pecuniary loss on the establishment over which he presides.

With respect to wet goods, the break in the middle of the day would occasion still more serious inconvenience and delay to the merchant; owing to the peculiar manner in which these goods are taken account of, the cooperage, and other preparations requisite before they can be gauged, rendering it impracticable to take account of the casks as they are landed; it being also essential to despatch in the operation, that the instruments used should be as seldom changed as possible; it has been found necessary to allow a certain number of casks to be landed, coopered, and arranged before the gauger commences; by the time he has finished those another lot is ready, and so on, until as many are gauged as can "be made up" and loaded off in time to reach the warehouse that afternoon. If this plan, which has been found to work so well, is to be disturbed, which it most effectually would be by a break, the loss of time

occasioned by making a complete finish at noon, to admit of the gauger leaving for refreshment, will be the means alone of very considerably reducing the present day's work ; and at the same time rendering the whole system far more intricate and inconvenient to all concerned.

We have very strong reasons for believing that such an extension of the hours as that proposed is not desired by the merchants generally. The representative of the greatest steam company of this port has expressed his decided opposition to it ; and this declaration is of the greater weight, as from his exertions have resulted most of the real privileges which have been conceded by the Board of Customs during the past five years, particularly the important regulations affecting the transit trade of this port. Some of the principal master-porters, lumpers, and warehousemen with whom we have conferred, have given it as their opinion that those hours present no advantage whatever to them, many holding that any such alteration would cause a loss to them rather than otherwise, while they all agree that it would be the means of inflicting a very great hardship upon the labouring classes, the majority of whom must always live at a considerable distance from their work, to reach which by seven a. m. would necessitate their breakfasting before six, and upon this hurried and uncomfortable meal they would have to work until noon, without either rest or refreshment. This they consider to be beyond the physical powers of men, worked as the labourers of this port generally are, to continue for any lengthened period ; and however trifling this objection may appear to some, to us it is quite conclusive, from the fact of its having been suggested by parties whose interests would naturally have led them to a different conclusion, had not the ample opportunities they possess of judging convinced them that their interest lay in the opposite direction.

It has been made the subject of complaint against the Customs, by some of our shipowners, that their vessels are not so rapidly discharged here as in London, and certain East India cargoes are instanced as examples. Now it is very unfair to contrast the discharge of cargoes of this description on the open quays here with similar ones in the London Docks ; while at the same time it displays great ignorance of the different circumstances of the two ports, on the part of those by whom this objection is made. In this port the time occupied in the discharge of these cargoes includes also the weighing, sorting, marking, taring, and sampling ; in fact everything in connexion with the importation is completed when the discharge is finished ; whereas, in London, the most serious part of the operation is then only about to commence, for the goods are there simply discharged and housed, the other operations being performed in the warehouse ; to contrast the periods occupied in the discharge only is, therefore, manifestly to put this port in a very unjust position. But those owners who want cargoes of this description discharged in the same manner as in London, have only to send their vessels into the Albert Dock, where the London practice prevails in its fullest extent, and where vessels are unladen at a still more rapid rate even than in London, in consequence of recent improvements in the crane.

If, instead of selecting this description of cargoes, they had taken those which compose our principal imports, (that is to say, American produce,) the contrast would have been most favourable to this port. The discharge of a vessel of 1,600 tons in 25 working hours is unknown in London ; and we are convinced that whatever mechanical ingenuity may do still further to facilitate the rapidity of those discharges, with respect to the physical powers of man, they have reached their maximum ; for, since the completion of the arrangements consequent upon the Customs ceasing to weigh free goods, and the adoption of the master-porterage system, no further perceptible advance has been made ; nor can we imagine it possible, if the agitators for the present change were as well aware as the landing-officers of the hard driving and over-exertion to which the labourers generally, and the lumpers more particularly, are subjected, that they would continue to advocate the extension of a system, the severity of which, even under the present arrangement, is but too evident, from the fact that it is believed there is not one Englishman among the whole body of lumpers in this port.

We now proceed to show how the officers would be affected by the extension of the hours ; but in making this distinction we do not wish it to be inferred that the officers alone are interested in this part of the question ; we feel assured  
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it is not the general wish that the public servants should have more laborious duties forced upon them than individual employers would think of imposing upon their own servants; the merchants also must be well aware, from their experience of public officials, how essential it is to the forwarding of business that a good understanding should subsist between them; if the merchant, then, is the means of imposing upon the officers duties which they believe to be oppressive, we are afraid the natural tendency will be to disturb the unanimity which at present exists.

During the last 20 years great alterations have taken place in the circumstances of this port: in 1832 the Docks extended from the Brunswick on the south to the Prince's on the north, a distance of about two miles; the quays at present extend from the Harrington to the Huskisson Docks, a distance of five miles; and when the Timber Float, now in the course of construction, is completed, the length of quays along the margin of the river will be little short of six miles.

One of the greatest hardships and annoyances formerly complained of by the officers, was the impracticability of obtaining suitable residences sufficiently near to their respective stations, to enable them to take advantage of the break in the middle of the day by repairing to their homes for refreshment; they were consequently obliged either to accept refreshment provided by the merchants, or to resort to taverns—in the one case, placing themselves under an obligation to the very persons of whom the interests of the service require that they should be perfectly independent—and in the other, becoming exposed to increased chances of acquiring habits and acquaintances destructive of that respectability of personal conduct so necessary to persons holding responsible situations in the service of the Crown. If, therefore, it was found impracticable to take advantage of the break 20 years ago, when the business of the port was confined to such a limited space compared to what it now occupies, it may now be fairly assumed to be an impossibility; and the only alternative left to the officers is to resort to the public-houses in the vicinity of the docks, which are mostly of a low class, frequented by porters and lumpers, into whose society they would thus be unavoidably thrown in a manner most repugnant to their feelings, and which must ultimately prove detrimental to their personal character, and destructive of their efficiency as officers. So glaring did this evil appear when the Commission, presided over by Lord Granville Somerset, visited this port, and went into the question of an extension of the hours, that we find the following remark in their Report:—“That few things could tend more to demoralise the character of the officers than to constitute a system giving them the habit of frequenting public-houses.”

When it is considered that even under the present hours the officers are compelled to be up every morning by six o'clock, to enable them to breakfast and reach their respective stations by eight; that from that hour to four p.m. they are continuously employed; that the nature of their duties subjects them to exposure on the open quays in all weathers; and that few can reach their homes before five o'clock, after an absence of 10 hours; we think they are entitled to assume, that there is no class of government officials, of the same standing, on whom such arduous duties are imposed; and it appears rather anomalous, that merchants should wish to inflict upon public officials labour they never think of requiring from their own clerks, or the officers of any of the other public establishments throughout the kingdom.

We cannot better exemplify the light in which any extension of the present hours would be viewed by the officers, nor show how insufficient they would consider any pecuniary recompence for an alteration that would be the means of degrading them to the level of porters, than by quoting from a memorial lately addressed by the Landing-waiters to the Board of Customs, on the occasion of a reduction in their number:—

“And your memorialists desire further to represent, that notwithstanding the reductions of 1849, and the subsequent large increase of 25 per cent., nearly, in the number of ships arriving in the port from foreign parts, together with the immense extension of dock space, they have, by their increased exertions, performed the extra duty resulting from such changes, although much of it is of too laborious a nature for the physical powers of many, as was made apparent at the beginning of the current year, when the examination of

free goods, accompanied with the inducement of payment for overtime, was declined by a large number of the landing-waiters to whom it was offered."

The position of the out-door officers at this port, under the present hours, is even worse than that of the Hull officers, who are generally looked upon as occupying the penal settlement of the service, owing to its being the only port in the kingdom where the hours of attendance are from six to six; but these hours, including two breaks of one and one-and-a-half hours, the attendance is in reality only about nine hours; the business also being confined to a small space, the officers can reside in the immediate vicinity, can reach their homes in a few minutes, and take full advantage of any casual, as well as the regular breaks that may take place in the course of the day; and they are never absent above five hours at a time from their homes: whereas the officers in this port are absent for 10 hours every day, and can never avail themselves of any casual stoppages, the distances being so great.

In conclusion, your Committee cannot refrain from expressing a confident expectation that the merchants and others interested in this question will find, on due inquiry of those parties whose practical knowledge of the subject best qualifies them to give an opinion, that the present hours are those in every way best suited to the requirements of this port, and that any extension would be certain to prove disadvantageous both to them and the public service; while at the same time it would be the means of inflicting a grievous hardship upon the officers of this department.

Copy of an Application from the Russia Company to the Board of Customs.

Honourable Sirs,

South Sea House, 23 August 1852.

I AM directed by the Governor, Consuls and Court of Assistants of the Russia Company, to represent to your Honours, that in the event of any alteration being made in the present mode of passing duties for free goods and warehousing entries through the Long Room, the necessity that will arise for taking measures for the collection of the dues payable to the Russia Company, which is at present done by each warrant for goods arriving from the ports named in the table enclosed, to receive my signature as secretary to the Company.

I therefore most respectfully request that your Honours will be pleased to make such arrangements as will enable me to secure the rights of the Company.

I have, &c.

To the Honourable Commissioners  
Her Majesty's Customs.

(signed) *Thomas Cope*,  
Secretary to the Russia Company.

Governor, Consuls, and Court of Assistants of the Worshipful the Russia Company,  
1851.

Thomas Matthias Weguelin, Esq., Governor.

		ELECTED.	MADE FREE.
1	Thomas Tooke - - - - -	1805 - -	23 December 1796.
2	John Thornton - - - - -	1810 - -	1 March - 1805.
3	Hon. J. T. L. Melville (Consul) - - - - -	1812 - -	2 March - 1812.
4	Henry Milnes Thornton - - - - -	1824 - -	30 January 1821.
5	Stephen Edward Thornton - - - - -	1826 - -	16 April - 1823.
6	George Smith Thornton - - - - -	1832 - -	21 September 1830.
7	Thomas Tooke, jun. - - - - -	1832 - -	6 July - - 1831.
8	John Harvey - - - - -	1835 - -	6 November 1810.
9	Charles Robinson - - - - -	1835 - -	22 February 1822.
10	John Hubbard (Consul) - - - - -	1836 - -	22 February 1833.
11	John Cartley (Consul) - - - - -	1837 - -	10 December 1813.
12	Charles Snell Paris (Consul) - - - - -	1837 - -	10 April - 1835.
13	David Thomas Morgan - - - - -	1837 - -	1 March - 1836.
14	Sir John Wm. Lubbock, Bart. - - - - -	1838 - -	11 October 1833.
15	Thomas Anderson - - - - -	1840 - -	19 December 1815.
16	William Gladstone - - - - -	1840 - -	30 January 1835.
17	Henry Nelson - - - - -	1841 - -	21 January 1820.
18	Henry Lancelot Holland - - - - -	1844 - -	1 September 1843.

		ELECTED.	MADE FREE.
19	William Carr - - - - -	1846 - -	2 March - 1840.
20	John Garratt Cattley - - - - -	1847 - -	12 October 1841.
21	Robert Tower - - - - -	1847 - -	23 September 1845.
22	Thomas Baring, M.P. - - - - -	1848 - -	22 April - 1831.
23	Henry James Prescott - - - - -	1848 - -	21 February 1834.
24	Isaac Carr - - - - -	1848 - -	9 August - 1836.
25	Charles Hill - - - - -	1848 - -	2 October 1845.
26	Charles Baring Young - - - - -	1851 - -	31 January 1834.
27	Henry Shaw Lefevre - - - - -	1851 - -	24 January 1840.
28	Adolphus Brandt - - - - -	1851 - -	21 January 1851.

Thomas Cope, Secretary.

A TABLE of DUTIES payable to the Russia Company on Goods Imported from St. Petersburg, Cronstadt, Narva, Onega and Archangel.

	s.	d.		s.	d.
Ashes, pot and pearl, the ton	-	4	Armins, or Ermines, the timber	-	-
Anniseed, the cwt.	-	3	of 40 skins - - - - -	-	2
Books, bound, the cwt.	-	2	Squirrel, the timber - - - - -	-	1
Bristles, the dozen lb.	-	½	Fox skins, the 100 - - - - -	-	4 ½
Cantharides, the 100 lb.	1	-	Sables, the timber - - - - -	1	6
Caviare, the cwt.	-	2	Wolf, the skin - - - - -	-	1 ½
Copper, the ton - - - - -	-	4	Hare skins, the 1,000 skins	-	2
Cordage, the cwt.	-	2	Swan skins, the piece - - - - -	-	1
Corn, viz., wheat, the qr.	-	½	Kolinski skins, the timber - - - - -	-	1
„ of any other description,	-	-	Badger skins, the timber - - - - -	-	1
the qr. - - - - -	-	½	Tallow the ton - - - - -	-	3
Flour, the cwt. - - - - -	-	½	Tongues, the 100 - - - - -	-	2
Meal of all sorts, per cwt.	-	½	Tow, the ton - - - - -	-	4
Castoreum, per lb. - - - - -	-	1	Wax, bees', the cwt. - - - - -	-	2
Down, the 100 lb. - - - - -	-	4	Wool, the cwt. - - - - -	-	1
Feathers for beds, the cwt.	-	4	Balks, above 5 inches square,	-	-
Flax, the ton - - - - -	-	4	the 120 - - - - -	-	4
Glue, the cwt. - - - - -	-	1	Balks, under 5 inches square,	-	-
Hair, cow or ox, the cwt.	-	2	the 120 - - - - -	-	3
„ horse, the cwt. - - - - -	-	2	Battens, the 120 - - - - -	-	1
Hemp, the ton - - - - -	-	3	Clap boards, the 120 - - - - -	-	1
Hides, undrest, dry, the cwt.	-	1	Deals, the 120 - - - - -	-	3
„ wet, the cwt. - - - - -	-	½	Deal ends, the 120 - - - - -	-	3
„ Red or Muscovy, each	-	½	Fire-wood, the fathom - - - - -	-	1
Iron, the ton - - - - -	-	2	Fir timber, the load - - - - -	-	1
Isinglass, the cwt. - - - - -	-	2	Handspikes, the 120 - - - - -	-	1
Junk and rope, the ton - - - - -	-	2	Lath wood, the fathom - - - - -	-	1
Linen, for every 100 l. of the value	1	-	Masts, great, each - - - - -	-	2
Matts, the 100 - - - - -	-	2	Mast, middle and small, each	-	1
Oakum, the ton - - - - -	-	3	Oars, the 120 - - - - -	-	4
Pitch and tar, the last - - - - -	-	2	Oak boards, the 120 - - - - -	-	5
Rhubarb, the lb. - - - - -	-	1	Oak plank, the load - - - - -	-	3
Rope and junk, the ton - - - - -	-	2	Oak timber, the load - - - - -	-	2
Resin, the cwt. - - - - -	-	1	Paling boards, the 120 - - - - -	-	1
Saltpetre, the cwt. - - - - -	-	1	Spars, the 120 - - - - -	-	2
Seed, the qr. (except anniseed)	-	½	Staves, the 120 - - - - -	-	1
Bear skins, each - - - - -	-	2	Wainscot logs, the load - - - - -	-	2

Goods not rated in this table are to pay one-eighth per cent. according to the value, on the declaration of the importer.

Thomas Cope, Secretary.

## TREASURY MINUTE; dated 14 April 1853.

My Lords have before them the Report of the Select Committee which sat in 1851 and 1852, "to inquire into the constitution and management of the Board of Customs, &c.;" which Report divides the subjects of the investigation into the following 14 heads:

1. Constitution of the Board of Customs.
2. Appointment and promotion of officers.
3. Fines and satisfactions.
4. Ad valorem duties.
5. Seizures and stoppages, and adjudication of them.
6. Law of costs and penalties.
7. The transit system.
8. Fines on shipping.
9. Bonding system.
10. Passengers' luggage.
11. Hours of attendance.
12. Simplification of entries of free goods.
13. Codification.
14. Outports.

My Lords have also before them a Report made to their Lordships by the Commissioners of Customs upon the Report of the Committee, which was referred to them for that purpose. The Commissioners of Customs treat each of the 14 subjects in the same order as that observed in the Report of the Committee; and my Lords proceed to consider them in the same order:—

*1. Constitution of the Board of Customs.*

As the immediate object which my Lords have in view in the present Minute is, to furnish such directions as shall enable the proper officers to draw a Bill which shall consolidate into one Act the existing Acts relating to Warehousing and to Customs Duties, introducing such improvements as appear practicable, my Lords defer for a separate Minute a consideration of the constitution of the Board, and confine their present observations thereon in this place to the single point, that should any vacancies occur in the Board in the meantime, it is the opinion of my Lords that such should not be filled up until the whole subject shall have received their Lordships' consideration and decision.

*2. Appointment and promotion of Officers.*

The officers here alluded to by the Committee appear to be—

Waterside Department:

Weighers.  
Gaugers.  
Lockers.  
Landing-waiters and Searchers.

Water Guard Department:

Boatmen.  
Tidewaiters.

As to appointments and promotions of officers, my Lords concur in the principle laid down by the Commissioners, that a marked distinction of classes must be recognised, and is essential to the efficiency of a department in which kinds of service essentially different are combined under one superintendence and control. Neither seniority nor respectability can constitute any title to promotion from a class requiring one of these kinds of service to a class requiring another, and the admission of any such title, which might readily grow up under the notion of indulgence and liberality, would be most detrimental to the public service. But my Lords approve of carrying universally into effect the principle of promotion according to real fitness and merit, irrespective not only of interest from without, but even of distinctions of class in the service itself. These distinctions raise a  
a general



a general presumption against promotion from the rank of weigher, through the rank of locker, to that of landing-waiter; but they do not constitute, in the judgment of my Lords, a sufficient objection to such promotion in individual cases where persons shall have undeniably and conspicuously shown their fitness in all essential respects for such promotion.

According to the existing rules, the promotion of weighers is confined to the office of lockers, but they are not excluded from the office of gauger, if recommended by the Treasury, and tidewaiters are at present confined in their promotion to become tide-surveyors; they cannot become landing-waiters. This distinction has been instituted in consequence of the very different character of the duties which are performed by the two classes of officers, and of the qualifications required at the original appointment. My Lords recognise, in the grounds as stated by the Commissioners of the Customs, a sufficient reason for retaining the general distinction which at present exists; but referring to the fact that a weigher must be advanced nine steps before he becomes a superintending locker of the first class, and that a tidewaiter must be advanced through seven stages before he becomes a first-class tide-surveyor, which must not only be a guarantee for considerable personal merit, but also for a long experience, my Lords are of opinion, that hereafter any officer who has filled the position of locker, or of a tide-surveyor, for at least three years, and shall at the time be a superintending locker, or a first-class tide-surveyor, shall be eligible to be recommended as fit for appointment as landing-waiter, and that every such superintending locker, or first-class tide-surveyor, shall, at any time after three years' service in that capacity, be entitled to claim to be examined as to his fitness for landing-waiter, and shall, if found to be so, be reported to my Lords as qualified for such appointment, and that thereafter the Treasury may appoint such officers to be landing-waiters. And, moreover, that the Commissioners of Customs shall have the privilege of recommending officers of this class, of unusual merit, and who shall have distinguished themselves specially by their good conduct, in the proportion of one in every five vacancies which shall occur in the landing-waiters' department, and that the same shall be so appointed as a special reward for meritorious conduct.

### 3. *Fines and Satisfactions.*

In considering this subject, my Lords cannot but bear in mind that the penalties imposed for defrauding the revenue, and the securities which are taken with a view to prevent evasion of the payment of the full duties established by law, are as needful for the interests of the honest and upright dealer as they are for preserving the rights of the Crown; and my Lords recognise it as one of their duties, to take every care to protect the fair dealer against being placed in a disadvantageous position in relation to his competitors in trade on account of the duties which he has paid; and this applies equally, though in different degrees, to cases where goods are under-valued for *ad valorem* duties, and to cases of direct smuggling. But while my Lords feel it incumbent upon them to adhere to those objects most rigidly, they are desirous that the ordinary course of trade shall be interfered with as little as possible.

These "fines," by which term they are desirous that all pecuniary mulcts imposed by the Board shall in future be distinguished (the term "satisfaction" being no longer applicable to the existing state of things), are connected with seizures of goods, which may be classed under two heads: 1. Nominal detentions of goods for inaccurate description, wrong denomination, or non-compliance with the law from inadvertence or negligence. 2. Detentions for under-valuation, and seizures in case of attempted smuggling, and other cases of clear and decided fraud. It is especially in reference to the latter class, which consists of attempted evasion of duties, that both the Crown and the fair trader are interested in a rigorous and vigilant execution of the law. With regard to the former class, though it is necessary for the accurate performance of business, and though laxity in enforcing the regulations would lead to facilities for fraud, yet my Lords are of opinion that they may safely rely upon the general character of the officers for a strict performance of their duty, without any other encouragement or inducement.

With regard to the first description of cases in the second class, viz., under-valuations for *ad valorem* duties, which it appears is the most fruitful source of contention and inconvenience, my Lords cannot regard the present state of the



law as at all satisfactory. The difficulty of determining the precise value of the goods, the frequent attempts to enter goods below their value, sometimes by the owners to defraud the revenue, and sometimes by agents to defraud their principals, and the numerous cases in which wrong values are given (which are afterwards permitted to be amended, where no fraud was intended), all lead to great inconvenience and frequent detention of goods. And the regulation by which the Commissioners of Customs are permitted to take the goods on the Crown's account, by paying the owner the price at which they are valued, with 10 per cent. thereon, and which entitles the seizing officer to a moiety of the net profit derived from sale by the Customs authorities, is stated to have produced a suspicion of undue strictness in this class of cases.

My Lords would observe that if, as they hope may soon be the case, the application of the principle of *ad valorem* duties may be materially narrowed, the inconvenience arising out of this class of cases will be greatly mitigated; and, in that event, my Lords are of opinion that they may be safely dealt with in the same manner as the first-named class; and that the officers seizing or detaining goods shall, in future, have no personal and direct interest in the fines imposed in such cases, or in the profits derived from the sale of *ad valorem* goods; but that all such fines and such profits shall be paid into a separate fund, and dealt with in the same way as the fines are in the Inland Revenue Department,—viz., distributed amongst the officers periodically. My Lords are of opinion, in relation to this class of cases, that the mode proposed, accompanied by a careful discrimination of merit in the promotions in the service, will form a much sounder stimulus to exertion than that which at present exists, and that it will be free from the suspicion at present often entertained, that officers are actuated rather by speculative considerations as to advantages which may accrue to themselves, than by the interests of the Crown; and that, consequently, much unnecessary trouble is given to merchants.

But with regard to the second description of cases in Class 2,—seizures made on the coast or elsewhere from smugglers,—my Lords are of opinion that no change whatever should be made in the present system; but that the danger to which officers are exposed entitles them to all the advantage they now have in the case of seizure, not only as an inducement to vigilance, but as a reward when it is successful.

#### 4. *Ad valorem Duties.*

At a time when it was the policy of this country to levy considerable duties on articles of import generally, the mode of charging by value was necessary as a mitigation of that system, which would otherwise have operated with intolerable severity upon articles of inferior quality in their class. But among the many benefits attendant upon recent legislation, not the least considerable is that, except upon a few great articles, our rates of duty are now low, and that in consequence there is no fear of an undue pressure upon the lower qualities of articles from their being charged in the form of specific rates.

My Lords are therefore of opinion that the recommendation of the Parliamentary Committee in relation to this subject should be carried into effect as far as it is possible, and that articles now introduced as “unenumerated,” and which necessarily must always be charged on the *ad valorem* principle, should be revised and considered, with a view, as far as it is practicable, to bring them under specific rates, or place them in the free list.

With regard to whatever *ad valorem* duties may necessarily be left, my Lords are of opinion that the present mode of dealing with goods which are seized and detained for under-valuation should be treated exactly as they now are; except only as described under the head of “Fines and satisfactions,” my Lords are pleased to direct that the seizing officer shall have no personal or immediate interest in the sale, but that the profit, if any, shall be paid into the general fund of fines.

#### 5. *Seizures and Stoppages and Adjudications of them.*

Under this head of the Committee's Report, my Lords observe that the following modifications have been already introduced by the Commissioners of Customs in conformity therewith; first, it has been made incumbent upon every officer seizing or stopping a vessel, boat, or goods, to furnish the owner or agent with a written notice, specifying the grounds thereof, in accordance with the following circular:

*Notice.*

*Notice.*—"The Commissioners of Her Majesty's Customs hereby give notice that directions have been issued to the officers of the Customs in the United Kingdom, that whenever they may seize or stop a vessel, boat, or goods, they are to furnish the owner, when he is known, or his agent, with a written notice specifying the grounds of detention."

Second, the owner of goods seized has the option to have his case adjudicated upon by the Commissioners, on petition, or, in the event of that not being satisfactory, by an examination conducted on oath before one of the Commissioners, who will sit for that purpose, in pursuance of the following notification, issued on the 23d of August 1852 :

"23 August 1852.

"The Commissioners of Her Majesty's Customs hereby give notice, that they will be prepared, in any case of seizure in London, under the Customs' laws, upon application being made to them in writing, and where the owner of the goods, &c., may be desirous of such a course, to appoint one of the members of the Board to take the evidence on oath, of the merchants or other parties claiming the property on the one side, and of the detaining officers on the other, supported by that of any witnesses that may be necessary for the proper investigation of the case, and to report the same for the Board's decision, agreeably to the practice observed in cases of complaints, by merchants and others, against officers."

But as it is apparent to my Lords that this means of adjudication is applicable only to London, my Lords are pleased to direct that, in the outports, persons whose goods are seized may require to have the case investigated on oath before the collector or other principal officer of the port in the same manner as before a Commissioner in London.

Thirdly, greater facilities have been granted for amending entries in certain cases, without the loss of time caused by applying to the Commissioners. And my Lords are of opinion that, with these modifications, the present practice, as described by the Commissioners, and the application of the same principles to the outports herein provided for, requires no further alteration. But my Lords hope that the experiment made by the Commissioners of entrusting their officers with the power of permitting amendments and corrections of errors, may prove by the result that that discretion may safely be further extended.

#### 6. *Law of Costs and Penalties.*

My Lords are of opinion that in matters of costs, arising out of legal proceedings, the principle applicable as between subject and subject, should be in every case, and as nearly as possible, applied between the Crown and the subject. According to the existing practice, the position of the subject to the Crown is in some cases more favourable than the common practice, but in others less so. My Lords are pleased to direct that they shall in all cases be assimilated as nearly as possible. But my Lords are of opinion that in assimilating the payment of costs in Customs' cases, both with respect to seizures and informations for penalties, the suggestion of the Commissioners of Customs in respect thereto, to the effect of requiring security from the defendant for the costs, should they be awarded against him, ought not to be adopted, but that the Crown must be satisfied with its remedy in such cases in common with the subject. In reference to the complaint of the Committee, that in the event of the Crown failing in a suit, the defendant "can only bring an action against the seizing officer, who is alone responsible, and may not be worth proceeding against," my Lords refer to the 126th section of the 8 & 9 Vict., cap. 87, which provides that no suit shall be commenced for the recovery of penalty or forfeiture, except in the name of the Attorney-general, or in the name of some officer of the Customs or Excise, under the directions of the Commissioners. My Lords, therefore, can only regard the officers as agents of the Commissioners, who ought, in every respect, to be placed in the relation to the defendant as if they were nominally the plaintiffs. My Lords understand that in practice this is so at present, but if any alteration in the law is needful to give it legal effect, it ought to be made. And my Lords are further of opinion, that any merchant or other person feeling himself aggrieved, shall have the right to bring an action, against any such officer seizing or detaining his goods, in the County Courts, when the

amount of damages claimed would bring the case within the jurisdiction of such court, in place of being obliged to resort to the higher and more expensive tribunals.

But my Lords are of opinion that, for the reasons given by the Commissioners of Customs, in favour of the provisions contained in the 114th and 115th sections of the Customs Smuggling Act, they ought to be retained, and that the law in that respect ought not to be altered, except as to the requirement of security for costs.

My Lords are further of opinion, in relation to the complaint that the period within which actions may be brought against officers for wrongfully seizing goods, &c., may, without injury to the Crown, and with greater fairness to the subject, be extended to one month after the close of the trial against the subject, whenever that shall happen, in place of its being limited, as at present, to six months after the cause of action arises. With regard to the law of "prescription" in bringing actions, it appears to my Lords that at present the Crown is bound in "civil" actions to the common rule; and with regard to actions for offences against the Customs Laws, the right of the Crown to bring actions is limited to three years in cases brought in any of the superior courts, and to six months for those brought before magistrates. My Lords are of opinion that this arrangement, on the whole so favourable to the subject, should not be altered.

My Lords feel that it would be of great advantage to bring a system into operation which should combine publicity and impartiality with cheapness and dispatch in the settlement of revenue cases; that it would promote the interests of commerce, would tend to relieve the Board from embarrassments, would give satisfaction to the public, and would improve the tone of the intercourse between the mercantile community and the revenue department.

In cases, therefore, of the seizure of goods with regard to which the duties and penalties due to the Crown shall not exceed 100 *l.*, my Lords are of opinion that the Crown should be bound to resort to the County Courts, or to any other local courts, or to the magistrates, as my Lords may hereafter direct; but that in any cases, with regard to which some great and unusual principle is involved, it shall be lawful for the Lords of the Treasury, on its being certified to them by the Commissioners of Customs that it would be desirable that such cases should be tried in a superior court, to order that such cases shall be so heard in one of the superior courts. My Lords are also of opinion that in all cases the defendant should have the option of having his case tried in a superior court before a jury.

My Lords are further of opinion that, in cases where the duties and penalties due to the Crown shall exceed 100 *l.*, with regard to which the defendant expresses a desire to resort to the cheaper and quicker tribunal, it shall be lawful for the Treasury to authorise such a course, upon receiving from the Commissioners of Customs an application certifying that from the character of the case it would be proper to do so.

#### 7. *The Transit System.*

It appears to my Lords, that under this head most of the recommendations of the Committee with regard to the facilities which it is desirable to grant in relation of goods passing in transit through this country, and for the removal of such goods from the place of importation to that of exportation, when different, had been adopted, even before the date of their Report, by direction of my Lords, so far as relates to London, Liverpool, Hull, Goole, Grimsby, and Southampton. My Lords, therefore, content themselves with observing on this head, that they will be prepared to extend like facilities to such other ports as from time to time, from a change of circumstances, shall appear practicable with reference to a safe and convenient means of transit, and to authorise the transmission of such goods under a general bond to be given by the railway company, thus dispensing with the special bond from the owners of such goods, as at present required by law.

My Lords, however, would not wish to be understood that they now come to any decision in respect to the plan which, as the Commissioners observe, has been proposed for the removal of goods landed at Southampton without examination, to be bonded in London. My Lords are of opinion that the advantage to be thus obtained by the importer would not be commensurate with the risk and the cost which the public revenue would incur, in this and analogous cases.

And

And if this system be objectionable by railway communication, my Lords are of opinion that it would be doubly so by coasting vessels; and that the same objection would apply even in regard to moving goods in transit by coasting vessels unexamined, as is permitted to be done by railway, owing to the greater facility for fraud which such a means of conveyance necessarily furnishes.

With regard to the introduction of arms in transit, my Lords are of opinion that the prohibition may be dispensed with, but that in every case a Treasury Order shall be necessary, made upon an application which shall state the country from whence the importation is to take place, the quantity to be imported, and the country to which they are to be shipped.

With regard to the limitation of the size of the packages in which some goods can be imported or exported, and especially spirits and tobacco, my Lords are of opinion that the relaxations of the law which my Lords have made from time to time in favour of the transit trade, have already accomplished all the purposes which the Committee contemplated, as well as with regard to the facility of forwarding samples of tobacco.

My Lords will, however, generally observe under this head, that in the present state of the commerce of the world, and especially in reference to our great maritime interests, it is one of the first duties of the Government to afford every facility for the extension of our transit trade; and they are pleased to direct that the attention of the Commissioners of Customs shall be given to this subject, in order from time to time to recommend such modifications as shall appear desirable.

My Lords' attention has been drawn by the Commissioners of Customs to the present practice of giving bonds in each case in which goods are removed from one warehouse to another, and to the great trouble which such practice entails upon the merchant; and my Lords are pleased to direct, in accordance with the recommendation of the Commissioners, that in cases where merchants prefer it, they shall be at liberty to give one single general bond to cover their transactions.

#### 8. *Fines on Shipping.*

My Lords are of opinion that the views of the Committee are now sufficiently provided for by the law and by the practice of its administration as now exists.

#### 9. *Bonding or Warehousing System.*

My Lords refer to the complaints made before the Committee, that the original importer of goods is liable by law for all duties thereon, however long they remain in bond, and although he may have parted with them for many years, and of the consequent hardship to which he is exposed in being called upon to pay such duties in the event of the reputed owner at the moment not doing so; and the goods having either wasted or deteriorated so much in the meantime as not to be worth the duty to which they are liable; and they suggest that the warehouse-keeper, and not the importer, should be liable therefor. And also to a complaint (especially from Liverpool) that the warehouses known by the name of those of "special security," as distinguished from those of "ordinary security," have an undue advantage in the fact of non-liability for duty on deficiencies, except when fraud is suspected.

My Lords agree that the law, as it stands, is very unsatisfactory in these respects; and they are of opinion that the following changes may be adopted with great advantage to all parties:

That the original importer shall be held, as at present, liable for the duty on the goods from the time they are imported; but that on parting with the goods, he shall be at liberty to cause a re-entry of the same to be made in the name of the new proprietor, who shall thereafter be held responsible, the liability of the original proprietor ceasing from that time, except as to any deficiency which shall then be proved to exist; the duty upon which deficiency shall be paid at the time of such re-entry being made. And that in all cases it shall be the duty of the Customs to cause stock to be taken of all goods which shall have remained in bond five years, and to assess and require payment of the duty on the deficiency, if more than allowed by law, which shall then exist, and cause the balance of stock to be cleared or re-warehoused as on first importation.

But my Lords are also of opinion that in all cases, both in warehouses of "special" and of "ordinary" security, the warehouse-keeper ought, in accord-

ance with the recommendation of the Committee, to be held liable to the Crown for the duties upon deficiencies exceeding the quantities allowed by law. My Lords are clearly of opinion that, whatever reason there may at one time have existed for the distinction in this respect between the two classes of warehouses mentioned, it exists no longer, but that they should so far be placed upon an equality.

My Lords, however, are of opinion that it will not be needful to call upon the owners of existing warehouses of "special security" to give any bond to the Crown in respect to this liability in cases where such bond has not hitherto been required.

The warehouses, not of special security, which at present exist may be divided into two classes: first, the class with respect to which the owner gives security to the Crown, and in respect to which therefore the importers are not called upon to give bond for goods deposited therein; and, second, a class with respect to which the owner gives no bond, but in respect to which the importer is called upon to give bond in double the amount of the duties for each parcel of goods warehoused. My Lords, adverting to the great trouble caused to merchants in respect to such multiplied bonds, are pleased to direct that these two classes of warehouses shall be placed upon a uniform footing; that in all cases the owners shall give bond, and that in all cases the merchant importer shall be relieved in this respect.

#### 10. *Passengers' Luggage.*

My Lords advert to the recommendations of the Committee upon this subject, and to the Report of the Commissioners of Customs; and they are of opinion that the plan of examining luggage on board, in all cases and without any limitation, would not be convenient to the public, nor safe for the revenue. My Lords are, however, pleased to direct that, whenever practicable, the facility afforded to the Cunard packets on their arrival at Liverpool, shall be afforded to all vessels similarly circumstanced. And with regard to the smaller steam-boats, and to those arriving from the Continent in the Thames, passengers having only one package may, if they desire it, and if it contains no article subject to duty, have it examined on board between Gravesend and London; and also that any other passenger may, if he require it, have a carpet-bag, part of his luggage, examined in the same way, provided also that it contains no dutiable article, and provided the captains and owners of such steam-boats will furnish the necessary accommodation for the same.

My Lords advert to the increased accommodation which they have recently sanctioned, in relation to examination in London of luggage arriving at Dover by the night mail from Paris, and they are pleased to direct that every care shall be taken to extend the convenience at present afforded at Dover, Folkestone, and other ports in connexion with the Continent.

#### 11. *Hours of Attendance.*

Upon taking a careful review of this subject, my Lords are of opinion that the existing plans, as described in the Report of the Commissioners, should not be disturbed, except, as has long been the practice, to modify the hours of attendance for different ports and for different portions of the service, as a change of circumstances may from time to time render desirable, and to make provision for special cases.

My Lords could not expect to establish any general increase in the hours of attendance, without adding to the present emoluments of the different officers so affected; and they do not think that the advantage gained by the public would be commensurate with the great additional cost to the nation.

Again, in considering this case, my Lords cannot leave out of view the important facts: 1st, That from the situation of the docks and custom-houses in London and Liverpool, the majority of those employed in them must live at a considerable distance from the spot, and therefore that the hours occupied from the time they leave home till the hour they reach it, add considerably to the nominal hours of engagement; and 2dly, that there is a great tendency at this time to a general reduction in the hours of business, and that recently it has been adopted by London banks to the extent of one hour. If, however, it shall appear that particular services in the Customs out-door department in London  
and

and Liverpool, which, from the locality in which they are to be performed, offer greater facilities for officers living close to their work, or any other special circumstances which render longer hours needful, my Lords reserve to themselves the right to sanction such extension of hours, with or without an increase of pay, as the case may require.

But adverting to the great pains which has been taken from time to time to adapt the regulations with respect to the hours of business to the special character of the business and the circumstances of different ports, as well as to meet the convenience of merchants in all the ports under special cases, my Lords are pleased to direct that every care shall be taken in this way to study the convenience and comply with the fair wishes of merchants, as altered circumstances from time to time may render necessary; and, above all, to extend additional facility in cases where private persons are ready to defray the cost thereof.

#### 12. *Simplification of Entries of Free Goods.*

My Lords attach great importance to the subject of the twelfth head of recommendations, namely, the simplification of the entry of free goods. They wish to make known in the most distinct manner their judgment, that the proper and primary business of a revenue department, with respect to this class of goods, is the business of search only, but for which object my Lords are clearly of opinion that a previous entry is absolutely necessary. At the same time they are of opinion that this business should be conducted with care, and even with strictness; and they think the circumstance that a commodity is free from duty is by no means to be regarded as in itself any reason for relaxing the examinations necessary, in order to ascertain that it really is what it purports to be. If in any case relaxations, founded on this principle, have been allowed to creep in, they ought to be subjected anew to careful reconsideration.

But when the operation of search has been thus efficiently conducted, then, as my Lords conceive, the less the concern of the department with these goods the better. All that remains is to obtain a statistical record adequate for public purposes.

My Lords are of opinion, from a perusal of the Board's observations on this subject, that the present state of the law and practice, taken together, is not satisfactory, but they are of opinion that the changes proposed by the Committee would not afford the contemplated relief to the merchant, while they would in some cases be impracticable so far as the revenue is concerned, and in all cases of very doubtful effect. Nor do my Lords believe that the mode suggested of collecting information for statistical purposes would be so certain or accurate in its operation as the one at present in use, while the additional labour that it would impose upon merchants and brokers would be considerable. They are therefore pleased to direct that the continued attention of the Commissioners should be given to this subject.

My Lords have already given orders for a clause being inserted in the next Customs Bill, dispensing in future with the use of manifests. My Lords are also pleased to direct that the additional facility recommended by the Commissioners for the entry of free goods inwards, viz., by the establishment of a small and separate branch for the receipt and examinations of free goods entries only, in place of their passing with all other entries, through the Long Room, shall be immediately put in practice. By this means, free goods entries, with regard to which, as a rule, time is of much more importance than in respect to goods which are to be bonded, will be dispatched immediately to the various stations. But so far as regards the actual examination of such goods, my Lords request that, in place of relaxing the mode of examination, the Commissioners of Customs will consider what means they can recommend with a view the more effectually to prevent the importation of free goods, and especially of such as are very bulky, being made a vehicle of smuggling, as in the case reported with regard to oil by the "Baron Osy." To this point my Lords direct the special attention of the Commissioners.

With respect to goods outwards, my Lords entirely concur with the views of the Commissioners of Customs, that for the reasons given the recommendations of the Committee cannot be adopted. But my Lords are pleased to dispense with the use of "cockets," except when the shipper applies for them; as my Lords are advised that in some foreign markets they are of great utility, being considered in the light of certificates of origin.



### 13. *Codification.*

My Lords advert to the fact that prior to 1825 the statutes relating to the Customs amounted to no fewer than 1,500: that they were then consolidated into nine Acts, viz. Management, Regulation, Smuggling, Navigation, Registry, Duties, Warehousing, British Possessions, Isle of Man, all the former Acts being then repealed; that these several Acts were again consolidated in 1836; and that again in 1845 the late Solicitor to the Customs framed another consolidation, including the new laws and regulations which had been adopted in the meantime. Since that time many amendments, both in law and in practice, have been made, which would of themselves form a sufficient reason for a new consolidation of the present laws and practices as they exist; but referring to the numerous important changes embraced in this present Minute, which my Lords are pleased to direct to be carried into effect, my Lords desire that a new consolidation of the whole Customs laws shall be made, in accordance with this Minute, to combine all the new provisions of the laws passed since the last revision, and such parts of the new practices as, sanctioned from time to time by their Lordship's instructions, it is desirable to include in such Act, and that the same shall be completed with all possible speed; and that a consolidation of all Government orders, which it is thought better not to include in such consolidated Act, shall be made forthwith and published, and that all new orders and regulations as shall in future be adopted shall be continued to be published from month to month, in accordance with the practice which has hitherto been pursued; in order that merchants may have at all times an easy mode of ascertaining the Board's orders and the changes in respect thereto.

### 14. *Outports.*

My Lords are deeply impressed with the great change which has taken place of late years in the relative importance of London and some of the other ports in the kingdom, especially Liverpool, where the magnitude of the business is now such as to entitle it to the greatest consideration, and more especially, as from its situation, it is obvious that its importance must more and more increase from year to year; and my Lords therefore entirely concur in the scope of the recommendations of the Committee in this respect. They are, moreover, gratified to find that the Commissioners of Customs, participating in these views, have already taken some important steps in order to carry into effect the recommendations of the Committee so far. But my Lords view this matter as so closely connected with the consideration which they propose to enter upon separately in relation to the general constitution of the Board of Customs, that they must defer their decision thereon till then. In the meantime, my Lords must express their approval of the steps taken, in pursuance of this recommendation of the Committee, by the Commissioners of Customs.

My Lords are, however, of opinion that, at least so far as regards the Port of Liverpool, an immediate arrangement may be made, by which, as recommended by the Committee, cases not involving more than 100*l.* of revenue shall be decided on the spot, but subject to the qualification that in all cases, whatever the amount may be, where the circumstances are of an unusual or difficult character, reference shall be made to London, and subject to such other general qualifications, instructions and directions, as shall from time to time be issued by my Lords, or the Commissioners of Customs. And my Lords are pleased to direct that the authorities at Liverpool shall from week to week make a full report of all cases which they shall have so decided, with a view to maintain in every place as great a uniformity of practice as is possible. My Lords think that this experiment may enable them to judge as to the propriety of extending the same principle to other ports.

But so far as under this head it is suggested that the credit upon post entries should be extended at the discretion of the landing officers, my Lords are of opinion that this is a system which on every account should be discountenanced as much as possible.

With regard to the subject of classifying ports, my Lords are of opinion that the altered and constantly altering state of the commerce of the country, renders the regulations in respect to this subject no longer applicable, and that in some respects they operate very prejudicially. My Lords are pleased, therefore, to direct

THE REPLY OF THE COMMISSIONERS OF CUSTOMS. 71

direct that the present mode of classifying ports shall be entirely abolished, and that each shall in future be treated in respect to its establishment of officers and their salaries, in a way, having reference only to its own special circumstances, as regards extent of trade, the nature of the trade, and the amount of revenue collected thereat.

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My Lords having now considered all the heads in detail, have only further to remark thereon, that they entirely approve of all the modifications of the existing laws which have been introduced by the Commissioners of Customs, as well those which have been especially referred to in this Minute, as those which have not been named, and which have been made either in pursuance of the recommendations of the Committee, or in anticipation thereof,

But before closing this Minute my Lords have to express a wish as to the preparation of Bills to give effect to the modifications about to be introduced into the administration of the Customs Department.

It is very desirable that, even if the general work of codification cannot be hastened, yet that the enactments which are to introduce specific changes with a view to public advantage, should at once be prepared and submitted to Parliament, after which, ample time will have to be allowed, not only for their discussion, but for their circulation through the country for the information of the important classes directly affected by the operation of revenue laws, and with a view to affording the fullest opportunity for the expression of their views.

But my Lords cannot conclude this Minute without expressing their great satisfaction in observing the zeal and alacrity with which the Commissioners have applied themselves to giving effect to the recommendations of the Committee, and to the great discrimination they have shown both in the modifications they have adopted and in regard to the recommendations they have made. My Lords have perceived with lively satisfaction abundant indications of a sincere desire on the part of the Commissioners of Customs to reconcile their primary duty, as servants of the Crown and guardians of the public revenue, with the interests and wishes of the mercantile community; and my Lords will readily lend all the aid in their power towards giving increased effect to that desire, by promoting every well-ascertained improvement in the law and administration of this extensive and most important department.

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Transmit a copy of this Minute to the Commissioners of Customs, and request that the alterations and modifications herein referred to shall be embodied, with all convenient speed, in the Consolidated Bill, the framework of which has been already prepared, with a view to its introduction into Parliament as early as possible.

*James Wilson.*

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**C U S T O M S.**

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**COPY of TREASURY MINUTE of 17 August 1852 ordering the Commissioners of Customs to take into consideration the Evidence given before the Select Committee of the House of Commons, "on the Constitution and Management of the Board of Customs;" of the Reply of the Commissioners of Customs, dated 25 October 1852; and Treasury Minute, dated 14 April 1853, thereon.**

*(Mr. Wilson.)*

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*Ordered, by The House of Commons, to be Printed,  
21 April 1853.*

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